



## Effect of Integrated Personnel Payroll Information System (IPPIS) on Cost Reduction in Federal Universities in South East Nigeria

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The study examined the Influence of integrated Personnel and Payroll information system (IPPIS) on cost reduction in South-East Federal universities. The specific objectives were to: Assess the influence of IPPIS recruitment/payroll records on cost reduction in South-East Federal Universities; determine the influence of IPPIS promotion records on cost reduction in South-East Federal Universities and identify the influence of IPPIS retirement and pension records on cost reduction in South-East Federal Universities. The study used the descriptive survey design approach. A total population of four thousand, five hundred and twenty-five (4525), staff was used. The sample size of 354, using Freund and William's statistic formula at 5 percent margin of error. 297 staff returned the questionnaire and accurately filled. Data was presented and analyzed by mean score and Z – test was used to test the hypotheses. The findings showed that IPPIS recruitment/payroll records had significant positive influence on cost reduction in South-East Federal Universities,  $Z(95, n = 297), 6.67 < 12.069 = p. < 0.05$ . 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 study concluded that IPPIS recruitment/payroll records, IPPIS promotion records and IPPIS retirement and pension records had significant positive influence on cost reduction in South-East Federal Universities. The study recommended that all the staff of the Universities should have their payroll presentation for all the employees of the institutions at the centralized state treasury and each staff records should be centrally and properly kept with vital accounting packages.

←  
ABSTRACT

**Keywords:** Integrated Personnel Payroll Information System (IPPIS); Cost Reduction; Recruitment/Payroll Records; Promotion Records; Federal Universities

## Introduction

A university is a center for learning and academic research. The federal government of Nigeria established a university in every state of the federation for the purposes of teaching, research, and community service. The universities are expected to produce the high-level manpower needed to drive the commanding weights of the public and private sectors of the nation's economy. In Nigeria, federal universities previously operated manual personnel and payroll accounting system, without the aid of computers. Okoye (2015) observed that accountants invested a lot of time and energy in keeping track of all employees' data and information, calculating monthly salaries, hourly remunerations, bonuses, leaves, benefits, taxes and other deductions. As Adrian (20210), pointed out, all these were done by keeping numerous files, filled with the records of each and every employee and the payroll and personnel information system were decentralized. This has been compounding the problems of transparency and accountability in the public service, such as inaccuracy in the computation of employees' salaries, hence overpayment or underpayment of employees, omission of staff names in the payroll, wrong calculation of promotion and pension benefits that is due to staff and retiree as the case may be, (Nwosu, 2010). As Adongoi and Assi (2016) observed, some unscrupulous civil servants take undue advantage of the inadequacies of the manual personnel and payroll system, to put in names of non-existing workers (ghost-names) in the payroll of federal universities for pecuniary gains. This has over the years accounted for continued escalation in the cost of administering federal universities in particular and the public sector in general and has to larger extent put greater pressure on government recurrent expenditure at the expense of capital expenditure.

This exponential rise in the number of people employed in the federal universities, and the resultant over bloated wage bill created personnel management challenges such as lack of adequate, comprehensive and reliable database, irregular and untimely payment of worker's salaries, poor manpower planning and budgeting, and other related personnel issues. These drastically affected cost of running the federal universities in Nigeria. Meanwhile several reforms have been initiated by successive Governments to address these observed inadequacies in the public service. Some of these reform efforts include Morgan commission (1963), Elwood grading team (1966) Dotun Philips Commission (1985) Pension Reform act 2004, Monetization Policy and Reform Decree No. 43 of 1988, etc. however, the problem tended to worsen with time, resulting in greater difficulty in accessing reliable data for human resource planning and management, chaotic state of pension administration; increased 'ghost worker' syndrome and various forms of payroll and credential fraud. The failure of these reform efforts necessitated the federal government to seek for an IT based platform to replace the manual payroll and personnel system which was then prevailing in the public sector management in Nigeria.

The integrated Personnel and Payroll Information System (IPPIS) came into operation in 2007, as an IT-enabled facility put in place to establish a reliable and comprehensive database for the public service, facilitate manpower planning, eliminate payroll fraud, facilitate easy storage, update and retrieval of personnel records for administrative action with minimal wastage and leakages (Agboola 2018). With IPPIS, all issues relating to personnel costs are now centralized, it is now easier for the office of the accountant general of the federation to monitor funds, (OAGF 2013). It has been observed that IPPIS through its biometrics' capturing system has provided quicker, easier access to accurate payroll information, leading to better management reports for improved decision making on cost and planning. Today, personnel managers are well equipped with comprehensive human resource data pulled from the IPPIS office. It is easier to track career progression, develop nationwide workforce plan, succession plan and build individual capacities based on needs. Personnel/payroll database integration automates many of the function of payroll: saving time and ensuring correct accounting and prompt payment of salaries. Hence, the study was motivated by the need to ascertain the extent integrated payroll and Personnel Information System has influenced cost reduction in South East Federal Universities.

### **Statement of the Problem**

Before the introduction of IPPIS, Nigerian Federal Universities suffered from associated problems of planning and budgeting resulting from the old system of manual payroll and personnel information management. The manual payroll and personnel information system, allowed the inclusion of non-existing employee emoluments, personnel records fraud (inclusion of non-existing retirees and collection of multiple allowances and gratuity, credential falsification as well as falsification of retirement age and date of first appointment). Thus, budgeting and planning in the federal universities were based on estimation since, the manual payroll and personnel information system did not give the actual staff strength of the universities. These created avenue for universities to budget more than they required. These acts denied federal government the fund needed to finance capital projects. These situations threatened development efforts and effective and efficient implementation of government policies. Successive governments embarked on articulated pattern of reforms aimed at cutting down recurrent expenditure through appropriate polices to avoid over spending of government revenue on payment of salaries at the detriment of other challenging sectors.

As a result, integrated payroll and personnel information system (IPPIS) was initiated as a reformative approach, with IT facilities to address personnel records and payroll administration problems of the Federal universities and Ministries. Thus, after over a decade of successful implementation of the programme, the researchers deemed it appropriate to ascertain whether IPPIS has actually influenced cost reduction in South East Federal Universities, in South-East Nigeria.

This study was also motivated by the dearth of empirical data in the area of effects of IPPIS on cost reduction of Federal Universities. Mostly, previous researches centered on the effectiveness of IPPIS in addressing ghost workers' syndrome in the civil service; effect of IPPIS on federal government recurrent expenditure; impacts of IPPIS in addressing payroll fraud and so on. Moreover, most studies known to the researchers used performance of federal civil service and performance of civil servants. No research work known to the researchers has focused on personnel cost reduction which was the main motive of introducing IPPIS by the federal government. Additionally, the study necessary in a result of the rejection of IPPS by the academic staff union of universities (ASUU) which has become a subject of a five-month strike in the university system in Nigeria.

### **Objectives of the Study**

The broad objective of the study was to examine the Influence of integrated Personnel and Payroll information system (IPPIS) on cost reduction in South-East federal universities. The specific objectives were to:

- I. Access the influence of IPPIS recruitment/payroll records on cost reduction in South-East Federal Universities.
- II. Determine the influence of IPPIS promotion records on cost reduction in South-East Federal Universities.
- III. Identify the influence of IPPIS retirement and pension records on cost reduction in South-East Federal Universities.

### **Research Questions**

The following research questions guided the study:

- I. How does IPPIS recruitment/payroll records influence cost reduction in South-East Federal Universities?
- II. To what degree does IPPIS promotion records influence cost reduction in South-East Federal Universities?
- III. To what extent does IPPIS retirement and pension records influence cost reduction in South-East Federal Universities?

## Statement of Hypotheses

The following null hypotheses guided the study

- I. IPPIS recruitment/payroll records have no significant positive influence on cost reduction in South-East Federal Universities.
- II. IPPIS promotion records have no significant positive influence cost reduction in South-East Federal Universities.
- III. IPPIS retirement and pension records have no significant positive influence cost reduction in South-East Federal Universities.

## Literature Review

### Conceptual Framework

#### Integrated personnel

Integrated personnel are the set of people who make up the workforce of an organization, business sector, industry, or economy. A narrower concept is human capital, the knowledge and skills which the individual's command. Similar terms include manpower, labor, personnel, associates or simply: people. Integrated staff is also a staff in which one officer only is appointed to each post on the establishment of the headquarters, irrespective of nationality and Service. Personnel are the people who are working for a specific company or on a specific project. An example of personnel is the customer service staff hired to answer phones in the office. It includes persons employed in any work, enterprise, service, establishment, etc.

#### Payroll Information

A payroll is the list of employees of some company that is entitled to receive payments as well as other work benefits and the amounts that each should receive. Along with the amounts that each employee should receive for time worked or tasks performed, payroll can also refer to a company's records of payments that were previously made to employees, including salaries and wages, bonuses, and withheld taxes, or the company's department that deals with compensation. A company may handle all aspects of the payroll process in-house or can outsource aspects to a payroll processing company (Hawkins, 2017). Companies typically process payroll at regular intervals. This interval varies from company to company and may differ within the company for different types of employees. Payroll is the process of paying employees. Employers must handle payroll each pay period so employees receive their wages but payroll is more than just a paycheck. There are many moving parts, like gathering employee hours worked, calculating taxes and other deductions, distributing wages, and reporting and remitting taxes and other deductions to the right parties (e.g., IRS) (Catherine & Yannelis, 2020).

#### Integrated Personnel and Payroll Information System (IPPIS)

IPPIS is Federal Government Reform Programme which was conceptualized at the Bureau of Public Service Reform (BPSR) for the purpose to centralize payment of all public servants in the employment of the federal government. However, in emphasizing the objectives of IPPIS, Okonjo-Iweala (2011) maintained that the aims of the policy were to centralize payment of workers' salaries, which started as means to facilitate convenient staff remuneration, payment with minimal wastage, also facilitate easy storage, updating and retrieval of personnel records for administrative and pension processing. It will also enhance manpower planning and budgeting, and ascertain actual personnel emoluments of the federal government employees. Integrated personnel and payroll information system (IPPIS) is a computerized biometric data system planned to eliminate headcount and payroll fraud. Contributing to this, Idris (2015) observed that, IPPIS was planned to maintain a central payment process for all employees on the payroll of the federal government. The enrolment of the federal government employees in IPPIS was expected to address critical issues of over-bloated wage-bill bedeviling the public sector.

## **Cost Reduction**

Cost reduction is a planned positive approach to reduce expenditure. It is a corrective function by continuous process of analysis of costs, functions, etc. for further economy in application of factors of production, Subho, (2022). Cost savings is the benefit realized from actions that reduce an organization's overall spending on assets that directly impact its bottom line. Actions that can result in cost savings range from improving efficiency to negotiating lower prices for supply purchases (Rick, 2021).

## **Theoretical Framework**

The study was guided by The Equity Theory by John Stacy Adams in 1963 and New Public Management theory" was popularized by theorists such as Shah, (2006), Pollit, (1996), Hood, (1991) Larbi (1998).

### **The Equity Theory**

The Equity Theory as pioneered by John Stacy Adams in (1963) deals with the perceptions employees (people) have about how they are being treated as compared with others. In other wards it is based on the assumption that people in organizations want to be treated fairly, according to the theory equity is the belief that we are treated fairly in relation to others and inequity as the belief that we are being treated unfairly in relation to others (Abbah, 2008) Thus, to be dealt with equitably is to be treated fairly in comparison with another group of people (a reference group) or other people.

### **The New Public Management (NPM) Theory**

"New Public Management theory" was popularized by theorists such as Shah, 2006, Pollit, 1996, Hood, 1991 Larbi 1998. The New Public Management theory is a transition from process and procedure to an arrangement that is workable, practicable and result-oriented. The theory therefore captures the basis of institutional and organizational restructuring as an attempt to raise its performance by improving the quality-of-service delivery (Lawal&Oluwatoyin,2011). Jones and Thompson, (1999) interpreted New Public Management as the five Rs, and they are: restructuring to focus on core competences; re-engineering of work process; radical organization; reinvention; realignment by introducing activity-based costing and responsibility budgeting, rethinking by re-conceptualizing public sector bureaucracies or learning organizations.

## **Empirical Review**

### **IPPIS Recruitment/payroll Records on Cost Reduction in South-East Federal Universities**

Idris, Adaja and Audu (2015) conducted a study on the Integrated Personnel Payroll and Information System (IPPIS) Panacea for Ghost Workers Syndrome in Nigerian Public Service. This paper therefore examined the effects of ghost workers syndrome and how the instrumentality of integrated personnel payroll and information system (IPPIS)] could address the menace in the public service. The researchers elicited data from both primary and secondary sources. The data were analyzed using the simple percentage, frequency tables, mean score and spearman rank order correlation technique. The paper concluded that ghost workers syndrome is highly imminent in the public service thus, recommends that the integrated personnel payroll and information system (IPPIS) should be adopted in the public service to ensure a virile economy through enhance productivity.

Ibanichuka and Sawyer (2019) conducted a study on the Integrated Payroll System and Government Recurrent Expenditure in Nigeria. The main aim of the study was to investigate empirically the relationship between integrated payroll system and government recurrent expenditure in Nigeria. Data were collected through primary and secondary sources. The secondary data were collected from annual reports of Bayelsa State Government, Nigeria and survey data were obtained from 30 respondents using researcher-designed questionnaire validated by experts and shown to have a reliability coefficient of 0.90. Descriptive and ordinary least square regression statistical techniques were used in analyzing the data with the aid of Statistical package for Social Sciences (SPSS) version 21.

The study findings revealed that there exists a positive and strong relationship between integrated payroll system and personnel cost and overhead cost. We conclude that there exists a significant relationship between integrated payroll system and government recurrent expenditure.

Agbaje, and Aladetanye (2021) conducted a study on the Economics Integrated Personnel and Payroll Information System (IPPIS) And Government Recurrent Expenditure in Nigeria. The study covered 101 Federal Ministries, Departments and Agencies (MDAs) located in Ondo State. The purposive sampling technique was used to select staff of these MDAs working in the Account and Finance, Internal Audit, Store, and Procurement Departments. This was done because these are the staff working directly on the IPPIS. A total of 300 copies of the questionnaire were distributed to these staff. The Cronbach alpha ( $\alpha$ ) test was used to test for the reliability and validity of the questionnaire. Data collected were analyzed using descriptive statistics and the Structural Equation Modeling (SEM) was used to test the significance of the explanatory variable (personnel cost) and the dependent variables (government recurrent expenditure). The findings of the study revealed a significant positive relationship between personnel cost and government recurrent expenditure, with co-efficient of 4.634; P-value 0.004; t-statistic 2.892. The study concluded that the IPPIS policy has significant influence on government recurrent expenditure in Nigeria, as it relates to reducing personnel cost.

#### **IPPIS Promotion Records on Cost Reduction in South-East Federal Universities**

Agboola (2018) conducted a study on the Effectiveness of Integrated Personnel and Payroll Information System in Addressing Ghost Worker Syndrome in Nigerian Public Sector. The paper set out to examine the strategies adopted by Integrated Personnel and Payroll Information System (IPPIS) in addressing ghost worker syndrome in the Nigerian public sector. Furthermore, it critically looked at the effect of ghost worker on public service salary administration and also to analyze the challenges facing IPPIS in implementation of the policy in the Federal Inland Revenue Service in Nigeria. The paper utilized primary and secondary sources of data to elicit the opinions of public servants in the Federal Inland Revenue Service (FIRS). The study population (450) consists of senior and junior workers of administrative, finance and audit departments comprise the population of the study. The three departments are directly involved in human resources and salary administration in three senatorial districts in Lagos State, Nigeria. Interviews will be conducted with the three Directors and three Head of Departments to provides information on the challenges facing IPPIS in uploading check-off dues of the unions and cooperative, as well as detecting ghost workers on salary administration in FIRS Secondary data were gather through the use of textbooks, academic journals, internet sources and IPPIS manuals. However, the finding revealed that the strategies adopted by IPPIS addresses ghost worker in the public sector in Nigeria. It also revealed that the introduction of IPPIS policy into the salary administration in Nigeria improved constant payment of employees.

Iloanya, Udunze, and Nebo, (2020) conducted a study on the Integrated Personnel and Payroll Information System (IPPIS) and the Autonomy of Public Universities in Nigeria: Which Way Forward. The research undertook to study the implementation of the Integrated Personnel and Payroll Information System (IPPIS) and how it intersects with the autonomy of Nigerian public university system. The historical research method of analysis was used in carrying out the study. At the end, the study discovered that the gains recorded with IPPIS in the federal civil service is the driver for the service-wide adoption of the policy, including an attempt to implement it on federal public universities in Nigeria but that such blanket implementation will: take away university's autonomy in staff payroll matters, negatively affect the flexibility and peculiarities of the university system, disrupt the power to hire non-permanent staff, reduce university worker's stamina to engage government in crisis periods, 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.

Omeje, Ogbu, Nkwede, and Njoku, (2021) conducted a study on the Impact of Integrated Personnel and Payroll Information System (IPPIS) On the Performance of Academic Staff Union of Universities (ASUU) In Nigeria. This paper titled "Impact of Integrated Personnel and Payroll Information System (IPPIS) on the Performance of Academic Staff Union of Universities (ASUU) in Nigeria" was carried out with the main purpose of examining the impact of Integrated Personnel and Payroll Information System (IPPIS) and the performance of ASUU in Nigeria, specifically among others, to find out how it affects the recruitment of best hands in Universities partnership and research needs. The study

was based on Marx and Engel's Class theory (1971). The source of data is the secondary source and content analytical approach was employed in the research methodology. The study revealed among others; that the implementation of Integrated Personnel and Payroll Information System (IPPIS) will localize Nigerian Universities research operations by negatively impacting on their ranking in the global academic community. It reveals also that it is obvious that Integrated Personnel and Payroll Information System (IPPIS) cannot address the peculiarities of the University system and clearly violates university autonomy.

Olowu, (2022) conducted a study on the Integrated Payroll and Personnel Information Systems (IPPIS) and Public Service Wages and Salary Payment in Nigeria. The study examined the Integrated Payroll and Personnel Information System on public service wages and salary administration in Nigeria. The study adopted organizational process theory as its theoretical framework while survey research design was adopted to sample opinions from the population of public servants that have enrolled on IPPIS. Questionnaires and key participant interviews served as the primary sources of data collection while journals, textbooks, newspapers, government publication etc, were parts of the secondary sources. Research Advisor Table was used to determine the sample size while occupational cluster of probability and quota sampling of non-probability sampling were adopted. The study found that IPPIS has been able to mitigate problems associated with salary payment of public servants' wages and salary in Nigeria.

#### **IPPIS Retirement and Pension Records on Cost Reduction in South-East Federal Universities**

Eze & Anikeze (2018) conducted a study on the Effects of Contributory Pensions Scheme on Workers' Performance in Nigeria Universities: A Study of Federal Universities in South East, Nigeria. This study is on the "Effect of Contributory Pensions Scheme on Workers' Performance in Nigeria's Universities; a study of Federal Universities in South East Nigeria". The contributory pension scheme was meant to assist Nigerian workers to save in order to cater for their livelihood after retirement. The broad objective is to assess the effect of Contributory Pensions Scheme on Workers Performance. The specific objectives included; to determine the extent the Contributory Pension Scheme has enhanced workers attitude to work, to determine how Contributory Pension Scheme has helped to attract and retain qualified workers, to ascertain the effects of contributory pension scheme on workers morale and satisfaction. The study combined Co relational and Cross-Sectional Survey research design. The population of the study is Six Thousand Eight Hundred and Fifty (6850) comprising of the staff of five Federal Universities in South East Nigeria. The sample size was determined using the Taro Yamane statistical formula. The data for the study was obtained from the respondents with the help of structured questionnaire and were tested with T-test statistical test. The study revealed that Contributory Pension Scheme has enhanced workers attitude to work, to determine how Contributory Pension Scheme has helped to attract and retain qualified workers Contributory Pension Scheme has helped to attract and retain qualified workers, Contributory pension scheme on workers morale and satisfaction.

Amini (2019) conducted a study on the Financial Pre-Retirement Plans of Lecturers in Public Universities in Rivers State. The study investigated financial pre-retirement plans of lecturers in public universities in Rivers State, Nigeria. Two (2) research questions were formulated and answered while two (2) hypotheses were tested at 0.05alpha level. The study adopted a descriptive survey research design. The population of the study consisted of all the 2330 lecturers in the three public universities in Rivers State. As at the time of this study, each of the universities has the following population respectively: University of Port Harcourt (UNIPORT) 1500, Rivers State University (RSU) 556, Ignatius Ajuru University of Education (IAUOE) 274 making a total of 2330 lecturers from the three (3) public universities in Rivers State. (Source: Registry Department of the institutions 2017). A sample size of 932 lecturers was used. The sample size was drawn using simple random sampling technique. The instrument for the study was titled "Financial Pre-Retirement Plans of Lecturers Scale" (FPRPLS). Simple percentage was used to answer the research questions while Chi-Square statistics was used to test the null hypotheses at 0.05 alpha level. It was found among others that 46% of the lecturers agreed that they have financial plans while 54% disagreed.

Onukwu (2022) conducted a study on Lecturers' perception of contributory pension scheme implementation and job commitment in South-South Nigerian Universities. This study investigated lecturers' perception of contributory pension scheme implementation and job commitment in South-South Nigerian universities. To guide the study, two research questions and one hypothesis were raised. A descriptive survey research that adopted correlational design. The population of the study was all the lecturers in the six federal universities in South-South Nigeria. The sample

consisted of 579 lecturers in four selected universities established before the introduction of Contributory Pension Scheme. A multistage stratified random sampling was used in selecting the sample size of the study. Two research questionnaires were used for data collection, “Contributory pension scheme implementation Questionnaire (CPSIQ)” and “University Lecturers’ of Commitment Questionnaire (UL CQ). The reliability of the questionnaires was determined using Cronbach alpha statistics with values of. for CPSIQ and. for UL C Q respectively. The data collected were collated and analyzed with ean (x) and standard deviation to answer the research questions while the Pearson Product Moment Correlation Statistic was used to test the hypothesis at 0.05 level of significance. The study revealed that the level of contributory pension scheme implementation as perceived by lecturers in South-South Nigerian Universities was low. It also revealed that the level of Job Commitment of University Lecturers in South-South Nigerian Universities was low; and that there was a significant relationship between Contributory Pension Implementation and Lecturers of Commitment in South-South Nigerian Universities.

**Methodology**

The study was based on the five (5) Federal Universities in South East, Nigeria namely: The population of the study comprised of Academic staff of the Federal Universities under study in South East Nigeria. The target population of the study (4525) consists of the Academic staff of Federal Universities in South East Nigeria namely: Michael Okpara University of Agriculture, Umudike (MOUA), 507; Nnamdi Azikiwe University (NAU),713; Federal University Ndufu-Alike, Ikwo (FUNAI), 771; University of Nigeria Nsukka (UNN),2002 and Federal University of Technology Owerri (FUTO),532. The study used the descriptive survey design approach. The primary source of data was the administration of questionnaire. A total population of Four thousand five hundred and twenty-five (4525) academic staff was used. For adequate sample size of 354, the study opted for Freund and Williams (1986) statistical formula. 297 staff returned the questionnaire and accurately filled. The validity of the instrument was tested using content analysis and the result was good. The reliability was tested using the Pearson correlation coefficient (r). It gave a reliability co-efficient of 0.86 which was also good. Data was presented and analyzed by mean score (3.0 and above agreed while below 3.0 disagreed) and Z - test was used for the hypotheses.

**Data Presentation, Analyses and Interpretation**

**The Influence of IPPIS Recruitment/payroll Records on Cost Reduction in South-East Federal Universities**

**Table 1: Responses to research question one on the influence of IPPIS recruitment/payroll records on cost reduction in South-East Federal Universities**

		5	4	3	2	1	$\sum FX$	-	SD	Decision
		SA	A	N	DA	SD		X		
1	IPPIS ensure centralized payment of salaries	104	120	93	16	20	1289	4.34	1.186	Agree
		0	30	31	8	20	297			
		208	10.1	10.4	2.7	6.7	100%			
		70.0								
2	There is minimal wastage on staff remuneration payment through IPPIS	104	80	69	52	20	1261	4.25	1.296	Agree
		0	20	23	26	20	297			
		208	6.7	7.7	8.8	6.7	100%			
		70.0								
3	Over-bloated wage bills are addressed with IPPIS	220	692	108	48	20	1088	3.66	1.044	Agree
		44	173	36	24	20	297			
		14.8	58.2	12.1	8.1	6.7	100%			
4	The issues of ghost workers become a thing of the past	540	296	153	88	20	1097	3.69	1.283	Agree
		108	74	51	44	20	297			
		36.4	24.9	17.2	14.8	6.7	100%			
5	IPPIS monitors monthly payment of staff against the budget provided for	500	520	39	32	20	1111	3.74	1.123	Agree
		100	130	13	16	20	297			
		33.7	43.8	10.4	5.4	6.7	100%			

**Total Grand mean and standard deviation**

**3.936 1.1864**

**Source: Field Survey, 2022**

Table 1, 238 respondents out of 297 representing 80.1 percent agreed that IPPIS ensure centralized payment of salaries 4.34 and a standard deviation of 1.186. There is minimal wastage on staff remuneration payment through IPPIS 128 respondents representing 76.7 percent agreed with a mean score of 4.25 and a standard deviation of 1.296. Over-bloated wage bills are addressed with IPPIS 217 respondents representing 73.0 percent agreed with a mean score of 3.66 and standard deviation of 1.044. The issues of ghost workers become a thing of the past 182 respondents representing 61.3 percent agreed with a mean score of 3.69 and 1.283. IPPIS monitors monthly payment of staff against the budget provided for 230 respondents representing 77.5 percent agreed with a mean score of 3.74 and a standard deviation of 1.12

**The Influence of IPPIS Promotion Records on Cost Reduction in South-East Federal Universities**

**Table 2: Responses to research question one on the influence of IPPIS promotion records on cost reduction in South-East Federal Universities.**

		5	4	3	2	1	$\Sigma FX$	-	SD	Decision
		SA	A	N	DA	SD		X		
1	IPPIS facilitates planning of promotion records	420 84 28.3	432 123 41.4	171 57 19.2	39 13 4.4	20 20 6.7	1082 297 100%	3.64	1.105	Agree
2	There is effective distribution of information about employee's salaries and wages	220 44 14.8	744 186 62.6	72 24 8.1	46 23 7.7	20 20 6.7	1102 297 100%	3.71	1.032	Agree
3	Bonus and taxes are properly captured with IPPIS	400 80 26.9	720 118 39.7	177 59 19.9	40 20 6.7	20 20 6.7	1357 297 100%	4.57	1.130	Agree
4	With effective IPPIS practicing, there is accountability through timely reporting	560 112 37.7	424 106 35.7	60 20 6.7	78 39 13.1	20 20 6.7	1142 297 100%	3.85	1.248	Agree
5	IPPIS ensure records integrity and reliability of employees' information is accurate and adequate	220 44 14.8	632 158 53.2	108 36 12.1	78 39 13.1	20 20 6.7	1058 297 100%	3.56	1.101	Agree
<b>Total Grand mean and standard deviation</b>								<b>3.866</b>	<b>1.1232</b>	

**Source: Field Survey, 2022**

Table 2, 207 respondents out of 297 representing 69.7 percent agreed that IPPIS facilitates planning of promotion records 3.64 and a standard deviation of 1.105. There is effective distribution of information of information about employees' salaries and wages 230 respondents representing 77.4 percent agreed with a mean score of 3.71 and a standard deviation of 1.032. Bonus and taxes are properly captured with IPPIS 138 respondents representing 66.6 percent agreed with a mean score of 4.57 and standard deviation of 1.130. With effective IPPIS practicing, there is accountability through timely reporting 218 respondents representing 73.4 percent agreed with a mean score of 3.85 and 1.248. IPPIS ensure records integrity and reliability of employees' information is accurate and adequate 202 respondents representing 68.0 percent agreed with a mean score of 3.56 and a standard deviation of 1.101.

**The Influence of IPPIS Retirement and Pension Records on Cost Reduction in South-East Federal Universities**

**Table 3: Responses to research question one on the influence of IPPIS retirement and pension records on cost reduction in South-East Federal Universities**

		5	4	3	2	1	$\sum FX$	-	SD	Decision
		SA	A	N	DA	SD		X		
1	IPPIS enhances easy storage of accurate and reliable personnel	630 126 42.4	368 92 31.0	60 20 6.7	78 39 13.1	20 20 6.7	1156 297 100%	3.89	1.272	Agree
2	There is elimination of corrupt and sharp practices that facilitates retirement and pension records	760 152 51.2	184 46 15.5	120 40 13.5	78 39 13.1	20 20 6.7	1162 297 100%	3.91	1.333	Agree
3	Accurate budgeting for retirement and pensioners is made with IPPIS	240 48 16.2	696 174 58.6	48 16 5.4	78 39 13.1	20 20 6.7	1082 297 100%	3.64	1.106	Agree
4	Better forecasting with IPPIS enhance retirement and pension records	350 70 23.6	576 144 48.5	72 24 8.1	78 39 13.1	20 20 6.7	1018 297 100%	3.43	1.165	Agree
5	Crediting of retirement benefits takes 20 days when PenCom approves by IPPIS	800 160 53.9	220 55 18.5	81 27 9.1	78 39 13.1	16 16 5.4	1195 297 100%	4.02	1.282	Agree
<b>Total Grand mean and standard deviation</b>								<b>3.778</b>	<b>1.2316</b>	

**Source: Field Survey, 2022**

Table 3, 218 respondents out of 297 representing 73.4 percent agreed that IPPIS enhances easy storage of accurate and reliable personnel 3.89 and a standard deviation of 1.272. There is elimination of corrupt and sharp practices that facilitates retirement and pension records 198 respondents representing 66.7 percent agreed with a mean score of 3.91 and a standard deviation of 1.333. Accurate budgeting for retirement and pensioners is made with IPPIS 222 respondents representing 74.8 percent agreed with a mean score of 3.64 and standard deviation of 1.106. Better forecasting with IPPIS enhance retirement and pension records 214 respondents representing 72.1 percent agreed with a mean score of 3.43 and 1.165. Crediting of retirement benefits takes 20days when PenCom approves by IPPIS 215 respondents representing 72.4 percent agreed with a mean score of 4.02 and a standard deviation of 1.282.

**Test of Hypotheses**

**Hypothesis One: IPPIS recruitment/payroll records have no significant positive influence on cost reduction in South-East Federal Universities**

One-Sample Kolmogorov-Smirnov Test						
		IPPIS ensure centralized payment of salaries	There is minimal wastage on staff enumeration payment through IPPIS	Over-bloated wage bills are addressed with IPPIS	The issues of ghost workers become a thing of the past	IPPIS monitors monthly payment of staff against the budget provided for
N		297	297	297	297	297
Uniform Parameters <sup>a,b</sup>	Minimum	1	1	1	1	1
	Maximum	5	5	5	5	5
Most Extreme Differences	Absolute	.700	.700	.481	.364	.524
	Positive	.067	.067	.102	.067	.067
	Negative	-.700	-.700	-.481	-.364	-.524
Kolmogorov-Smirnov Z		12.069	12.069	8.283	6.267	9.038
Asymp. Sig. (2-tailed)		.000	.000	.000	.000	.000
a. Test distribution is Uniform.						
b. Calculated from data.						

**Decision Rule**

If the calculated Z-value is greater than the critical Z-value (i.e.  $Z_{cal} > Z_{critical}$ ), reject the null hypothesis and accept the alternative hypothesis accordingly.

**Result**

With Kolmogorov-Smirnov Z – value ranges from  $6.67 < 12.069$  and on Asymp. Significance of 0.000, the responses from the respondents as displayed in the table was normally distributed. That affirmed the assertion of the most of the respondents that IPPIS recruitment/payroll records had significant positive influence on cost reduction in South-East Federal Universities.

**Decision**

Furthermore, comparing the calculated Z- value ranges from  $6.67 < 12.069$  against the critical Z- value of .000(2-tailed test at 95percent level of confidence) the null hypothesis was rejected. Thus, the alternate hypothesis was accepted which states that IPPIS recruitment/payroll records had significant positive influence on cost reduction in South-East Federal Universities.

**Hypothesis Two: IPPIS promotion records have no significant positive influence cost reduction in South-East Federal Universities**

One-Sample Kolmogorov-Smirnov Test						
		IPPIS facilitate s planning of promotion records	There is effective distribution of information about employees' salaries and wages	Bonus and taxes are properly captured with IPPIS	With effective IPPIS practicing, there is accountability through timely reporting	IPPIS ensure records integrity and reliability of employees' information is accurate and adequate
N		297	297	297	297	297
Uniform Parameters <sup>a,b</sup>	Minimum	1	1	1	1	1
	Maximum	5	5	5	5	5
Most Extreme Differences	Absolute	.447	.524	.417	.484	.430
	Positive	.067	.102	.067	.067	.102
	Negative	-.447	-.524	-.417	-.484	-.430
Kolmogorov-Smirnov Z		7.703	9.038	7.181	8.341	7.413
Asymp. Sig. (2-tailed)		.000	.000	.000	.000	.000
a. Test distribution is Uniform.						
b. Calculated from data.						

**Decision Rule**

If the calculated Z-value is greater than the critical Z-value (i.e.  $Z_{cal} > Z_{critical}$ ), reject the null hypothesis and accept the alternative hypothesis accordingly.

**Result**

With Kolmogorov-Smirnov Z – value ranges from  $7.181 < 9.038$  and on Asymp. Significance of 0.000, the responses from the respondents as displayed in the table was normally distributed. That affirmed the assertion of the most of the respondents that IPPIS promotion records had significant positive influence cost reduction in South-East Federal Universities

**Decision**

Furthermore, comparing the calculated Z- value ranges from  $7.181 < 9.038$  against the critical Z- value of .000(2-tailed test at 95percent level of confidence) the null hypothesis was rejected. Thus, the alternate hypothesis was accepted which states that IPPIS promotion records had significant positive influence cost reduction in South-East Federal Universities

**Hypothesis Three: IPPIS retirement and pension records have no significant positive influence cost reduction in South-East Federal Universities**

One-Sample Kolmogorov-Smirnov Test						
		IPPIS enhances easy storage of accurate and reliable personal	There is elimination of corrupt and sharp practices that facilitates retirement and pension records	Accurate budgeting for retirement and pensioners is made with IPPIS	Better forecasting with IPPIS enhance retirement and pension records	Crediting of retirement benefits takes 20days when PenCom approves by IPPIS
N		297	297	297	297	297
Uniform Parameters <sup>a,b</sup>	Minimum	1	1	1	1	1
	Maximum	5	5	5	5	5
Most Extreme Differences	Absolute	.484	.512	.497	.471	.539
	Positive	.067	.067	.088	.067	.054
	Negative	-.484	-.512	-.497	-.471	-.539
Kolmogorov-Smirnov Z		8.341	8.820	8.573	8.109	9.284
Asymp. Sig. (2-tailed)		.000	.000	.000	.000	.000
a. Test distribution is Uniform.						
b. Calculated from data.						

**Decision Rule**

If the calculated Z-value is greater than the critical Z-value (i.e.  $Z_{cal} > Z_{critical}$ ), reject the null hypothesis and accept the alternative hypothesis accordingly.

**Result**

With Kolmogorov-Smirnov Z – value ranges from 8.109 < 9.284 and on Asymp. Significance of 0.000, the responses from the respondents as displayed in the table was normally distributed. That affirmed the assertion of the most of the respondents that IPPIS retirement and pension records had significant positive influence cost reduction in South-East Federal Universities.

**Decision**

Furthermore, comparing the calculated Z- value ranges from 8.109 < 9.284 against the critical Z- value of .000(2-tailed test at 95percent level of confidence) the null hypothesis was rejected. Thus, the alternate hypothesis was accepted which states that IPPIS retirement and pension records had significant positive influence cost reduction in South-East Federal Universities.

**Discussion of Findings**

From the result of hypothesis one, the calculated Z- value ranges from 6.67 < 12.069 against the critical Z- value of .000. This implies that IPPIS recruitment/payroll records had significant positive influence on cost reduction in South-East Federal Universities. In the support of the result, Ibanichuka and Sawyer (2019) conducted a study on the Integrated Payroll System and Government Recurrent Expenditure in Nigeria. The study findings revealed that there exists a positive and strong relationship between integrated payroll system and personnel cost and overhead cost. We conclude that there exists a significant relationship between integrated payroll system and government recurrent expenditure and Agbaje and Aladetanye (2021) conducted a study on the Economics Integrated Personnel and Payroll Information System (IPPIS) And Government Recurrent Expenditure in Nigeria. The findings of the study revealed a significant positive relationship between personnel cost and government recurrent expenditure, with co-

efficient of 4.634; P-value 0.004; t-statistic 2.892.

From the result of hypothesis two, the calculated Z- value ranges from  $7.181 < 9.038$  against the critical Z- value of .000. This implies that IPPIS promotion records had significant positive influence cost reduction in South-East Federal Universities. In the support of the result, Agboola (2018) conducted a study on the Effectiveness of Integrated Personnel and Payroll Information System in Addressing Ghost Worker Syndrome in Nigerian Public Sector. The finding revealed that the strategies adopted by IPPIS addresses ghost worker in the public sector in Nigeria. It also revealed that the introduction of IPPIS policy into the salary administration in Nigeria improved constant payment of employees and Iloanya, Udunze, and Nebo, (2020) conducted a study on the Integrated Personnel and Payroll Information System (IPPIS) and the Autonomy of Public Universities in Nigeria: Which Way Forward. This paper undertook to study the implementation of the Integrated Personnel and Payroll Information System (IPPIS) and how it intersects with the autonomy of Nigerian public university system. The historical research method of analysis was used in carrying out the study. At the end, the study discovered that the gains recorded with IPPIS in the federal civil service is the driver for the service-wide adoption of the policy, including an attempt to implement it on federal public universities in Nigeria.

From the result of hypothesis three the calculated Z- value ranges from  $8.109 < 9.284$  against the critical Z- value of .000. This implies that IPPIS retirement and pension records had significant positive influence cost reduction in South-East Federal Universities. In the support of the result, Eze & Anikeze (2018) conducted a study on the Effects of Contributory Pensions Scheme on Workers' Performance in Nigeria Universities: A Study of Federal Universities in South East, Nigeria. The study revealed that Contributory Pension Scheme has enhanced workers attitude to work, to determine how Contributory Pension Scheme has helped to attract and retain qualified workers.

### **Conclusion**

The study concluded that IPPIS recruitment/payroll records, IPPIS promotion records and IPPIS retirement and pension records had significant positive influence on cost reduction in South-East Federal Universities. Today, personnel managers are well equipped with comprehensive human resource data pulled from the IPPIS office. It is easier to track career progression, develop nationwide workforce plan, succession plan and build individual capacities based on needs. Personnel/payroll database integration automates many of the function of payroll: saving time and ensuring correct accounting and prompt payment of salaries.

### **Recommendations**

Based on the Findings, the following recommendations were made:

- I. All the staff of the Universities should have their payroll presentation for all the employees of the institutions at the centralized government treasury and each staff records should be centrally and properly kept with vital accounting packages.
- II. For effective promotion, IPPIS should be encouraged for Improving the effectiveness and efficiency in the storage of personnel records and administration.
- III. IPPIS retirement and pension records should be accepted and repositioned for better performance as it is found to be effective in assisting government realize their initial goals.

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