

PUBLIC SECTOR REFORM AND PUBLIC ACCOUNTABILITY IN NIGERIA: A STUDY OF INTEGRATED PERSONNEL PAYROLL AND INFORMATION SYSTEM

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Abstract

One of the major features of the democratization processes in Nigeria is the implementation of several reforms aimed at addressing the institutional and structural malfeasance occasioned by the long presence of military rule. Among many of these reforms is the World Bank-guided Integrated Personnel Payroll and Information System (IPPIS) principally targeted at enhancing accountability in the public sector. As a corollary, this study evaluated the efficacy of the Integrated Personnel Payroll and Information System in minimizing sharp practices in Nigeria. We utilized the basic propositions emanating from the Structural-Functional theory while data for the study were elicited primarily through the aid of the questionnaire. Based on the information generated, we found that the implementation of the Integrated Personnel Payroll and Information System has reasonably check-mated the corrupt-ridden public sector in Nigeria. In view of the finding, the study recommended that the federal government should ensure the integration of all workers under her payroll into the system. We further maintained that the other levels of government should tread the path of the federal government to ensure that the high incidence of corruption is minimized to the barest minimum in Nigeria.

Keywords: Public Sector Reform, Accountability, IPPIS, Corruption

Introduction

Change is a process and basic requirement for the functioning, improvement and continued existence of the society, aimed at the attainment of the expected political, economic and social goals. Change can take place at the level of revolution or reform. It is revolution when it seeks to totally and fundamentally overhaul the existing socio-economic cum political life of the society. On the other hand, reform connotes a gradual transformation, improvement or amendment of what is wrong, corrupt and unsatisfactory without altering the existing socio-political cum economic formation of the society. Typologically, reforms can be structural and institutional. Simply defined, structural reform is changing the way government works. At its broadest meaning, it refers to the changes in the economic structure of the state. Changing the economic structure of the state in this context is a deliberate and systematic effort of the government targeted at redefining the role of state in resolving the central problems of what to produce; how to produce and for whom to produce. It is a change which seeks to shift the responsibility of the government from determining the economic direction of the state while allowing the interaction of the

forces of demand and supply to play this crucial role. Elements of structural reforms as noted by Pettinger (2012) include privatization, fiscal austerity, free trade and deregulation.

Meanwhile, institutional reform is the process of reviewing and restructuring state institutions in order to effectively and optimally discharge their responsibilities to the benefits of the citizens. Igbuzor (2015) conceptualized institutional reform as making changes to institutions to improve the quality of service delivery, enhance social responsibilities and ensure broad participation of citizens. The institutional reform process is an iterative process of experimentation, learning and adaptation. Each step of the reform allows reformers to learn on how to solve the problem, build political support for the change process as they advocate and build new capacities. Correspondingly, Aiyede (2012) provided the explanatory framework for understanding the institutional reform. According to him:

Institutional reform is more than just modernizing state institutions. It is also about fostering dynamic partnerships with civil society and the private sector in order to improve the quality of service delivery, enhance social responsibilities and ensure the broad participation of citizens in decision-making. These trends put increased emphasis on the performance of the civil service and on the need for an effective and efficient public management that is transparent and accountable. The goal is to strengthen the way that the public sector is managed, by tinkering with the organization, performance and working conditions of employees paid from government budgets. It may involve reducing the size or role of the public sector where it is overextended, doing too much with too few resources. It may also mean addressing the problem of poor decision-making processes; mismanagement of staff; weak accountability or poorly designed and poorly delivered public services. Institutional reform is aimed to check opportunistic behaviour, especially by those in public office. Such behaviour often carries severe social costs. Hence, institutional reform is mainly aimed at making governments responsible, responsive and accountable to broader constituencies (<http://communitylifeproject.org/wp-content/uploads/2012/10/Institutional-Reforms-Reform-and-Governance.pdf>)

From the above elucidations and in conformity with the position of extant literature, it is obvious that institutional reform is a necessary condition for the overall development of a state. In fact, a study by Booth (2014) has established a positive linkage between institutional reform and development. The necessity of institutional reform is rationalized on the ground that a deformed public institution can barely satisfy the needs of the citizens. Today, many developing countries are entrapped in

the web of development crises manifesting in hunger, insecurity, poor health care delivery system, debased educational system and insecurity largely due to the political and institutional fallings arising from lack of accountability, transparency, effective service delivery and absence of rule of law. Indeed, institutional reform is seen as critical to the economic growth, poverty reduction, effective service delivery and most fundamentally, the survival of the state. Also, a positively changed and strengthened institutional mechanism of governance is a basic condition for enthroning responsiveness, accountability, transparency, and rule of law in a state. Unarguably, the impetus justifying the institutional reform is to meet the yearnings and aspirations of the people.

As an integral constituent of the developing state enmeshed in deep-seated corruption, Nigeria is evidently grappling with challenges of development which manifest in poverty, unemployment, low Human Development index, high cost of living existing concurrently with low standard of living, prevalence of deadly diseases, high illiteracy rate, high debt profile, high inflation rate, consistent increase in social vices, putrefied and near absence of infrastructural facilities, and among others. "Owing to the perennial development crisis ravaging the Nigerian state as painted above, there has been a tendency to synonymously depict Nigeria with underdevelopment and poverty. In this connection, when one makes reference or mention poverty and underdevelopment, the picturization is always Nigeria. In the same vein, when scholars or researchers investigate into the underdevelopment or development crisis in the international system, they always look forward to Nigeria as point of data collection for the validation of their hypothetical postulations" (Nnamani, 2015:2). Also, the foregoing excerpt is further strengthened and supported by Nwaobi (2003), Soludo (2006), Omotosho (2008), Adilieje (2009), and Ezekwesili (2013) who unanimously agreed Nigeria has continued to present a startling paradox in view of the enormous human and material resources existing side by side with high rate of poverty and underdevelopment.

However, in view of the crucial role of the public institutions in delivering social services to the people, the Nigerian government has over the years, demonstrated serious commitment at deracinating the mechanisms that breed malfeasance in the public sector. The commitment which was further boosted with the transition from military to civilian rule in 1999 culminated into the pursuit of the IMF and World Bank-supported National Economic Empowerment and Development Strategy (NEEDS) reforms by successive governments in Nigeria. Meanwhile, the NEEDS is a holistic reform anchored on four cardinal agenda namely:

- Reforming the way government works and its institutions;
- Growing the private sector;
- Implementing a social charter for the people and
- Re-orientation of the people with an enduring African value system (NEEDS, 2004).

As a cardinal part of the NEEDS reform, the institutional reform which ordinarily, connotes the modification or reorganization of the public sector was

prioritized as a major prospect for reconciling the institutional malfeasance in the Nigeria. The impetus for the reform was necessitated by the observed inefficiency, ineffectiveness and gross abuse of ethics of public services which has hampered the economic growth and development of the Nigerian state. It was equally reinforced by the World Bank's contention that poorly functioning public sector institutions and weak governance are major constraints to growth and equitable development in many developing countries (World Bank, 2000).

In this light, the Nigerian government has implemented several institutional reforms notably among them were: public service reforms, procurement reforms, fiscal responsibility reform, Nigeria Extractive Industries Transparency Initiative (NEITI), and Anti-corruption reform. Most recently, the immediate past administration of President Goodluck Ebele Jonathan introduced another component of public sector reform known as Integrated Personnel and Payroll Information System (IPPIS) which was basically meant to enhance accountability, optimum service delivery and transparency in the public sector.

In the light of the foregoing, this study examined the role of World Bank-guided Integrated Personnel and Payroll Information System (IPPIS) in enhancing public accountability and transparency in Nigeria particular focus on the federal workers in Enugu State.

Conceptual Clarifications

- **Public Sector**

Theoretically, the governments of the modern state exist to perform the contractual obligation of providing essential services to the citizenry. In doing this, government discharge this functions several established institutions. However, medium through which government performs this important function is public sector. Wide range conceptualization of the term, public sector, exists in the extant scholarly works. For instance, Cambridge Advanced Learner's Dictionary & Thesaurus simply conceived public sector as businesses and industries that are owned or controlled by the government. Collins Dictionary defined public sector as the part of an economy that consists of state-owned institutions, including nationalized industries and services provided by local authorities. It equally defined public sector as that part of a country's economy which is controlled or supported financially by the government. In the same vein, the Australian Public Sector Commission provided a holistic analysis in understanding the concept of public sector. According to the Commission:

The term 'public sector' refers broadly to the entities that exist and people employed for public purpose. The public sector supports all three arms of government - the 'executive' arm (the Government of the day), the 'legislature' (Parliament) and the 'judiciary' (judges of the various courts). The public sector can be considered as comprising of a number of categories - public service departments, SES and non-SES organizations, other organizations and independent offices (<https://publicsector.wa.gov.au/about-us/what-public-sector>).

Also, elaborating further, *Investorwords* defined public sector as that “part of the economy concerned with providing basic government services. The composition of the public sector varies by country, but in most countries the public sector includes such services as the police, military, public roads, public transit, primary education and healthcare for the poor. The public sector might provide services that non-payer cannot be excluded from (such as street lighting), services which benefit all of society rather than just the individual who uses the service (such as public education), and services that encourage equal opportunity” (http://www.investorwords.com/3947/public_sector.html#ixzz3vgTbG3M4).

From the foregoing definitions, one common denominator discernible is the idea that public sector has to do with all established government institutions, agencies, parastatals and corporations statutorily empowered to provide essential services to the citizens.

- **Public Accountability**

As a concept that remains a major ingredient of democracy which is, at best, considered among the major internationally accepted practices, public accountability has acquired prominence as the most often used concept in the world. The rationale for this broad recognition is predicated on the notion that those entrusted with the governance of the state must be held responsible for their actions and inactions, decisions and indecisions. Secondly, the term appears to be a foremost yardstick for measuring satisfactory leadership and good governance. As a corollary, there has been wide range of clarifications offered by scholars, analysts and policy makers on what constitute the term, public accountability. Public accountability according to the Law Dictionary refers to the obligations of agencies and public enterprises who have been trusted with public resources, to be answerable to the fiscal and social responsibilities that have been assigned to them (www.thelawdictionary.org/public-accountability/). Ujah (2010) quoted in Ibietan (2013) conceptualized public accountability as a system whereby public officers are made to give account of their stewardship to members of the public. He progressed to explain the term “public” as referring to the generality of the populace, the people or segment of the society particularly touched by the subject matter on which an account is demanded. Remarkably, Ibietan (2013) persuasively argued that the notion of public accountability is premised on the fact that public servants and office holders hold their positions and everything connected thereto as trusts for the people (the true and general public) who are expectedly their masters, and they must render proper, accurate and timely accounts of successes or failures to the public.

In terms of categorization, accountability can be financial, administrative, political and social. Financial accountability translates to obligation on the part of an official handling resources, public office or other positions of trust to report on the intended and actual use of the resources. This calls for transparent process/procedures to attain this. On the other hand, administrative accountability involves critical internal systems of control that can ensure or complement effective checks and balances. Adherence to or enforcement of civil service rules, financial instructions

and other due process instruments are vital to achieving this. Meanwhile, political accountability entails orderly and reliable systems of election, effective legislative oversight functions /control mechanisms, distinct and effective separation of powers that guarantees serving the public interest. Finally, social accountability necessitates a demand driven approach that relies on productive civic engagement as bastion for greater public accountability. The foregoing requires clear application of standards and access to information for utmost effectiveness (Ibietan, 2013).

Theoretical Perspective

The theoretical foundation of this study is anchored on the basic assumptions emanating from structural-functionalism. Originally, structural-functionalism emerged from the field of biological sciences and was later adapted for sociological analysis by scholars such as Comte (1875), Parson (1937) and Durkheim (1956). Subsequently, its usage and application to political analysis was credited to a foremost political scientist, Gabriel Almond. According to the core proponent, structural-functionalism is an analytical framework that is intended to explain the basis for the maintenance of order and stability in the society and the relevant arrangements within the society which maintain the said order and stability. Almond (1966) opined that all political systems must perform specific set of task if they are to remain in existence. In this respect, Varma (1975) corroborated by Nworgu (2002) noted that the analytical framework of structural functionalism revolves around two concepts namely; structures and functions. According to Varma (1975), structures are the arrangement within the political system which perform specific responsibilities. Also, Merton (1958) defined functions as those observed consequences which make for adaptation or adjustment of a given system.

Generally, the structural-functional theory emphasizes that all political systems perform two vital roles in other to achieve stability, namely input and output. The input functions of the state include interest articulation, interest aggregation, political socialization and political communication. On the other hand, output functions are essentially rule making, rule application and rule adjudication. By and large, structural-functional theory views the society as a set of interrelated structures or parts with each structure performing a function which is vital for the maintenance and stability of society. Society in this context is seen as existing in a state of consensus and equilibrium.

In interfacing this theory with the subject matter of the study, we observed that the public sector remains an integral structure of government which provides the expertise needed in the rule making, rule application and rule adjudication output functions of the political system. Essentially, an efficient and effective public sector is seen as critical to the development of any state. Unarguably, the historical antecedence of the Nigerian public sector is replete with gross and institutionalized corrupt practices which have gravely undermined its capacity to discharge the stipulated functions. In view of the observed lacuna occasioned by the deformed public sector, there has been public outcry by the citizens for the modification of the institutional mechanism of governance to align with the demands of the people.

Specifically, the theory helps us to understand that the public outcry (input) was a protest against the institutional malfeasance in the public sector which sought to reposition the governmental institutions in order to enhance its service delivery capacity. In response, the government through its output mechanism introduced the Integrated Personnel and Payroll Information System reform to check-mate the rate of corruption in the public sector and most fundamentally, enthrones accountability and transparency in the business and activities of the state. Principally, the impetus driving the public sector reform in Nigeria is to reposition the governmental institutions to optimally deliver the needed services to the citizens in order to maintain equilibrium and stability.

Methodology

The study was carried out in Enugu State, the administrative capital of South East geopolitical zone of Nigeria comprising of Ebonyi, Imo, Abia and Anambra. We purposively selected Enugu because the state currently serves as the regional or zonal headquarters of virtually all the federal Ministries and parastatals. As such, many federal government establishments like Federal Radio Corporation of Nigeria, Nigerian Television Authority, Federal Character Commission, Nigerian Postal Services, Ministry of Agriculture and Rural Development e.t.c. have their regional offices in the state.

Meanwhile, a total of 10 staff were randomly selected each from 18 federal government agencies while additional 5 were picked from the Federal Ministry of Agriculture and Rural Development, leaving us with a sample size of 185. Out of the 185 questionnaires administered on the participants, only 168 were filled and returned while we recorded a non-response unit of 17 which were not used in the estimation process. Normally, the data was analyzed using simple descriptive statistics.

Dynamics of Public Sector Reforms in Nigeria

The historical trajectory and antecedence of public sector reforms in Nigeria cannot be fully comprehended and analyzed without recourse to the overriding roles of colonialism in shaping the reform process. Evidently, the entity presently known and addressed as Nigeria is nothing but a historical creation of the British-foisted imperial rule which lasted from 1885 to 1960. Nigeria being a former colony of Britain patterned its public sector in accordance with the British public service system.

However, the first public sector reform in Nigeria took place in 1934 under the headship of Sir Hunt. According to Maikudi (2012), the major aim of the maiden public sector reform was to address the state of the service and incorporate both conditions of service, staff performance and service delivery. The second public service reform was coordinated by Sir Walter Harragin, and was saddled with the task of reviewing the salaries and administrative structure of established staff in the four West African colonies which Nigeria is part of. The reforms also set aside the old system of African and European dichotomy and rather replaced it with the senior and junior services with the same basic salary for the Europeans and Africans.

Meanwhile, other subsequent reforms that took place in the colonial era include Sir H.M. Foot Reforms of 1948, Sir L.H. Gorsuch of 1954-1955, Mbanefo Commission of 1959 and A.F.F.P. Hewn Committee of 1959. While the Foot Reform was commissioned to work out modalities for the recruitment and training of Nigerians for appointment into senior positions, the Gorsuch commission aimed at inquiring the structure, remuneration of the public service and examining the problems of the future federal and regional governments. It will be noted that the Gorsuch reform was instrumental to the restructuring of the public service into five (5) sections, which are: the sub-clerical, clerical, sub-professional/technical, administrative/professional, and super-scale. The Mbanefo Commission of 1959 was mainly concerned with the restructuring of salaries. Mbanefo Commission of 1959 was immediately followed the same year by the Hewn commission which integrated the existing departments under directors into ministries to be headed by permanent secretaries. The Hewn reform was basically constituted to define rules for the integration of Ministries and Departments and evolve administrative machinery for the operations of the Ministries. In addition, the Hewn reform outlined the roles and functions of the permanent secretaries.

Subsequently, the Post-independence Nigeria has witnessed wide range of reforms which were designed to reposition and restructure the public sector for optimum efficiency, transparency, accountability and qualitative service delivery. They include: Morgan Commission of 1963, Eldwood Commission of 1966, Adebo Committee of 1971, Udoji Commission of 1972, Dotun Philips Reform of 1985, Decree No. 43 of 1988, Ayida Review Panel of 1994. The Morgan commission of 1963 dealt on the issue of reviewing the salaries and remuneration of junior staff in the public service. The impetus for this reform was occasioned by widespread agitation by Junior Officers which called for the introduction of a National Minimum Wage, the abolition of the daily wage system and for a general improvement in condition of service. This reform was followed by Elliot or Eldwood Grading Team of 1966 which was assigned the task of making enquiries into any anomalies in the grading and other conditions relating to all posts in the Public Services of the federation with a view to determining appropriate grading and achieving uniformity in the salaries of officers performing identical duties. Further, the Adebo commission of 1970 was constituted to look into the salaries and wages. The Commission was also saddled with the responsibility of establishing a public service review commission to examine the role of the public service commission, structure of the civil service, conditions of service and training arrangement.

At a time, the Udoji Commission emerged with a central focus on increasing efficiency and effectiveness within the context of meeting the challenges of a development-oriented society (Adewunmi, 2012 cited in Maikudi 2014). As a result, the Udoji Commission in 1974 recommended a result oriented and unified structure of public service for the whole country. This implies that recruitment/appointment, promotion remuneration, retirement, discipline and dismissal would be governed by the same conditions all over the country (PSRC 1974). Meanwhile, the 1988 civil service reform chaired by Dotun Phillips was inaugurated to streamline the public

service along the lines of the presidential system of government. Specifically, the reform sought to change the nomenclature of the professional heads of ministries from Permanent Secretaries to Director General (DG). The reform also recommended that the appointment of the Director General must be purely political, as well as specialization in the ministry where an officer found himself. Contrastingly, the Ayida Panel under the Abacha's government in 1994 revisited the Phillips Commission and made some amendments. The reform among other things reverted the professional head of the ministry from Director General to Permanent Secretaries and assigned the role of accounting officer of the ministry to the permanent secretary.

However, the transition from military to democratically elected government in 1999 marked a milestone in the public sector reform in Nigeria. Apparently, the long period of military rules in Nigeria among other things enthroned gross inefficiency, high-level corruption and irresponsiveness in the public service which indeed, affected the living conditions of the citizens. As a result, the successive administrations embarked on public sector reform under the auspices of the National Economic Empowerment and Development Strategy (NEEDS) to redress the constraints imposed on the capacity of the institutional mechanisms of governance to deliver their statutory and contractual functions. Within this period (1999-2014), Nigerian government introduced several public sector reform programs which include: the establishment of the Independent Corrupt Practices Commission (ICPC), Economic and Financial Crime Commission (EFCC), Nigerian Extractive Industries Transparency Initiative (NEITI), Bureau for Public Procurement (BPP), Pension Reforms, Monetization of Fringe Benefits, Public Private Partnership (PPP) and Budget Monitoring and Price Intelligence Unit (BMPIU).

Interrogating the nexus between the Integrated Personnel and Payroll Information System (IPPIS) and Public Accountability in Nigerian Public Sector

The Nigerian state has been battling with integrity, transparency and accountability problems within its public service since it achieved independence in 1960. The deep-seated and prevalent crisis of governance in Nigeria has been associated with the collapse of ethical and professional standards in virtually every aspect of its national life. Ezeibe & Iwuoha (2011) argued that the inability to maintain professional and ethical standards in the Armed Forces was directly responsible for the staging of various coups and counter-coups by some military personnel. Upon seizure of state power, the military leaders due to their outright disdain for due process and ethical public conduct engaged in massive looting and plundering of state resources and also subverted every platform that will promote accountability, rule of law and transparency. Indeed, it is an established fact that the pervasive corruption inherent in the public sector has root in the long presence of military rule in Nigeria.

However, the enthronement of democratic rules in Nigeria since 1999 saw the initiation and implementation of key reforms by the successive administrations of Olusegun Obasanjo, Umaru Musa Yar'Adua and Goodluck Ebele Jonathan. One of the macroeconomic frameworks encapsulated in the World Bank-guided National

Economic Empowerment and Development Strategy (NEEDS) is the public sector reform, aimed at check-mating the widespread corruption which has impeded on the development of Nigeria. The prioritization of public sector reform is based on the idea that an inefficient, ineffective and corruption-ridden public sector is a clog in the wheel of progress of the Nigerian state. As a result, the government of President Jonathan implemented the Integrated Personnel and Payroll Information System (IPPIS).

The Integrated Personnel and Payroll Information System (IPPIS) was first Initiated by the Federal Government in the year 2006. The aim was to improve the effectiveness and efficiency in the storage of personnel records and administration of monthly payroll in such a way to enhance confidence in staff emolument costs and budgeting. IPPIS is a brainchild of the Federal Government Reform Programme which was conceptualized at the Bureau of Public Service Reform (BPSR) for the purpose of centralizing the payment of all civil servants in the federal government payroll. The IPPIS project started in April 2007 with the enrolment of the seven pilot Ministries, Departments and agencies (MDAs). It was financed through a World Bank facility of about USD 4.9 million and, finally transferred to the Office of the Accountant General of the Federation (OAGF) in 2008.

However, between 2011 and 2013, the Government of Goodluck Jonathan through the Office of the Minister of Finance and Coordinating Minister for the Economy intensified effort at capturing all government staff and also carrying other activities through the Integrated Personnel and Payroll Information System (IPPIS). On the basis of the foregoing, the study through the data elicited from the participants and analyzed below, sought to understand whether the reform has improved the accountability and transparency rating of the Nigerian public sector.

Data Presentation and Analysis

However, the following information were elicited from the respondents and presented in the table below:

Question 1: Are you computer literate?

Table 1

Responses	Number of Responses	Percentage (%)
Yes	51	30
No	117	70
Total	168	100

Source: Field Work, 2016

The above table shows the rate of computer literacy among federal workers in the study area. Understanding the level of computer literacy in the Nigeria's public sector became imperative in the light of our notion that the success of the technologically-oriented reform is contingent on the rate of computer appreciation by the civil servants. Thus, the result in the table revealed that while a total number of 51 participants representing 30% of the respondents affirmed that they are computer literate, a total of 117 participants representing 70% of the respondents responded that they are bereft of computer knowledge.

Question 2: Have you been enrolled in the IPPIS?

Table 2

Responses	Number of Responses	Percentage (%)
Yes	156	93
No	12	7
Total	168	100

Source: Field Work, 2016.

In the table 2, we found that a total of 156 participants representing 93% of the total respondents have been enrolled in the IPPIS system while 12 participants representing 7% were yet to be enrolled.

Question 3: The introduction of IPPIS has helped to identify ghost workers in the public sector

Table 3

	Frequency	Percent	Valid Percent	Cumulative Percent
Agree	95	56.5	56.5	56.5
Strongly Agree	55	32.7	32.7	89.3
Neutral	3	1.8	1.8	91.1
Valid Disagree	7	4.2	4.2	95.2
Strongly Disagree	8	4.8	4.8	100.0
Total	168	100.0	100.0	

Source: Field Work, 2016

Here, the study sought to understand whether the introduction of the Integrated Personnel Payroll Information has addressed the problem of ghost workers in the public service. As seen in the table above, 150 civil servants representing 89% of the total respondents affirmed that the IPPIS has exposed ghost workers in the public service. Meanwhile, 9% of the total respondents were of the opinion that the IPPIS has not helped in identifying ghost workers. Only 3 participants were undecided.

Question 4: IPPIS has reduced the Cost of Governance and Saved Money for the Government

Table 4

	Frequency	Percent	Valid Percent	Cumulative Percent
Agree	107	63.7	63.7	63.7
Strongly Agree	39	23.2	23.2	86.9
Valid Neutral	11	6.5	6.5	93.5
Disagree	4	2.4	2.4	95.8
Strongly Disagree	7	4.2	4.2	100.0
Total	168	100.0	100.0	

Source: Field Work, 2016

In the table above, the study investigated whether the IPPIS has reduced the cost of governance in Nigeria. However, the result revealed that 86.9% of the total respondents were of the view that the IPPIS has reduced cost of governance and saved huge money for Nigerian government while 6.6% of the civil servants opposed this idea. 6.5% of the total respondents remained neutral.

Question 5: IPPIS has improved Transparency in Nigerian Public Sector

Table 5

	Frequency	Percent	Valid Percent	Cumulative Percent
Agree	94	56.0	56.0	56.0
Strongly Agree	48	28.6	28.6	84.5
Neutral	8	4.8	4.8	89.3
Disagree	12	7.1	7.1	96.4
Strongly Disagree	6	3.6	3.6	100.0
Total	168	100.0	100.0	

Source: Researchers' Field Work.

From the information illustrated in the table 5, the study observed that 84.5% of the total respondents believed that the implementation of Integrated Personnel Payroll and Payment System has improved transparency in the Nigerian Public Sector. On the other hand, 10.7% of the respondents disagreed while 3.6% maintained neutrality.

Question 6: IPPIS has enhanced efficiency, effectiveness and service delivery in the public sector

Table 6

	Frequency	Percent	Valid Percent	Cumulative Percent
Agree	98	58.3	58.3	58.3
Strongly Agree	46	27.4	27.4	85.7
Neutral	5	3.0	3.0	88.7
Disagree	9	5.4	5.4	94.0
Strongly Disagree	10	6.0	6.0	100.0
Total	168	100.0	100.0	

Source: Researchers' Field Work

The result demonstrated in the above table revealed that 144 participants representing 85.7% of the respondents affirmed that the IPPIS reform has enhanced efficiency, effectiveness and service delivery in the public sector. Conversely, 11.4% disagreed with the question posed while 3% of the respondents were neutral.

Results and Discussions

The results arising from the foregoing last four questions tested revealed that the implementation of the Integrated Personnel Payroll and Information System has reasonably addressed the high incidence of corruption that beset the public sector. By

identifying ghost workers in the federal establishments, the reform has systematically helped to reduce the recurrent expenditure which outweighs capital expenditure in every fiscal year in Nigeria. Secondly, the study established a strong and positive linkage between the technologically-oriented IPPIS reform and the reduction in the cost of governance. By reducing the cost of governance, the reform has discouraged wasting of public revenue on the side of government and as well, saved huge finance that will be channeled in the provision of public goods. Thirdly, we found a positive association between the IPPIS reform and enthronement of transparency in the government business in Nigeria. Finally, the study discovered that the IPPIS project has significantly enhanced efficiency, effectiveness and service delivery in the Nigerian public sector.

Based on the findings of the study, it will be safe to conclude that the implementation of Integrated Personnel Payroll and Information System reform has reduced corruption and enhanced public accountability in the Nigerian public sector.

Conclusion and Recommendations

The study is an attempt to examine the efforts of the World Bank guided Integrated Personnel Payroll and Information System reform in checkmating the corruption-ridden public service in Nigeria. It plainly sought to establish whether the implementation of IPPIS has enhanced public accountability in Nigeria. In doing this, we employed the structural-functionalism as our analytical guide while relying on the primary source of data collection.

However, to accomplish the intent of the study, we analyzed the responses elicited from the questionnaires administered on the participants and found a strong relationship between the implementation of IPPIS reform and the reduction in corruption in the public sector. Based on the foregoing, we concluded that the IPPIS reform of the federal government has achieved their stated objectives.

In view of the above, we make the following recommendations:

- That the federal government should intensify effort in ensuring that all federal civil servants are enrolled in the IPPIS system.
- That federal government should make it mandatory for all staff to be computer literate so as to ensure smooth implementation of technologically-oriented reforms.
- That other tiers of government (state and local) should emulate the effort of the federal government in sanitizing the institutions of governance.
- That federal government should ensure that all her financial dealings are conducted using the IPPIS platform.

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