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THE NIGERIAN PUBLIC SECTOR REFORMS AND ACCOUNTABILITY: AN EXAMINATION OF INTEGRATED PAYROLL AND PERSONNEL INFORMATION SYSTEM

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ABSTRACT

Inability of previous reforms to address lack of transparency and accountability in the Nigeria public sector led to the introduction of Integrated Payroll and Personnel Information System (IPPIS) whose efficacy was also wrapped in absurdity. On one hand, there have been reports by the Federal government on how successful the implementation of the program has been in terms of cash savings and reduction in ghost workers conversely, (civil servants complained of its poor implementation which had resulted into series of industrial actions and death in some cases. This study therefore evaluates the performance of IPPIS with respect to achieving accountability in the Nigerian public sector. The primary data used were obtained from administration of Four hundred (400) copies of the questionnaire to six (6) identified categories of stakeholders under IPPIS. Skewness, kurtosis and Crombach Alpha tests were conducted to establish Normality and reliability of the data which was later analyzed using Pearson Product Moment Correlation. The study revealed that only regular payment of authorised salary to IPPIS enrolees contributes positively significantly to accountability while personnel information is inadequate and the payment process, data integrity and record update have negative impact on accountability. IPPIS on the whole has negative but insignificant impact on accountability. Improvement in personnel information, data integrity, payment process and record update are recommended while the Federal government should ensure judicious usage of recovered funds if the much desired accountability in the name IPPIS is to be achieved.

Keywords: Accountability, Payroll, Payment System, Civil Service and Reform.

BACKGROUND TO THE STUDY

The development of any nation depends not only on the effective and efficient coordination of the available resources but also on the implementation of good policies that will drive the coordination. The public sector which consists of government employees is the mechanism that implements the government polices, therefore a time to time reformation of this sector and to some extent other sectors of the economy, will ensure a sound development of any nation. In Nigeria, history has it that, the public service has been in existence since the colonial era, a model which was described by Anazodo, Okoye, and Chukwuemeka (2012), as narrowly structured. This they believe was on purpose as the colonial masters' (Britons) aim was to successfully extract the much coveted financial and material resources that they needed from the nation. The

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model was therefore characterised by lack of accountability and transparency and the use of controlling metropolitan powers during their rule.

The culture of lack of accountability and transparency was bequeathed to Nigeria citizens who took over the public service by the colonial masters and they in turn have passed it down from generation to generation, and has eaten deep into the system. Onuorah and Appah, (2012) opined that public sector during the oil boom era was a period under which structurally weak control mechanisms existed, which created a variety of loop holes that facilitated and sustained, corrupt practices. This same era, filled with social malady was described by Dicson (2008), as that which suffers from general economic fallout and infrastructural decay and that the system bred high unemployment as those in the system refuses to age and retire which he says resulted into erosion of public confidence.

The setting up of commissions and panels before and shortly after independence to look into the public service was a step intended by the government to reform the structure of pay and service delivery in the public service. These commissions include the Tudor Davies Commission of 1945; the Harragin Salary Review of 1946; the Gorsuch Commission of 1951; the Hewn Committee in 1959; Mbanefo Salaries and Wages in 1959; the Morgan Commission in 1963; the Edward Grading Team in 1966; the Adebo Salaries and wages Commission in 1971. Dicson, (2008) evaluated all these commissions and stated that the Udoji Commission of 1972 was one of the best but all it achieved largely stayed on paper. He argued that the Dotun Philips Commission of 1988 was a time waste exercise, and that was why the Ayida Review Panel recommended its reversal in 1995. Yet, all these efforts did not yield any form of transparency or accountability culture in the system.

The assertion that this menace which has eaten deep into the system of the public sector seem unchangeable cannot be far from a fact, as various regimes have battled this decay in several ways, introducing one reform programmes or the other, yet, over fifty years of independence, the Nigerian public service is still faced with the issue of corruption and all sorts of fraudulent practices (lack of accountability).

Dicson, (2008) argues that the pension reforms has not erase any doubt that it is better you steal as much as you can when in service because once you are out of service, you are on your own. He further argued that monetisation was one reform programme which left more problems than solution. Although he believes that Servicom has the best of intentions, yet he described it as crawling. The rightsizing of civil service in 2004 can best be described as reducing a bigger decayed body into a smaller version which will be of no use while Bureau of Public Service Reforms (BPSR) introduced in 2004, had also worked with the assistance of the World Bank with unnoticeable results.

The introduction of public sector reforms by the Bureau brought about radical change in the way the public service was being run, with the aim of reducing: bureaucratic ways of service rendering, bloated public employment, duplication of agencies, lack of accountability and replacing it with the introduction good governance. This brought about down-sizing of staff of all the Ministries, Departments and Agencies (MDAs) and subsequent introduction and forceful implementation of Integrated Payroll and Personnel Information System (IPPIS) in all the MDAs in order to rectify this anomaly, improve the effectiveness and efficiency in the storage of personnel records and administration of monthly payroll in such a way to enhance confidence and accountability in personnel cost and budgeting.

Since the inception of IPPIS, the Federal government have been making some favourable pronouncements as regards the system accountability including savings of over twelve billion (₦12bn) Naira by the Federal Government in 16 pilot MDAs between April 2007 and June 2010 (first phase period). Also, Vanguard newspaper of March, 2014 revealed that forty-six thousand, eight hundred and sixty-one (46,861) names of ghost workers had been removed from the Federal Government's payroll, through its centralised data creating about ₦139 billion savings. Conversely, there are other reports on the tediousness in the documentation and verification process (employee data capture) which had resulted into non payment of salaries of some genuine employees who had been incorrectly classified as ghost workers. This has resulted to series of industrial actions due to long standing of unpaid or underpaid salaries coupled with agonising pain of record verification before regularisation of such anomalies and in worst cases death of some employees

It is thus observed that the IPPIS effectiveness in terms of accountability is yet to be established as the system is characterised by blessing and nemesis. More so, that Dicson, (2008) referred to some previous reform programmes as a caricature of themselves that have grown to become a breeding ground for corruption and all manners of fraudulent practices.

However, worthy of note is the non public announcement of the usage of the saved funds and the questioning of those who caused or may be in possession of these leaked funds over the years.

There have been many studies on financial reforms and accountability carried out at different times and using different models such as Onuorah and Appah, (2012) which examines the management of public funds in terms of how public office holders give accountability report of their stewardship. Also, Chuwuebuka and Chidubem (2011) evaluates the root cause(s) of the Nigeria's economic woes, persistent unethical comportment, erosion of values and poor accountability in the contemporary public service in Nigeria.

However, examining IPPIS in relation to accountability in the public sector may not be easily handy in literature. This constitutes the identified gap that deserves empirical investigation.

The Nigerian citizens and all other stakeholders sought answers to the following research questions:

i) What impact does IPPIS has on salary payment and the personnel records in the public sector;
ii) What effect does IPPIS has on the quality of payment process, data integrity and record update

RESEARCH HYPOTHESES

Ho_1: There is no significant relationship between IPPIS and accountability

Ho_2: IPPIS has no effect on the payment process, salary payment, personnel information, data integrity and enrolees record update.

OBJECTIVES OF THE STUDY

This major objective of this study is to evaluate the performance of the Integrated Payroll and Personnel Information System (IPPIS) with the view of examining its workability and usefulness in bringing about accountability in the Nigerian public sector.

The specific objectives are to:

i) examine the impact of IPPIS on salary payment and the personnel records in the public sector;
ii) evaluate the effect of IPPIS on the quality of payment process, data integrity and record update

REVIEW OF RELEVANT LITERATURE

RELEVANT CONCEPTS

Public Sector was defined by Rowuse (2010) as that portion of the society which is controlled by national, state or provincial, and local governments. However, going by the business dictionary, it is the largest sector of any economy that provides basic goods or services that are either not, or cannot be provided by the private sector and consists of national, state and local governments, their agencies, and their chartered bodies. Thus, it is the largest spender and employer in virtually every developing country (World Bank report in (2011). In Nigerian, it comprises workers in various government Ministries, Parastatals and Agencies (Omitola, (2012).

Reforms on the other hand has been defined by the Macmillan dictionary as a change that is intended to correct a situation that is wrong, unfair, or make a system work more effectively. It is also considered as an improvement or amendment of what is wrong, corrupt and unsatisfactory or evil conduct.

Fatile and Adejowon (2010) viewed public service reform as a planned intervention to raise the level of public service performance with carefully defined goals and strategies to attain these goals. It is aimed at improving output of service such as more effective and responsive service deliveries. Some of these reforms include capitalisation of the banking sector, deregulation of gas sector, Due Process reform mechanism in the public sector and the Structural Adjustment Programme (SAP), tax reforms in the financial sector and currently, Integrated Payroll and Payment Information System (IPPIS).

PUBLIC SECTOR REFORM AND ACCOUNTABILITY

To Onuorah and Appah (2012), accountability is all about being answerable to those who have invested their trust, faith and resources to you. Chuwuebuka and Chidubem(2011) also sees accountability primarily as the fundamental prerequisite for preventing the abuse of power and that it is also meant to ensure that power is directed towards the achievement of efficiency, effectiveness and transparency in any endeavour.

Adegite (2010), defined accountability as the obligation to demonstrate that work has been conducted in accordance with agreed rules and standards and the officer reports fairly and accurately on performance results. Bovens (2010) sees the concept of accountability in two ways where there exist the performance of tasks or functions (enforcement) on one hand, and the request for information about performed task or function (answerable) on the other.

Integrated Payroll and Personnel Information System (IPPIS) as stated in the IPPIS Manual, (2008) was put in place to improve the effectiveness and efficiency in the storage of personnel records and administration of confidence in staff emolument costs and budgeting. The system is said to include the automated biometric data capturing of all Federal civil servants, scanning of certificates and their pay record which is operated by a consultancy firm and aimed at ensuring that only genuine government employees are being and accurately paid. It came into being as a result of the recovery that was made during the down-sizing exercise of the Obasanjo regime which led to discovery of non existing staff on the payroll. Thus, IPPIS was aimed at efficiency, transparency and accountability in the management of the civil service.

The stakeholder of IPPIS, as stated in the manual is a person or group who has interest in or is affected by or can influence the system and broadly categorized into six as explained in the methodology

THEORETICAL BACKGROUND

The related theories to the concepts of the newly introduced automated payment system, IPPIS are the Technology Acceptance Model (TAM) and the Diffusion of Innovation (DOI) Theory. Technology Acceptance Model (TAM), as cited in Davis, (1986) by Schillewaert, Ahearne, Frambach, and Moenaert, (2000), was developed to deal more specifically with the prediction of acceptability of an information system. The central thesis of TAM is that acceptance of a computerised system by an individual is determined by two instrumental beliefs: perceived usefulness (i.e. the extent to which a person believes that using the system will improve his/her job performance) and perceived ease of use (i.e. the extent to which a person considers that using the system will be free of effort)

Thus, the workability/acceptability of IPPIS in the public sector would be determined by the stakeholders' belief that the automating and integrated payroll and information system will improve their performance as regards personnel emoluments and records issues, and that the use of the automation and integration of the payroll and information system will not cost them any effort.

On the other hand, the Diffusion of Innovation (DOI) Theory was developed by Rogers in 1962, to explain how, over time, an idea gains momentum and diffuses (or spreads) through a specific population, resulting into the adoption of the new idea. That is doing something differently from what they had previously been doing. As cited in Rogers, (2003), innovations acceptance requires five attributes namely Relative Advantage (Degree to which an innovation is perceived as being better than its precursor), Compatibility (Degree to which an innovation is perceived as being consistence with existing needs), Complexity (Degree to which an innovation is perceived as being difficult or easy to use), Observe ability (Degree to which the results of an innovation are observable to others) and Trial ability (Degree to which an innovation may be experimented before its adoption), (Sahin, 2006).

These two theories emphasize on performance / accountability. The former views usefulness, while the latter, improvement. This study therefore has its formulation on these two theories since they both emphasize the usefulness and the ease of use as a part of what will bring about acceptability of a newly introduced system (IPPIS).

REVIEW OF EMPIRICAL STUDIES

At the foreign scene, Bowrey, (2009) examined the implementation of Australian Commonwealth public sector reforms. The study revealed that financial reforms may seem superficially to have improved financial accountability within the Commonwealth public sector but he seem not to agree considering the objectives of the financial reforms he cited, such as promoting a culture of performance and increase public sector organisations' accountability, efficiency and effectiveness. He concludes that the financial reforms are unlikely to have resulted in anything other than better accountability.

The World Bank Independent Evaluation Group (2008) examined lending and other kinds of Bank support in 1999-2006 for public sector reform. Although a majority of countries that borrowed to support public sector reform experienced improved performance in some dimensions, there were shortcomings in important areas and in overall coordination (IEG Report, 2008).

Elsen, (2013) studied the Belgium's Integrated Police Force and finds that the creation of a centralized payroll system resulted in greater transparency as it created the ability to calculate all salary centrally in the Federal Police data centre in Brussels than when each local department is responsible for making payments.

The Economic Commission for Africa, ECA, (2010) examined the innovations and best practices in public sector reform in Africa within the last decade laying emphasis on the civil service. The study revealed some modest progress records such as effective and efficient delivery of public services; promoting accountability and transparency and reducing corruption among many others.

Ayee, (2012) evaluates Ghana's Civil Service Reform Programme (CSRP), which was intended to make civil services a "value for money" institution and it was revealed that Ghana's civil service reform is yet to be system-wide in its scope and impact.

Griffin and Akotia (2008), undertook a case study in Ghana with top government officials to form a research team by examining the payroll data, personnel files and IPPD records for a sample of 50 civil servants employed in the Ministries of Education, Health and Agriculture. The study finds an indication of underlying problems of data accuracy and integrity.

At the Nigerian Scene, studies like Fatile and Adejuwon, (2010); Kwaghaga, (2010); Anazodo, Okoye, and Chukwuemeka (2012) are pertinent to the concept of IPPIS and that of reforms and accountability in the Nigerian public sector.

Fatile and Adejuwon, (2010) reviewed the nature of the public sector reform in Africa, the lessons of International and Africa perspectives and the future directions of the public sector reforms in Africa. The study concludes that the main vehicle of the government is the public service and personnel. Hence, it is imperative to harness this resource by building of critical institutional capacities for good governance, economic growth and development.

Kwaghaga, (2010) evaluated the civil service reforms in Nigeria and their implications for national development and he finds that the civil service is the life-wire of development of any nation owing to its critical functions of policy advice and implementation. However, the study discovered that the Nigerian civil service, despite haven gone through several reforms is unfortunately still faced with monumental challenges of development.

Anazodo, Okoye, and Chukwuemeka (2012) examined the civil service reforms in Nigeria from independence till date and how they affected efficient and effective service delivery in the country. The study revealed that these reforms tried quiet a lot at improving the Civil Service in Nigeria, but it was obvious that a result oriented civil service had not emerged in Nigeria and is still severely hampered by cultural, structural, institutional and other management defects.

Onuorah and Appah, (2012) examines the management of public funds in terms of how public office holders give accountability report of their stewardship. The findings revealed that the level of accountability is very poor in Nigeria because the attributes of accessibility, comprehensiveness, relevance, quality, reliability and timely disclosure of economic, social and political information about government activities are either not available or partially available for the citizens to assess the performance of public office holders.

Lawanson and Adeoye (2013) tried to analyse and assess government policies in the area of public sector reforms, and draw some implications for Nigeria. They reiterates that reducing the size of the civil service is often a prerequisite for governments to sustain and finance a smaller and better paid civil service over time, but unless such efforts are well designed, they can have negative consequences on morale and productivity.

Chuwuebuka and Chidubem (2011) evalua economic woes, persistent unethical comportment, erosion of values and poor accountability in the contemporary public service in Nigeria. The researchers averred that accountability of public officials is inevitable to boost and sustain both developed and developing economies and further illustrated that, the success or failure of any country is largely attributable to its public service.

METHODOLOGY

RESEARCH DESIGN

This study employed the descriptive survey research design which is devoted to gathering of information about prevailing conditions or situation (IPPIS and accountability in the public sector) for the purpose of description and interpretation

MODEL SPECIFICATION AND METHODS OF DATA ANALYSIS

The study objectives can be captured into the relationship between accountability and IPPIS attributes as:

Y= f (IPPIS Attributes)--- (i)

When specified, it becomes:

Y == f(QUALPP +REGAS+ADEPI+SDI+CRU+e------------- (ii)

Where:

Y	=	Accountability
QUALPP	=	Quality of the Payment Process
REAS	=	Regularity in Payment of Authorised Salary
ADPI	=	Adequacy of Personnel Information
SDI	=	Security of Data Integrity
CRU	=	Constancy in Record Update
e	=	Error Term

Pearson's Product-Moment Correlation Coefficient was adopted to measure the strength of the relationship among these variables while the data was subjected to multi –co linearity test before the analysis was carried out. The correlation statistics is given as:

$$r = \frac{\int_{xy}}{\int_{xx}\int_{yy}}$$

Where

$$\int_{xy} = N\sum xy - \sum x \sum y$$

$$\int_{xx}\int_{yy} = \sqrt{\{N\sum x^2 - (\sum x)^2\}\{N\sum y^2 - (\sum y)^2\}}$$

r= coefficient of correlation

n= number of observations

x= the assigned weighted value for IPPIS attributes

y= Accountability responses.

POPULATION AND SAMPLING TECHNIQUE

The population of this study comprises of all the stakeholders that were grouped into six:

i) *Custodian of the system* All the IPPIS officers in the Office of the Accountant General of the Federation (OAGF).
ii) *Civil Servants:* All the employees of the Federal Government Ministries, Departments and Agencies.

iii) *Operators:* All the employees of Soft Alliance (the ICT consortium firm), that is scheduled for IPPIS processing, the entire staff of the Information Technology, Personnel records and Salary Administration units of MDAs.

iv) *Personnel and Salary Managers:* The heads and supervisors of the Personnel/Human Recourses and Finance and Account Departments of the MDAs.

v) *Control Agencies*: The IPPIS officers of the OHCSF, BOF, OAuGF and CBN.

vi) *Third Party Agencies*: The IPPIS officers of the PenCom Administrators, Cooperative Societies, Unions and Associations whose monthly dues are deducted from the salaries of the civil servants.

Since the population is infinite, the required minimum sample of 384 necessary for this study was derived following a model developed by Cochran in 1963 as cited by Smith, (2013) and expanded by Kasiulevicious, Sapoka and Filipaviciute (2006). The procedure for selection takes into consideration three criteria including level of precision which is also known as margin of error, Confidence level or Risk level and the Degree of variability which is also known as standard deviation.

The cited Cochran model as given by Kasiuleviciouset *al*, (2006) is

$$n = \frac{z^2 \times p\,(1-p)}{e^2}$$

The model was simplified by Smith, (2013) as corresponding to z-score behavior.

$$\text{Necessary Sample Size} = \frac{(\text{Z-score})^2 * \text{Standard Deviation}*(1-\text{Standard Deviation})}{(\text{margin of error})^2}$$

However, in order to take care of possible losses during collection, a total of four hundred (400) copies of the questionnaire were administered on 50 respondents each from each population group except civil servants that has 150 respondents.

The questionnaire is divided into sections A, B and C. While section A deals with demographic information of respondents, section B provides information about the various capacities in which the stakeholders had responded to the questions and section C provide information on attributes of IPPIS such as the payment process, authorised salaries, Adequacy of Personnel information as well as database integrity and records update.

DATA ANALYSIS, INTERPRETATION AND DISCUSSION OF FINDINGS

Table 4.1 Presentation of Administered Questionnaires

The questionnaire distribution and responses were shown in table 4,1.

Table 4.1 Questionnaire Distribution and Response Statistics

Stakeholders	Total distributed	Total unusable	Total usable	% of usable to total
Custodian of the system	50	2	48	12%
Civil Servants	150	5	145	36.25%
Operators	50	-	50	12.50%
Heads of Personnel and Finance Units	50	1	49	12.25%
Control Agencies	50	3	47	11.75%
Third party Agencies	50	1	49	12.25%
Total	400	12	388	97.0%

Source: Author's Analysis (2013)

Table 4.1 shows response rate of 388 out of 400 q represents 97% and is adjudged to be adequate for analysis such that the results could be relied upon.

Other data collected were analysed using both descriptive and inference analyses. The data was subjected to preliminary tests such as Normality, Validity, Reliability, and Multi-co linear tests before being analysed using Pearson Product Moment Correlation Coefficient,

The Normality test results in table 4.2 shows that values of Skewness and kurtosis fell within (-2 and +2), which implies that the variables were normally distributed. However, Crombach's Alfa result of 0.731 (73%) in table 4.3 implies an acceptable internal consistency among the questions.

Table 4.2 Normality Test Statistics

	Skewness	Kurtosis
Payment process	0.133	0.608
Authorised salary	0.278	1.145
Personnel information	0.132	0.244
Database integrity	0.299	1.218
Update of records	0.520	0.482
IPPIS	0.325	0.071
Accountability	0.916	1.341
Challenges encountered	0.728	0.357
Stakeholders' perception	0.759	0.478

Source: Author's Computation (2013).

Table 4.3 Reliability Test Statistics

Cronbach's Alfa	No. of items
.731	58

Source: Author's Computation 2013.

PEARSON PRODUCT MOMENT CORRELATION COEFFICIENT ANALYSIS

Pearson Product Moment Correlation coefficient Analysis was carried out to determine the relationship between IPPIS and Accountability. The data was however subjected to multi-co linearity test to determine the level of association among the IPPIS attributes (table 4.4). The test shows that none of the IPPIS attributes had a correlation coefficient of up to 0.7 (70%), which implies that multi-co linearity was not severe.

Table 4.4 Correlation Coefficient Matrix among the IPPIS Attributes

	PAYPRO	AUTHSAL	PERSINFO	DATBASE	RECUPDATE
PAYPRO	1.000	0.563	0.617	0.332	0.459
AUTHSAL		1.000	0.518	0.318	0.624
PERSINFO			1.000	0.334	0.421
DATBASE				1.000	0.573
RECUPDATE					1.000

Source: Author Computation (2013)

PAYPRO Payment Process
AUTHSAL Authorised Salaries
PERSINFO Personnel Information

RECUPDATE Records Update

Table 4.5 Correlation Coefficient Statistics

IPPIS ATTRIBUTES	N	ACCOUNTABILITY	P-VALUE
PAYMENT PROCESS	388	-0.020	0.698
AUTHORISED SALARIES	388	0.210	0.000
PERSONNEL INFORMATION	388	0.060	0.908
DATABASE INTEGRITY	388	-0.008	0.868
RECORDS UPDATE	388	-0.108	0.034
OVERALL IPPIS ATTRIBUTES	**388**	**-0.21**	**0.337**

Source: Authors' Computation (2013)

The Pearson Product Moment Correlation coefficient Analysis in table 4.5 reveals a negative correlation coefficient (negative relationship) IPPIS attributes: Payment Process (-0.020), Database Integrity (-0.008) and Record update (-0.108) and Accountability. This indicates that those attributes of IPPIS may not contribute to the achievement of Accountability but instead reduce accountability.

Conversely, Authorised Salaries and Personnel Information show a positive correlation coefficient (0.210) and (0.060) respectively. It therefore implies that adequacy of personnel information has positive but insignificant impact of accountability while authorized salaries is the major attribute of IPPIS that contributes significantly to the achievement of accountability in the Nigeria public sector.

Summarily, the study revealed that from all the attributes of IPPIS considered (the payment process, regular payment of authorised salary and allowances to enrolees, adequacy of personnel information, data integrity and record update), only regular payment of authorised salary and allowances to enrolees contribute significantly to accountability in the Nigeria public sector. However, the overall value of the correlation coefficient was negative (-0.21) but was not strongly significant as the p-value was 0.337. This generally implies that the implementation of IPPIS has negative but insignificant effect on accountability in the Nigerian public sector. The finding in this study is consistent with the opinions of Ugwoke, (2011) and Jonah, (2013), Ayee (2012), kwaghaga (2010) and Onuorah and Appah, (2012) but contradicts that of Elson, (2013).

CONCLUSION AND RECOMMENDATIONS

Base on the questions raised in the study and the results obtained, the following conclusions were reached:

(i) Generally, IPPIS has negative but insignificant impact on accountability in the Nigerian public sector. However, only authorized salaries was discovered to be the major IPPIS attribute that contributes positively significantly to the achievement of accountability in the public sector. This is not far from reality due to the fact that the individual MDAs no longer have authorities over the payments so, the differences in salaries paid to employees on the same level is eliminated and brings about accountability.

(ii) Other attributes of IPPIS record update, payment process and data integrity all have negative impact on accountability.

Based on the aforementioned conclusions it is recommended that:

(i) Quality of the payment process should be strengthened to avoid errors in the process
(ii) Data integrity of enrolees should be maintained to avoid data falsification and data loss
(iii) There should be constant record update of enrolees in case of promotion or change of status to reflect current situations.
(iv) Any erring accounting officers should brought to book.
(v) The stakeholders / public should be carried along every facets of the system to enlist their support, enhance transparency and assures accountability. This will go a long way to reduce resistance from some stakeholders (Academic Staff Union of Nigerian Universities).
(vi) Continuous and mandatory training of the operators and a more intensive check by both internal and external auditors before payment of salaries is necessary to avoid frequent errors committed while erring officers in charge of such corrections should be brought to book if found wanting.

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