

**INTEGRATED PERSONNEL PAYROLL SYSTEM AND SERVICE DELIVERY IN THE
MINISTRY OF PUBLIC SERVICE OF UGANDA**

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DECLARATION

I, Aheebwa Joan, hereby declare that, this dissertation titled “*Integrated Personnel Payroll System and Service Delivery in the Ministry of Public Service of Uganda*” is my own original work towards the award of a Master’s Degree in Organisation and Public Sector Management of Kyambogo University.

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APPROVAL

We certify that this research dissertation titled “*Integrated Personnel Payroll System and Service Delivery in the Ministry of Public Service of Uganda*”, has been compiled by Aheebwa Joan under our supervision and is now ready for examination by the Board of Examiners as a requirement for the award of a Master’s Degree in Organisation and Public Sector Management of Kyambogo University.

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SECOND SUPERVISER

DEDICATION

I dedicate this dissertation to my parents for instituting a spirit of career development in my life.

May God bless you always.

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First and foremost, I thank the Almighty God for having given me life, courage, wisdom and protection that enabled me sail through this degree of Master of Science in Organization and Public Sector Management of Kyambogo University.

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May the Holy Spirit keep you forever and ever!!

LIST OF ABBREVIATIONS/ACRONYMS

BMAU	:	Budget Monitoring and Accountability Unit
CVI	:	Content Validity Index
EDMS	:	Electronic Document Management System
EDMS	:	Electronic Management System
EPRC	:	Economic Policy Research Centre
FINMAP	:	Financial Management and Accountability Programme
FY	:	Financial Year
HMIS	:	Human Resources Information Management System
HRIS	:	human resources and information resource System
IFMS	:	Financial Management System
IFMS	:	Integrated Financial Management System
IPPS	:	Integrated Personnel and Payroll System
LGs	:	Local Governments
MDAs	:	Ministries, Departments and Agencies
MFPEd	:	Ministry of Finance Planning and Economic Development of Uganda
MPS/MOPS	:	Ministry of Public Service
NPM	:	New Public Management
NSDS	:	National Sustainable Development Strategy
OAG	:	Office of the Auditor General
OBT	:	Output Budgeting Tool
OECD	:	Organisation for Economic Co-operation and Development
SD	:	Standard Deviation

SOL	:	Standard of Living
SPSS	:	Statistical Package for Social Scientists
UNDP	:	United Nations Development Programme
WB	:	World Bank

TABLE OF CONTENT

DECLARATION.....	i
APPROVAL	ii
DEDICATION.....	iii
ACKNOWLEDGEMENT.....	iv
LIST OF ABBREVIATIONS/ACRONYMS.....	v
TABLE OF CONTENT.....	vii
ABSTRACT.....	xiv
 CHAPTER ONE	 1
INTRODUCTION.....	1
1.0 Introduction.....	1
1.1 Background to the study	1
1.1.1 Historical background.....	1
1.1.2 Theoretical background	2
1.1.3 Conceptual background	4
1.1.4 Contextual Background	8
1.2 Statement of the Problem.....	10
1.3 Purpose of the study.....	11
1.4 Specific objectives	11
1.5 Research questions.....	11
1.6 Scope of the study	11
1.6.1 Geographical coverage.....	11
1.6.2 Subject scope	12

1.6.3 Time scope	12
1.7 Significance of the Study	12
1.8 Conceptual Frame Work	14
CHAPTER TWO	17
LITERATURE REVIEW	17
2.0 Introduction.....	17
2.1 Theoretical Review	17
2.2 Conceptual Overview.....	20
2.2.1 Integrated Payroll and Personnel System (IPPS).....	20
2.2.2 Service delivery	21
2.3 Payroll management and service delivery	23
2.4 Pension management and service delivery	26
2.5 Establishment of controls and service delivery	28
2.6 Literature Summary and Gaps	30
CHAPTER THREE	31
METHODOLOGY	31
3.0 Introduction.....	31
3.1 Research Design.....	31
3.2 Area of Study	32
3.3 Target Population.....	32
3.4 Sampling Technique and sample selection	32
3.4.2 Sampling Technique	33
3.5 Data Collection Tools	34

3.5.1 Questionnaire	34
3.5.2 Interview guide	35
3.6 Validity and Reliability of data.....	35
3.6.1 Validity	35
3.6.2 Reliability.....	36
3.7 Research Procedure.....	37
3.8 Data Analysis	37
3.8.1 Quantitative data Analysis	37
3.8.2 Qualitative Data Analysis	38
3.9 Measurement of Variables	38
3.10 Limitations of the study	39
3.10.1 Information	39
3.10.2 Area of study.....	39
CHAPTER FOUR.....	40
DATA PRESENTATION, INTERPRETATION AND ANALYSIS OF RESULTS.....	40
4.0 Introduction.....	40
4.1 Response Rate	40
4.2 Demographic Characteristics of the Respondents	41
4.3 Descriptive findings on payroll management at Ministry of Public Service (MPS)	44
4.3.1 Relationship between payroll management and service Delivery	46
4.4 Descriptive findings on pension management at ministry of public service.	47
4.4.1 The relationship between pension management and service delivery	49
4.5 Descriptive findings on establishment of controls at Ministry of Public Service.....	50

4.5.1 The relationship between establishment on controls and service delivery	52
4.6 Descriptive findings on service delivery.....	53
CHAPTER FIVE	55
DISCUSSIONS, SUMMARY, CONCLUSIONS AND RECOMMENDATIONS.....	55
5.0 Introduction.....	55
5.1 Discussion of the major Findings	55
5.1.1 The Relationship between Payroll management and service delivery.....	55
5.1.2 The relationship between pension management and service delivery at Ministry of Public Service.....	58
5.1.3 The relationship between established controls and service delivery	59
5.3 Conclusions.....	61
5.3.1 The Relationship between payroll management and service delivery at Ministry of Public Service (MPS).....	61
5.3.2 The relationship between pension management and service delivery at Ministry of Public Service.....	61
5.3.3 The relationship between establishment of control and services delivery at Ministry of Public Service.....	61
5.4 Recommendations.....	62
5.4.1 The relationship between payroll management and service delivery at Ministry Of Public Service (MPS).....	62
5.4.2 The relationship between pension management and service delivery at Ministry of Public Service.....	62

5.4.3 The relationship between establishment of controls and services delivery at Ministry of Public Service.	63
5.5 Areas for Further Research	63
REFERENCES.....	64
APPENDIX I: QUESTIONNAIRE FOR MIDDLE LEVEL MANAGERS AND LOWER LEVEL MANAGERS AT THE MINISTRY OF PUBLIC SERVICE STAFF.....	70
APPENDIX B: INTEVIEW GUIDE FOR HEADS OF DEPARTMENTS, DIRECTORATES, MINISTERS AND STATE MINISTERS AT MPS.....	76

LIST OF TABLES

Table 3. 1: Sample selection and Sampling Size of the respondents.....	33
Table 3. 2: Cronbach's Alpha coefficients and CVI values for the study variables.....	36
Table 4. 1: Showing the Response Rate.....	41
Table 4. 2: Demographic characteristics of respondents at the Ministry of Public Service	42
Table 4. 3: Descriptive statistics on payroll management and service delivery	44
Table 4.4: Correlation between payroll management and service delivery at Ministry of Public Service.....	46
Table 4.5: Descriptive findings on pension management at ministry of public service.	47
Table 4.6: Correlation between pension management and service delivery at Ministry of Public Service.....	49
Table 4.7: Descriptive statistics on establishment of controls at Ministry of Public Service.....	50
Table 4.8: Correlation between establishment of controls and services delivery.....	52
Table 4.9: Descriptive statistics on service delivery at Ministry of Public Service	53

LIST OF FIGURES

Figure 1: Conceptual framework.	14
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ABSTRACT

The purpose of this study was to assess the relationship between integrated personnel payroll system and service delivery in the Ministry of Public Service, Uganda. The specific objectives which guided the study were; to examine the relationship between payroll management and services delivery, to establish the relationship between pension management and service delivery and to examine the relationship between establishment of controls and service delivery at Ministry of Public Service. The study adopted a case study research design with specific focus on the Ministry of Public Service as a study area. The targeted population was 95 and the planned sample size of 90 respondents were selected using stratified sampling from which only 76 actually participated in the study. Purposive sampling was used to select 14 respondents who participated in the interviews. Both the self-administered close ended questionnaires and interview guide were used to collect data. Pearson product correlation coefficient was used to address the study objectives. From the findings, the study established that all the three concepts of payroll management, pension management and establishment of controls had a significant positive relationship with service delivery. The study therefore concluded that if the Ministry of Public Service integrated payroll management, pension management and established controls within the Integrated Personnel Payroll System, there would be an increase in service delivery. This is because Public confidence in the Ministry of Public Service would be regained, there would-be real-time access to biometric data of employees and corruption of data would be limited. As a result, the study recommends that the Ministry of Public Service should integrate payroll management into the IPPS so as to have coordinated data base for public servants and retirees, there should be regular updating of the payroll management system to ensure accurate and prompt payments at the end of every month, directorate of payroll the account Controller and the Directorate of human resource at the Ministry of public service should develop efficient and user-friendly pension management system that ensure timely access to personnel data for all government employees

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This study examined the relationship between Integrated Personnel Payroll System and service delivery in the Ministry of Public Service. Service delivery in the public sector has remained a great concern. Owing to high public expenditure on wage bill for Public servants in the Uganda, government still has no accurate wage bill data base for planning and budgeting purpose. However, it is purported that an Integrated Personnel and Payroll System (IPPS) can be a solution to the challenge of low service delivery in public sector organizations and yet there is no clear evidence to support. This therefore prompted the current study. This chapter presents the background to the study, statement of the problem, purpose of the study, objectives, research questions, scope of the study, significance of the study, conceptual framework and definition of operational key terms used in the study.

1.1 Background to the study

This is presented basing of Amin's (2005) recommended approach, namely: historical background, theoretical background, conceptual background and contextual background

1.1.1 Historical background

Concerns for better and improved Service delivery in Uganda have their roots in the colonial era that began effectively in 1900 when the colonial government signed an agreement with Buganda Kingdom and later the Toro and Ankole Agreement of 1900 and 1901 respectively. The high echelons of the Public Service delivery were monopolized by colonial agents who served interests that were mostly opposed to the interests of the natives. The postcolonial Public Service that was

supposed to serve the citizenry inherited the culture of serving narrow interests that were retained by the new Public Service elite as a basis for their survival (Olum, n.d).

The colonial government introduced a number of policies and laws which were to shape the way public services were to be provided. The economic crisis of 1973 fueled by the global oil crisis, low agricultural prices, increased debt burdens and decreased service delivery in terms of quality and quantity, led to further questioning of the capacity of the Public Service institutions to deliver goods and services to the public in a cost-effective manner (Bashaasha, Mangheni & Nkonya, 2011). In the 1980s, there were several reforms aimed at improving service delivery; the introduction of IPPS is an indirect continuation of such reforms in Uganda's public sector.

1.1.2 Theoretical background

The study was guided by the New Public Management theory (NPM) advanced by Gruening (2001), and supported by sociology of information technology theory. New Public Management (NPM) refers to the method of change by which administrative reforms are enacted over time in order to create a policy change in the public service. The NPM philosophy champions the use of the private sector styles in service delivery. The theory is based on two concepts, new managerialism and neo liberal institutional economics (Rhys & Van de Walle, 2013). Osborne, Radnor and Nasi (2012), advocated for globalization, taking advantage of competition in service delivery of public service to achieve effective, efficient, transparent and accountability in operational expenditure by government.

According to Gruening (2001), New public management is based on seven key principles; these are: Direct public sector costs should be cut and labour discipline raised so as to improve resource use; Private sector style management practices applied to increase flexibility in decision-making,

Competition in the public sector through term contracts and tendering increased, as rivalry is the key to lower costs and better standards; The public sector disaggregated and decentralized to make units more manageable and to increase competition, Controls shifted from inputs to outputs, to stress results rather than procedure; Explicit standards and performance measures established, because accountability requires clearly stated aims and efficiency requires attention to goals and Managers given powers to conduct hands-on professional management, because accountability requires clear assignment of responsibility, not diffusion of power (Oyedele, Agboola & Bisiriyu, 2016).

The study shall adopt three of the principles of new public management; namely: reducing public sector costs, adopting private sector style of management and shifting controls from inputs to outputs. The principles of New Public Management theory is relevant to improving service delivery through integrated human resource management system at Ministry of Public Service.

The study was guided by the sociology of information technology theory. Accounting information systems are designed, built and used by people. IPPS are components in larger socio-technical networks that include human beings; they are used for various purposes and the success of a system is determined by the IPPS users. Hence social and cognitive issues should be addressed in designing, building, evaluating and maintaining IPPS in order to influence decision making in an organization. Sadly, IPPS built cannot be used as intended and user dissatisfaction is high. The lesson that accounting information systems are not purely technical objects seems very hard to learn, and very costly to ignore, (Bakvis & Jarvis, 2012).

Parker (2000) in Kasumba (2009) argues that, “IPPS are emergent outcomes of periods of social interaction between actors who use their powers to try to get their preferences” (Manson et al,

2001; Howcroft, 2006). Furthermore, the structuring properties of social structures, such as information technologies like IPPS, have significant control over the actions of human agency (such as ministry officials). However, Giddens further maintains that also human agency can significantly modulate the structuring properties of social structures based on their “stock of accumulated knowledge and purposive intentions....” (Shapiro and Matson, 2008:44). In this respect, information technologies, as social structures, are “both the medium and outcomes of the practices which constitute social systems” (Dillard, 2004).

IPPS technologies are designed to control the conduct of human interactions, but their choices and implementation are influenced by human agency, based on accumulated stock of knowledge, self-interests and societal expectations (Shapiro & Matson, 2008; Lukka, 2007). For instance, the designs of IPPS are socially-derived and legitimised as appropriate norms to enhance public service delivery and to control human behaviour but their implementation is influenced by how the human agents interpret and enact the “rules” embedded in the IPPS (Stones, 2005). This leads to the duality of information technologies (Dillard, 2004 cited in Kasumba, 2009).

1.1.3 Conceptual background

Globally, an Integrated Personnel and Payroll System (IPPS) is a system that is aimed at enhancing the management of the pay roll and personnel. Under the new payment system, accounting officers are required to verify and approve the payroll and each salary payment. The Ministry of Public Service, which previously managed the payroll, is limited to providing policy guidance, administration and monitoring. In addition to decentralizing the management payroll systems, a number of other measures have been introduced to better manage the wage bill and payroll (Munyambonera & Lwanga, 2015). In developing countries, Integrated Personnel and Payroll System (IPPS) is one of the Government Reforms Initiative conceived to transform Public Service

and make it more efficient and effective in-service delivery. The IPPS initiative is aimed at improving the public financial management and providing a centralized payroll system in the country.

In Uganda, the Ministry of Public Service installed an Integrated Personnel and Payroll System (IPPS) to ease recruitment, employee assessment and payroll management in all ministries and local governments on May 29, 2011. IPPS was rolled out to all ministries and local governments central database by 2015. Implementation of IPPS was part of the Public Service Reform programmes aimed at strengthening accountability and improved service delivery through automation of Human Resource functions and provision of reliable and timely information for decision making. IPPS has four modules notably Payroll Management, Pension Management, Establishment Control and Training Management are functional (Global Development Network, 2016).

The specific objectives of IPPS in Uganda are: to automate human resource functions and processes for improved efficiency and effectiveness in public service delivery; to provide for a one stop centre for reliable, consistent and accurate human resource information for decision making; to foster information sharing through integration with other Government ICT systems in order to eradicate duplication of data and improve accuracy, to enhance capacity of Government to forecast human resource requirements for the Public Service in terms of numbers and skills requirements, to enhance efficiency and effectiveness in the management of establishment and monitoring of wage performance, to facilitate timely and accurate salary and pension processing for promotion of accountability and transparency of Government payroll (MPS Report, 2015).

Payroll management system was designed to enroll into platform, all government ministries, departments and agencies, that draw personnel cost fund from consolidated revenue fund.

Munyambonera and Lwanga (2015) agreed that the objective of the payroll management was to centralize payment of worker salaries, which stated as a means of facilitate convenient staff remuneration payment with minimal wastage, also to facilitate easy storage, updating and retrieval of personnel record for administrative purposes.

Pension management system was designed to address the ghost workers syndrome in public entities. This helps to cut down pension cost budget by the government, thus rewarding only those who are no longer in active workforce (Global Development Network, 2015). Furthermore, pension management system reduces the red-tape involved in manual pension administration (Otto, 2018). Similarly, Enakireehi and Temile (2017) revealed that the pension management is a good programme. No doubt regards the implementation of a computerized system as the most critical component of addressing the huge amount of personnel cost and its accelerated improvement of human management effectiveness, improvement in overall management reporting and planning.

Establishment of controls of the system was to improve transparency and efficiency in the handling of government salary and pensions payments as well as the problem of ‘ghost’ employees on the payroll and pension administration. There are a number of controls that were established among which include; segregation of duties of officials that manage the system, limiting authorization to very few individuals, encryption of the biometric data. These controls have helped in reducing falsification and corruption of data (MPS Report, 2015).

Service delivery is a component of business that defines the interaction between providers and clients where the provider offers a service, whether information or a task, and the client either finds value or loses value as a result. Good service delivery provides clients with an increase in

value, conceptualize service delivery as the government distribution of resources and services that the citizens depend on like water, electricity, sanitation infrastructure, land, and housing (Munyambonera & Lwanga, 2015)

Service delivery is a mechanism used by organizations to meet the needs and aspirations of the people it serves, administratively to realise effectiveness of public entities (Ministry of Local Government, 2013). United Nations Development Programme (UNDP, 2013) defines Service delivery as the relationship between policy makers, service providers and consumers of those services and encompasses both services and their supporting systems. Nations need to demonstrate capability to deliver quality and standards services to derive confidence from the public.

Service delivery consists of a series of highly localized actions by Government in providing goods and services to beneficiaries in a manner that meets their expectation. These follow a life span right from planning, operation, maintenance and monitoring to sustain services (Susan, 2016). Service delivery refers to the actual delivery of services or products to customers. The service concept views more on how and what the service design implemented served as mediated to the clients and service provider (Martins & Ledimo, 2015).

Yasin (2002) states that the indicators of service delivery are effectiveness and efficiency in timely service delivery; for example through prompt responses to the correspondences of completion of assignments in time, having desired outputs with minimum cost, staff norms and keeping the beneficiaries well informed of any new service developments.

IPPS is a trusted database with a robust infrastructure, accessed through portals which offers self service and personalised information, fast, compliant, easy to use, reliable, secure and adoptive by users (Daly, 2016). Integrated Personnel Payroll System (IPPS) is an integrated web based and

a free balanced software using latest technology designed from turkey, partnered by CRC Sogma a canadian consultancy firm for public service reforms uganda. The software covers over 200 sites, including all central government ministries ,agencies, and local government to manage a work force of 391,635 employees. The IPPS is meant to serve the purpose of efficiency and effectiveness of the public service in uganda (Global Development Network, 2015).

Before the IPPS, it was difficult to establish personnel data of government employees, in areas of recruitment, training, posting, transfer, seniority ,promotion and recruitment, which was done using manual and semi manual systems which was causing salary delays, inaccuracies in determining staff pay levels which explained poor accountability and wastage of government funds (Munyambonera & Lwanga 2015). Hence Ugandan public service adopted the system to achieve the overall goal of service delivery serving a purpose of monitoring, controlling and regulating service delivery through maintaining accurate and consistent personnel data for public service by managing personnel records with internal control systems that are highly computerized. This study conceptualized IPPS in relation to service delivery at the Ministry of Public Service as to whether it is reliable, efficient, and effective and meets quality requirements.

1.1.4 Contextual Background

Ministry of Public Service (MPS) is a cabinet level government ministry, institutionalized under the legal instrument of 1969, which operates mainly under ministries, departments, agencies and other support bodies. Ministry of Public Service is organized under three directorates namely, Directorate of research and development, directorate of efficiency and quality assurance, and directorate of human resource development. MPS headquarters are located at plot 12 Nakasero Hill Road, Wandegeya in Kampala, Uganda.

The mandate of the Ministry is to develop, manage and administer human resource policies, management systems structures and procedures for the public service with a Public service that is affordable, efficient, and accountable in steering economic growth and transformation. To accomplish this, there was need to actively pursue IPPS is an information system that allows the Ministry to manage human resource information right from recruitment, selection, placement, training, promotion or demotion and provide audit or changes on personnel pay records across the country. IPPS is a web based free balanced software that stores, designed to provide integrated, multi-component information using the latest technology, across 242 MDAs, LGs and 173 on site.

The Auditor General's report (2016) pointed out double payment of death Gratuity quoting section 19 (b) of the Pensions Act CAP 286, which provides for payment of death gratuity of an officer who dies while holding a pensionable office. However, the Ministry of Public Service processed 284 death gratuity files through the IPPS and forwarded them to the respective Votes for subsequent payment but these were wrongly computed. Payrolls worth Shs 4,921,961,176 were sent out to 82 votes for payment of death gratuity; however, due to IPPS weakness, the employees paid were all duplicated. As a result, some votes paid the beneficiaries twice leading to a financial loss at the vote level and in a letter dated July 4, 2016 (Public Accounts Committee, 2018). This compromised over 80 districts missing funding for education, health and water hence compromising serviced delivery to the local people.

Additionally, Parliaments Public Accounts Committee-PAC on in 2018 called for forensic investigations into the erroneous system (IPPS), saying it is distorting civil servant's personal data and causing huge losses to the Government. The distortions were mainly registered in age, year of birth and contractual obligations like tenure of employment and years of employment among others. It showed that 28,562 out of 130,331 traditional civil servants were indicated as still on

probation, the system has records indicating that some civil servants aged 120 were still in active service and that others have worked for more than 90 years. It also pointed out hundreds of cases of duplication of death gratuity files (Otto, 2018)

1.2 Statement of the Problem

IPPS was introduced by government with an aim of improving service delivery (MoPS, 2015). It was hypothesized to be a system that would strength accountability and ensure control in the payroll and pension administration (Muhakanizi, 2014). With the introduction of this system, there has been a notable improvement in the management of Human Resource data in the ministry and reduction of duplication. However, despite the noted improvements, there is still low service delivery in the Ministry of Public Service which may be attributed to inconsistency within the integrated personnel payroll system (IPPS). A case in point is where employees with over 90 years are on payroll yet they should have retired (OAG, 2016). For instance, in the Financial year (FY2016/17), Ugx1,617,977,369 was paid to 1,592 people who appeared to inactive service yet they should have retired. Furthermore, responsiveness of the system is low with over 60% of the public workers unable to access payments even after registration in the system (NSDS, 2015). Parliaments Public Accounts Committee (2018) also indicated that there were cases of distorting civil servants' personal data which made over 10,000 pensioners to miss on pension payments in January 2019. There are cases of delay in pension payment where some people take 10-15years or even dying before accessing their retirement benefits (Senabulya, 2017). It was against this background that this study sought to establish the relationship between Integrated Personnel Payroll System and service delivery at the Ministry of Public Service, Uganda.

1.3 Purpose of the study

The purpose of this study was to assess the relationship between integrated personnel payroll system and service delivery in the Public Sector at Ministry of Public Service, Uganda

1.4 Specific objectives

- (i) To examine the relationship the relationship between payroll management and service delivery at Ministry of Public Service.
- (ii) To assess the relationship between pension management and service delivery at Ministry of Public Service.
- (iii) To establish the relationship between establishment of controls and service delivery at Ministry of Public Service.

1.5 Research questions

- (i) What is the relationship between payroll management and service delivery at Ministry of Public Service?
- (ii) What is the relationship between pension management and service delivery at Ministry of Public Service?
- (iii) What is the relationship between establishment of controls and service delivery at Ministry of Public Service?

1.6 Scope of the study

This indicates the coverage of the study in terms of geographical, subject and time coverage.

1.6.1 Geographical coverage

This study was done at the Ministry of Public Service head office in Kampala. The headquarters of the Ministry are located at Plot 12 12 Nakasero Hill Road in the neighborhood of Wandegeya

in Kampala, the capital city of Uganda. The coordinates of the headquarters of the ministry are 0°19'53.0"N, 32°34'34.0"E (Latitude: 0.331389; Longitude:32.576111 (Ministry of Public Service, 2015.)

1.6.2 Subject scope

The study focused on examining the relationship between integrated personnel payroll System, and service delivery. The constructs of IPPS to cover included; payroll management, pension management and establishment of controls. On the other hand, service delivery was measured in terms of timeliness, the quality and responsiveness (Munyambonera and Lwanga, 2015).

1.6.3 Time scope

This refers to the time the study took and time period the study results were analysed. The problem investigation covered the period between 2017 and 2019 when Integrated Personnel and Payroll Management System (IPPS) under the Public Service Reforms Program in 2011 was introduced and implemented. This study was scheduled to take at least four months that is from March to June 2019. This period covered the period of proposal writing, data gathering, data analysis, and report writing.

1.7 Significance of the Study

The study would enable the Government to put more effort in ensuring a successful implementation of the IPPS in order to achieve its objectives and to guard against failures, lapses, sabotages and above all control government expenditure through reducing ghost workers. The ministry of public service would be able to use the study results to validate accurately public servants, store, retrieve, access database for pensioners with ease, update, improve IPPS profiling

of staff roles, responsibilities and duties in bid to obtain amicable solutions to challenges affecting service delivery in the public sector.

Public civil servants would be able to use the study results to plan work schedules in bid to improve service delivery. They would also be able to plan for their income accordingly, prepare and be ready for their retirement. The public should enjoy an improved quality of service for example when Public servants have acquired the right skills through training hence reducing the cost of its services and improving quality of work.

1.8 Conceptual Frame Work

A conceptual framework illustrative diagram that structures that identifies the variable measurements and hypothesizes the nature of the relationship between the study (Vaughan, 2018).

INTEGRATED PERSONNEL PAYROLL SYSTEM (IV)

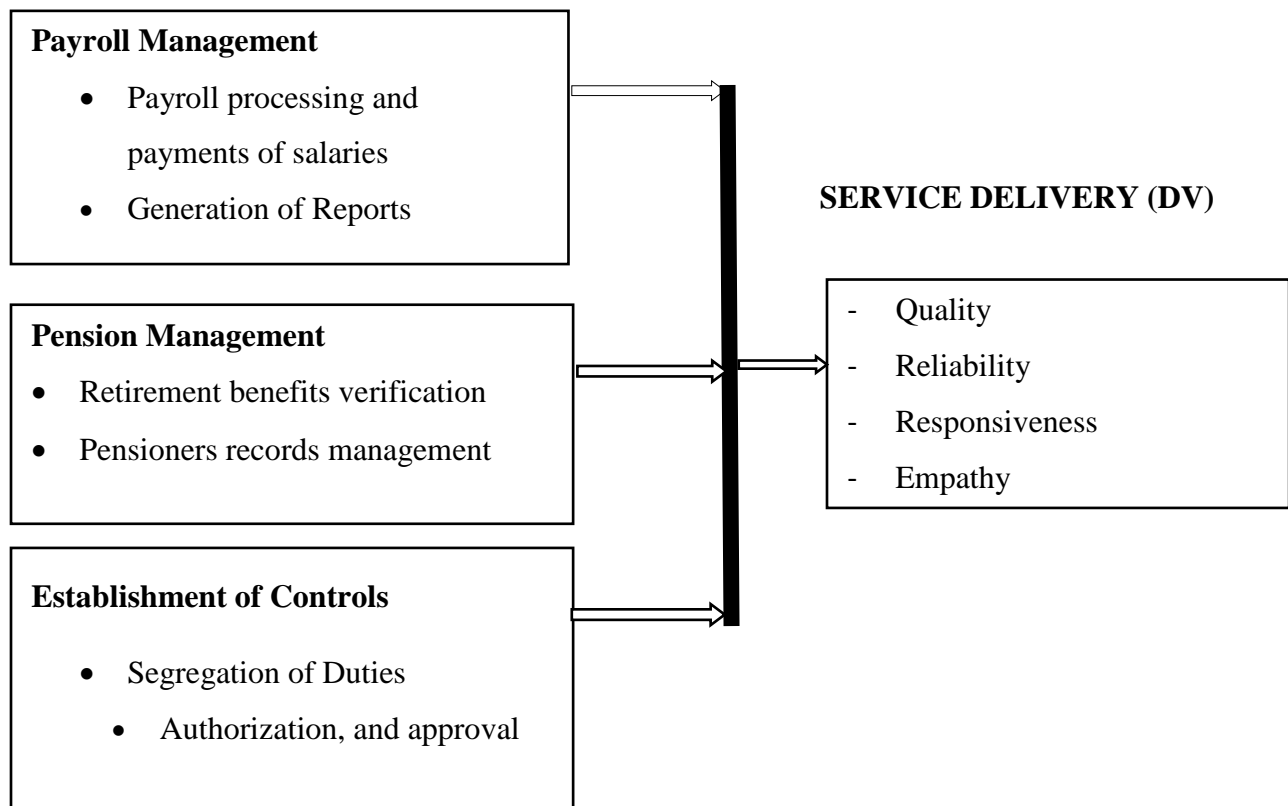


Figure 1: Conceptual framework.

Source Adapted from: (Munyambonera & Lwanga 2015; Parasuraman, Zeithml & Berry, 1985, 1988)

The proposed conceptual framework above hypothesized that a relationship exists between an Integrated personnel payroll system (IPPS) and service delivery. Integrated personnel payroll system (IPPS) was considered an independent variable and was conceptualized in terms; Payroll Management, Pension Management and Establishment of Controls as supported by

Munyambonera and Lwanga (2015). It further shows that service delivery was a dependent variable and was measured in terms of Quality of service, reliability, responsiveness and empathy as supported by Parasuraman, Zeithaml and Berry (1988)

1.9 Key definitions and operational terms.

Integrated personnel and pay roll systems is a trusted database with a robust infrastructure which ensures personnel data and pay (Darly, 2016)

Service delivery: is a component of business that defines the interaction between providers and clients where the provider offers a service, whether that be information or a task, and the client either finds value or loses value as a result. Good service delivery provides clients with an increase in value.

Service delivery: was underpinned by the SERVQUAL model of Parasuraman Zeithaml and Berry (1985). According to this model, quality of service delivery is regarded as the effective and efficient delivery of services to clients. The model looks at service delivery in terms of reliability, accessibility of service, competence, responsiveness and courtesy of staff. The model provides the study with a conceptual framework to measure the quality of service delivery.

Ojo (2006) says that personnel as manpower and human resources are generally used interchangeably even though, in a sense, the latter seems to be a more modern concept and it is used more than manpower particularly in the United State

Personnel: The term “personnel” is used to cover all the persons collectively employed in a work organization. The organization may be a commercial, industrial or financial company, a factory,

an educational institution, a military, government agency, a hospital, a local government or religious body.

Integrated Payroll and Personnel System: refer to a system that is aimed at enhancing the management of the pay roll and personnel in the public service.

Service Delivery: refers to the extent to which local governments deliver services within the boundaries of quality, reliability, effectiveness and efficiency dimensions.

Ghost Worker: According to Association of Certified Fraud Examiners (2006) defined ghost worker as someone recorded on the payroll system, but who does not work for the business.

Payroll: Payroll is the sum of all financial records of Salaries for an employee, wages, bonuses and deductions. In accounting, payroll refers to the amount paid to employees for services they provided during a certain period of time.

Personnel: Personnel simply defined according to the Oxford dictionary is staff; persons employed in any work, especially public undertakings and the armed forces.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

Review of literature constitutes an important part of research due to the fact that it deals with the critical examination and analysis of various published and unpublished works of different individuals and institutions related to integrated personnel payroll system and service delivery in the public sector. A thorough review and survey of related literature forms an important part of the research. Knowledge of related research enables the researcher to define the cutting edges of his / her field; it helps in comparing the efficiency of various procedures and instruments used. Further review of literature avoids unintended reproduction of previous studies and also places the researcher in a better position to interpret, critically analyse, examine and assesses the implications of write-ups on the current study outcomes.

2.1 Theoretical Review

The study was guided by the New Public Management theory advanced by Gruening (2001) and supported by sociology of information technology theory. In public policy, New Public Management (NPM) refers to the method of change by which administrative reforms are enacted over the time in order to create a policy change in many public institutions characterised by bureaucratic tendencies, politics, failure to provide accountability, high levels of corruption, lack of will to respect the norms of social interaction and above all lack of transparence (Agboola, 2016).

NPM is part and parcel of the massive intrusion of free-market values into public space, which threatens to drive out political values altogether. Nwabueze (2002) views corruption as a result of structural defects and cultural impediments which encourage social actors to so believe partly by

deflating the potency of institutional checks against negative behaviours (Agboola, 2016). Corruption thus involves the ghost workers, falsification of certificates, employees with double dealing in working in different places, which also causes unemployment for fresh graduates, frauds in the public sector using different names with forging certificates etc. Similarly, there is a lack of accountability and transparency of the bureaucrat to the citizen who get the services from the bureaucrats. Whenever bureaucratic control becomes all-encompassing it also creates an obsession with power.

NPM theory is based on two concepts, new managerialism and neo liberal institutional economics. Managerialism refers to professional management, explicit standards and measures of performance, managing of results, value for money management practices and closer to service consumers as a focus for better quality service delivery (Rhys & Van, 2013).

A study conducted by Osborne,(2010); Radnor and Nasi (2012) revealed that taking advantage of competition in service delivery of public service is relevant to achieve effective, efficient, transparent and accountability in operational expenditure by government. According to Gruening (2001), New public management is based on seven key principles, these are: Direct public sector costs should be cut and labour discipline raised so as to improve resource use; Private sector style management practices applied to increase flexibility in decision-making, competition in the public sector through term contracts and tendering increased, as rivalry is the key to lower costs and better standards (Agboola, 2016). The study shall adopt three of the principles of new public management; namely: reducing public sector costs, adopting private sector style of management and shifting controls from inputs to out puts. The principles of New Public Management are relevant to improving service delivery through integrated human resource management system at Ministry of Public Service.

The study will also be supported by the sociology of information technology theory. Accounting information systems are designed, built and used by people. IPPS are components in larger socio-technical networks that include human beings; they are used for various purposes and the success of a system is determined by the IPPS users. Hence social and cognitive issues should be addressed in designing, building, evaluating and maintaining IPPS in order to influence decision making in an organization. Sadly, IPPS built cannot be used as intended and user dissatisfaction is high. The lesson that accounting information systems are not purely technical objects seems very hard to learn, and very costly to ignore, (Van, Dijk & Jan, 2005).

Parker (2000) argues that, “IPPS are emergent outcomes of periods of social interaction between actors who use their powers to try to get their preferences” (Manson et al, 2001; Howcroft, 2006). Furthermore, the structuring properties of social structures, such information technologies like IPPS, have significant control over the actions of human agency (such as ministry officials). However, Giddens further maintains that also human agency can significantly modulate the structuring properties of social structures based on their “stock of accumulated knowledge and purposive intentions....” (Shapiro and Matson, 2008). In this respect, information technologies, as social structures, are “both the medium and outcomes of the practices which constitute social systems” (Dillard, 2004).

Kasumba (2009), notes IPPS technologies are designed to control the conduct of human interactions, but their choices and implementation are influenced by human agency, based on accumulated stock of knowledge, self-interests and societal expectations (Shapiro and Matson, 2008; Lukka, 2007). For instance, the designs of IPPS are socially-derived and legitimised as appropriate norms to enhance organisational performance and to control human behaviour but their implementation is influenced by how the human agents interpret and enact the “rules” embedded

in the IPPS (Stones, 2005). This leads to the duality of information technologies (Dillard, 2004 cited in Kasumba, 2009).

2.2 Conceptual Overview

2.2.1 Integrated Payroll and Personnel System (IPPS)

Nazifi and Muhammad (2014) revealed the governments in most developing countries regards the application of a IPPS as the most essential tool for tackling the huge personnel cost as it will improve effectiveness and efficiency in government transactions and enhance confidence in personnel costs and budgeting thereby improving management reporting and information. More so, the Integrated Personnel Payroll and Information System will help Ministries, Departments and Agencies (MDAs) avoid infractions of regulatory bodies as a result of ghost workers. Such policy would create a synergy between government and employees in combating corruption. The Integrated Payroll and Information System as well as the Integrated Financial Management System have been able to enhance transparency and accountability in the utilization of government finances.

MPS, (2015) provides that the IPPS has the following key features: a) Human resources module to support recruitment and selection, for performance management and establishing control over promotion and leave management b) Payroll and Pensions module, for processing and control; c) Benefits and self-service module, for accumulated travel and subsistence benefits management with a self-service portal. In this arrangement, the Ministry of public service processes all employee master information from recruitment to separation, assisted by the different service commissions. The processing of the computerized payrolls for MDAs and local governments is done by the accounting officers and chief administration officers at their centers (MFPED, 2012).

Interfacing IPPS with IFMS Interfacing IPPS with IFMS; interfacing the two systems started in January 2014. This aimed to improve salary payments through the IFMS as the sole Government payment system, accelerate the processing of the payroll and the approval of salary payments, accelerate the detection of errors and omissions in the payroll, and strengthen the control measures of the data contained in the IPPS. So far, over 66 government agencies and local governments connected to IFMS have been interfaced with IPPS. Plans are underway to cover all local governments that are connected to IFMS (Global Development Network, 2016).

Consequently, it has broadened employment opportunities, reduced corruption in publicly owned establishments and reduced personnel costs. The efficiency in transacting government business is enhanced as it has enhanced the confidence in payroll system and budgeting, greatly improved management of information and reporting, rebuilding public confidence, provide opportunities for improved infrastructural facilities and create serene work environment and job security (Hall and Torington, (1998); Oyedele, (2015). Though, the envisaged challenges by the employees include bureaucratic delays, decayed facilities, wickedness in unionism, less earnings for recruitments, lack of sensitivity and commitment on the part of government in terms of carrying out its policies in the past, Mayo (2001) analyzed the achievable success and concludes that its success can be grouped completely by its application at all levels of government especially the public service to overcome the persistent issue of ghost workers in the system.

2.2.2 Service delivery

The Merriam-Webster Dictionary defines public service as “the business of supplying something (such as electricity, gas, or transportation) to the members of a community; something that is done to help people rather than to make a profit; work that someone does as part of a government: the work done by public servants. Typically, public services include the following areas of public

management: 1) central and local government; 2) health, education, defense, judicial system, internal affairs and 3) noncommercial semi-state organizations. In this regard, public service may be defined as “services which are mainly, or completely, funded by taxation” (Nazifi & Muhammad, 2014).

United Nations (2015) when examining public services, it is essential to look at the delivery channel. Service delivery channels cover various contact and interaction points through which a public service can be requested by a citizen or company. Four general delivery channels exist: 1) the physical in person channel (e.g. one-stop-service centers); 2) the written requests (i.e. traditional paper mail, paper forms and increasingly e-mails); 3) the voice (e.g. telephone or video conferencing); and 4) the online self-service (e.g. websites, e-Services, apps requiring an internet connection).

Others differentiate between “core government services”, i.e. activities that one must do as a citizen (e.g. pay taxes, apply for pensions or permits) and “public value adding services” i.e. what one would like to do as an individual (e.g. find the nearest playground, transportation directions, participate in decision making). Public service composition also has several definitions. The OECD (2015) defines it in terms of what information (right data) needs to be provided by a citizen or business and when (right time) and how (design) it needs to be provided in the public service request and delivery process. Others argue that all public services can be separate in “information-based services”, i.e. getting an answer to a question (e.g. how, when, how much does one receive from a service) and “transactional services” i.e. applying for something (e.g. a permission, a subsidy, a license). A public service therefore consists of one or more of the following elements: 1) Informational Data (i.e. relevant information and content); 2) Personal Data (i.e. personal data such as identity, geographical location, income, etc.) and/or 3) Transactional Data (i.e. finding or

applying for something) required by an authority to deliver the correct answer to a question or process an application (Rhys & Van de Walle, 2013).

2.3 Payroll management and service delivery

Integrated Personnel and Payroll System (IPPS) is a computerized Human Resource Management Information System that is being implemented in Ministries, Departments, Agencies and Local Governments (MDAs & LGs) to perform various human resource functions. Implementation of IPPS was part of the Public Service Reform programmes aimed at strengthening accountability and improved service delivery through automation of Human Resource functions and provision of reliable and timely information for decision making (United Nations, 2015).

Payroll Management enables public entities to access electronic records on the Electronic Document Management System (EDMS) (Kudo, 2010). It is worth noting that integrating payroll management system is a component of Public Financial Management Reforms under the Third Financial Management and Accountability Programme (FINMAP III) purposed at improving timeliness, accuracy and accountability of Government salary (Nazifi, & Muhammad, 2014).

Payroll management is intended to meet the Government requirements for strengthened accountability and control by improving the management of the public service workforce and enhancing payroll administration; improving the quality of human resource information available to decision makers; improving efficiency and consistency in payroll, HR processing, reporting and standardize pay and benefits business processes; and reducing duplication, paper flow and manual adjustments (MPS, 2015).

The payroll management system uses biometric data to reconstruct the personnel and pay roll records resulted in the use of the payroll module and payroll processing time, reduction/elimination

of ghost workers (identification of 25,000 ghost workers), improved personnel cost budgeting, automated third-party transfers and consequent average savings (World Bank, 2014; OAG, 2014).

Ministry of Public Service Commission takes care of biometric data capture which aids to compute accurate staff salaries making public servants enhance their standard of living and quality of life improve service delivery. Onukogu (2010) stated some few advantages of IPPS as: reduces stress and paperwork in the performance of payroll and personnel duties; to eliminate ghost work; to check fraud, as all transaction are traceable via passwords of schedule officers; to generate and retrieve accurate data at the touch of a button, which will in turn reduce bulky files, as all details can be retrieved on a page; to emulate best practice in human resources management, as obtained in advance countries. The challenges of IPPS are: fire brigade approach adopted since inception (Onukogu 2010).

Ministry's efforts to fully conduct the implementation of the human resource management component of IPPS and the full connectivity of all human resource has improved the quality of government payroll administration has vastly improved and an increasing number of public servants and government agencies and ministries moving away from manual payroll administration (Uzochukwu, 2015).

Furthermore, it reduced the red tape involved in manual payroll administration. Salaries, according to the personal emolument is paid to an employee of a public entity, usually monthly for services rendered at a predetermined rate of pay. More so, part II (1518) of the financial regulation pointed out that the standard payroll system shall be applied in all offices, unless otherwise provided under financial regulation (1519), shall be such as to ensure that records shall be made in single operation (Darma & Ali, 2014).

Garbe, John and Paul (2004) pointed out that the most essential computer application in organization is payroll management as it calculates each employee monthly basic pay, bonuses, tasks, national insurance and pension contributions. Though Obinna (2015) sees public service as is principally charged with the responsibility of implementing the machinery of governance and its role cannot be over- emphasized.

The IPPS is able to enhance transparency and accountability in the utilization of government finances hence improving service delivery and Mayo (2011). The efficiency in transacting government services is enhanced as it has enhanced the confidence in payroll system and budgeting, greatly improved management of information and reporting, rebuilding public confidence, provide opportunities for improved infrastructural facilities and create serene work environment and job security (Hall & Torington, 1998; Oyedele, 2015). To improve the formulation of the budget, the ministry intends to implement a number of reforms and measures.

These include upgrading the Output Budgeting Tool (OBT) to enhance its functionality and coverage by converting it to an online system. This is intended to make it comprehensive and more secure. The OBT will also be interfaced with other Government systems, such as the Integrated Financial Management System (IFMS), the Integrated Personnel and Payroll System (IPPS) and the Human Resources Information Management System (HMIS), etc. The automated OBT will allow for the proper alignment of budgets, work-plans, procurement plans, monitoring and accountability. It will also facilitate the integration of budgeting and accounting systems for better budget execution and control as well as reconciliation of budget performance information.

The implementation of the IPPS has been performed in a phased manner and is still on-going. The first phase, or pilot, started in July 2010 and ended in June 2011. It was reported that there is some

level of inefficiency in checking and verifying the payroll by the Accounting Officers such that ghosts can easily be created and paid through the system. Limited staff at the MPS to input and verify data from the MDAs and LGs contributes to this problem. There were instances where they identified some ghost workers originating from the Ministry Finance payroll. This can arise either at the MPS while entering data into the IPPS system or at the MFPED while entering IFMS for payment. ICT-related Challenges, such as Overload of IFMS; some of the local governments reported that while entering data into the IPPS system, these data overload the IFMS and delays the processing of reports and the approval of payments (Raphael, Imong & Etop, 2017).

The government has initiated new measures to improve budget implementation, monitoring and reporting. Among these is a measure that limits quarterly cash releases to MDAs and direct transfer of funds to schools, town councils and health centers, and strengthens performance reporting and budget monitoring (Haruna, Adaja & Audu, 2015).

Direct transfer of funds to service delivery Units by the ministry of finance has been transferring funds directly to Town Councils and Schools is possible through IPPS. This measure was intended to reduce delays in fund transfers and reduce the misappropriation of funds by accounting officers. (Policy Research Centre – EPRC, 2014)

2.4 Pension management and service delivery

One of the most essential computer applications in public sector organization is pension management. Pension management system provides real time access to human resource information relating to retiring employees who not in active service anymore which a bid to response to client needs (Obinna, 2015). Pension management is aimed at providing accurate information about human resource and their functioning and relevant and timely information.

Pension management system allows us to collect, store, manipulate, analyze, retrieved, and distribute information from internal and external environment (Munyambonera & Lwanga, 2015).

Integration of pension management helps in enhancing the management of the personnel pension. Under the new payment system, accounting officers are required to verify and approve the pension payment. The Ministry of Public Service, which previously managed the pension administration is limited to providing policy guidance, administration and monitoring therefore, Pension management enhances entry and update of human resource information and Pension data at source (MDA/LG level) which promotes service delivery (Obinna, 2015).

Pension management helps in transferring and registering, sorting and preparing of research data base for documents saved electronically. This supports the organization to access and retrieve electronic documents of Public Officers and pensioners on Electronic Management System (EDMS) (Pestoff, 2011). This system relies on dealing with documents and files, including the files of retirees - the beneficiaries whose services are terminated according to the various laws and legislations and the files of the employees (Nestor et. al, 2017)

According to Nazifi and Muhammad (2014) the pension management system enhance accountability and transparency in the management of government resources and enables managers to evaluate problematic areas, bottlenecks and provide solutions to those challenges faced in pension administration. In order to improve on service delivery, there is need to conduct for governments to integrate pension management into daily approach of personnel management (OECD, 2015).

IPPS is expected to enable the Government of Uganda to carry out human resource planning, have better system controls and accountability, improve transaction processing through the real time

processing of HR transactions, improve reporting capability in terms of the number and variety of Human Resource-related reports, adopt best Human Resource practices, and provide early alerts to action Officers at various stages of the HR processes, among others (MPS, 2015).

2.5 Establishment of controls and service delivery

Haruna *et.al* (2015) argued that establishment of controls in IPPS reduces corruption in the public service and reduced personnel costs thereby improving on service delivery. For instance, the study notes that the efficiency in transacting government business is enhanced. More so, it enhances the confidence in payroll costs and budgeting, greatly improves management reporting and information, rebuilding public confidence, provides opportunities for improved infrastructural facilities; and creates conducive work atmosphere and job security (Uzochukwu, 2015).

Establishment of controls of the IPPS can potentially address the scourge of ghost workers in the system (Mayo, 2011). The study by Mayo (2011) further asserts that established controls may reduce on government wasteful expenditure in form of salaries and wages to ghost workers. In a bid to improve on service delivery in the public sector, the Integrated Payroll and Personnel Information System (IPPS) should have reliable controls that ensure efficient management of database. These controls eliminate payroll frauds, facilitate easy storage, facilitate manpower planning, update and retrieve personnel records for administrative and pension processes and facilitate convenient staff remuneration payment with minimal wastes and leakages (Pestoff, 2011).

Furthermore, Udo (2016) and Garbe, John and Paul (2004) note that establishment of controls in the IPPS reduces the red tape involved in manual payroll administration. The government agencies have the necessary information for planning their personnel costs. Controls have actually reduced

corruption by virtually eliminating ghost-worker syndrome where applied, thereby reducing the cost of governance based on the estimated nominal roll submissions and the amount actually paid through the IPPIS platform (Udo, 2016).

IPPS has efficiently improved personnel cost planning and budgeting since it is based on actual verifiable targets rather than estimated figures. Consequently, it has broadened employment opportunities, reduced corruption in publicly owned establishments and reduced personnel costs.

Most payroll systems are cloud-based solutions hence public institutions only have to subscribe such as Oracle for IFMIS in Uganda to the service in order to use it (Effiong, Oro & Lorenzo & Nelly, Imong, & Etop, 2017). Additionally, its upgrades are provided automatically in most cases. There is no need for investing in hardware such as servers and physical software packages. Without outsourcing or hiring more employees to handle the payroll management, it can save the public sector money in the long run. The (IPPIS) has enhanced efficient personnel cost, planning and budgeting as personnel cost was based on actual verified aim and not estimates (Uzochukwu, 2015).

The government regards the application of a computerized system as the most essential tool for tackling the huge personnel cost as it will improve effectiveness and efficiency in government transactions and enhance confidence in personnel costs and budgeting thereby improving management reporting and information (Pollitt, 2014). More so, the Integrated Personnel Payroll and Information System will help Ministries, Departments and Agencies (MDAs) avoid infractions of regulatory bodies as a result of ghost workers. Such policy would create a synergy between government and employees in combating corruption. The (IPPIS) has enhanced efficient personnel

cost, planning and budgeting as personnel cost was based on actual verified aim and not estimate (Idris, Adaja & Audu, 2015).

2.6 Literature Summary and Gaps

The review of literature above indicates that implementing IPPS has a significant effect on service delivery because it improves effectiveness and efficiency in service delivery. It further promotes accountability and transparency in the management of pay roll in the public sector. Most of the studies have been conducted in developed countries but very few in African countries such as Kenya, Nigeria and Malawi and very scanty or limited in Uganda. Nevertheless, this scantiness of literature on the relationship between IPPS and the quality of service delivery in public sector settings, necessitates further research. This study thus filled the gaps by investigating the relationship between IPPS and service delivery in Uganda, particularly at the MPS.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This Chapter presents and describes the approaches and techniques the researcher used to collect data, investigate the research problem and analyse results on “*Integrated Personnel Payroll System and Service delivery the Ministry of Public Service of Uganda*”. The methodology that were used while carrying out the study include; the research design, study population, sample size and selection, sampling techniques, data collection methods, data collection instruments, procedure of data collection, reliability and validity of instruments, data analysis, measurement of variables, data presentation and analysis and the limitations to the study.

3.1 Research Design

The study adopted a case study research design with specific reference to the Ministry of Public Service. The case study approach was applicable because only civil servants within the Ministry were selected for the study, in order to place more emphasis on a full and in-depth contextual analysis of fewer events and their interrelationship (Yin, 2014). A combination of quantitative and qualitative approaches was used to generate statistical data and descriptive information respectively (Zaidah, 2007 and Zucker, 2009). Quantitative research helped in getting an in-depth analysis of the problem under investigation and quantitative research were applied in order to describe current conditions and obtain the relationships between the variables while the qualitative method captures a lot of data in a relatively short time (Creswell *et. al*,2009).

3.2 Area of Study

The study was conducted in Ministry of Public Service located in central region of Uganda. The area was chosen because it uses Integrated Personnel and Payroll System (IPPS) yet there are noticeable challenges in service delivery. The Ministry is located at Plot 12, Nakasero Hill Road, in Kampala Capital City Authority.

3.3 Target Population

The study population comprised of Ministry of Public Service Civil Servants in the Directorate of Human Resources, Directorate of Management Services, Inspectorate and Quality Assurance; parent directorate and directorate of support services, administration and planning who constituted a total number of 95 staff members. These study population was targeted because they were directly interacting with the system and charged with the responsibility of delivering proper services in accordance to the public needs.

3.4 Sampling Technique and sample selection

3.4.1 Sample size

In this study, the number of individuals in the targeted population was known in advance; the approved staff structure 2018 indicating number of staffs for each category was readily available at the Directorate of Human Resource Management at the MoPS. The ultimate sample size of 90 respondents from a target population of 95 was derived using the Sample Size Table (Appendix III) by Krejcie and Morgan (1970).

Table 3. 1: Sample selection and Sampling Size of the respondents

Category of respondents				Population	Sample size	Sampling Technique
Directorate of Human Resource Management				25	24	Stratified sampling
Directorate of management services				25	24	Stratified sampling
inspectorate and quality assurance parent Directorate				15	14	Stratified sampling
Directorate of support services, administration and planning				30	28	Stratified sampling
Total				95	90	

Source: MoPS Approved Staff Structure (2018)

3.4.2 Sampling Technique

According to Onen (2016) and Bryman (2013) Sampling is a strategy which the researcher uses to select representative respondents from the target population. The study used stratified random sampling to select respondents of the questionnaire and purposive sampling techniques to select respondents who participated in the interview. The choice for using stratified sampling technique was used to provide greater precision, and often requires a smaller sample, which saves money.

Directorate of human resources and directorate of inspectorate and quality assurance who participated in interviews were selected using purposive sampling technique. The purpose of using purposive sampling technique was to access information from the most informed decision makers.

3.5 Data Collection Tools

Data was collected using two methods. These include; the self-administered close ended questionnaires which were applied because they enable easy collection of large amounts of data in a short period of time (Cooper & Schindler, 2003). Interview guides was used because they facilitate collection of data within the social context to enable researcher hear from the respondents thus this enriched the quality of information.

3.5.1 Questionnaire

Self-administered questionnaire (Appendix:1) was used in the study; it was administered to all middle and lower managers in the Ministry. Mugenda and Mugenda (2005) state that questionnaires are used to obtain vital information about the population and ensure a wide coverage of the population in a short time. In addition, Sekaran (2003) states that questionnaires are efficient data collection mechanisms where the researcher knows exactly what is required and how to measure the variables of interest, they are also less expensive and save time. Besides, they do not need much skills to administer them (Bryman 2013). Closed ended questions were used with detailed guiding instructions as regards the way respondents were required to fill them independently with minimal supervision. This was possible because the respondents take a shorter time to fill the questionnaires (Kothari, 2010).

Rensis Likert's scale statement, having five category response continuums of 5-1, was used. The options / assertions include: strongly disagree (1), Disagree (2), Not sure (3), Agree (4), Strongly agree (5). In using this, each respondent selected a response most suitable to him/her in describing each statement and the response categories was weighed from 5-1. During data analysis, the average for all items were computed accordingly.

3.5.2 Interview guide

The interview guide (Appendix: II) was used to collect qualitative data from the directors and top managers; it was used to cross-validate information obtained from the questionnaire. The meetings for the respondents under this category were considered including both male and female top managers. This method was used because it is faster to use in the field work study because it gave the researcher a chance to interact with Senior Public Servants with authority and detailed information about the interrelationship between IPPS and service delivery and thus were able to come up with the facts provided in the course of the interview (Babbie, 2010).

3.6 Validity and Reliability of data

3.6.1 Validity

Validity refers to the extent to which research results can be accurately interpreted and generated to other populations (Amin, 2005). Research tools were first prepared, presented to the supervisors to check on their correctness. The supervisors' comments were used to improve the questionnaire by eliminating all errors. Pretesting of questionnaires also were done by administering questionnaires to 10 respondents within the target population but outside the sample (Ministry of Finance, Planning and Economic Development). This helped to identify the gaps and make modifications accordingly. The researcher ensured that questions were relevant in order to have meaningful and reliable results represented by variables in the study, (Mugenda & Mugenda 2005).

The researcher used the formula below to establish validity of the research tool;

$$\text{Content validity index (CVI)} = \frac{\text{agreed items by all judges as suitable}}{\text{Total number of the items judged}} = \mathbf{0.781}$$

If the overall content validity Index of the instrument is above the average acceptable index of 0.7, the instrument was accepted as valid (Amin, 2005).

Table 3. 2: Cronbach’s Alpha coefficients and CVI values for the study variables

Variable	Cronbach Alpha Coefficient	Content Validity Index
Payroll management	.80	.750
Pension management	.70	.875
Establishment of controls	.76	.750
Service delivery	.78	.750
Average	0.76	0.781

Source: primary data (2019)

3.6.2 Reliability

Reliability is the measure of the degree to which a research instrument yields consistent results after repeat. Cronbach’s Alpha coefficient was used to measure reliability of the instrument. According to Amin (2005), an alpha of 0.5 or higher is sufficient to show reliability; the closer it is to 1 the higher the internal consistency in reliability (Sekaran, 2003). The questionnaire was pretested using respondents within Ministry and reliability were computed using statistical Package for Social Scientists (SPSS) and scores were evaluated.

To ensure reliability of quantitative data, the Cronbach’s Alpha Reliability Coefficient for Likert-Type Scales test was performed. In statistics, Cronbach’s alpha is a coefficient of reliability. It is commonly used as a measure of the internal consistency or reliability of a psychometric test score for a sample of examinees. According to Sekaran (2003) some professionals as a rule of thumb,

require a reliability of 0.70 or higher (obtained on a substantial sample) before they use an instrument. Upon performing the test, the results that were above 0.7 were considered reliable.

3.7 Research Procedure

The researcher obtained an introduction letter from Kyambogo University introducing her to the Directorate of Human Resources at the Ministry. The letter was used to introduce the researcher as a student of Kyambogo University and explained the purpose of the research. In return, the researcher received a letter of acceptance. Subsequently, the researcher recruited a research assistant to ensure that the influence of personal factors of the research during data collection is minimised by bringing a person who is neutral about the research variable relationships and the selected organization of study (Ezeani, 2009). The researcher trained the research assistant for three days before going to the field to ensure quality work. The researcher contacted various staff and together they made appointments as to when to carry out the data collection. This approach enabled the researcher to make proper planning and mobilization of resources. The researcher together with the research assistant went to the respondents to collect data on the agreed dates.

3.8 Data Analysis

3.8.1 Quantitative data Analysis

This involved use of data collected using the questionnaires only. The data was put in order and structured to get meaning from it. The raw data was cleaned, sorted and coded. The data coded was entered into the computer, checked and statistically analyzed using the statistical package for social scientists (SPSS) software to generate descriptive and inferential Statistics. Descriptive analysis was applied to describe the primary variables and associated indicator item related to the study objectives by generating percentages, mean and standard deviation (Seng, 2016; Schofield,

2015). The Pearson Product Moment Correlation coefficient was used to determine the relationship among variables. On the other hand, regression coefficient models were also used to determine the extent to which the independent variable impacts on the dependent variable. The results were presented in tables and charts then discussed in relation to existing literature. Conclusions and recommendations were drawn in relation to the objectives of the study.

3.8.2 Qualitative Data Analysis

This entailed analysing data collected using the interview guide during the discussion with the administrators; and documentary review. Descriptive statistics were generated, categorized and organized based on pattern, repetitions and commonalities into different themes and sub-themes. The techniques used in this respect included critical judgmental approach and quotations (Rwomushana, 2005). This kind of data was interpreted by explanations and substantiated using open responses from the field. The data was analyzed based on study variables and Information was recorded and summarised.

3.9 Measurement of Variables

The variables were measured using the five Likert scale. Different variables were measured at different levels. The variables were measured at nominal and ordinal Scale. The nominal scale measurement was used in the first part of the questionnaire (demographics) which had items of gender, age, level of education and experience of employees. According to Mugenda and Mugenda (1999), nominal scales are assigned only for purposes of identification but not comparison. The researcher used the ordinal scale measurement which was categorized and ranked variables that were measured in statements like strongly agree, agree, not sure, disagree, and strongly disagree (Amin, 2005).

3.10 Limitations of the study

3.10.1 Information

Some of the respondents were not willing to give complete information as they looked at research as a threat to the organizational status. To minimize this, the researcher endeavored to make her questions and interview as objective as possible and also obtained an introductory letter from the Graduate School of Kyambogo University, introducing her to the Ministry where she conducted the research.

3.10.2 Area of study

The boundaries within which the researcher conducted the study was wide in such a way that, narrowing down the study to suit the researcher's ability was not easy. The researcher however used an appropriate sampling technique convenient for the research by choosing one Ministry out of the many Ministries in Uganda and later generalize the findings.

CHAPTER FOUR

DATA PRESENTATION, INTERPRETATION AND ANALYSIS OF RESULTS

4.0 Introduction

This chapter presents the findings on integrated personnel payroll system and service delivery in Uganda at the Ministry of Public Service. Findings present are field based data tabulated according to the different themes captured in the research tools. The results of the research in this chapter are presented, interpreted and analysed in the context of the purpose, objectives and research questions. Specifically, data relates to demographic characteristics of respondents, relationship between integrated personnel payroll System and quality service delivery, timelines in service delivery and cost of services delivery at the Ministry of Public Service.

4.1 Response Rate

The researcher distributed 90 questionnaires as per the targeted sample of which only 74 were fully answered ready for analysis which constituted a response rate of 84.4%. Unstructured interviews were also administered among (14) commissioners and heads of department who fully participated which constituted 100% response rate. The findings are summarized in table 4.1 below;

Table 4. 1: Showing the Response Rate

Category of Respondent	Targeted	Attained	Percentage	Tool
	Sample Size	sample	(%)	Administered
Directorate of human resource management	24	21	87.5	Questionnaire & interview
Directorate of management services	24	19	79.2	Questionnaire & interview
inspectorate and quality assurance parent Directorate	14	12	85.7	Questionnaire & interview
Directorate of support services, administration and planning	28	24	85.7	Questionnaire & interview
Overall Total/Percentage	90	76	84.4	

Source: *Primary Data (2019)*

Table 4.1 above reveals that the overall response rate was 84.4% (76). According to Mugenda & Mugenda (2003) a response rate above 70% is very good and sufficient for the study results to be valid.

4.2 Demographic Characteristics of the Respondents

The researcher elicited data about the demographic characteristics of the respondents. The information is presented, interpreted and analysed in regard to Gender, Position, Age, Education Level and Length of Service. Table 4.2 (below) illustrates the findings;

Table 4. 2: Demographic characteristics of respondents at the Ministry of Public Service

Bio-data		<i>Frequency</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
Gender	Male	51	67.1	67.1
	Female	41	53.9	100
	Total	76	100.0	
Position		<i>Frequency</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
	a) Commissioners	10	13.2	13.2
	b) Assistant commissioner	10	13.2	26.4
	c) Administrator	25	32.8	59.2
	d) others	31	40.8	100
	Total	76	100	
Age Group		<i>Frequency</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
	a) 18-28	11	14.5	14.5
	b) 29-39	19	25.0	39.5
	c) 40-50	24	31.6	100.0
	d) 51 and above	22	28.9	68.4
	Total	76	100.0	
Education level		<i>Frequency</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
	a) Graduate (Masters, PHD)	05	6.6	6.6
	b) Degree	26	34.2	40.8
	c) Diploma	35	46.0	86.8
	d) Certificate	10	13.2	100
	Total	76	100	
		<i>Frequency</i>	<i>Valid Percent</i>	<i>Cumulative Percent</i>
Period of service	a) Less than 3 year	09	11.8	11.8
	b) 3-8 years	25	32.9	44.7
	c) 9-14years	27	35.6	80.3
	d) 15 years and above	15	19.7	100
	Total	76	100	

Source: Primary data (2019)

The results in the table 4.2 above show characteristics of respondents in the study. This was mainly sex of the respondents (67.1% being male and 453.9% being female. The above results imply that males are more involved in implementing IPPS than their female counterparts at the ministry of public service.

The table further illustrates that respondents held different positions where; majority were administrators consisting of 32.8%, Commissioners and Assistant commissioners tied at 13.2% each while other respondents 40.8%. This meant that every staff at the ministry was responsible for IPPS management to influence service delivery in the public sector.

The sample was dominantly composed of persons aged between 40-50years (31.6%) while only 14.5% were aged between 18and 28 years. The respondents in the 51years and more age bracket comprised 28.9% while 29-39 age brackets comprised 25%. This means that applicability of IPPS was done effectively and more actively by middle aged staff than the young and the old.

In regard to education level, majority (46%) of the respondents had diploma qualification followed by 34.2% with degrees, certificate holders were 13.2% while 6.6% had postgraduate qualifications. This means majority of the respondents were elites to understand and interpret questions rightly which helped to obtain valid results.

The results in table 4.2 above show that most of the respondents (35.6%) had worked between 9-14years while 11.8% had worked less than 3years, 32.9% had worked for a period between 3-8years and 19.7% had worked for more than 15 years. This means that the majority of the respondents had worked between 3-15 years. The above results imply all respondents were ably experienced and therefore provided valid data with strong and intellectual reasoning regarding IPPS and public service delivery.

4.3 Descriptive findings on payroll management at Ministry of Public Service (MPS)

In bid to elicit data about the “*Payroll management at Ministry of Public Service (MPS)*” the researcher administered research tools whose findings about the extent to which respondents; 1. *Strongly Disagree*, 2. *Disagree*, 3. *Not sure*, 4. *Agree* and 5. *Strongly Agree*, were presented as follows;

Table 4. 3: Descriptive statistics on payroll management and service delivery

No.	Statements on payroll management and service delivery	Descriptive statistics			
		Min	Maxi	Mea n	SD
1	Payroll management at the MPS involves capturing biometric data to compute accurate staff salaries	1	5	4.89	0.043
2	Payroll management builds the confidence of all staff at MPS	1	5	4.91	0.668
3	Our payroll management system strengthens accountability and ensures transparency in service delivery	1	5	3.07	0.769
4	Our payroll management system has improved the quality of human resource	1	5	3.86	0.739
5	The payroll management system of MPS is automated and integrates data from all departments	1	5	4.31	0.837
6	With the introduction payroll management system, the quality of HR processing and reporting has improved	1	5	3.98	1.214
7	Our payroll management system contains all staff lists	1	5	4.54	0.141
8	Payroll management at MPS has reduced on duplication of workers	1	5	3.31	0.161
9	IPPS has improved the quality of government payroll administration	1	5	3.98	1.214
10	Our payroll management involves alignment of budgets, work-plans, procurement plans, monitoring and accountability.	1	5	4.40	0.43
Overall mean and SD				4.125	

n=76

Source: Primary Data (2019)

Table 4.3 provides the summary of the findings on the nature of payroll management at Ministry of Public Service. The study established that payroll management system exists at Ministry of Public Service with the overall mean score of 4.125 that was above the average score of 3.00.

However, it is good to note that there was a notable variation on the responses to various items that measured the level of payroll management at the MPS. For instance, there was high level of agreement that payroll management at the MPS involved capturing biometric data to support in the computation of staff salaries with a mean score of 4.89 and SD of 0.043. It was also indicated that payroll management built on the confidence of staff with a mean score of 4.91 and SD of 0.668. These scores respectively ranked the highest above the overall mean score of 4.125. This implies that payroll management at MPS was effective enough to motivate the staff to perform to their expectation in a bid to deliver public service. However, despite the existence of payroll management system, it was noted that respondents' level of agreement as to whether payroll management system strengthens accountability and ensures transparency in service delivery was low with a mean score of 3.07 that was below the overall average score of 4.125 and it ranked the least.

During interview with one of the commissioners in the directorate of management service-department of systems improvement on "how the ministry of public service was able to implement payroll management since its inception, he had this to say,

"Integrated Personnel and Payroll System (IPPS) integrates various aspects of human resource management within the ministry including payroll management. Payroll management is computerized and captures all the biometric data for all staff in the Ministries, Departments, Agencies and Local Governments (MDAs & LGs). Implementation of IPPS was part of the Public Service Reform programs aimed at strengthening accountability and improved service delivery through automation of Human Resource functions and provision of reliable and timely information for decision making. Currently, four modules notably Payroll

Management, Pension Management, Establishment Control and Training Management are functional. In addition, MDAs & LGs are able to access electronic records on the Electronic Document Management System (EDMS) through IPPS.

4.3.1 Relationship between payroll management and service Delivery

To establish the relationship between payroll management and service delivery, the study used Pearson's correlation and the results are presented in Table 4.4 below.

Table 4.4: Correlation between payroll management and service delivery at Ministry of Public Service

Variables		Payroll	
		management	Service delivery
Payroll management	Pearson Correlation	1	.246**
	Sig. (2-tailed)		.000
	N	76	76
Service delivery	Pearson Correlation	.246**	1
	Sig. (2-tailed)	.000	
	N	76	76

** Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data (2019)

Table 4.4 above shows that there was a weak positive correlation between payroll management and service delivery at Ministry of Public Service, $r(76) = .246$, $p < .000$. This indicated that there is a significant association of the two variables which implies that if Public sector organizations improve on their payroll management, they are likely to register an improvement in service delivery. This is because payroll management would reduce on ghost workers and provide a basis for accountability and transparency that are provident in reducing public expenditure thereby improving on service delivery.

4.4 Descriptive findings on pension management at ministry of public service.

The researcher administered research tools whose findings about the extent to which respondents strongly disagreed or agreed where 1. *Strongly Disagree*, 2. *Disagree*, 3. *Not sure*, 4. *Agree* and 5. *Strongly Agree*, were presented as follows;

Table 4.5: Descriptive findings on pension management at ministry of public service.

No	Statements on pension management	Descriptive statistics			
		Min	Max	Mean	SD
1	IPPS provides real time access to employee information, staff establishment, salary and pension payroll processing	1	2	4.36	1.361
2	IPPS provides fast response to client needs	1	3	3.83	0.026
3	IPPS monitors personnel pension expenditure to avoid double payments	1	4	4.48	0.751
4	Use of IPPS provides accuracy and accountability of Government salary and pension expenditures	1	4	4.79	0.043
5	IPPS at the MPS contains biometric data for timely pension processing	1	5	3.91	0.668
6	IPPS enables cost effective management of pension data	1	5	4.07	0.769
7	Pension management at MPS motivates the personnel to work effectively	1	5	3.46	0.139
8	Pension management system is automated thereby speeding service delivery	1	5	4.31	0.837
9	IPPS facilitates timely storage, retrieval and use of pensioners information	1	5	4.28	0.759
Overall average mean and SD				4.16	0.71

Source: Primary data (2019)

Results in table 4.5 above indicate the respondents agreed that IPPS provides real time access to employee information, staff establishment, salary and pension payroll processing with a mean of 4.36 and SD of 1.361. It was also agreed that IPPS provides fast response to client needs with a mean of 3.83. Furthermore, it was established that IPPS supports in the monitoring of personnel pension expenditure to avoid double payments with responses indicating a mean of 4.48 and SD of 0.751. Respondents also agreed that use of IPPS provides accuracy and clear accountability of Government salary and pension expenditures as indicated by mean of 4.79. The system was also indicated to contain a biometric data that facilitates timely pension processing (Mean =3.91 and SD of 0.668). In addition, the system ensures cost effective management of pension and provides motivation to workers to accomplish their tasks on time.

In an interview with the Commissioners of Quality Assurance he had this to say;

“IPPS has some inefficiencies because there are some delays of salaries, some employees are over or under paid and sometimes newly employed staff in the civil service work for so many months without easily getting access to salaries and allowance. However, IPPS makes the payroll to be transparent enough in that unauthorized personnel cannot easily access the system. This ensure that actual employees list is encapsulated on the system. Furthermore, IPPS has reduced paper work in the department and units in the various ministries, department and agencies and also saved time as compared cumbersome work associated with the manual system. The system integrate personnel data into one database sustains the effectiveness of the establishment and payroll controls already in place, provides relevant, complete, accurate and timely information to public service managers and administrators.

4.4.1 The relationship between pension management and service delivery

The second objective of the study was to establish “The relationship between pension management and service delivery at ministry of public service. In order to address this objective, a Pearson’s correlation was used and findings are presented in the Table below.

Table 4.6: Correlation between pension management and service delivery at Ministry of Public Service

		Pension	
		management	Service delivery
Pension management	Pearson	1	.276**
	Correlation		
	Sig. (2-tailed)		.000
	N	76	76
Service delivery	Pearson	.276**	1
	Correlation		
	Sig. (2-tailed)	.000	
	N	76	76

** Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data (2019)

From Table 4.6 above, it was established that there is a weak positive correlation between pension management and service delivery, $r(76) = .276$, $p < .001$. This shows that there was a significant association of the two variables implying that an increase in pension management would result into an increase in service delivery.

4.5 Descriptive findings on establishment of controls at Ministry of Public Service.

The researcher administered research tools whose findings were rated disagreed 1. *Strongly disagree*, 2. *Disagree*, 3. *Not sure*, 4. *Agree* and 5. *Strongly Agree*, were presented as follows;

Table 4.7: Descriptive statistics on establishment of controls at Ministry of Public Service

No Statements on establishment of controls		Descriptive statistics			
		Min	Max	Mean	SD
1	IPPS has established controls that eliminates all ghost-workers in the system	1	5	4.72	1.37
2	IPPS has controls that minimize on personnel cost for providing public service	1	5	4.83	1.59
3	The IPPS is managed by several individuals to avoid compromises in the system	1	5	4.34	1.42
4	Use of IPPS at MPS integrates the budgeting process as a means of improving on management reporting and information.	1	5	4.72	1.46
5	IPPS is encrypted to allow on authorized individuals to access so as to reduce corruption of data	1	5	3.63	1.55
6	IPPS fosters information sharing and eradicate duplication of data and improve accuracy	1	5	4.44	0.32
7	IPPS has an electronic storage of an employee master record for back up	1	5	3.94	0.02
8	IPPS allows quick access to human resource information of all public servants	1	5	3.44	1.32
9	IPPS has established controls on Salary, Pension and Gratuity management	1	5	4.56	0.32
Overall average mean				4.18	0.97

n=76

Source: primary data (2019)

Findings in table 4.5 show that majority of the respondents agreed that IPPS has established controls that help to eliminate all ghost workers in the system (Mean =4.72, SD =1.37). It was also established that IPPS at MPS is managed by several individuals as a control mechanism that eliminates falsification and compromises within the systems (Mean =4.34, SD =1.42).

Furthermore, majority of the respondents agreed that the IPPS at MPS integrates the budgeting process as a means of improving on the management reporting as indicated by a mean score of 4.72 and SD of 1.46. It was also agreed by majority of the respondents that the IPPS was encrypted to allow only authorized persons to access (Mean =3.63, SD=1.55). Respondents also indicated that the IPPS fosters information sharing and eradicates duplications (Mean=4.44, SD =0.32). In regards to whether IPPS had an electronic backup storage, respondents indicated high level of agreement with mean of 3.94 and SD of 0.02. Lastly, there was an agreement by the respondents that IPPS has established controls on salary, pension and gratuity management (Mean =4.56). The findings imply that the IPPS at MPS has established controls that support its functioning and prevent forms of anomalies. This may therefore support the personnel to ensure effective and efficient service delivery.

The findings were backed by the interview responses from the Assistant Commissioner Policy & Procedures who said that,

“IPPS allows fair, equitable, transparent and prompt system of computation and payment of pensions and other terminal benefits. IPPS promotes efficient, economic and effective records and information management systems in the public service and oversees the preservation of documented heritage and ensures effective management of the Wage Bill for the Public Service which all controls related costs in the long run. IPPS is designed in the way that it calculates each employee monthly basic pay, bonuses, tasks, national insurance and pension contributions regards the application of a computerized system as the most essential tool for tackling the huge personnel cost as it will improve effectiveness and efficiency in

government transactions and enhance confidence in personnel costs and budgeting thereby improving management reporting and information”.

4.5.1 The relationship between establishment on controls and service delivery

The third objective of the study was to establish the relationship between establishment of controls and services delivery at Ministry of Public Service. The study therefore used Pearson’s correlation to address the objective and findings are presented in Table 4.8 below.

Table 4.8: Correlation between establishment of controls and services delivery

		Establishment of controls	Services delivery
Establishment of controls	Pearson	1	.318**
	Correlation		
	Sig. (2-tailed)		.000
	N	76	76
Services delivery	Pearson	.318**	1
	Correlation		
	Sig. (2-tailed)	.000	
	N	76	76

** Correlation is significant at the 0.01 level (2-tailed).

Source: Primary data (2019)

The results in Table 4.8 above indicates that establishment of controls has a significant relationship with service delivery, $r(76) = .318$, $p < .001$. Hence there was a significant association of the two variables implying an increase in the establishment of controls may lead to an increase in service delivery. This may be because controls in an IPPS would help to reduce on wasteful expenditure hence ensuring rightful delivery of services.

4.6 Descriptive findings on service delivery

The researcher administered research tools whose findings were rated where 1. *Strongly Disagree*, 2. *Disagree*, 3. *Not sure*, 4. *Agree* and 5. *Strongly Agree*. To obtain responses on the measurement of the dependent variable, “*service delivery*”. These were presented as follows;

Table 4.9: Descriptive statistics on service delivery at Ministry of Public Service

N	Statements on Service Delivery	Descriptive Statistics			
		min	Max	Mean	SD
1	Service delivery is efficiently and effectively done by motivated individuals	1	5	3.58	0.75
2	The quality of service delivery in Public Services has drastically improved with the use of IPPS	1	5	4.24	0.78
3	With the IPPS services are delivered on time	1	5	3.89	0.66
4	The cost of delivering public services has drastically reduced due to IPPS	1	5	4.59	0.57
5	IPPS has enhanced value for money in the public sector	1	5	4.74	1.14
6	The cases of anomalies in the payroll have reduced over years	1	5	4.97	0.23
7	Ministry of Public Service is ranked among the best performing ministries in recent years	1	5	4.31	1.16
8	With IPPS, public accountability has improved over years	1	5	3.98	1.21
9	At the MPS public satisfaction is our priority	1	5	4.53	0.87
Overall average mean				4.37	0.74

N=76

Source: Primary data (2019)

Findings in Table 4.9 above indicate an overall mean score of 4.32 implying that majority of the respondents agreed to the view that service delivery in the Ministry of Public Service has improved over years. For instance, on whether the systems have reduced cases of anomalies in the Payroll, a mean score of 4.97 was registered which ranked the highest. Implied that majority of the respondents agreed that service delivery questions had been addressed by the IPPS. This is also supported by a high level of agreement that IPPS enhanced value for money (Mean =4.74 and SD =1.14). It was also revealed that public satisfaction was the priority of the Ministry of Public Service.

CHAPTER FIVE

DISCUSSIONS, SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter presents the discussion of the major findings, a summary of the findings, conclusions, recommendation drawn based on previous chapter and answering the specific objectives of the study spelt out in chapter one.

5.1 Discussion of the major Findings

5.1.1 The Relationship between Payroll management and service delivery

The findings in table 4.3 revealed that there was a positive significant relationship payroll management and service delivery at Ministry of Public Service. This implied that if the Ministry improved on payroll management integration into the IPPS, there is a likelihood that service delivery would also increase. With the Ministry experiencing service delivery challenges especially with delayed payments, over spending on pension and anomalies within the Payroll, it is necessary for the Ministry to develop a Payroll management system that stores all the public servant's biometric data so as to have a coordinated payroll that will address those challenges. The IPPS that integrates Payroll management would support in accurate payment of pensions, prompt, regular access to public servants' information.

This enhances quality of public servants, uphold their basic needs like health, shelter, and food, and to promote better living standards. However poor management of the payroll contravenes earlier findings by Rwegoshora (2016) who reported that payroll management of public servants like primary teachers would reduce on social life stress, diseases and economic hardship.

The study results also indicated that Integrated Personnel and Payroll System (IPPS) helps to resolve inaccuracy in the computation of staff salaries which reduces expenditure on tax payer's money. This involves creation of a payroll master file and the generation of a payroll registers for reference, controlling and balancing as supported by Munyambonera and Lwanga (2015) who revealed that in addition to decentralizing the management payroll systems, a number of other measures have been introduced to better manage the wage bill and payroll as listed above.

Mechanization of payroll has the advantage of, the individual pay slips, the individual earning record cards and the cheques (or deposit slips or pay envelopes) could be produced simultaneously with only one handling of the figures. Under IPPS, the composition of net pay is automatic, totals of all earnings and deduction columns are also obtained automatically. The finding concurs with Darma and Ali (2014) who established that IPPS reduced the red tape involved in manual payroll administration, now salaries, are paid to an employee of a public entity, usually monthly for services rendered at a predetermined rate of pay by the 28th day of every month.

The study results indicated that quality alignment of public or government budgets, monitoring and accountability under IPPS was rated moderate. Although IPPS enhances manpower planning and budgeting to determine actual personnel emoluments for public employees. Poor budget characterized with inefficiencies in properly managing its data base and the act fraudulent staff within the ministry of public service led lack of credibility compromised or exaggerated expenditure in the civil service. The findings disagree with Kiwawulo (2015) earlier findings in which he revealed that Muwanga noted that several systems which would have been instrumental in weeding out ghosts have numerous flaws. The solution to cleaning up the payroll started with the development of the Integrated Personnel and Payroll System (IPPS) in 2009. But when the

Auditor General reviewed IPPS in 2012, he found several flaws in the system. The IPPS file lacked integrity checks on the payroll master file which is used for processing monthly payments. Muwanga realized numerous duplicate employee entries, accounts and errors in the appointment and dates of birth, which were fertile grounds for breeding ghosts.

The study results also revealed that the Ministry of Public Service Commission takes care of biometric data capture which aids to compute accurate staff salaries making public servants enhance their standard of living and quality of life improve service delivery. The results is in, line with Onukogu (2010) who stated some few advantages of IPPS as; reduces stress and paperwork in the performance of payroll and personnel duties; to eliminate ghost work; to check fraud, as all transaction are traceable via passwords of schedule officers; to generate and retrieve accurate data at the touch of a button, which will in turn reduce bulky files, as all details can be retrieved on a page; to emulate best practice in human resources management, as obtained in advance countries. The challenges of IPPS are: fire brigade approach adopted since inception.

Further still the findings revealed that IPPIS provided reliable and comprehensive database for the public service to facilitate manpower planning, eliminate record and payroll fraud, facilitate easy storage, update and retrieve personnel records for administrative and pension processes, and facilitate convenient staff remuneration payment with minimal waste and leakage. The finding agrees with World Bank, (2014) and OAG (2016) wo indicated that the deployment of IPPS, using biometric data to reconstruct the personnel and pay roll records resulted in the use of the payroll module and payroll processing time, reduction/elimination of ghost workers (identification of 25,000 ghost workers), improved personnel cost budgeting, automated third-party transfers and consequent average savings.

5.1.2 The relationship between pension management and service delivery at Ministry of Public Service.

Results in table 4.5 established that there was positive significant relationship between pension management and service delivery at Ministry of Public Service. This implies that if the Ministry improves on the pension management system, there is a likely increase in service delivery.

Before the inception and adoption of IPPS, it was difficult to establish accurate and timely personnel data of all government employees in areas of recruitment, training, posting, transfer, seniority, promotion, recruitment and retirement. This is supported by Obinna (2015) who found out that during the use of manual and semi manual systems, there were salary delays, inaccuracies in determining staff pay levels which explained poor accountability and wastage of public funds.

The findings therefore agree with Policy Research Centre EPRC (2014) which established that IPPS with integrated Pension management system helps to reduce delays in pension processing and misappropriation of funds by accounting officers. The findings indicate that pension management system provides real time access to Human Resource Information relating to salary and pension processing which enables fast response to client needs. This finding is in line with Raphael, Imong and Etop (2017) who agitated for considerable efforts to improve on pension processing, fund transfer and accountability.

This finding of this study also reveal that pension management systems ensures that no ghost beneficiaries appear in the system. This is consistent with Raphael, Imong and Etop (2017) who established anomalies in the pension budget would be avoided by having an integrated pension management system because in his study it was established that in the Financial year FY2016/17,

Ugx1, 617,977, 369 was paid to 1,592 people who appeared to have reached retirement but were still actively at work due to absence of an integrated pension management system.

Nazifi, & Muhammad (2014) also advocated for improving Financial Management and Accountability Programme (FINMAP III) to achieve timeliness, accuracy and accountability of Government salary and pension payments which is in line with the findings of the study. Nestor, Nwamaka and Okoye (2017) also revealed that IPPS helps to improve the speed of service delivery by adopting faster electronic data management platforms such as the use of mobile phones for e-payment voucher distribution and management is possible with IPPS. This will allow controller staff and all civil servants to access information about salaries and payment vouchers through their mobile phones.

5.1.3 The relationship between established controls and service delivery

Findings in Table 4.8 also revealed that established controls have a positive significant relationship with service delivery. Implying that if the Ministry establishes controls in IPPS, there would be a likely improvement in service delivery. It was established that having controls in the IPPS would help to address the scourge of ghost workers in the system hence reducing on government unnecessary spending on salaries and wages to ghost workers.

This finding agrees with Mayo (2011) who revealed that IPPS within Government helps to ensure the payment of monthly salaries to only public employees in active service; pension gratuity and monthly pension payment to only those on retirement. The study results further indicated that controls in IPPS aid to reduce corruption by eliminating ghost-workers thereby reducing the cost of governance.

The study findings are supported by the interview responses from the Commissioner of Quality Assurance who also revealed that with IPPS, government agencies have the necessary information for planning their personnel costs. IPPS has actually reduced corruption by virtually eliminating ghost-worker syndrome. Hence tumbling the cost of governance based on the estimated nominal roll submissions and the amount actually paid through the IPPIS platform. The finding is supplementary to Ogedebe and Babatunde (2012) and Obinna (2015) who earlier established that establishment of controls in the IPPS would help to reduce on the number of ghost workers' wage bill which makes up to 75% of government spending under recurrent expenditure due to higher personnel costs and overhead costs.

The results also concur with (Udo, 2016) who earlier established that Integrated Payroll and Personnel Information System (IPPS) provides a reliable and efficient database for the public service to eliminate record and payroll frauds, facilitate easy storage, facilitate manpower planning, update and retrieve personnel records for administrative and pension processes and facilitate convenient staff remuneration payment with minimal wastes and leakages.

Lastly, the finding concurs with the study by Uzochukwu (2015) who found out that IPPS has efficiently improved personnel cost planning and budgeting since it is based on actual verifiable targets rather than estimated figures. Consequently, it has reduced corruption in publicly owned establishments and reduced personnel costs based on actual verified aim and not estimates.

5.3 Conclusions

5.3.1 The Relationship between payroll management and service delivery at Ministry of Public Service (MPS)

Based on the findings, the study concludes that payroll management system has a significant positive relationship with service delivery at Ministry of Public Service. This was statistically significant (Pearson (r)= .246**) sig value P(value) being 0.01>.000, N is the sample size (76) with a sig value .000. This implies that any effort to integrate payroll management into IPPS would lead to an increase in service delivery at Ministry of Public Service. Without IPPS that integrates payroll management, it will be difficult for the Ministry of Public Service to have an accurate wage bill data base for planning and budgeting purpose.

5.3.2 The relationship between pension management and service delivery at Ministry of Public Service

The study concluded that there was a positive significant relationship between integrated pension management and service delivery at Ministry of Public Service, Pearson (r)= .276**) sig value P(value) $P < 0.05=000$, N is the sample size (76). This would imply that if the Ministry integrates pension management into IPPS, there would be an increase in service delivery. This is because without pension management system, it would be problematic to establish timely personnel data of all government employees in areas of recruitment, training, posting, transfer, seniority, promotion and recruitment which compromises service delivery at grass roots due to staffing gaps.

5.3.3 The relationship between establishment of control and services delivery at Ministry of Public Service

The study concluded that there was a positive significant relationship between establishment of controls and services delivery at Ministry of Public Service, Pearson (r)= .318**) sig value

P(value) $P < 0.05=000$, N is the sample size (76). This implies that as controls are established into IPPS, service delivery would improve. Controls should be established into IPPS so as to reduce on the cost of service delivery in public service.

5.4 Recommendations

5.4.1 The relationship between payroll management and service delivery at Ministry Of Public Service (MPS)

From the findings, the study recommends the Ministry of Public Service integrate payroll management into the IPPS so as to have coordinated data base for public servants and retirees. The payroll management team should be trained on how to manage the system, reduce errors and other issues to be handled directly at their regional offices.

The study also recommends regular updating of the payroll management system to ensure accurate and prompt payments at the end of every month, directorate of payroll the account Controller and Accountant General's should be empowered by public financial management act and other regulatory frameworks to solely uphold regular preparation of workers' salaries month by month.

5.4.2 The relationship between pension management and service delivery at Ministry of Public Service.

The study recommends the Directorate of human resource at the Ministry of public service to develop efficient and user-friendly pension management system that ensure timely access to personnel data for all government employees are bound to retire and those that have already retired.

Government should take up the responsibility of timely cleaning of pension structure using biometrics for validation of public servants in bid to have an accurate database regarding pension

information to track double payments, relinquish ghost workers and avail human resource information for decision making

5.4.3 The relationship between establishment of controls and services delivery at Ministry of Public Service.

The study recommends that controls should be enhanced in the system for instance an electronic payment voucher system and biometric data management system should be adopted to curb or reduce the challenges before it is applied to the entire public sector entities. The Ministry of Public Service should segregate the duties of those in charge of management of the payroll and pension in order to minimize compromises within the system. Authorizations in the system should only be limited to few individuals to avoid duplication and corruption of data.

5.5 Areas for Further Research

This study has established the need for the Ministry of Public service to adopt an integrated Personnel Payroll system in a bid to enhance service delivery. However, further research should be conducted to examine the effect of perceived usefulness of an IPPS on employee performance.

The study can also be conducted to establish the effect of internal control of payroll management on the performance of public sector organizations.

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APPENDIX I: QUESTIONNAIRE FOR MIDDLE LEVEL MANAGERS AND LOWER LEVEL MANAGERS AT THE MINISTRY OF PUBLIC SERVICE STAFF

Dear Respondent,

I am Aheebwa Joan, a graduate Student of Kyambogo University pursuing the degree of Masters of Organization and Public Sector Management. One of the major assignments for the fulfillment of the requirements for the award of the Master's degree, is to carry out research. I'm glad to inform you that I chose the Ministry of Public Service as my case study to conduct a study on *“Integrated Personnel Payroll System and Service Delivery in the Ministry of Public Service of Uganda”*. Kindly feel free to participate in the study by answering questions in the questionnaire as accurate as possible. The information provided shall be treated with utmost confidentiality and purely for academic purposes.

Thank you in advance for accepting to be part of the study.

Section A: Demographic Characteristics of the Respondents

No.	Bio-Data	Distribution	Please tick appropriately
A	Gender	a) Female	
		b) Male	
B	Position	a) Commissioner	
		b) Assistant commissioner	
		c) Administrator	
		d) Any other please specify.....	
C	Age (years)	a) 18-28	

		b) 29-39	
		c) 40-50	
		d) 51 and above	
D	Education Level	a) Graduate (Masters, PHD)	
		b) Degree	
		c) Diploma	
		d) Certificate	
E	Length of Service	a) Less than 3 year	
		b) 3-8 years	
		c) 9-14years	
		d) 15 years and above	

For each of the sections B to E, please indicate (by ticking) the extent to which you agree or disagree, using the following scale: (5. *Strongly Agree*, 4. *Agree*, 3. *Not sure*, 2. *Disagree* and 1. *Strongly disagree*).

Section B: The Relationship between Integrated Personnel Payroll System (IPPS) and Quality Service Delivery at Ministry of Public Service (MPS)

No.	Statements on IPPS And Quality Service Delivery	Rating opinion on the level of agreement or disagreement				
		5	4	3	2	1
1	Payroll management at the MPS involves capturing biometric data to compute accurate staff salaries					

2	Payroll management builds the confidence of all staff at MPS	5	4	3	2	1
3	Our payroll management system strengthens accountability and ensures transparency in service delivery	5	4	3	2	1
4	Our payroll management system has improved the quality of human resource	5	4	3	2	1
5	The payroll management system of MPS is automated and integrates data from all departments	5	4	3	2	1
6	With the introduction payroll management system, the quality of HR processing and reporting has improved	5	4	3	2	1
7	Our payroll management system contains all staff lists	5	4	3	2	1
8	Payroll management at MPS has reduced on duplication of workers	5	4	3	2	1
9	IPPS has improved the quality of government payroll administration	5	4	3	2	1
10	Our payroll management involves alignment of budgets, work-plans, procurement plans, monitoring and accountability.	5	4	3	2	1
11	IPPS has created quality and efficiency in public service delivery quality and job security	5	4	3	2	1
12	IPPS has facilitated the integration of budgeting and accounting systems for better budget execution and control as well as reconciliation of budget performance	5	4	3	2	1

Section C: The Relationship Between Integrated Personnel Payroll System and Timelines in

Service Delivery at Ministry of Public Service.

No.	Statements on IPPS and timelines in service delivery	Rating opinion on the level of agreement or disagreement				
1	IPPS provides real time access to employee information, staff establishment, salary and pension payroll processing	5	4	3	2	1
2	IPPS provides fast response to client needs	5	4	3	2	1
3	IPPS monitors personnel pension expenditure to avoid double payments	5	4	3	2	1
4	Use of IPPS provides accuracy and accountability of Government salary and pension expenditures	5	4	3	2	1
5	IPPS at the MPS contains biometric data for timely pension processing	5	4	3	2	1
6	IPPS enables cost effective management of pension data	5	4	3	2	1
7	Pension management at MPS motivates the personnel to work effectively	5	4	3	2	1
8	Pension management system is automated thereby speeding service delivery	5	4	3	2	1
9	IPPS facilitates timely storage, retrieval and use of pensioners information	5	4	3	2	1
10	IPPS supports timely records management, ease of access to personnel records and mail correspondences by decision makers.	5	4	3	2	1

Section D: The Relationship Between Integrated Personnel Payroll System and Cost of Services Delivery at Ministry of Public Service.

No.	Statements on IPPS and cost of Service Delivery	Rating opinion on the level of agreement or disagreement				
1	IPPS has established controls that eliminates all ghost-workers in the system	5	4	3	2	1
2	IPPS has controls that minimize on personnel cost for providing public service	5	4	3	2	1
3	The IPPS is managed by several individuals to avoid compromises in the system	5	4	3	2	1
4	Use of IPPS at MPS integrates the budgeting process as a means of improving on management reporting and information.	5	4	3	2	1
5	IPPS is encrypted to allow on authorized individuals to access so as to reduce corruption of data	5	4	3	2	1
6	IPPS fosters information sharing and eradicate duplication of data and improve accuracy	5	4	3	2	1
7	IPPS has an electronic storage of an employee master record for back up	5	4	3	2	1
8	IPPS allows quick access to human resource information of all public servants	5	4	3	2	1
9	IPPS has established controls on Salary, Pension and Gratuity management	5	4	3	2	1
10	IPPS automates and controls Salary, Pension and Gratuity management processes more efficiently and effectively	5	4	3	2	1
11	With the adoption of IPPS there is improved establishment, management and monitoring of the national wage bill	5	4	3	2	1

Section E: Service Delivery

1	Service delivery is efficiently and effectively done by motivated individuals	5	4	3	2	1
2	The quality of service delivery in Public Services has drastically improved with the use of IPPS	5	4	3	2	1
3	With the IPPS services are delivered on time	5	4	3	2	1
4	The cost of delivering public services has drastically reduced due to IPPS	5	4	3	2	1
5	IPPS has enhanced value for money in the public sector	5	4	3	2	1
6	The cases of anomalies in the payroll have reduced over years	5	4	3	2	1
7	Ministry of Public Service is ranked among the best performing ministries in recent years	5	4	3	2	1
8	With IPPS, public accountability has improved over years	5	4	3	2	1
9	At the MPS public satisfaction is our priority	5	4	3	2	1

“Thanks for your cooperation”

**APPENDIX B: INTEVIEW GUIDE FOR HEADS OF DEPARTMENTS,
DIRECTORATES, MINISTERS AND STATE MINISTERS AT MPS**

Dear respondent,

I am a student at Kyambogo University undertaking a study on “*Integrated Personnel Payroll System and Service Delivery in the Ministry of Public Service of Uganda*”. The study is in partial fulfillment of the requirements for the award of the Masters of Organization and Public Sector Management degree. You have been identified as one of the people who can provide important information. I kindly request you to answer the questions sincerely and accurately. The information will only be used for academic purposes and it will be treated with maximum confidentiality.

Thank you for your kind cooperation.

1. How has the MPS been able to implement the IPPS since its inception?
2. What challenges does the MPS face in adoption, implementation and use of IPPS?
3. What possible interventions (measures/strategies) do you suggest government can adopt to improve efficiency and effectiveness of the IPPS?
4. How does IPPS affect service delivery in Uganda?
5. What are the challenges of service delivery at the Ministry of Public Service?
6. How reliable and timely is service delivery delivered by Ministry of Public Service?
7. How good is the quality (effective and efficient) of services offered by MPS under IPPS?
8. What can be done to improve service delivery at the Ministry of Public Service?

“Thanks for your participation