

An Analysis of Computerized Accounting and Payrolling System on Monthly Emolument in Nigerian Local Government:

BY

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Abstract

The paper focuses on computerized accounting system on monthly emolument of workers in the Payroll. Payrolling is the process of listing the names of people employed by either private or public establishments, showing the amount of money to be paid to each of them. The paper examines the pros and cons of computerized accounting system in wages/salaries administration, as well as factors that affect the applicability of computerized accounting system. It also identifies some rules and principles guiding the payrolling processes using the local government system as a case study. It is against this backdrop that this paper seeks to find out the extent to which payrolling is carried out in the Nigerian local government system. During the course of this study, it was discovered that payroll officers engage in all sorts of frivolous activities such that workers have lost confidence in them. The paper argues that the expected benefits derivable from a computerized accounting system exceed the costs/challenges associated with it. It therefore recommended that employers of labour, payroll officers, and wages/salaries administrators in general should keep pace with the evolution in e-governmental system, e-commerce, -e-payments, etc, which are all affiliated to computer system and a critical cost-benefit analysis should be considered indispensable before a decision is made on the use of either manual or computerized accounting system in computing employees' monthly emolument.

Key Words: Payrolling, Local Government, Personal Emoluments Vouchers, Financial Memoranda.

Introduction

The payment system in any organization or institution is very paramount. In local government system, there are two major types of payment expenditures which include capital expenditures and recurrent expenditures. Under recurrent expenditure, we have personnel costs and overhead costs. What are the concerned with in the study, is personnel costs, which is staff salaries or wages. In the payment of staff salaries or wages, the local government staffs have to be payrolled.

A payroll is a list of employees or staff receiving wages or salaries with amount due to each. The payroll consists mainly of two sections, viz: (a) Payroll payment and (b) payroll deductions. Payroll payments consist of the annual basic salary, the monthly basic salary, grade level, and allowances of each staff. While the payroll deductions consist of deduction that are made out of the employee's total emolument such as tax deductions

and NULGE deductions. The usual or operational payroll technique in the local government system in Nigeria is manual. But with the development one growth of the modern Information Technology (IT), we have a new technique of payrolling in the local government system in Nigeria. The new a payroll technique is called the Electronic Payment System (E-payment).

The new payment technique entails that money meant for the departments and agencies would now be sent to banks directly from the federation account and other sources. To collect salaries and other employment, staff would need to deal directly with banks. In the old system, every civil servant had an account with specific banks and at the end of each month their respective accounts with their respective banks will be credited by their cashier of the council. In the words of Obiozor (2009:10), the major difference between the old and new system of payment is the use of ministry, Finance and Accounts department dealing with all the banks directly.

The electronic payment system focuses on Electronic Fun Transfer, (EFT), Electronic Cash, Electronic billing and Automated Tellers Machine, Credit and Debit Cards respectively.

The concept of accounting is developed in parallel with its functional development, where it witnessed a transformation from manual system to computerized accounting system. Sanni, et al (2008) defines accounting as the recording, classification, analysis, summarizing and interpretation of financial transactions to show how they affect the operational performance of a business entity. However, it must be noted that the decision to adopt manual or computerized accounting system is dependent on the nature of the organization and the complexity or otherwise of the transactions/items being accounted for.

Accounting for employees' monthly emolument using computerized accounting system has attracted so much argument due to the peculiarities and issues associated with wage and salary administration. Some people argue that conventional accounting is considered better and more reliable than the use of computerized accounting system, while some other people think otherwise.

The assessment of every wage/salary administration system is dependent on the efficacy of the settlement and fund transfer approach. A computerized accounting system, sequel to its speed and accuracy feature, may help in faster computation and payment of employees' monthly emolument. Using information technology (including computerized accounting system) has become the target of many public and private organizations, which encouraged competition and technological progress on the computerization of information systems with the latest technology of computers, where the system helps to plan, organize, control, and supervise.

Therefore, there is need to keep pace with the evolution in e-governmental system, e-commerce, e-payments, etc, which are all affiliated to computer system, most employers of labour, especially in relatively large organizations, now prefer to use an in-house computerized payroll system (Natailie 2010,). All the employer has to do is to buy the payroll software and employ a staff to perform the payroll processing.

Recently, electronic payment (e-payment) of salaries to staff has become a common feature of most government institutions and corporate bodies vis-à-vis employee's wages and salaries administration. E-payment of salaries was introduced with

he view to tackling such issues as ghost workers syndrome, delay in salary payment, errors caused by manual computation of staff emoluments and other payroll misconducts. E-payment has to do with the use of electronic means and platforms to make payments. Nevertheless, the adoption of computerized accounting system in wages and salaries administration has its attendant pros and cons.

In view of the peculiarities of the local government system, and the felt need to ensure the maximum utilization of the manpower resources, most especially the scarce high calibre ones, enhance the ability of the local government to attract, retain and maintain credible career structures for capable hands in the service and preserve the significant gains made in building the local government system, the need to pay salaries adequately to local government workers as in other tiers of government, becomes imperative. As in other government establishments, payment of salaries to local government workers is not negotiable since it is a statutory obligation. To ensure regular, accurate and prompt payments at the end of every month, payroll section of Finance and Supplies Department has been empowered by law to be solely responsible for the preparation of workers' salaries month by month. It is on this premise that this paper focuses on finding out the extent to which payrolling is carried out in the local government system.

Conceptualization of Payrolling and Computerized Accounting

Payrolling

Payrolling is the process of listing the names of people employed by a company showing the amount of money to be paid to each of them (Hornby, 2001: 857). It is obvious from the above statement that payrolling is an exercise that is done in every establishment that has some employees, which in all intent, are paid by the employers. In this respect, payrolling becomes an exercise that is carried out both in the private and public organizations. Therefore, it may not be out of place if payrolling, with respect to local government system, is defined as the listing of all the people who are employed by the local government council, showing the actual amount to be paid to each worker at the end of every month. In other words, before any person is payrolled in the local government, he or she must be a bonafide worker of the council.

Payroll software programs are becoming more popular everyday. A growing number of business, both small and large, are using computer accounting solutions to automate the process of paying salaries and wages. The essential features of a good payroll system are presented below;

(a) Ability to calculate taxes: This includes:

Federal income

Social security

Medicate

State income

City income

(b) State and Federal unemployment

(c) State disability insurance

- (d) Support for different types of deductions
- (e) Ability to print pay checks, check stubs and ability to create detailed reports.

A lot of factors come into play while determining the emolument of employees. Several scholars, Nwachukwu (2000), Ogunbameru, (2004), Agbonifoh et al (2005) in their studies have emphasized the need to place premium on productivity in wage and salary administration. According to Agburu (2012), the main wages and salaries structure determinants have been identified to include job worth, training, economic value or market value of an item, employee tastes and preferences, and unions. Other determinants of wage structure as embraced by Ngu (2005) are highlighted thus:

- (a) Discrimination: The trend nowadays is to shift away from wage differentials based on sex or race.
- (b) Industrial Relations Factors: Both industrial relations scholars and labour economists are involved. The industrial relation relations scholars base their views mostly on non-economic forces while the labour economists emphasized on such criteria as productivity, efficiency and general performance of the employee.
- (c) Social Determinants: These include such things as equity, status, and the preservation of customary relations.

Computerized Accounting System

Computer is an electronic machine that can store, organize and find information, do calculations and control other machines. This implies that instruction and the data upon which the computer acts, can be changed, Igbe, (1999). Hence, computerized accounting system has to do with the use of computer in recording, classifying measuring and communicating financial information to enable users makes intelligent financial decisions. The users of financial information include, but not limited to, employees, investors, government, management, financial analysts, and the general public.

The biggest impact of information technology (I.T) is the ability of companies to develop and use computerized systems to track and record financial transactions, (Osmond 2009). Paper ledgers, manual spreadsheets and hand-written financial statements have all been translated into computer systems that can quickly present individual transactions into financial reports. Most accounting systems have also been tailored to specific industries or companies. This allows companies/organizations to create individual reports quickly and easily for management decision making. In addition, changes can be made relatively easy to reflect any economic changes in business operations.

The issues of computing and payment of employee's monthly emolument is pivotal in the accounting system of every organization. The term emolument here implies the aggregate amount of money paid to somebody for work performed. Hence, this can represent salaries and wages, allowance and other financial benefits payable to an employee for services rendered. The computation and payment of monthly emolument, no doubt, involves a lot of procedures/processes which may not be easily tackled using manual accounting system. Computer systems can manipulate large amounts of information and generate a wide range of information products. This brings to the force the use of computerized accounting system in computing employee's monthly emolument.

Nevertheless, at time, some salary earners seem to be unsatisfied and uncomfortable with the so called computerized accounting system as it concerns the computation of their monthly emoluments. Most salary earners, especially those that are not conversant with a computerized accounting environment, might feel that the system does not give them the break down of the emolument received. In other words, they expect a detailed analysis of their basic pay, total allowances, statutory and non- statutory deductions, before arriving at the net amount. This scenario is however common in the absence of a pay slip. David (1995) argues that computers are excellent tools for manipulating information, but they are much less reliable as a means of keeping records.

Duties of Payroll Section:

Local governments' workers are expected to be paid their salaries at the end of every month. According to section 9.23 of Local Government Accounting Handbook, attendance time sheets plus overtime sheets where applicable, are submitted by various departments and units to the payroll section before the end of every month. These sheets are properly checked by the relevant authority (Internal Auditor) before they are entered in the payroll sheet.

2. The section should ensure that workers' salaries are prepared on time to ensure prompt payment. To achieve this, the unit should design a system of recording and computing that will ensure payment of correct amounts to authorized employees at due time as well as safeguard against unauthorized payment to fictitious persons.
3. It must ensure that all computations are made in accordance with the Financial Memoranda (FM) and other rules and regulations guiding payrolling in the local government system.
4. The payroll section should build necessary data on every employee for accurate information in processing his earnings.
5. It is necessary to remind the payroll officers that they have to account for the payments made to all staff as salaries and deductions. In other words, they should be held liable for any over or under payment to any worker of the council.

Procedure in Payrolling:

All employees of the local government are usually rated according to their ranks on appropriate grade levels. Within each grade level is point or increment which an employee progresses as the years go by until when they are promoted to the next grade level. Basic salary of an employee is normally supplemented by some approved allowances such as transport, rent, utility, hazard and bonuses. In contrast, there are deductions which include taxes (PAYE), union dues, levies, loan refunds, etc. These allowances and deductions can be regular or interim. They are regular when they are constant and do not change quite often while allowances and deductions are interim when they are paid and deducted respectively for particular purposes. At the end, net pay is arrived at gross earnings (basic salary + regular allowances) minus approved regular deductions.

Concisely, section 9.23 of the Local Government Accounting Handbook states that a salary voucher (sub-receipt) is prepared for each department and shows for each worker the following information.

- (i) Name of employee
- (ii) Rank
- (iii) Basic salary grade level and step
- (iv) Salary per annum
- (v) Basic pay

To the basic pay is added the following regular allowances to arrive at the gross pay.

- (i) Meal
- (ii) Rent
- (iii) Transport
- (iv) Utility
- (v) Hazard
- (vi) Arrears

From the gross pay, the following deductions are made to arrive at the net pay

- (i) PAYE income tax
- (ii) NULGE check-off dues
- (iii) Staff welfare association
- (iv) Insurance
- (v) Refund of loans and personal advances plus accrued interest (Financial Systems Consultants, 1993:112).

Below is a hypothetical example of personal emolument voucher or salary voucher or salary sub-receipt which shows the salary of Mr. 'X' who is a staff of 'Y' Local Government and is deployed to work in the 'Z' Department.

Personal Emoluments Voucher

'Y' Local Government

Department: Z

SALARIES FOR THE MONTH OF.....

S/N	Name of Employee	Rank	Grade level and step	Salary Per Annum	Basic
1	Mr. X	Senior Accountant	09 ¹¹	275,508	22,959

ALLOWANCES

Meal	Rent	Transport	Utility	Hazard	Arrears	Total
700	7099	1450	500	-	-	9749

Gross = Basic + Total Allowances
32708 = 22,959 + 9749

Various Deductions

PAYE	Insurance	NULGE	Personal Advances	Loans	Staff Welfare	Total
689		689	-	-	100	1478

Net Pay = Gross - Total Deductions
31,230 = 32,708 - 1478

Signatories: HOD, Internal Auditor, HPM, Treasurer and Payroll Officer.

It is pertinent to note that after the pay sheets have been fully entered and the net pay calculated, pay slips where applicable shall be prepared for each worker with details of basic, allowances including overtime, gross pay and deductions.

The Guiding General Rules and Principles of Payrolling in the Local Government System in Nigeria:

In view of the need to retain the high level staff trained at great expense over the years, and sustain the management capability of each local government, the Unified Local Government Service is retained and co-ordinated by the Local Government Service Commission (Oyelakin, 1999:17). That is why section 5.7.2 of Handbook on Local Government Administration has empowered Local Government Service Commission in all the states of the federation to appoint, post, promote and discipline local government employees on Grade Levels 07 and above. Furthermore, section 5.7.2 (c), granted the same body (LGSC) the power to monitor the activities of each local government on appointment, discipline and promotion of local government employees on Grade levels 01-06. This is to ensure that the guidelines are strictly and uniformly applied by the Junior Staff Management Committee that has been mandated by section 5.9.3 of the same Handbook on Local Government to interview and issue appointment letters to local government workers on Grade levels 01-06.

With respect to the above constitutional directives, it is binding on the payroll officers to ensure that all letters of newly appointed staff shall be duly signed by the Head of Department of Personnel Management in the case of posts graded 01-06, and by the Secretary of the Local Government Service Commission in the case of posts on Grade levels 07 and above, before payrolling such staff. It is tantamount to breaking of law should payrolling of any staff is carried out without the appointment letters duly signed by the authorized personnel.

The payrolling system cannot be complete without the signature of the Internal Auditor who according to Section 40.1 of the Financial Memoranda (FM), provides a complete and continuous auditing of the accounts and records of revenue and expenditure of the local government. Stressing further on the role of Internal Audit unit in the payrolling process in the local government system, Section 40.10 of the same FM states that before any payment including salaries of workers is made, a prepayment auditing of vouchers and the supporting documents shall be made by the Internal Auditor. This is to ensure that the provisions of the FM are followed in all respect, that payment is one properly authorized and correctly charged to the stated sub-head or account, and that sufficient funds are available to meet such payment. From the foregoing, Internal Audit unit is indispensable in the local government financial operations such that the signatures of the two signatories (HPM and Treasurer) to the account of the council become null and void, if the Auditor has not vetted and appended his or her own signature to the payroll sheet.

It is equally binding on the Payroll Officers to ensure that Heads of different Departments in the council must certify the payrolled sheet containing all the names of staff from their individual departments. This is to ensure that all bonafide staff of each department are correctly payrolled and no name is missing, while in contrast, none

member of any department should be in the voucher. The above is in consonant with section 15.22 of the Financial Memoranda, which states that “a Head of Department shall be personally responsible for notifying the Treasurer of the death or dismissal of any employee or any other matter affecting the payment of his emoluments”. In addition, the Head of a Department may be held personally liable for any irrecoverable overpayment, which is due to his failure to give prompt information to the Treasurer” (Federal Republic of Nigeria, 2009:129).

Discussion:

The Payroll section is required to carry out the payrolling processes on time to ensure prompt payment of salaries to workers. But in most cases, the officers deliberately delay the work for some ulterior motives. For instance, some of the payroll officers technically collude with some principal officers of the council to pad the wage bills. For them to succeed in their nefarious act, the payroll vouchers must be submitted late to the next relevant officers, thereby stampeding them into signing the sheets in a hurry due to short of time, and most importantly to avoid workers blame for being responsible for late payment of their salaries. This is one of the methods used by some payroll officers to circumvent the rules and regulations guiding payroll processes in the local government system.

It is normal for a staff of local government to go on transfer from one local government to another either as a result of personal request or government policy directives. It is observed with dismay that some payroll officers hide under this circumstance to play some prank. It has been discovered that some dubious payroll officers conspire with the transferees to increase their salary steps at random and in extreme cases change their grade levels. This has generated complaints from different categories of workers that they have been denied of their annual increments following their observation that their colleagues who were appointed along with them into the system on the same day and on the same grade levels are now ahead of them with more than one or more incremental steps or grade levels. This sort of indiscriminate and unofficial upliftment of workers’ positions is an absolute negation of local government rules and regulations, which cannot be in the interest of local government system in Nigeria.

We are all aware that the local government administration has been hijacked by the politicians (public office holders). They determine who is to stay and work in a particular place irrespective of seniority or experience, and that is why rules and regulations are inanimate in the system. Today, inexperienced and persons with no accounting background are posted to work in the payroll section. These categories of staff who have full patronage from their godfathers carry out their duties in line with the directives from the above instead of respecting the rules and regulations guiding their office. This pathetic situation has undesirably instituted ugly experiences among local government workers. It is no longer news to hear complaints of missing names in the payroll vouchers or Mr. ‘A’ mistakenly collecting the salary of Mr. B.

This paper wishes to remind all various Heads of Departments in the local government system the extent of their involvement in the payrolling process. They are duty bound to sign the payroll vouchers before payment of salaries becomes effective. That a Head of Department should sign the payroll sheet is not optional but a matter of

compulsion. Before any Head of Department signs the voucher, he must certify on honour that the payment voucher has been cross-checked by him and that it contains only the names of staff with valid appointment papers in his department and physically attended work throughout the month. From the above, it shows that HOD has no option than to sign the voucher. This is because section 15.22 of FM has already incriminated such HOD since he is held liable for any irrecoverable overpayment, which is due to his failure to give prompt information to the Treasurer of the council.

It has been discovered that most payroll officers, conspire with some principal officers of the council and relations of either retired or deceased workers to replace them with persons from outside the local government without following due process. It is unfortunate to note that even the Junior Staff Management Committee or Local Government Service Commission may not be aware of such replacements. Consequently, the salaries of such retired or deceased staff are paid to their relations who are occupying their seats illegally.

Factors Affecting the Applicability of the Computerized Accounting System

According to ICAN (2006), the following factors should be considered in developing a computerized accounting system:

1. The department that would benefit from investment in the computerization of the accounting system.
2. Flexibility: That is, how easy it is to make future amendments.
3. The availability of manpower, in terms of skills and training to operate and manage the new system.
4. The cost associated with new system in terms of hardware, software, management commitment, documentation of and maintenance.
5. The reliability of the new system.

Seif and Qasim (2011) suggested and elements and characteristics which should be factored into a computerized accounting system. They include: appropriateness, flexibility, and accuracy. The involvement of working groups and users in designing/development accounting information systems and the use of computers and advanced software will lead to a positive impact in raising the effectiveness of the entire system.

The Pros and Cons of Computerized Accounting System in Wages and Salaries Administration, there is no doubt that since the debut of computerization and automation in the recording and accounting system of business organizations, financial reporting and information availability has improved significantly, but these are not without some inherent problems and challenges. Hence, there is need to extensively look at some advantages and disadvantages of a computerized accounting system in relation to wages and salaries administration.

Computerized accounting system has created significant benefits for payroll officers and wages/salaries administrators alike. Succinctly, the following benefits have been noted by (Odetayo 2004).

- Increased functionality
- Improved accuracy
- Faster processing, and

- Flexibility, among others

There are challenges/cons associated with such a system. Some of these challenges are:

- Fraud
- Cost implication
- Possibility of system failure, and
- Payroll fraud.

Idowu (2009) observes that one cannot but notice the sporadic jump in number and volume (amount involved) in fraudulent incidences in the banking industry between 1994 and 1995, 2004 and 2005 due to general embracement of computerization in banks.

Recommendation:

It is believed that the Internal Auditor will continue to remain a rubber stamp as long as his office is tied to the chief executive's office. If this important personality in the local government system in Nigeria is to perform his statutory functions in accordance with the rules and regulations guiding his office, he must be detached from the chairman's office and allowed to exist independently. His autonomy if granted will no doubt give him absolute freedom to carry out his enormous responsibilities without fear of contradiction. That all sorts of malpractices are committed in payroll section is because of the fact that the hands of Internal Auditors are tied.

The payroll section in the local government should be equipped with qualified manpower. The workers in this section should be given enough freedom to carry out their official duties accordingly without unnecessary intervention.

The payroll officers should be educated properly on the implications of conspiring with other local government officials to pad wage bills. They should be made to understand that it will not augur well with them should they be caught in such nefarious act.

It is believed that most Heads of Departments do not know the extent of their involvement in the payroll process in the local government. They should be made to understand that the punishment for failing in their duties is even more when they think that they are smart enough to dodge being part of the payroll exercise. The truth of the matter is that whether they sign the salary vouchers or not, they are already liable for any overpayment and other financial imbalance involving their departments.

Employers of labour, payroll officers, and wages/salaries administrators in general should keep pace with the evolution in e-governmental system, e-commerce, e-payments, etc which are all affiliated to computer system.

A critical cost-benefit should be considered indispensable before a decision is made on the use of either manual or computerized accounting system in computing employees' monthly emolument.

Government should put in more effort in providing infrastructures that will aid the use of electronic system in paying employees' emoluments as and when due. The e-payment system can be used to monitor ghost worker syndrome which is mostly common in the public sector.

Conclusion:

Financial reporting and information availability has improved significantly since the debut of computerization and automation in recording and accounting system. The management of very organization (public and private sector alike) is saddled with the responsibility of computing and paying employees' emoluments, especially on monthly basis. The central objective of payroll administration is to provide pay that is both competitive and equitable (Atchison, 2007).

Based on the findings of this study, there are enormous benefits (though not without some challenges/costs) derivable from the use of computerized accounting system in payroll accounting, as Rob (2008) advocates for the use of a good payroll accounting package to automate the process of paying employees and preparing employee's taxes and other statutory deductions. As observed in the paper the payroll section is the engine room of local government system. This is because if it sneezes, the whole system will cough. It is on record that most of the protests and strikes observed in the Nigerian local government system are generated by salary issues. Therefore, payroll will be handled with caution. Most importantly, payroll officers will be mindful of the implications of indulging in all sorts of financial malpractices because a thief may not be lucky always.

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