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Implementation of Integrated Personnel and Payroll Information System (IPPIS) in Tertiary Institutions in Nigeria: Impact and Way Forward

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Abstract: This paper titled “Implementation of Integrated Personnel and Payroll Information System (IPPIS) in Tertiary institutions in Nigeria: Impact and way forward” was carried out with the objectives of analyzing the impact of the implementation of Integrated Payroll and Personnel Information System (IPPIS) on tertiary institutions in Nigeria. Secondary data were used in the paper. The secondary data were collected from print and online publications. The paper's theoretical framework was anchored on Marx & Engel's Class theory (1971). A content analytical approach was employed in the research methodology. The study concluded that the implementation of the IPPIS policy on federal tertiary institutions in Nigeria has led to the disengagement of contract staff in federal tertiary institutions; slow down recruitment in federal tertiary institutions; led to violation of the autonomy of the institutions and the IPPIS policy did not suit the management structure and peculiarities of tertiary institutions in Nigeria. Based on these findings; the paper suggested that since the Integrated Payroll and Personnel Information System (IPPIS) is not designed to suit the administration and management of tertiary institutions in Nigeria, therefore, the federal government should remove all tertiary institutions from the Integrated Payroll and Personnel Information System (IPPIS).

Keywords: IPPIS, Public Policy, Tertiary, Implementation, Nigeria.

Introduction

Integrated Personnel and Payroll Information System (IPPIS) was first initiated by the Federal Government in the year 2006. The intention was to improve the effectiveness and efficiency in the storage of personnel records and administration of monthly payroll in such a way as to enhance confidence in staff emolument costs and budgeting. IPPIS is a child of the Federal Government Reform Programme which was conceptualized at the Bureau of Public Service Reform (BPSR) for centralized payment of all civil servants in the employment of the Federal Government. The

IPPIS project started in April 2007 with the enrolment of the seven pilot Ministries, Departments and agencies (MDAs) (Omeje, Ogbu, Nkwede, & Njoku, 2021).

In 2019, the Federal government of Nigeria directed all federal tertiary institutions drawing their salaries from the federal government to enroll on the Integrated Personnel and Payroll Information System (IPPIS). The directive was opposed by some unions in the tertiary institutions. After a long time of opposition and even strike actions, the government forced the enrolment of all federal tertiary institutions into the Integrated

Personnel and Payroll Information System (IPPIS) platform. Integrated Personnel and Payroll Information System (IPPIS) is defined as a payment system that centralized all government or institutions' payments in one system to check corruption and improve effectiveness in salaries management. Integrated Personnel and Payroll Information System (IPPIS) is a department within the office of the Accountant General of the Federation (AGF) of Nigeria which is responsible for the payment of salaries and wages directly to government employees' bank accounts with appropriate deductions and remittances of 3rd party payments such as Federal Inland Revenue Services, State Boards of Internal Revenue, National Health Insurance Scheme, Pension Fund Administration, Cooperative Societies, National Housing Fund, Bank Loans and Associations Dues (Department of IPPIS, 2012).

The IPPIS is an IT enabled facility being put in place to establish a reliable and comprehensive database for the public service, facilitate manpower planning, eliminate record and payroll fraud, facilitate easy storage, update and retrieval of personnel records for administrative and pension processes and staff remuneration payment with minimal wastages and leakages (Enakirerhi & Temile, 2017). Also, (Aganga, 2011), viewed Integrated Personnel and Payroll Information System (IPPIS) as one of the Federal Government reforms initiative conceived to transform the Nigerian Public Service and make it more efficient and effective in service delivery. The IPPIS initiative is aimed at improving public financial management and providing a centralized payroll system in the country. IPPIS is designed to enroll into the platform, all federal government ministries, departments and agencies, that draw personnel cost funds from consolidated revenue funds. (Okonjo-Iweala, 2011) also stated that the objectives of the Integrated Personnel and Payroll Information System (IPPIS) policy amongst others are to

centralize payment of worker salaries, which is stated as a means of facilitating convenient staff remuneration payment with minimal wastage, also to facilitate easy storage, updating and retrieval of personnel record for administrative and pension processing, it also enhance manpower planning and budgeting, it also ascertain actual personnel emoluments of the federal government employees.

The federal government of Nigeria successfully integrated all federal tertiary institutions into the Integrated Personnel and Payroll Information System (IPPIS) policy and this began the implementation of the policy on all federal tertiary institutions. (Usman, 2019) pointed out that the Federal Government has made it clear that the implementation of the Integrated Payroll and Personnel Information System (IPPIS) and other reform initiatives aimed at entrenching probity and transparency in the system have come to stay. It has also stated that all federal government employees who have not enrolled in IPPIS up till now would no longer be paid salaries. It is important to assess the implementation of the Integrated Personnel and Payroll Information System (IPPIS) policy on federal tertiary institutions in Nigeria. Based on this, this paper is aimed to analyze the implementation of the Integrated Payroll and Personnel Information System (IPPIS) in tertiary institutions in Nigeria. The specific objectives are;

1. To find out if the implementation of the IPPIS policy has led to the disengagement of contract staff in federal tertiary institutions;
2. To find out if the implementation of the IPPIS policy has slowed down recruitment in federal tertiary institutions;
3. To find out if the implementation of the IPPIS policy has led to a violation of the autonomy of federal tertiary institutions; and
4. To find out if the IPPIS policy is suitable for the management of tertiary institutions in Nigeria;

Based on the above, the following research questions have been put forward;

1. To what extent has the IPPIS policy led to the disengagement of contract staff in federal tertiary institutions?
2. To what extent has the implementation of the IPPIS policy led to a slowdown of recruitment in federal tertiary institutions?
3. To what extent has the implementation of IPPIS policy led to the violation of the autonomy of federal tertiary institutions; and
4. Does IPPIS policy suit the management of tertiary institutions in Nigeria?

Theoretical Framework

The paper is anchored on the class theory which was propounded by Marx and Engel (1971). The theory according to (Omeje, et al 2021) suggested that public policies in a capitalist society reflect the values and interests of the dominant and ruling class. Two broad classes have been identified by the class theory - the Bourgeoisie and the proletariat. According to the class theory, the conflict between these two classes is inherent in the capitalist society. The theory argued that the Bourgeoisie due to their economic power also controls political power. In this study, they are likened to politicians and elected officials. They use their political power to protect their socioeconomic interest. This is often reflected in the type of policies they make and also against the wishes of the proletariat. Just as in the recent face-off in Nigeria between the federal government and Academic Staff Union of University (ASUU). The theory further argued that the proletariat on the other hand in defense of being economically oppressed attempts to influence such policies to their advantage through industrial conflicts such as strike actions etc (Omeje, et al, 2021).

Literature Review

Researchers in Nigeria and across the Globe have done many investigations on the implementation of Integrated Personnel Payroll and Information Systems (IPPIS) in different

aspects of public institutions. For instance, Idris, Adaja & Audu (2015) did a study on Integrated Personnel Payroll and Information System (IPPIS) Panacea for Ghost Workers Syndrome in Nigerian Public Service. The study elicited data from both primary and secondary sources. The data were analyzed using the simple percentage, frequency tables, mean score and Spearman rank order correlation technique. The study found that ghost workers syndrome was rampant in the public service and that the integrated personnel payroll and information system (IPPIS) if properly adopted in the public service, it would ensure a virile economy through enhanced productivity.

Also, Farajimakin & Anichebe (2017) did an investigation on Integrated Payroll System and Government Recurrent Expenditure in Nigeria. The study used both qualitative and quantitative methods of research. Data were collected through primary and secondary sources. The secondary was collected from annual reports of Bayelsa State Government, Nigeria and survey data were obtained from 30 respondents using a researcher-designed questionnaire validated by experts and shown to have a reliability coefficient of 0.90. Descriptive and ordinary least square regression statistical techniques were used in analyzing the data with the aid of Statistical Package for Social Sciences (SPSS) version 21. The study found that there was a positive and strong relationship between an integrated payroll system and personnel cost and overhead cost.

(Enakirerhi & Temile (2017) carried out a study on IPPIS in Nigeria: Challenges, Benefits and Prospects. The study was a theoretical one that relied on various federal government announcements, opinions, stakeholders, presentations to international bodies and various articles and newspaper publications to reach its conclusion. The study found that accurate and reliable personnel, reduction or elimination of corrupt and sharp

practices, and facilitation of modern scientific and accurate budgeting and forecasting were major benefits of IPPIS. These benefits according to the study were however threatened by skills transfer problems, poor supporting infrastructure, technological barriers for inter MDAs transfer, resistance from stakeholders and lack of will for accelerated implementation.

In addition, Farajimakin & Anichebe (2017) conducted a study on the Effect of Integrated Personal Payroll Information System on Employee Welfare: Evidence from Federal Ministries in Nigeria. The study was based on a survey and descriptive research design and the data were collected using a questionnaire structured in binary format. Binary logistic regression analysis was employed. The result of the study showed that the implementation of IPPIS had a weak positive relationship with employee welfare but it is statistically significant.

Effiong et al., (2017) examined the Effects of Treasury Single Account (TSA), Integrated Payroll and Personnel Information System (IPPIS), and Integrated Financial Management Information System (IFMIS): Application and Implementation Effects on Fraud Management in the Public Sector in Nigeria. The study was conducted using a descriptive research design with a questionnaire administered to respondents randomly selected from the studied Ministries. The linear regression model was employed in establishing the relationship between variables and the study finding showed that TSA, IPPIS, and IFMIS have positive and significant relationships with Fraud and fraud management as well as jointly impact the performances of Public Interest Entities.

In the study Leyira & Temple (2018) on IPPIS and the Ghost Workers Syndrome in Nigeria's Public Sector. The study adopted a historical research method and its finding was that the implementation and deployment of Integrated Personnel and Payroll Management System (IPPIS) have to a great extent reduced

the incentive, capacity and opportunity of fraudulent individuals to perpetrate payroll fraud at all levels.

While the study by Agboola (2018) on the Effectiveness of Integrated Personnel and Payroll Information Systems in Addressing Ghost Worker Syndrome in the Nigerian Public Sector was a survey research. The study utilized primary and secondary sources of data to elicit the opinions of public servants in the Federal Inland Revenue Service (FIRS). The study revealed that there were still challenges facing IPPIS in uploading the monthly salary of the employees. The study concluded that the introduction of the IPPIS scheme if properly implemented and managed, will go a long way in eradicating ghost workers in the Nigerian public service.

Another study by Mela (2019) looked at the Implementation of the IPPIS Policy in Nigerian Universities by the Federal Government: Benefits and Challenges. The study was a qualitative research type. The study revealed that the university system did not reject IPPIS but argued that IPPIS did not adequately capture university flexibility and peculiarities.

A study by Kaoje, et al., (2020) focused on the investigation of Integrated Personnel and Payroll Information System (IPPIS) and Transparency in Government Payroll Administration in Nigerian Civil Service: A Unique Approach. The study was carried out with a descriptive cross-sectional survey research design. The study found a significant moderate positive relationship between IPPIS, Transparency and Accountability.

Methodology

This paper discusses the implementation of the Integrated Payroll and Personnel Information System (IPPIS) in tertiary institutions in Nigeria. The researcher relies on published secondary data from reputable sources and reviewed international journals which include: CEON, Elsevier, Hindawi, JSTOR, IEEE, LearnTechlib SAGE, Nebraska

and Springer amongst others. The paper employed Content Analysis in the selection and analysis of article, journals and abstracts for the paper. This paper selects relevant content of the various literature related to the topic, and the literature reviewed enabled the overall development of the paper which ordinarily centred on theoretical and conceptual exploration.

Discussion of Findings

Q1. To what extent has the IPPIS Policy Led to the Disengagement of Contract Staff in Federal Tertiary Institutions?

The implementation of IPPIS in the federal tertiary institutions in Nigeria has led to the disengagement of contract staff in some federal tertiary institutions in Nigeria. This submission is attested to by Omeje, et al. (2021) and Aluko (2020) they observed that the Academic Staff Union of Universities has raised the issue of forced enrolment of University Lecturers on the Integrated Payroll and Personnel Information System platform by the Federal Government which has resulted in the sacking of contract scholars across higher institutions in the country. Also, Kong-kola (2020) and Guardian (2020) observed that many lecturers from different universities were sacked. Biodun Ogunyemi, former ASUU National President, confirmed that contract lecturers had already been disengaged at Bayero University, Kano State, and the Federal University, Wukari, Taraba State. He stated that the lecturers were dismissed due to their refusal to enroll in the IPPIS platform. In the same vein, Ahmadu Bello University, Zaria through the Office of the Registrar and Secretary to Council released a memo on June 11, 2020, announcing the termination of the appointments of visiting, contract, and month-to-month appointments. The reason for the sacking according to Emeka Obe in DailyPost (2020) was that the IPPIS platform was not designed to capture any peculiarity of the universities. During the enrolment, no academic staff was asked to provide appointment letter(s) for

headship, deanship, sabbatical or visiting/adjunct/part-time in another university. It was clear that there is no intention to capture any peculiarity.

Also, the implementation of IPPIS in federal tertiary institutions, according to Doki (2019) is related to the issue of university autonomy and the peculiar nature and structure of Nigerian universities. As a place where knowledge is created and distributed, it is common practice that universities, quite often, collaborate or depend on professors, resource persons and facilitators from other institutions and Universities. Again, we must concede that such partnership or collaboration is meant to buttress the fact that academia is a place for flexibility, robust intellectual debates, and the exchange of ideas and arguments. But the one good thing about such an arrangement is that it aids the spread of knowledge and ideas. The introduction of IPPIS in Nigerian universities will erode all this collaboration and dependence. Come to think of it, with the IPPIS housed in Abuja, it would be practically impossible for a visiting professor or external examiner from, say, the University of Lagos to be adequately captured and remunerated by the University of Port Harcourt, for academic or other professional services rendered in the latter university (Doki, 2019). The implementation of IPPIS undermines the University's autonomy to recruit competent local and foreign scholars, as is the global practice. The first problem with this according to the president of ASUU is that it is going to rob Nigerian Universities of high-calibre human resources in certain areas, especially areas where personnel is scarce (Aluko, 2020). The implementation of IPPIS in the universities has led to the mass sacking of all contract staff according to Ike, (2020) and Ogunode, Ezema, & Ayoko, V.O (2022).

Q2. To What Extent Has the Implementation of IPPIS Policy Led to Slow-down of Recruitment in Federal Tertiary Institutions?

The implementation of the IPPIS policy

has led to a slowdown in recruitment in federal tertiary institutions in Nigeria. This submission is confirmed by Bello & Mela (2022), who stated that the IPPIS system only recognizes staff members that are on permanent and pensionable appointments. "The IPPIS restricts the ability of universities to employ much-needed staff at short notice. Such staff, when recruited, may not be paid until cleared by the Office of the Accountant General of the Federation (OAGF), thus creating avenues for corruption. The dynamism associated with staff recruitment will become cumbersome with the introduction of IPPIS," (Chairperson, ASUU, Lagos Chapter, 2019). On this issue, the Academic Staff Union of Universities (ASUU) through the Zonal Coordinator of Bauchi in DailyPost (2021) noted that on employment in the Universities "Employment now is not in the hands of the University administration. Universities have lost a lot of staff but they cannot be replaced, because you must get approval from one office or the other. You may have a certain staff category you want to replace and need approval, and they will say; take my list first, if you have a Vice-Chancellor that is courageous enough to say I don't need the kind of staff you are sending, they will say find a place for them", he lamented. Also, Ogunbodede told PremiumTime (2021) that "It is unfortunate that the vice-chancellors that used to recruit the best of staff for their universities can no longer recruit the most junior staff without authorization from several agencies of government. Over the four years of my tenure, external incursions into university administration increased by the day, a dismal signal of the possibility of total annihilation of the so-called "autonomy" of the universities. "I see ominous signs and administrative bottlenecks that not only dampen the morale of the vice-chancellors (and the principal officers) but grossly diminish the enormous developmental and innovative possibilities in these institutions." (Ogunode, Haliru, Shehu, & Peter 2023 and Ogunode & Garba, 2023)

concluded that IPPIS integration into the university system has frustrated universities manager in recruiting into the system.

Q3. To what extent has the Implementation of the IPPIS Policy Led to the Violation of the Autonomy of Federal Tertiary Institutions?

The implementation of the IPPIS policy led to the violation of the autonomy of federal tertiary institutions in Nigeria. (Bello & Mela, 2022) established the fact that Universities operate differently from the civil service and as such cannot be seen as appendages of Ministries, Departments and Agencies of Government. It is on this premise that, in addition to the Act establishing each University, there is the Universities Miscellaneous Provisions (Amendment) Act 2003 which clearly states in section 2A that the power of the council shall be exercised, as in the Laws and Statutes of each University and to that extent, establishment circulars that are inconsistent with the laws and statutes of the University shall not apply to the Universities. Also, IPPIS is a breach of the ASUU-FGN Agreements of 1992, 2001 and 2009: "It was agreed that the Universities should be allowed to operate in compliance with their enabling laws, statutes, rules and regulations in conformity with due process and within the laws of the land" paragraph 5.10, 1992 ASUU-FGN Agreement. "Circulars from ministries SHALL be deemed invalid to the extent that they are inconsistent with the laws and regulations of the Universities and the Constitution of the Federal Republic of Nigeria" 2001 ASUU-FGN Agreement (item iv under Powers of Council "Each University SHALL arrange its cost-saving measures" (2009 ASUU-FGN Agreement. pp 25). In addition, Bello & Mela (2022) observed that Mr Ogunyemi who addressed the Senate President described IPPIS as a scam and a threat to national security. He also said the payment system violates university autonomy. He noted that contrary to the law expressly backing the

Governing Councils of each Federal University to exercise full control over the finances of the universities, IPPIS "lacks constitutional backing; neither is it supported by any Act of the National Assembly" (Premium Time, 2019). The ASUU President said one of the biggest challenges of IPPIS is that it poses a great threat to national security. The system, he said, is not strategic for a sovereign nation in a world system where almost all countries are vulnerable to sabotage by international cybercriminals. He also added that "The IPPIS is not a home-grown initiative; rather it is a prescription of the World Bank, which ultimate consequence is to create anarchy and therefore, retard the growth and development of Nigeria" (Premium Time, 2019). Also, Olusiji Sowande in Guardian (2019); Academic Staff Union of Universities (2019); Ogunode & Emmanuel (2023) and Aluko (2020) submitted that IPPIS will disrupt the university system, apart from the fact that it is against university laws and autonomy.

Q4. Does IPPIS Policy Suit the Management Peculiarities of Tertiary Institutions in Nigeria?

IPPIS policy does not suit the management of tertiary institutions in Nigeria. This submission is confirmed by Bello & Mela (2022) by noting that IPPIS does not recognize nor adequately capture the flexibility and peculiarities of the university system in terms of replacement/recruitment of staff, movement of staff (visiting, adjunct and part-time), the process of promotion of academics in the professorial cadre, retirement age of 65 and 70 years for academics who retired before reaching professorial cadre and those on professorial cadre respectively, remuneration of staff on sabbatical, external examiners, external assessors and earned academic allowances (EAA). Also, the study by Mela (2019) on the Implementation of IPPIS Policy in Nigerian Universities by the Federal Government: Benefits and Challenges. The study revealed that the university system did not reject IPPIS

but argued that IPPIS did not adequately capture university flexibility and peculiarities. As an entity, a Nigerian university is backed by an Act giving it the freedom to run itself and the introduction of a central payroll system is an infringement on this right. The IPPIS software is not robust enough to cater for the peculiarities of lecturers (ASUU Bulletin, September 2019). Emeka Obe in Dailypost (2020) noted that the IPPIS platform was not designed to capture any peculiarity of the universities. During the enrolment in IPPIS in the tertiary institutions, no academic staff was asked to provide appointment letter(s) for headship, deanship, sabbatical or visiting/adjunct/part-time in another university. It was clear that there is no intention to capture any peculiarity. Also, (Ogunyemi, 2019) and (Ogunode & Emmanuel, 2023) acknowledged that IPPIS did not recognize the peculiarity of the universities in Nigeria.

Conclusion and Suggestions

The paper looked at the impact of the Integrated Payroll and Personnel Information System (IPPIS) on tertiary institutions in Nigeria since the implementation of the policies on federal tertiary institutions. The specific objectives are; to find out if the implementation of IPPIS policy has led to the disengagement of contract staff in federal tertiary institutions; to find out if the implementation of IPPIS policy has slowed down recruitment in federal tertiary institutions; to find out if the implementation of IPPIS policy has led to violation of the autonomy of federal tertiary institutions; and to find out if IPPIS policy suit the management structure of tertiary institutions in Nigeria. The paper concluded that the implementation of the IPPIS policy in federal tertiary institutions in Nigeria has led to:

1. Disengagement of contract staff in federal tertiary institutions;
2. Slow down recruitment in federal tertiary institutions;

3. IPPIS policy implementation in federal tertiary institutions has led to a violation of the autonomy of the institutions;

4. That IPPIS policy did not suit the management structure and peculiarities of tertiary institutions in Nigeria.

Based on the following findings; the paper hereby suggested the following:

1. The federal government should remove the federal tertiary institutions from the Integrated Payroll and Personnel Information System (IPPIS) to allow the tertiary institutions to engage contract staff to fill up the gaps in the system;

2. The federal government should remove the federal tertiary institutions from the Integrated Payroll and Personnel Information System (IPPIS) to allow the tertiary institutions to recruit as at when due.

3. The federal government should remove the federal tertiary institutions from the Integrated Payroll and Personnel Information System (IPPIS) and other existing policies and programmes that have militated against tertiary institutions' autonomy in Nigeria. Government should grant full autonomy to the higher institutions to allow operating at full capacity without interference from the government.

4. Since the Integrated Payroll and Personnel Information System (IPPIS) is not designed to suit the administration and management of tertiary institutions, therefore, the federal government should remove all tertiary institutions from the Integrated Payroll and Personnel Information System (IPPIS).

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