

Integrated Personnel and Payroll Information System (IPPIS) and the Autonomy of Public Universities in Nigeria: Which Way Forward

Iloanya, Kenneth Okechukwu¹, Uduenze, Ugochukwu MacDonald², Nebo, Chidiebere Scholastica³

Department of Public Administration, Nnamdi Azikiwe University, Awka.

E-mail: ko.ilonya@unizik.edu.ng¹, udunze_ugo@yahoo.com², cs.nebo@unizik.edu.ng³

Abstract: *This paper undertook to study the implementation of the Integrated Personnel and Payroll Information System (IPPIS) and how it intersects with the autonomy of Nigerian public university system. The historical research method of analysis was used in carrying out the study. At the end, the study discovered that the gains recorded with IPPIS in the federal civil service is the driver for the service-wide adoption of the policy, including an attempt to implement it on federal public universities in Nigeria but that such blanket implementation will: take away university's autonomy in staff payroll matters, negatively affect the flexibility and peculiarities of the university system, disrupt the power to hire non-permanent staff, reduce university worker's stamina to engage government in crisis periods, disrupt the payment of promotion arrears for professors and that the system still has numerous human and material challenges confronting it due to government's unpreparedness. The study then recommended that, in order to preserve and protect the cherished university autonomy and promote industrial peace in the education subsector, government should exclude the universities from the policy and accept, test and deploy in its place, the Universities Transparency and Accountability Solutions (UTAS) for Nigerian universities in so far as it serves the same objectives with IPPIS.*

Keywords: Integrated Personnel, Payroll Information System, Autonomy and Public Universities.

1.1 Introduction:

The Bible said in the book of Jeremiah, 22: 13, 'woe to him who builds his house without righteousness and his upper rooms without justice, who uses his neighbor's services without pay and does not give him his wages. The same Bible in the book of Romans, Chapter 4: 4 also said 'now to one who works, his wages are not counted as a gift but as his due. In 1Thimothy, 5:18, it also said, 'thou shall not muzzle the ox that treadeth out the corn and the labourer is worthy of his rewards'.

These three passages among others in the Christian holy book and other requirements of man's life on earth may be cited as reasons why government and indeed other economic agents all over the world strive to pay for labour made use of in production. By paying for labour services, government, which also is the single largest employer of labour in any economy, helps to create wealth, distribute wealth and advance prosperity among its people.

However, as society continue to advance and governments continue to take up greater responsibilities, so does its labour needs continue to grow. As a corollary, increasing labour requirements entails increased wage bills. In the Nigerian university system for instance, from one University College of Ibadan at independence in 1960 to more than forty-three (43) federal universities and sixty-seven thousand, six hundred and eighty (67, 680) teaching staff and counting (NUC, 2019), the number has continued to maintain an exponential leap. Payment of salaries of this number of federal university teaching staff has continued to take a heavy toll on the federal government of Nigeria. To smoothen the payment system which over the years has become a big burden, government developed a payment software known as the Government Integrated Financial Management Information System (GIFMIS) through which data for all categories of university staff (teaching and non-teaching) is captured and funds released to the respective university bursaries for the payment of monthly salaries.

Lately however, the federal government of Nigeria has come up with a complaint that the GIFMIS payment system needed improvement or outright change. Government is complaining that the system is fraught with so many irregularities and leakages among which include, inability to capture and eliminate ghost workers, inability to easily track and eliminate dead or retired workers, illegal accommodation and double payment to some Nigerian universities teaching staff who teach in more than two institutions in contravention of extant laws and inability to accurately capture tax deductions due to subnational governments in Nigeria.

To checkmate these shortcomings, government tinkered with the idea of creating a more durable and serviceable payment system that is known as the Integrated Personnel and Payroll Information System (IPPIS), for payment of salaries of workers in its payroll. Since the coming on stream of the payment system which was first mooted in 2006 (Mela, 2019) and being rolled out in phases until 2019 when the last tranche of federal ministries, departments and agencies (MDAs) were ordered to join the payment platform, federal university workers in the country, especially the teaching staff, have been entangled in a battle of wits with the federal government of Nigeria on the implementation of the system in Nigerian universities. Academic Staff Union of Universities (ASUU) – the umbrella body of all university teachers in Nigeria, have vehemently refused to be migrated into the payment

platform- citing a back door withdrawal of the hard won and much needed university autonomy and several other reasons for their opposition.

This paper therefore aims at understudying the payment system with a view to identifying where it crossed path with autonomy in the Nigerian university system.

1.2 Conceptual Clarifications: A number of concepts need further clarification in order to promote easy understanding of the issues under discussion. Among these concepts are:

(a) Public Universities:

What constitutes a public university varies from one country or region to another. This is largely because of differences in educational policies in different countries and regions of the world. However, notwithstanding this seeming confusion, a public university can be seen as one that is owned by government at national or subnational levels. Such universities receive subventions from government even as they are also expected to charge fees to meet some of their needs. This subvention reliant window offers public universities the opportunity to make their tuition much more affordable than private ones. In some parts of the world, public universities usually enjoy higher reputation domestically and they are often among the most influential research institutions in the world.

Iruonagbe, Imhonopi and Egharevba, (2015) gave a brief history of higher education in Nigeria and listed the first twenty-one (21) universities in Nigeria as public universities. It is observed that even as public universities have dominated the higher education space in Nigeria since the last quarter of the last millennium, their inability to meet the university education needs of the Nigerian teeming youths, which became too apparent, paved the way for the creation of private universities in the country.

(b) Integrated Personnel: In order to clearly understand what is meant by integrated personnel, it will be most appropriate to first take the two words of integration and personnel separately. In that vein, integration is taken to mean to combine or coordinate separate elements so as to provide a harmonious interrelated whole. The word personnel, on the other hand, is taken to mean the body of persons employed in an organization or place of work.

When taken together, integrated personnel could be explained as the whole or total number of employees, brought together under one harmonious and interrelated canopy.

(c) University Autonomy: According to UNESCO (1992), autonomy is a concept which is frequently used in the context of higher education, but which is not often clearly defined. Understanding of the concept and its implementation in practice are usually influenced by factors such as regional diversity of higher education systems, historical and cultural contexts, higher education traditions or sometimes even economic circumstances. Taken simply, autonomy can be defined as the power of a higher education institution to govern itself without outside control. Citing several authorities, Iwinska and Matei (2014), defined it severally as “independence in formulating a strategy for the university, and in choosing the tools and approaches to achieve the set goals”, “the degree of freedom of the university to steer itself” or “a condition where academia determines how its work is carried out” “the freedom of an institution to run its own affairs without direction or influence from any other level of government..

Akinnaso (2016), delineated two historical views of university autonomy – the classical and the contemporary views and described the classical view of university autonomy as total independence from state control, including but not limited to control from self-decision-making as well as financial, organizational, managerial, staffing, and academic independence within the institution. He noted that public universities across the globe have been concerned about university autonomy since the state began to seek ways of protecting its huge investment of public funds in university education.

(d) Payroll Information System: An information system (IS) is a formal, organizational system designed to collect, process, store, and distribute information. It refers to various activities involved in the collection, processing, storage, and dissemination of information and is composed of four main components which are; task, people, structure and technology. With the aid of Information and Communication Technology (ICT), organizations use information systems to support their operations, management and decision-making processes. According to Silver, Markus, and Beath (1995) Information System (IS) includes software, hardware, data, people, and procedures. As every organization needs records of its activities, information system uses data stored in computer databases to provide needed information.

On the other hand, an organization’s payroll is the list of employees in that organization that are entitled to receive pay and the amounts that each should receive. Payroll can also refer to an organization’s records of payments that were previously made to employees, including salaries and wages, bonuses, and withheld taxes, It is a major expense for most organizations and is the primary component of labor cost. In the accounting world, doing payroll is a crucial but often thankless job. The calculations must always be accurate, the paychecks must be printed on time, new and departing

employees must be added to or deleted from various processes, and the taxes must be remitted to the proper authorities on time and in the correct amount. As soon as the process ends, it begins again.

When taken together, a payroll information system is a formal, organizational system of collecting, processing, storing, and distributing information about employees' salaries, wages, bonuses and taxes.

1.3 Origin/Steps to IPPIS:

Much has been said about the bloated nature and glaring waste in the Nigerian public service (Enofe, Afiamgbe and Agha, 2017) and much of this bloatedness, especially in the federal public service stems from its high dispersion from the center which made it possible to accommodate, without easy detection, all manner of sharp practices and avoidable leakages by some of its internal members. These leakages, wastages and other sharp practices has no doubt contributed to increased cost of governance in the country.

It was to stop these avoidable wastages, especially of overhead costs that propelled the federal government of Nigeria, at the turn of this new democratic governance in 1999 to initiate an effort christened the Public Service Reform (PSR) study to find better ways of running public bureaucracy at the federal level. That study led government in 2003 to accept to implement a national strategy for public service reform which will, among other three key pillars, implement a public financial management reform to promote a strategic, effective and efficient mobilization, allocation and use of public resources, fiscal discipline, transparency, integrity and accountability through timely reporting (Enakirerhi and Temile, 2017).

Government commenced the PFM reforms in 2004 under its Economic Reforms and Governance Project (ERGP) initiative signed with the world bank, with the cardinal objectives being to strengthen governance and accountability, reduce corruption and deliver services more effectively. Encapsulated in the PFM reforms were the Government Integrated Financial Management Information System (GIFMIS), Integrated Personnel and Payroll Information System (IPPIS), E-payment, the Treasury Single Account (TSA), International Public Sector Accounting Standards (IPSAS) and the Internal Audit Modernization (IAM) (Salawu, 2016).

The GIFMIS and IPPIS aspect of the reforms were respectively undertaken to streamline public financial management and the human resources and payroll issues at the federal level (Chiejina, 2020). While GIFMIS is an IT-based system for budget management and accounting which according to Mr. Ogubike, Director, Information, Press and Public Relations Office in the Office of the Accountant General of the Federation (OAGF), is meant to improve public expenditure management processes, enhance greater accountability and transparency across ministries and agencies, (Nwachukwu, 2020), the IPPIS which, according to Farajimakin and Anichebe (2017), was closely linked to GIFMIS, is a form of identity system management aimed at providing a centralized database to support personnel planning and decision-making, automated storage of personnel records to aid staff enrollment, and monitoring against budgeting and prevention of wastages and leakages based on factual personnel records and information (www.oagf.gov.ng/IPPIS). Agboola, (2018) described the IPPIS as a centralized payroll system designed to enroll into its platform, all federal government ministries, departments and agencies' employees that draw personnel cost fund from the consolidated revenue fund.

As part of efforts to further implement the national strategy on public service reforms (NSPSR), government in 2006, started the process of rolling out the IPPIS component of the public financial management reform in order to fill the gap still observed with the implementation of an already running GIFMIS, which among other things included high switching costs (Enofe, Afiamgbe and Agha, 2017). So, the federal executive council (FEC) within the period, approved the creation of IPPIS to address poor personnel administration, inadequate information on the size of the civil service, over bloated wage bills, ghost worker syndrome, etc. The pilot phase of the implementation, financed by the World Bank went live in February, 2006 at the Bureau of Public Service Reforms (BPSR) with seven MDAs. The seven ministries are;

- (i) Ministries of Education,
- (ii) Transportation (Works arm),
- (iii) Finance,
- (iv) Budget Office,
- (v) Information,
- (vi) Foreign Affairs and
- (vii) National Planning Commission.

The operational office of the agency was migrated from the Bureau of Public Service Reforms (Mela, 2019) to the office of the Accountant General of the Federation (OAGF) in 2008.

Following the gains recorded with the seven pilot ministries, government in 2009 decided to roll additional eleven ministries into the scheme, bringing to eighteen the total number of MDAs captured on the platform. Taking it further, the federal executive council (FEC), on Wednesday, December 1, 2010, gave approval for the enrolment of all MDAs that draw their Personnel Cost from the Consolidated Revenue Fund (CRF) into the IPPIS. This approval led to the commencement of the phase II implementation of the scheme in 2011 and which by April, 2018 had dragged 490 MDAs with about 700,000 staff into its net. As

at February 1, 2020, the federal government of Nigeria, has through the IPPIS policy, detected about 60,000 ghost workers (Asishana, 2020) and made a monthly net savings of N116m in the first seven pilot MDAs with which implementation of the scheme began in 2006 (World Bank Report, 2014). By 2019, over N500b was reported to have been saved by the government through the implementation of the payment system (Emejo, 2019).

1.4 Management of IPPIS:

According to data sourced from the agency's website, IPPIS department carries out its functions in collaboration with; the Federal Ministry of Finance, Office of the Head of Service, Civil Service Commission, Office of the Auditor General of the Federation, other MDAs that are enrolled on the program and some third party public and private establishments. An Acting Director in the office of the Accountant General of the Federation, is responsible for the overall management of IPPIS. (<https://www.ippis.gov.ng/what-is-3/>). The implication is that since 2008, when the department was moved from the Bureau of Public Service Reforms (BPSR), the OAGF has been warehousing and overseeing the running of IPPIS. Mela (2019) noted that the custodian office has a core responsibility of ensuring the successful delivery of IPPIS so that the set objectives and aims of the system can be achieved. This superintending office carries out its duty by:

- (a) Liaising with all other stakeholders involved in the delivery of the program
- (b) Ensuring roll-out of the system until full implementation is achieved.
- (c) Providing general awareness of the IPPIS program in the entire public sector.
- (d) Ensuring that the gains envisaged by government are achieved and sustained.

In addition to some government establishments earlier listed as playing key roles in the successful running of IPPIS, other government and nongovernment institutions involved include:

1. Federal Civil Service Commission (FCSC).
2. Budget Office (BOF).
3. Central Bank of Nigeria (CBN)
4. Federal Inland Revenue Service (FIRS).
5. Board of Internal Revenue Service (BIRS) in the States.
6. Pension Commission (Pencom).
7. Workers' Cooperatives.
8. Workers' Unions.
9. Staff Welfare Associations.
10. The Nigerian Information Technology Development Agency (NITDA).
11. Banks.

While the Office of the Head of Service of the Federation (OHSCF), in liaison with the Federal Civil Service Commission (FCSC), designs the structure and provides the framework with which workers are employed, placed, promoted, transferred and disengaged, the OAGF generates and initiates the payroll process. In doing this, commitments/obligations of individual workers to the Federal Inland Revenue Service (FIRS), States Boards of Internal Revenue (BIR), Pension Commission (Pencom), National Housing Fund (NHF), National Health Insurance Scheme (NHIS), Workers Cooperative Societies, Labour Unions and Staff Welfare Associations, are not lost sight of. Deductions due to each of these organs are duly made during computations and forwarded to them. Again while the Budget Office (BOF) is charged with ensuring that payroll warrants are released on time and that records of actual personnel costs are kept and compared with current budgets to help determine future needs, the Auditor-General's office performs its oversight duties with a view to making sure that all financial regulations are strictly followed in all IPPIS transactions. The Central Bank of Nigeria (CBN) on its part, issues authorization to the Nigerian Inter-bank Settlement System (NIBSS) for electronic payments to individual workers through their respective BVN certified bank accounts. To provide the needed infrastructure that will facilitate the smooth flow of all these activities, the Nigerian Information Technology Development Agency (NITDA), provides the necessary Information and Communication Technology (ICT) infrastructure.

To be able to render this intricate service, IPPIS captures facial images, finger prints and other relevant data of federal government employees, and stores them in a digital data-based library which can be accessed with authorization anywhere and at any time Enakirerhi and Temile, 2017) (Olayinka and Adiga, 2015).

1.5 Gains/Achievements of IPPIS:

The benefits derivable from the implementation of IPPIS can be looked at from the set objectives which the policy was made to achieve. These objectives include: provision of a centralized database to aid governments' manpower planning and decision making, facilitation of automation and storage of personnel records to support monitoring of staff emolument payments against budgets, prevention of wastages and leakages in the system by ensuring that staff remuneration is based on factually correct information, ensure database integrity so that personnel information are correct and intact, ensuring prompt payment of salaries

directly to employees' accounts with appropriate deductions and remittance of 3rd party payments such as taxes, pensions, cooperatives, union dues and bank loans (IPPIS, 2014) (Salawu, 2016).

The second approach is to look at what the scheme was reported to have achieved since inception. The Office of the Secretary to the Government of the Federation (SGF), in a report published in 2015, credited IPPIS with the following achievements:

1. Automated payroll system driven completely from a human resource information system;
2. Clean payroll data devoid of ghost workers, based on biometric capture of personnel;
3. Secured database for manpower planning and analysis;
4. Prompt payment of salaries to public servants;
5. Harmonization of nominal roles with payroll;
6. Establishment of the IPPIS Service-Wide Department in OHCSF to coordinate the implementation of the HR component of IPPIS and attend to various HR issues being forwarded by MDAs;
7. Review of the "AS IS" HR Business Processes
8. Complete HR module has been finalized and implementation will be staggered by the MDAs (BPSR, 2015).

Specifically, Okonjo-Iweala and Osafo Kwaako (2007) noted that in the early days of the public service reforms, a whopping 8000 ghost workers were identified and weeded out from government payroll. Quoting El-rufai, Ogunrotifa (2012) noted that it was discovered that 20% of the public service employees were ghost workers.

It is to be observed that for a country like Nigeria with a calamitous unemployment figures, accommodating and paying this nonexistent number of workers constitutes enormous strain to the meager financial resources available for national development. It is implicit therefore that if IPPIS policy has led to the identification and weeding out of numerous ghost workers in the federal public service, personnel cost reductions may have also been made. For instance, in the first month of its implementation, IPPIS saved the government ₦416 million. By the end of its first phase in 2010, the savings had risen to ₦12 billion (BPSR, 2015). Quoting Ngozi Okonjo-Iweala, Agboola (2014) reported that since the inception of the IPPIS policy in 2007 to December, 2014, cost savings made from the elimination of ghost workers in the federal public service amounted to N185b which represented the difference between the money that government would have released to MDAs based on their estimated nominal roll submissions and the amount actually paid through the IPPIS platform. In his office's 2020 budget defense before the National Assembly, the Accountant General of the Federation, accompanied by the Director, IPPIS, Mr. Olufehinti Olusegun, said that in the last two years (2018-2029), IPPIS has saved the country a whopping sum of N163billion and that before the end of the year, another N80billion will be saved by government (Akinpelu, 2019).

By and large, Effiong, Oro, Ogar, Imong, Etop and Iroushu (2017) added that IPPIS has helped to curb red tape involved in manual payroll administration, improved effectiveness and efficiency in government transactions, stalled corruption involved in personnel cost management and that it has, by reducing personnel costs through the weeding out of 60,450 ghost workers from the system, released funds for improved infrastructural development and broadened employment opportunities in the public sector.

1.6 IPPIS and Nigerian University System:

As at July, 2020, there are One Hundred and Seventy-One (171) universities in Nigeria. Out of this figure, forty-four (44) are federal universities, forty-eight (48) are state universities while the remaining seventy-nine (79) are private universities (NUC, 2020). As the body statutorily empowered by law to enforce uniform academic standards and to set admissions capacity for university education in Nigeria, all these universities secure their registration; accreditation; regulation, supervision and relevant directives from the Commission. However, depending on ownership, some directives of the NUC affect some universities while others do not. A case in point is the recent directive by government to migrate all federal government MDAs to IPPIS which only affected universities owned by the federal government while states and privately-owned universities were left out. The reason for this is that while staff of federal universities draw their salaries from the federal government, state and private universities do not. So, with the commencement of the IPPIS policy in 2006, the Federal Ministry of Education, through the NUC, directed all federal universities in the country to bring their staff (teaching and nonteaching) under the canopy of IPPIS.

It is to be noted that since the policy of migrating to IPPIS began, a number of federal MDAs and workers unions have refused to key into the system, citing several different reasons for their actions. The Academic Staff Union of Universities (ASUU), an umbrella body of all Nigerian university teaching staff, is one such body that has vehemently stood in opposition to enlistment into IPPIS and have consistently issued directives to its members in public universities (federal and state) in the country to refrain from giving out their particulars to anybody for the sake of registration into IPPIS. Summarily, they argue that IPPIS does not take into consideration the unique peculiarities/operations of university system in Nigeria in particular and the whole world in general. Specifically, ASUU's stance against IPPIS are hinged on the following arguments:

1. Non enrolment/payment of Staff on overseas training.

2. Impediment of university's ability to quickly hire new staff.
3. No provision for outsourced services (cleaning, security etc.).
4. May hamper the ability of each institution to discipline its staff.
5. Payroll adjustments will now be done centrally, requiring expensive staff travels to Abuja
6. Difficulty of making third party deductions (Unions, Cooperatives, Associations, etc.) at source.
7. Government can withhold salaries due to strikes, collective bargaining etc.
8. Impediment of university's ability to staff new programs
9. Erosion of university autonomy
10. Non-permanent staff appointments (sabbatical, contracts, honorary, visiting/ part-time lecturers).
11. Professorial promotions (payments of arrears) (IPPIS, 2014).

According to ASUU, the IPPIS template designed by government plans to enslave intellectuals as it does not make provisions for payment of arrears of promotions, study leave allowances, responsibility allowances, intends to phase out university lecturers who are above 60 years of age as against the new policy where professors retire at 70 years among others. The union also maintain that the present administration has consistently demonstrated its hatred for public-funded universities by introducing many illegal policies that negatively affected the smooth running of the universities (Ripples Nigeria, 2019). According to Iroanusi (2019) ASUU president particularly stated 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 (which is not a home-grown initiative but rather a prescription of the World Bank, with an ultimate intension to create anarchy and retard the growth and development of Nigeria neither has any constitutional backing nor supported by any Act of the National Assembly. Mela (2019) notes 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 Acts establishing each university, there is the Universities Miscellaneous Provisions (Amendment) Act, 2003, which clearly states in section 2AA 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.

As an alternative to IPPIS which it is rejecting, ASUU offered to develop and submit to government another payment system that will capture and address all the peculiarities of the university system and clear all the concerns it has raised with IPPIS. The union called its alternative payrolling system the University Transparency and Accountability Solutions (UTAS). However, it was reported that this ASUU-proposed payment software was not yet ready for use as it is still being developed by a team of contractors charged with its development. According to Agbakwuru (2020), government's proposal that, since UTAS was not yet ready, ASUU should allow its members to enroll into IPPIS pending when UTAS will be ready to be put to use so that they can migrate back to it, was vehemently rejected by the union, leading to a stalemate in negotiations.

Based on the stalemate and leveraging on resolutions passed by respective local branches of ASUU, the leadership of the union directed all its members not to identify with IPPIS or supply any information that will lead to their enrollment into the platform. Not even the attempt by government to send a team of IPPIS officers to all federal university campuses in the country in 2019 to fast track and mitigate the strenuous processes involved in the registration exercise could make ASUU and its members to bulge. So, on October 8, 2019, while presenting the 2020 budget to a joint session of federal lawmakers, the President and Commander-in-Chief of the Nigerian armed forces, made a proclamation, directing all MDAs drawing their personnel cost from the Consolidated Revenue Fund (CRF) to migrate to IPPIS on or before 31st October, 2019 or face stoppage of their salaries (Ndubisi, Onyebuchi, Emejo and Kuni, 2019).

The deadline for the migration was however shifted two times, first to November 30, 2019 and second to January 31, 2020. It is instructive to note that with the lapsing of the second and last presidential deadline, government began the implementation of its no-salary policy for all categories of federal government workers not yet brought on the IPPIS platform. As a consequence, ASUU convened a meeting of its National Executive Council (NEC) at Enugu State University of Science and Technology (ESUT) on Monday, 9th March, 2020, at the end of which it resolved to embark on a two weeks warning strike for non-payment of salaries of its members not enrolled into IPPIS (Youtube, 2020). With nothing done by both parties to remedy the situation within the warning strike period, the strike, on Monday, 23rd March, 2020, transmuted into full, comprehensive and indefinite mode and was still on before the covid-19 pandemic lockdown began.

On the other hand, The Non-Academic Staff Union of Educational and Associated Institutions (NASU), at inception, put up a mild resistance to the IPPIS payment system but later rescinded their opposition to it due to pressures from government and other stakeholders. However, it was later observed that despite NASU's willingness to enroll into the scheme, its members have encountered problems with the payment of their monthly salaries and allowances since February, 2020. NASU members listed

their observation and grievances with IPPIS to include: non-deduction of checkoff dues, non-deduction of cooperative dues, failure to pay approved allowances as agreed with government and as contained in their 2009 Memorandum of Understanding (MOU) with government, non-payment of salaries to some of its members since February, 2020, and shortfalls in payments to some of its members. After its sorry observations were not met in subsequent payments, the union consequently declared an industrial dispute over the matter, issuing a 21-day ultimatum to the government to address their grievances.

In a statement separately released by both the Senior Staff Association of Nigerian Universities (SSANU) and the National Association of Academic Technologists (NAAT) - two other workers' unions on Nigerian university campuses, the unions also complained of being negatively affected by IPPIS. NAAT in particular described the payroll system as having been "full of woes. They said that since their integration into IPPIS in February, 2020, the system has removed for them hazard allowance, call duty allowance, responsibility allowance and shift duty allowance – all of which were part of the Memorandum of Action (MOA) the federal government signed with them in 2009. They warned that if IPPIS continues to show signs of unpreparedness to accommodate the peculiarities of the universities, the union will be left with no option but to reappraise their enrolment into the platform (Fatunde, 2020).

In response to ASUU and other university-based union's concerns and experiences with IPPIS, government claimed that it has undertaken steps to address all concerns and anomalies noticed with the implementation of the new payment system. Taking ASUU's concerns one after the other, government said that it has respectively taken the following steps;

1. Directed that all university staff on overseas training will have their personnel file documents scanned and certified by their respective university authorities and kept pending when they return from their training and come forward for capturing.
2. Allowed the power to hire to still remain with each institution but that all new staff will be captured at the nearest Federal Pay Office to the institution.
3. Rejected taking responsibility or offering any plan for outsourced university services.
4. Allowed the power to discipline staff to still remain with each institution.
5. Allowed the power to update and undertake variations in payroll data to still remain with each university payroll team.
6. Accepted to recognize and carry out all legitimate 3rd party deductions and payments on the IPPIS platform.
7. By opting to implement government directives when under or outside IPPIS, government remained evasive on what to do with university staff salaries when they are on strike.
8. Accepted to work together with universities on staffing new programs (IPPIS, 2014).

On the complaints of underpayments by members of other university workers' unions, the director, Information, Press and Public Relations, OAGF, dismissed claims of fraudulent or deliberate underpayments in salaries of staff of tertiary institutions on the IPPIS. He maintained that his office is not unaware that there are bound to be teething challenges arising from migration of tertiary institutions onto IPPIS platform and said that the situation requires the cooperation and understanding of all the tertiary institutions to enable his office effect the necessary corrections as quickly as possible (The Cable, 2020). IPPIS office maintains that concerns of over-deductions on the 'Pay as You Earn' (PAYE) tax claim by the university workers were wrong because the rates previously paid by ASUU members were faulty, insisting that the federal government has paid several billions on behalf of these institutions to states because of their underpayment of PAYE tax and that the request by the tertiary institution unions to formalize tax evasion through IPPIS is not only untenable, but an unpatriotic request to violate extant laws on tax. On the National Housing Fund (NHF) which is 2.5 per cent of basic salary, the OAGF said that the deductions were lawful and refundable during retirement with interest (Agabi, 2020).

It is clear that government did not commit itself to addressing the university staff concerns on university autonomy, non-permanent staff appointments, (sabbaticals, contracts honorary consultants/lecturers visiting/part-time lecturers) and the payment of promotion arrears for professors (IPPIS, 2014).

The inability of government and the academic staff union of universities (ASUU) to resolve the issues in contention has led to an industrial action that has shut down academic activities in all public universities in the country before the commencement of the covid-19 lockdown on one hand and the foreseeable commencement of a total shutdown of the Nigerian university system should the nonteaching staff of some universities join the fray. If this happens, the entire university education calenda in Nigeria will not only be heading for the rocks but will experience unimaginable dislocation that may even in the post covid-19 period, take time to heal.

1.7 Empirical Review:

Since 2006 when the proposal to commence the implementation of IPPIS was mooted, it has continued to generate interests amongst scholars, policy makers/implementers and other stakeholders within and outside Nigeria. These interests cum controversies, bothering on who actually conceived IPPIS, its intentions, necessity and challenges, has challenged scholars to undertake a number of studies on the phenomenon.

In one such study titled ‘The Implementation of IPPIS Policy in the Nigerian Universities: Benefits and Challenges, Mela (2019) set out to examine the benefits and shortfalls of capturing Nigerian universities into the IPPIS system by the federal government of Nigeria. The study, which was based on the qualitative method of analysis, revealed that university workers are not rejecting IPPIS but argue that it does not adequately recognize the flexibility and peculiarities of the university system and so it recommended that implementation of IPPIS policy by the federal government should adequately capture the flexibility and peculiarities of the university system; and that, both parties (federal government and the university workers) should consider likely consequences of their misunderstanding which might negatively affect the general public.

In another study titled, 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 and carried out by Effiong, Oro, Ogar, Imong, Jacob and Rim (2017), the researchers set out to examine the effect of the implementation of TSA, IPPIS and IFMIS on fraud in Public Interest Entities in Nigeria. Descriptive research design was employed, and questionnaire administered on respondents randomly selected from the studied ministries. The linear regression model was employed in establishing the relationship between variables. Results of the statistical test revealed that TSA, IPPIS, and IFMIS have positive and significant relationship with fraud and fraud management as well as jointly impact the performances of Public Interest Entities. Based on these findings, they recommended among others that IPPIS be fully implemented to address the ghost workers syndrome in Public Interest Entities and that public officers be technologically trained to effectively utilize TSA, IPPIS and IFMIS platforms.

Similarly, Nwosu (2009) conducted a study titled, An Examination of Integrated Personnel and Payroll Information System in the Nigerian Civil Service. The research made use of survey method in which case, the researcher sourced data from both primary and secondary sources through questionnaire and oral interviews. The research found out that Integrated Personnel and Payroll Information System (IPPIS) is generally one of the offshoots of the civil service reform program to ensure transparency and accountability in the Nigerian civil service but that government is not yet fully prepared for its implementation as there are still numerous human and material challenges facing the program. It therefore recommended for proper and honest implementation of IPPIS to minimize, if not properly eliminate fraud in the Nigerian civil service.

Ibanichuka and Sawyer (2019) also carried out a study titled, Integrated Payroll System and Government Recurrent Expenditure in Nigeria with an intention to investigate the empirical relationship between integrated payroll system and government recurrent expenditure in Nigeria. Data for the study were collected through primary and secondary sources. Secondary data were collected from annual reports of Bayelsa State Government, Nigeria while survey data were obtained from 30 respondents using researcher-designed questionnaire that was 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 revealed that there exists a positive and strong relationship between integrated payroll system and personnel/overhead costs and so concluded that there exists a significant relationship between integrated payroll system and government recurrent expenditure. Based on the findings, the researcher recommended that all civil servants should be paid through the bank and not by cash to prevent double hiring, payrolling for all state civil servants should be centralized in the state treasury, individual staff records should be centrally and safely kept with relevant accounting packages, accounting staff should be trained on e-commerce and accounting system for intelligent and efficient use of accounting software in the ministries and that all overhead costs incurred or to be incurred should pass through serious internal control mechanism in the state ministries.

Another study titled, IPPIS and the Ghost Worker Syndrome in Nigeria’s Public Sector, was conducted by Leyira and Temple (2018). Using historical research method, the researchers examined if the introduction of integrated personnel and payroll information system (IPPIS) could eradicate ghost workers from the payroll in Nigeria’s public service. Their findings show that the implementation and deployment of IPPIS have, to a great extent, reduced the incentive, capacity and opportunity of fraudulent individuals to perpetrate payroll fraud at all levels even though there are still some challenges: There are technological barriers as most of the IPPIS staff has not been exposed to oracle training. Major MDAs are yet to connect to the IPPIS platform over a virtual private network. Thus, it is recommended that MDAs at all levels should key into the IPPIS platform in line with the federal government public sector reform agenda to minimize payroll fraud in Nigeria.

1.8 Theoretical Framework:

This paper was anchored on the New Public Management (NPM) philosophy which was coined in 1991 by Christopher Hood (Ezeani, 2006). The theory which began to emerge in most advanced countries in the middle of 1980s, is a management philosophy used by governments to modernize the public sector. According to Ezeani (2006), the model is to implement the 3Es of economy, efficiency and effectiveness in the public sector. It aims at changing the rigid, hierarchical and bureaucratic form of public administration to a flexible, market-based form of public management so as to make public service more "businesslike" and to improve its efficiency by using private sector management models.

According to Sharma, Sadana and Kaur (2012), both President Reagan and Prime Minister Thatcher had taken a strong stand that in view of the phenomenal growth in the share of government in the gross domestic product (GDP), government deficits must be curtailed. And so, the new public management approach to managing public sector agencies was directed at reducing wastages and shoring up resources for the overall improvement of the economy.

Applying this approach to this study, one can easily discern the policy thrust of the government of Nigeria in the implementation of IPPIS which is to introduce a more effective and efficient means of running government through the blocking of leakages and wastages that go to increase the cost of service delivery as well as depleting scarce financial resources that need be to channeled to other sectors of the Nigerian economy.

2.1 Conclusion:

It is apparent that government is irrevocably committed to institutionalizing IPPIS both as a means of conserving its lean financial resources and for managing its huge employee records. Through the huge financial gains reportedly made by IPPIS, one can also conclude that the policy is yielding positive results and so needed to be sustained. It is also clear that implementation of the payroll system is still in its infancy and so is bedevilled with some teething problems. However, even as government has pledged to identify, correct and straighten some identified grey areas in the payment system especially as it concerns omission of worker's names from the payroll, underpayments and double payments, there are still cause for concern that can create suspicion and generate opposition to the policy within the university system. University workers, under the umbrella of SSANU, NASU and NAAT that were already on the IPPIS platform have continued to tell one tale or the other. The fear among ASUU members that government will always use IPPIS payment system as a tool for denying its members of their salaries whenever industrial disputes occur between the two, can also easily be discerned because at the moment, salaries of university teachers not yet in the IPPIS net were still being withheld.

From the positions of all the workers unions in the Nigerian university system, the goals that IPPIS was driving at is not the issue in contention but the dual loss of long enjoyed financial rewards to members and the erosion of an already running autonomy which university systems all over the world are known for. It is this autonomy that promotes academic freedom and accords universities the freedom to attend to their peculiar needs.

When two elephants are fighting, it is the surrounding grass that suffers. The ominous descent into a state of quagmire which incessant industrial imbroglio between government and university workers is taking the Nigerian higher educational system is therefore palpable.

2.2 Recommendations:

In the light of the findings of this study, the following recommendations were made:

1. In recognition of the autonomy which universities in Nigeria currently enjoy and which the IPPIS payment policy, as can be discerned, is partially attempting to erode, government should consider exempting Nigerian universities from enrolling into the payment system.
2. As a follow up to the above recommendation, the alternative payment solution known as the University Transparency and Accountability Solutions (UTAS) which was developed by ASUU should be accepted, tested, finetuned (if need be) and deployed by government for universities in Nigeria. However, in order to still sustain the noble objectives being pursued with IPPIS, which are to eliminate ghost worker syndrome and its attendant financial leakages as well as to maintain accurate data capturing of all federal government employees (including their number and mix), UTAS will need to have

its own data base cascaded or linked with IPPIS for proper monitoring. ASUU should therefore make haste to test and submit the UTAS payment solution to government for study and implementation.

3. However, if the university system must be brought into IPPIS, the payment system should be developed in such a way that it protects the fluidity and guarantees other exigencies of the university system. Specifically, IPPIS software can be reconfigured to accommodate such peculiarities of the university system as:
 - (a) Payment for arrears of promotion to professorial cadre.
 - (b) Recognition of universities September/October annual increments rather than the January-based annual increments.
 - (c) Acceptance of the simultaneous payment of primary wages and sabbatical allowances,
 - (d) Simultaneous payment of earned academic allowances (EAA) with salaries and
 - (e) Creating a separate template for sabbatical, tenured, contract/honorary and visiting lecturers. All these will enable universities in Nigeria to operate on the same wavelength with universities in other parts of the world and will offer them the latitude to compete vigorously for ranking positions in the African and world university roster.
4. Since general university autonomy is one of the issues in contention in the university workers/federal government faceoff, UTAS should be made to accommodate the concerns of all university workers' unions and not just members of faculty.

References:

Agabi, C., (2020) ASUU's Reluctance on IPPIS Migration Ploy to Evade Tax – OAGF, Retrieved from Daily Trust on Monday, 10th August, 2020 from <https://www.dailytrust.com.ng/asuus-reluctance-on-ippis-migration-ploy-to-evade-taxoagf.html#:~:text=The%20request%20by%20the%20tertiary,receipt%20of%20salaries%20after%20payment>.

Agbakwuru, J., (2020) IPPIS: ASUU begs FG for 18 Months to develop UTAS, Retrieved from Vanguard Newspapers on Sunday 9th August, 2020 from <https://www.vanguardngr.com/2020/03/ippis-asuu-begs-fg-for-18-months-to-develop-utas/>

Agboola, T. O., (2018), Effectiveness of Integrated Personnel and Payroll Information System in Addressing Ghost Worker Syndrome in Nigerian Public Sector, *Global Journal of Human-Social Science: H Interdisciplinary*, Volume 18, Issue 2, Version 1.0, 20-30.

Akinnaso, N., (2016), Achieving University Autonomy in Nigeria. Retrieved from Punch Newspapers on 9th September, 2020 from <https://punchng.com/achieving-university-autonomy-nigeria/>

Akinpelu, Y., (2019), IPPIS: Accountant-General says N163 bn saved — less than govt's earlier figure. Retrieved from Premium Times on Thursday, July 23, 2020 from <https://www.premiumtimesng.com/news/top-news/358946-ippis-accountant-general-says-n163-bn-saved-less-than-govts-earlier-figure.html>.

Asishana, J., (2020), IPPIS uncovers 60,000 ghost workers in FG payroll – Minister. Retrieved from The Nation Newspapers on Saturday, 18th July, 2020 from <https://thenationonlineng.net/ippis-uncovers-60000-ghost-workers-in-fg-payroll-minister/>

BPSR, (2015), Public Service Reforms in Nigeria 1999-2014: A Comprehensive Review, Office of The Secretary to the Government of the Federation.

Effiong, S.A., Oro, B.L., Ogar, G.U., Raphael I.N., Etop, J.G., and Iroushu, R. B. (2017), 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. *Journal of Business and Management*, Volume 19, Issue 8. Ver. VII 22-30.

Emejo, J., (2019), FG Saves N500bn on IPPIS Implementation. Retrieved from ThisDay, on Saturday, 18th July, 2020 from <https://www.thisdaylive.com/index.php/2019/04/30/fg-saves-n500bn-on-ippis-implementation/>

Enakirerhi, L.I. and Temile, S.O., (2017), Integrated Personnel and Payroll Information System in Nigeria: Challenges, Benefits and Prospects, *International Journal of Social Science and Economic Research*, Vol. 2, Issue 5, 3490-3497.

Enofe, A. O., Afiamgbe, S. E. and Agha, D. I., (2017), Financial Management Reforms and Corruption in Nigeria Public Sector, *International Journal of Advanced Academic Research | Social & Management Sciences*, Vol. 3, Issue 7, 1-22.

Ezeani, O.E., (2006), *Fundamentals of Public Administration*, Enugu, Snaap Press Ltd.

Fatunde, T., (2020), Calls for Resolution to ongoing University Payroll Debacle. Retrieved from University World News on Thursday, August 6, 2020 from <https://www.universityworldnews.com/post.php?story=20200610091932935>

Farajimakin, A. S., Anichebe, A. S. (2017), Effect of Integrated Personnel Payroll Information System on Employee Welfare: Evidence from Federal Ministries in Nigeria, *Australian Journal of Arts and Scientific Research* Vol.22. Not. 1, 1-143.

Ibanichuka, E. A. L. and Sawyer, M.E., (2019), Integrated Payroll System and Government Recurrent Expenditure in Nigeria, *International Journal of Advanced Academic Research / Economic Evaluation*, Vol. 5, Issue 4, 16-37.

IPPIS, (2014), Federal Universities Sensitization Workshop. Retrieved on Wednesday, 22nd July, 2020 from <https://dokumen.tips/documents/federal-universities-sensitization-workshop-march-2014-integrated-payroll-and.html>

IPPIS, <https://www.ippis.gov.ng/what-is-3/>. Retrieved on Saturday, July 18, 2020.

Iroanusi, Q., (2019), Nigeria: IPPIS a Scam, Threat to National Security – ASUU, Retrieved from Premium Times on Friday, 7th August, 2020, from <https://allafrica.com/stories/201910290020.html>

Iruonagbe, C.T., Imhonopi, D. and Egharevba, M.E., (2015), Higher Education in Nigeria and the Emergence of Private Universities, *International Journal of Education and Research*, Vol. 3 No. 2, 49-64.

Iwinska, J. and Matei, L., (2014), *University Autonomy-A Practical Handbook*, Budapest, International Higher Education Support Program (HESP), of the Open Society Foundations (OSF).

Leyira C. M. and Temple, M., (2018) IPPIS and the Ghost Workers' Syndrome in Nigeria's Public Sector, *Scholars Journal of Economics, Business and Management (SJEEM)* DOI: 10.21276/sjebm.2018.5.8.8, 773-775

Mela, K. (2019), The Implementation of IPPIS Policy in the Nigerian Universities: Benefits and Challenges, *Global Journal of Applied Management and Social Sciences (GOJAMSS)*, Vol. 17, 201-212.

Ndubisi, F. Onyebuchi, E. Emejo, J. and Kuni, T., (2019), Nigeria: Govt Extends Deadline for 'No Pay' Order On IPPIS. Retrieved from ThisDay Newspapers on Sunday 26th July, 2020 from <https://allafrica.com/stories/201911070273.html>

Nwachukwu, J., (2020) Fire outbreak: OAGF says GIFMIS payment platform now restored. Retrieved from NNN news portal on Monday, 15th June, 2020 from <https://nnn.com.ng/fire-outbreak-oagf-says-gifmis-payment-platform-now-restored/>

Odo, I., (2020), FG, ASUU move to resolve IPPIS, others as talks continue. Retrieved from Business on Tuesday, 28th July, 2020 from <https://businessday.ng/education/article/fg-asuu-move-to-resolve-ippis-others-as-talks-continue/>

Ogunrotifa, A.B. (2012) Federal Civil Service Reform in Nigeria: The case of Democratic Centralism, *Radix International Journal of Research in Social Science*. Volume 1, Issue 10, 1-45.

Okonjo-Iweala, N & Osafo-kwaako, P (2007). Nigeria's Economic Reforms: Progress and Challenges. *Working Paper, No 6, The Brookings Institution*, Washington DC.

Olayinka, G. and Adiga, M., (2019), Government Integrated Financial Management Information System (GIFMIS) As a Tool for Effective Management of Government Finances. Retrieved on Sunday, 26th July, 2020 from https://www.academia.edu/40075507/GOVERNMENT_INTEGRATED_FINANCIAL_MANAGEMENT_INFORMATION_SYSTEM_GIFMIS_AS_A_TOOL_FOR_EFFECTIVE_MANAGEMENT_OF_GOVERNMENT_FINANCES

Ripples Nigeria, (2019), Lecturers set to resist Nigerian govt's plan to implement IPPIS in universities; what is ASUU really afraid of? Retrieved from Ripples Nigeria Online Newspapers on Sunday, 26th July, 2020 from <https://www.ripplesnigeria.com/lecturers-set-to-resist-nigerian-govts-plan-to-implement-ippis-in-universities-what-is-asuu-really-afraid-of/>

Salawu, A.Z., (2016), Public Financial Management Reforms in Nigeria. Being a Paper presented at the 23rd ESAAG Annual International Conference held at Kenyatta International Conference Centre, Nairobi, Kenya from 7th – 10th of March.

Sharma, M.P., Sadana, B.L. and Kaur, H., (2012), *Public Administration in Theory and Practice*, New Delhi, Kitab Mahal Publishers.

Silver, M. S., Markus, M. L., and Beath, C. M., (1995), The Information Technology Interaction Model: A Foundation for the MBA Core Course, *MIS Quarterly*, Vol. 19, Issue 3, 361-390.

The Cable (2020) IPPIS: NASU threatens 14-day warning strike over shortfall in salaries. Retrieved from The Cable on Monday, 10th August, 2020, from <https://lifestyle.thecable.ng/ippis-nasu-threatens-14-day-warning-strike-over-shortfall-in-salaries/>

(UNESCO, 1992) Academic Freedom and University Autonomy: Being proceedings of an International Conference on Academic Freedom and University Autonomy, held in Sinaia, Romania, from 5–7 May.

World Bank (2014) Economic Reform and Governance Project Report No: ICR2902.

Youtube (2020), ASUU begins two weeks warning strike. Retrieved from Youtube on Sunday, 26th July, 2020 from <https://www.youtube.com/watch?v=RA7D1UItka0>