Controversy of Compliance with the Implementation of Integrated Payroll and Personnel Information System (IPPIS) among Educational Institutions in Nigeria

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ABSTRACT

The study investigated the controversy with the implementation of Integrated Payroll and Personnel Information System (IPPIS) and the level of compliance among the federal educational institutions in Nigeria. The population of the study comprised sixty-five (65) federal educational institutions. Taro Yamane technique was employed to arrive at the sampled size of twenty-five (25) institutions with 500 respondents spread statistically across the entities. Factor analysis technique was adopted in the data analysis. The findings revealed that only 44% of the federal educational institutions exhibited high compliance level while 56% recorded low compliance. In the overall results, therefore, it was revealed that compliance with the implementation of IPPIS was low among the federal educational institutions. The study therefore concludes that in order to ensure full compliance with the implementation of IPPIS among the federal educational institutions, unwavering mindsets among the stakeholders, in conjunction with the collective supports for the office of the Accountant-General of the federation, on the operation of IPPIS manuals, guidelines, and modalities for implementation must be in place to achieve desired results. The study recommends continuous, critical assessments and periodic re-appraisals by the central authorities is the only panacea to guarantee full compliance among the federal educational institutions in Nigeria.

Key words: IPPIS, educational institutions, Factor Analysis Technique

INTRODUCTION

Out of all the public financial management reforms introduced to the public sector entities by the Nigerian federal government, none of them is as controversial and divisive as the operation of Integrated Payroll and Personnel Information System (IPPIS) among the federal educational institutions. IPPIS is one of the Public Financial Management (PFM) reforms agenda of the federal government. Its introduction was designed to revert the trend of double dealings associated with central personnel cost payments, and removes the pervasive payroll abuse. Before the introduction, the central payroll system was clumsy. The central paying point could not account accurately for the total workforce on the central payroll, neither could salaries payable on the monthly basis be ascertained (Lundu & Shale 2015; Odewole & Akinkoye, 2021). The payment of 'ghost' workers infiltrated the central payroll system and the widespread of the personnel cost leakages in sector became unbearable. The search for last solution to address, redress and end the prevailing scenario in central payment system led to the introduction of IPPIS among the MDAs (Wells, 2012; Mela, 2019; Odewole, Ololade & Akande, 2022; Odewole & Salawu, 2020). In 2007, IPPIS was introduced into the public sector entities in Nigeria as World Bank assisted project under the economic reform and governance project.

The implementation of IPPIS was scheduled in phases. The first phase in the implementation was among the core ministries. The success recorded in the phase1 propelled

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its second phase implementation among the federal ministries except the ministry of education. IPPIS' third phase implementation situated among the police, para-military agencies and federal educational institutions. It suffered a major setback in the third phase with its adoption among the federal Universities. Many organized unions within the University system resisted IPPIS adoption and refuted its compliance as an acceptable personnel payment system among the university workers (De Vries & Nemec, 2013; Nwachukwu, 2020).

Previous writers on the study focused on IPPIS as a model central personnel payment system (Enofe, Afiamgbe & Agha, 2017; Agboola, 2018). A few scholars also attempted a study on the resistance of ASUU on the adoption of IPPIS as an option for a University payment system (Asishana, 2020; Iloanya, Udunze, & Nebo, 2020). However, none of the previous authors attempted to investigate the level of compliance with IPPIS as a central personnel payment system amidst the controversy surrounding its adoption among the federal educational institutions. The purpose of the study therefore is to investigate the level of compliance with IPPIS implementation as a central personnel payment system among the federal educational institutions in Nigeria. The study adopted Factor Analysis Technique as a method of analysis of the data. The anchor of the paper is on public interest theory which drives the entire work.

LITERATURE REVIEW

IPPIS was specifically initiated into the public service payroll management in order to stem down the serial trends of payroll abuses in the public sector entities and to curb the pervading personnel payments sharp practices in the entities (Iloanya, Udunze & Nebo, 2020). Its introduction was premised on inability of the conventional, manual payroll system to achieve a fraud -free payment system and its failure to accurately account for aggregate salary payments for the total workforce in the public service (Odewole & Salawu, 2020). The deficiency in ascertaining reliable employees data in the public service have contributed to the rising costs of governance in the public sector which prompted the search for a more reliable central payment system (Enofe, Afiamgbe & Agha, 2017).

Agboola (2018) defined IPPIS payment system as a centralized computer payroll instrument, designed by the federal government for enrolling all federal government employees, particularly in the major Ministries, Departments and Agencies, that receive federal allocations from the treasury for the payment of personnel cost emoluments into its payment platform. The IPPIS department (2015) stated the clear objectives and contents of IPPIS amongst others such as facilitating human resources planning for decision making in all the cost center. Its adoption is targeted at monitoring monthly payment of staff emoluments in line with the annual budgetary allocations and releases, ensuring minimum avoidable wastages and leakages from the central treasury (Iroanusi, 2019; Odewole, Olowookere & Oladejo, 2021). Its structure entails centralizing data base of public servants which enhances reduction in the incidence of 'ghost worker syndrome' payments prevalent in the federal civil service (Odewole & Ololade, 2022; Idris, Adaja, & Audu, 2015). With IPPIS initiative, the integrity of employees' data is enhanced and preponderance of wastages in public fund is minimized.

One of the provisions in the contents of IPPIS is to ascertain the actual personnel cost emoluments payable to central employees as at when due. Its clear objectives also include the elimination of payroll fraud in the public service, multiple salary payments to a single employee and payment of illegal monthly salary to 'ghost workers' or non-existent employees (World Bank, 2016; Hendriks, 2012). The introduction of IPPIS to the MDAs enhances confidence in determining staff emolument costs, the prompt deductions and timely remittances of dues to relevant authorities. Its operation accelerates both deductions and remittances of third-party payments such as Pension Fund Administrators (PFA) deductions, National Health Insurance Scheme (NHIS) deductions, Pay- As- You -Earn (PAYE) etc. (Enakirerhi & Temile, 2017).

The biometric data capture of employees under IPPIS is carried out in the organization with all relevant personnel information on appointments, assumption of duty and relevant records showing the employee's date of birth, date of employment, grade level, specialty/discipline, school attended, qualification obtained and dates, in- service training, dates of promotion, and so on. An employee is assigned a unique identification number called "IPPIS identification number" which is specifically meant for that employee alone. With this number, all information about the employees is traced, tracked and retrieved. The employee is expected to provide a designated account number in any of the Deposit Money Banks where monthly emoluments are paid centrally at the point of capturing (Nangih & Davies, 2017). Monthly salaries inputs are executed at the MDA's salary unit and human resource department with a determinable date fixed for the submission of all variation inputs, so as to accommodate the entity's new placements, salary adjustments, incremental credits and implementation of salary awards etc. Salary inputs are therefore uploaded to the IPPIS office for finalization.

A trial payroll is released to the MDAs to verify the correctness of payment components for the employees. At the trial payroll stage, corrections on monthly salary computations are allowed before the release of final payroll when salaries payment is finalized (Jared, Migiro & Mutambara, 2017; Odewole & Salawu, 2019). The adoption of IPPIS in the federal public service has made possible the biometric data capture of all employees under the scheme for payment of monthly emolument. Also, the records of all the employees working in the public service are kept in a safe storage with a centralized personnel database across the nation. This facilitates easy retrieval of personnel information with minimum difficulty for central usage (Haruna & Samson, 2015). The implementation of Integrated Payroll and Personnel Information System (IPPIS) aids the timely processing of staff emoluments enrolled under the scheme (Enakirerhi & Temile, 2017). Prompt deductions and remittances to pension funds, cooperative societies, other union's dues and all third parties' deductions are paid without delay under the scheme.

The delay in remitting the appropriate deductions to the statutory authorities prevailing in the Ministries, Department and Agencies (MDAs) are overcome with the use of IPPIS platform (Nangih & Davies, 2017; Asishana, 2020). The implementation of IPPIS facilitates the tracking of personnel allocations to various MDAs and makes way for the easy payments of civil servant entitlements by the relevant authority. It enables the MDAs to exercise a firm control on its budgeted personnel allocations, and ensuring proper monitoring on disbursements (Dikwa, 2015; Adongoi & Victor, 2016). The implementation of IPPIS was therefore specifically targeted at streamlining public financial management and reduces personnel cost payment abuses among the public sector entities (Bonventure, 2015; Odewole & Salawu, 2020). Its introduction was a quick response to the demand of OAGF for accountability and transparency in the public expenditure management processes among MDAs (Farajimakin & Anichebe, 2017). IPPIS' implementation as an ICT based centralized personnel identity system, was evolved as a solution package in providing a reasonable common database to the federal government.

It was targeted to arrive at an accurate decision-making process in staff enrolment, employees' data storage, wastages and leakages prevention strategies in personnel cost payments (Enakirerhi & Temile, 2017; Mela, 2019). Operation of IPPIS was extended to the education sector in its second phase of its adoption of which the University system is a subset. Nigerian University system is made up of 171 Universities. Out of this number, 44 of them operate at the federal level, 48 at the State level while 79 are made up of private Universities (NUC, 2020). Effort of the federal government in migrating all the staff of the federal universities to the IPPIS platform was marred with controversy at the second stage. Several reasons were advanced by various recognized university unions for the controversy that trailed the compliance.

Among the critical reasons for the resistance is that IPPIS' adoption into the education sector has a propensity to erode the sector's autonomy, stifles the payroll loading, makes difficult the process of remitting the third parties deductions, disables the payments of the non-regular staff of the educational system etc. (Asishana, 2020; Emejo, 2019; Iroanusi, 2019). In an attempt to find solution to the controversy of the adoption of IPPIS among the federal educational institutions, an alternative personnel payroll option, the University Transparency and Accountability Solutions (UTAS), was advanced by the recognized university unions as a substitute to accommodate the peculiarities in the sector (Agbakwuru, 2020; Ndubisi et al., 2019). Previous authors on adoption and implementation of IPPIS focused their works on the benefits of its adoption and the challenges in its operation among the public sector entities using descriptive statistics (Haruna & Samson, 2015; Enakirerhi & Temile, 2017).

The present study, however, is largely different from the previous works both in focus and methodology. Factor analysis technique was adopted for the analysis of the data. The technique is a part of General Linear Model with the assumptions that complex phenomena of data are explained by employing underlying dimensions of factors (Appelbaum et al., 2018; Dumitrescu & Vinerean, 2013; Dumitrescu & Vinerean, 2013). Its adoption produces matrices in a summarized form. The technique is often used as a scientific method to reduce meaningful data in a research process. Factor Analysis is equally commonly used to study the existing relationship among variables in management sciences, social sciences and psychology (Aguinis, Gottfredson, & Joo, 2013; Nimalathasan, 2009).

It was, therefore, employed in the study to detect the availability of meaningful patterns of variables used in the research. It was equally adopted to categorize items to a class of unique components. The study therefore investigates the controversy, among the educational institutions, and the compliance with the operation and implementation of IPPIS in Nigeria. The public interest theory provides the bedrock of theoretical framework which dictates the direction of the study.

METHODOLOGY

Data used for the study were sourced from the responses collated from questionnaires administered on employees from twenty-five (25) federal educational institutions, statistically selected across the country. The institutions concerned were those that have officially migrated to IPPIS platform for the payroll management of their employees. Factor Analysis Technique was adopted in the analysis of the responses generated through the primary data. The factor with the highest eigen value was chosen under each component. The measurement of the variance of the variables by the factor in a data set is the primary purpose of eigen value. The result of the measurement is either the acceptance of the factor with a high Eigen value or a rejection of a factor with a low Eigen value. The common presumption in the acceptance or rejection theory is that if the Eigen value is low, then the contribution of the factor in the variance of explanation of the variables is either inconsequential or negligible. Then, it is rejected. However, if the Eigen value is high, then, it is presumed that the contribution of the factor in the variance of explanation was meaningful.

Then, the highest factor loading item on the compliance was selected. Likert scale format was then used to structure the items selected on the questionnaire on strongly agreed to strongly disagreed options. Two separate divides were maintained premised on strongly agreed and strongly disagreed. The first divide contains the responses of strongly agreed, agreed and undecided. All responses under this category were treated on the Likert scale as High Compliant Class. The second divide contains responses with strongly disagreed and disagreed. The group lied on the Likert scale as Low Compliant Class. In the second stage of selection, the study adopted Rotated Component Matrix to finalize the outcome selection based on Varimax rotation.

INTERPRETATION AND DISCUSSION OF RESULTS

Table 1 shows the analysis of the principal component of the variables with emphasis on the major components. Seven (7) major variables captured cumulatively the variance with the factor of interest. The selected samples were confirmed with the test of adequacy. It measured the factor adequately by producing a value greater than 0.6. The Bartlett's test of sphericity also supported the claim by indicating a significant value in the measurement. Only component 1 therefore recorded eigen values of 5.746 from the analysis on the table, other components carry values which is far less than half of the values of components 1, with the exception of component 2. The implication is that, component 1 accounts for 22.983% of the total 59.180%.

Table 1: Factor analysis result for IPPIS' adoption among federal educational institutions

Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loading		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	5.746	22.983	22.983	5.746	22.983	22.983	3.710	14.842	14.842
2	2.794	11.175	34.158	2.794	11.175	34.158	2.354	9.415	24.257
3	1.496	5.985	40.144	1.496	5.985	40.144	2.233	8.932	33.188
4	1.297	5.187	45.331	1.297	5.187	45.331	2.191	8.762	41.951
5	1.282	5.128	50.459	1.282	5.128	50.459	1.575	6.299	48.250
6	1.166	4.666	55.124	1.166	4.666	55.124	1.414	5.655	53.905
7	1.014	4.056	59.180	1.014	4.056	59.180	1.319	5.275	59.180
8	.969	3.878	59.180						
9	.885	3.540	66.598						
10	.817	3.270	69.868						
11	.757	3.030	72.898						
12	.709	2.383	75.735						
13	.672	2.688	78.423						
14	.635	2.538	80.961						
15	.602	2.407	83.368						
16	.558	2.234	85.602						
17	.532	2.128	87.730						
18	.521	2.085	89.815						
19	.452	1.809	91.625						
20	.424	1.695	93.320						
21	.406	1.625	94.944						
22	.371	1.485	96.429						
23	.361	1.446	97.875						
24	.286	1.146	99.021						
25	.245	.979	100.00						
KMO									
Bartlett Test of Sphericity	0.822 χ^2 = 3017.302 Sig = 0.000 df = 300								

Source: Authors' Computation (2023)

Table 1 shows the Factor Analysis results for IPPIS' adoption among federal educational institutions in Nigeria. The results of the analysis reveal that only component 1 indicates the highest eigen values among the seven components.

Figure 1 presents the scree plot for the eigen values for the components. The scree plot is concave to the origin, signifying the relevance of the components used in the overall determination of the research processes. Out of the twenty-five (25) components employed in the research process, seven (7) of the components displayed overriding and significant values. The concave nature is in support of the major factor components, and gives the significant eigen values which is either greater than zero or equal to zero.
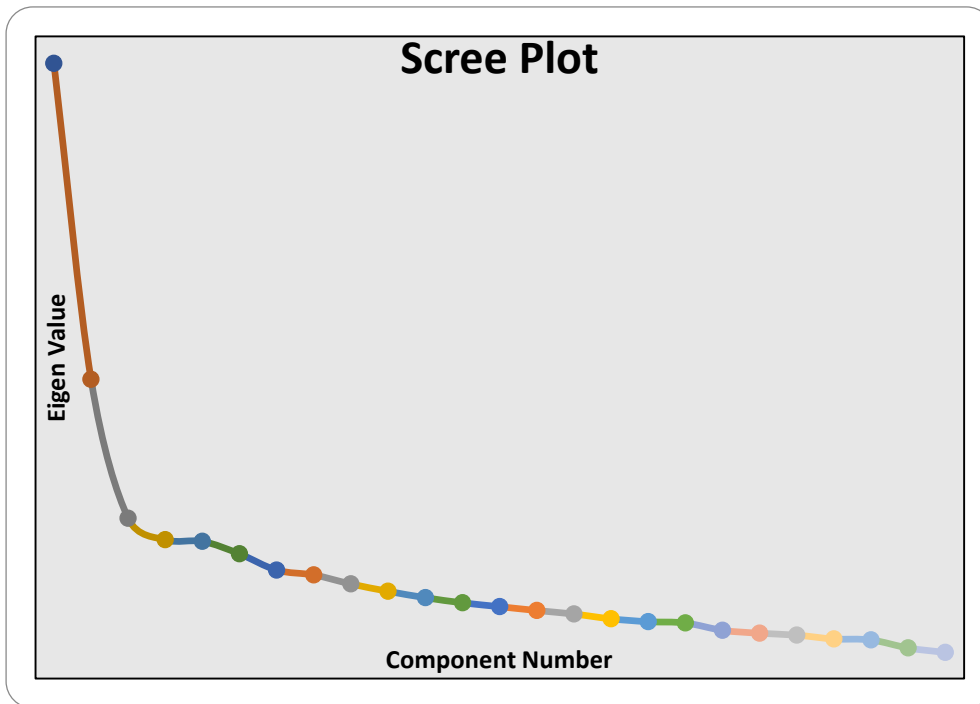
Figure 1: Scree plot of the components on the adoption of IPPIS among federal educational institutions
Source: Authors' Computation (2023)

Figure 1 showed the behavior of scree plot in response to the major components. It presents the eigen values greater or equals to one which supports the seven selected factor components.

Table 2 presents the results of the analysis on rotated component matrix of the items that makes up IPPIS reform document contents. The items that carried the highest correlation among the seven components or groups were identified and selected. The items were then used in the IPPIS compliance level determination. One item was eventually selected which was based on the highest factor loading criterion among the seven items from each group.

Table 2: Rotated component matrix of seven major components on IPPIS' adoption

	Component						
	1	2	3	4	5	6	7
VAR00006							
VAR00007				.688			
VAR00008					.657		
VAR00009		.645					
VAR00010				.630			
VAR00011				.772			
VAR00012							-.731

	1	2	3	4	5	6	7
VAR00013							.782
VAR00014		.690					
VAR00015	.542						
VAR00016						.595	
VAR00017	.705						
VAR00018							
VAR00019	.768						
VAR00020	.627						
VAR00021		.618					
VAR00022							
VAR00023		.501					
VAR00024	.722						
VAR00025	.618						
VAR00026							.623
VAR00027				.523			
VAR00028				.721			
VAR00029				.729			
VAR00030				.539			

Source: Authors' Computation (2023)

Table 2 displays the summarized results on Rotated Components Matrix. It shows the results with seven components and the items which make up the IPPIS reform document contents run through the factor analysis process.

Table 3 summarizes how the respondents were categorized based on the IPPIS level of compliance among the federal educational institutions according to the implementation. It is clearly seen from the table that only 44.3% displayed a high compliance level among the federal educational institutions while 55.7% were recorded a low compliance along the frequency distribution scale.

Table 3: The level of compliance of federal educational institutions with the implementation of IPPIS

Compliance Level	Frequency	Percent
Low	228	55.7
High	181	44.3
Total	409	100.0

Source: Authors' Computation (2023)

Table 3 displays the frequency distribution of compliance levels among the federal educational institutions with IPPIS' implementation. The summarized results show a low compliance level in the sector.

Figure 3 displays the bar chart showing the levels of compliance with IPPIS' implementation. From the chart, it is glaring that the implementation of IPPIS reform is not popular within the education sector. The results show a low compliance level of almost 60% in the sector. The implication is that more than 50% of the tertiary institutions at the federal level have not fully complied with the IPPIS mandates. Despite the IPPIS' directive, majority of the federal institutions still adopted GIFMIS' alternative for personnel cost payments.
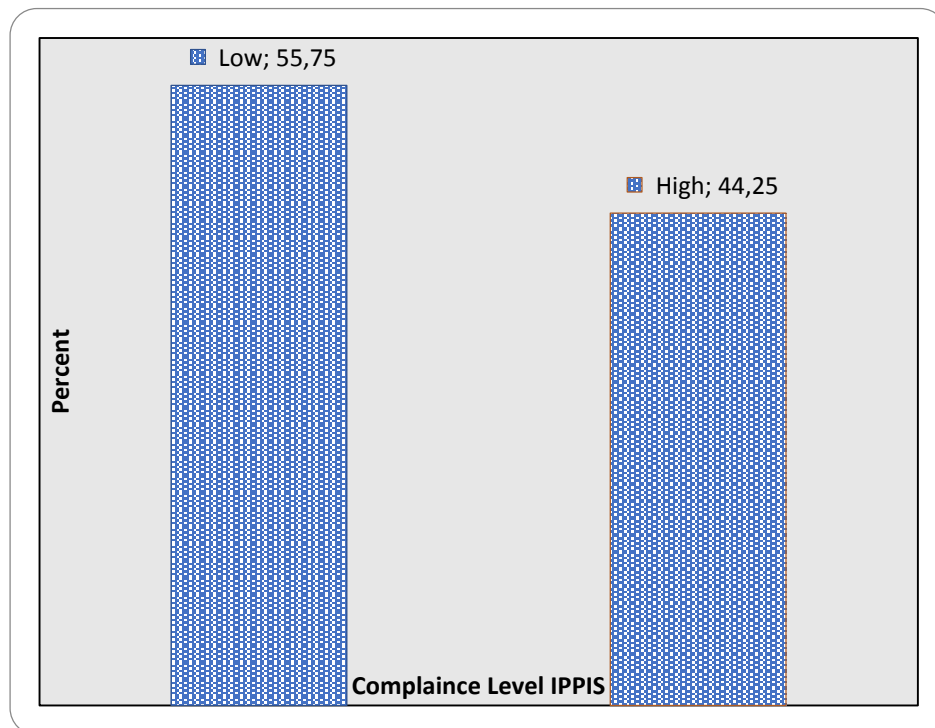
Figure 3: IPPIS' frequency distributions and compliance level among the educational institutions in Nigeria
Source: Authors' computation (2023)

Figure 3 shows the frequency distribution of IPPIS' compliance levels and implementation among the federal educational institutions on the bar chart. The chart displays a low compliance with the IPPIS implementation among the entities.

Integrated Personnel and Payroll Information System is one of the reform strategies enshrined within the Public Financial Management (PFM) and introduced into the public sector entities. It was designed to enhance personnel payments transparency and increase the integrity of employees' record storage. Before its introduction, central payroll system faced numerous challenges in Nigeria ranging from lack of substantive payroll audits, centrally coordinated among the public sector entities, to forestall either double payments to a single employee or payments to the 'ghost workers' (Odewole & Salawu, 2020). Also, the system could not boast a clearly defined approval limit within the organizational structure that would guarantee amendments to payroll carried out within the hierarchy of approved officers (Nwachukwu, 2020). The payments to ghost workers which apparently swelled up personnel costs were sometimes outside the control of relevant authority, and run predominantly unabated within the public sector entity (Agboola, 2018). More also, the reports of double dipping into the personnel cost allocations of the MDAs were quite prevalent among the top echelons in contravention to the existing rules and regulations (Odewole & Akinkoye, 2021). Sometimes, difficulties in the preparations of variation reports, excess pay reports, exemption reports and other relevant reports that could help to stem down the tide of payroll abuses became the common experiences of many MDAs. In addition, there was an absence of anti-fraud controls installed to prevent payroll padding and multiple payments to unauthorized employees (Mela, 2019).

The regular enrolment into the payroll system in many MDAs was void of approved regulation. Curious payments were alleged to have been made into the single personal accounts of some employees or their cronies due to the manipulation of employees' data through multiple entries (Odewole, Salawu & Salawu, 2019). The central payment system could not

provide policy framework to manage payroll costs, centralize data base of public servants within the federal public service and ascertain the actual personnel cost payments of her staff on monthly basis (Chiejina, 2020). The Integrated Payroll and Personnel Information System (IPPIS) was therefore introduced in the public sector entities to correct the perceived anomalies and to enhance easy retrieval of employees' information as the need arises. The success recorded in the implementation with the main ministries and other MDAs prompted its extension to federal educational institutions. However, IPPIS' implementation suffered setback with apparent low compliance level of less than 60% among the educational institutions.

The compliance level was not impressive. The low compliance was largely premised on many reasons such as the fear that the reform might impede the institutions' ability to hire new staff. The entities render specialized services which entail constant hiring of special skills to handle each specialty as occasion demands. The trouble of subjecting the entities to the bureaucratic bottlenecks of long waiting period before approval is secured for each recruitment exercise, partly mitigated against the compliance of the payment reform. Apart from this, federal educational institutions, especially the federal universities, enjoy some autonomy which makes its operations different from other public sector entities. There was a heightened fear among the stakeholders in the University community that the adoption of IPPIS might infringe the University autonomy. Also, the inability of the IPPIS reforms' mandates to make provisions for the payments of outsources services such as cleaning services, securities, laundry services etc. which are not accommodated within the payroll system render the reform both unattractive among the scholars. The IPPIS payment reform manual only makes provision for the payment of full- time employees of the educational institutions without accommodating personnel cost payments to the non-regular staff, which forms a reasonable percentage of the staff strength in many educational entities. More also, the reality of withholding salary payments of staff members during strike actions could account for the low compliance.

The frequency of work-to-rule among the University community is alarming with the payments of salary unhindered in the old personnel payment module. In addition, most employees of federal educational institutions enjoy negotiated payments of Income Taxes based on Pay-As-You Earn (PAYE) based on the understanding of various state governments. The arrangement offers benefits of moderate tax payments less than required minimum as provided by the State tax laws. Therefore, migrating all employees to IPPIS would not accommodate the subsisting and comforting arrangements. IPPIS payment system recognizes tax deductions from the central with the approved Personal Income Tax tables across board. More also, the idea of centralizing and localizing payroll management in one place, and the risks of pushing payroll adjustments and salary variations among the employees in the MDAs to the center on monthly basis is most unattractive to the scholars. The regularity in the payments of third- party deductions such as union dues, cooperative deductions, housing loan deductions etc., payments to staff on sabbatical leave, foreign lecturers might also constitute another contributory factor for the controversy on the low compliance with IPPIS payment system reform among the federal educational institutions in Nigeria.

CONCLUSION

Despite the attempts of the federal government on the adoption and implementation of IPPIS as a payment option in the federal educational institutions in Nigeria, the implementation is shrouded with controversy among the stakeholders in the sector. One of the challenges of its compliance is the fear of eroding the educational institutions' autonomy. The perceived fear of its implementation is the loss of control of central personnel related matters within the educational institutions. The autonomy of most of the educational institutions especially the Universities are derived from the extant laws and enabling Acts that set up the institutions. Activities within the sector are not strictly regulated like other Ministries, Departments and

Agencies. The Universities, for example, enjoy a degree of freedom in staff appointments, promotion and staff progression, payments of non-regular allowances which are within the operation of IPPIS. Also, the undue delay in the capturing of new employees' data after the assumption of duties in their respective educational institutions is sometimes worrisome to the employees. Unlike pre-IPPIS era, when new employees are enrolled on the personnel payroll for salaries payments immediately after the assumption of duty. This was made possible because the MDAs exercised a full control on the salary preparation and payment. With the adoption of IPPIS in the MDAs, overriding control resides with the IPPIS' office in Abuja where central payment of staff salary is monopolized. With the central payment arrangement, the waiting period for salary payment is widened. It therefore became a big issue among the academics where salary payments are the major source of sustenance. More also, operation of IPPIS is not system friendly. There is a challenge of early closure of portal on monthly basis which disables the current monthly entries of data for the employees' salaries. The implication is that gross monthly salaries do not reflect the actual employees' salaries accrued to the workers because of non-inclusion of the variation inputs that should have been added to the current monthly salary inputs before the trial payroll is prepared. The resultant effect is a continuous reduction in take-home pay.

IPPIS' payment solution could not capture all earned allowances payable to federal educational employees. The inability of the payment system to recognize the peculiarity of the Universities' earned allowances was a subject of deep controversy and industrial disputes in the educational institutions. One of the arguments of the central government for introducing IPPIS payment platform into the federal educational institutions is the inability of the federal government to accurately ascertain the number of her employees on the total personnel payroll and the payable monthly personnel cost emoluments despite the adoption of IPPIS in the federal civil service. Therefore, in order to achieve that, the coverage of IPPIS' implementation must cover all the employees on the federal government payrolls. The argument was however defective. As at the moment, the implementation of IPPIS is not extended to Armed Forces personnel like the Military, Police Force, NNPC, National Assembly etc. The implication is that with the non-inclusion of these key important Agencies, the desire of achieving accurate number of employees and monthly payable amount remains a mirage. Also, IPPIS implementation entails that MDAs personnel allocation is domiciled centrally and accessible only by the IPPIS central office in Abuja where monthly personnel payment is drawn. In the past, excess personnel cost allocations after the 12th month salary payment is available within the system which was sometimes applied to cushion the effect of shortfalls during the financial year instead of remitting it to the central treasury. The adoption of IPPIS has put a stop on such practice in the MDAs. However, the IPPIS office where such fund is warehoused does not also account for excess personnel cost on yearly basis as required. These idle funds are sometimes not ploughed back to the treasury. The stakeholders in the education sector could therefore not see the difference with the IPPIS payment solution and the value it added in curtailing personnel cost abuses in the sector.

Apart from that, IPPIS' operation is strict and not flexible to accommodate some of the challenges in the educational institutions. Educational entities sometimes employ some skilled staff which are not readily available in the entity's nominal roll on part-time basis, as adjunct appointments, sabbatical appointments, contract appointment etc. whose salaries and allowances are paid locally different from central payroll. Therefore, centralizing salary payment of employees and enrolments with the introduction of IPPIS erodes the freedom of employment in the educational institutions, stifles the smooth running of the adequate staffing positions and prevents access to a pool of personnel cost fund to meet the remote personnel cost needs of the institutions. Migrating all personnel staff to IPPIS platform, therefore, implies that educational entities cannot employ staff at a critical point of needs without recourse to

budget office for approval, with a long waiting time. The frustrations encountered in the implementation of IPPIS among educational institutions degenerated into a deep crisis in the sector, threatened the full compliance of the service reform and aggravated the unresolved controversy on the implementation across the entities.

RECOMMENDATIONS

In view of the controversy that trails the compliance of IPPIS' implementation as a personnel payment option among the educational institutions in Nigeria, the scheme therefore calls for immediate review in order to bring about the desired results and fulfil the heightened expectations of both the policy makers and stakeholders in the education sector. The following are therefore suggested as part of the recommendations to be considered:

One, the implementation of IPPIS should be made flexible so as to preserve the autonomy of the federal educational institutions especially the Universities. The peculiarity of federal educational institutions should be considered in the choice of a payment option. A water-tight personnel payment solution that will not smoothen the appointment procedures, either permanent appointments, adjunct appointments, contract appointments, locum appointments etc. as the need arises, will likely not be beneficial in the education sector. Two, one of the grave challenges of the operation of IPPIS as a payment solution among the educational entities is the inability to capture all allowances in the sector. An acceptable personnel payment system in the educational entity should be flexible enough to capture all earn allowances payable to employees working in the sector. Apart from payable regular and non-regular allowances which are already captured in the personnel cost templates, other approved allowances which are peculiar to the sector such as peculiar allowances, excess work-load allowances, learned society allowances, supervision allowances which distinguish the educational institutions from other MDAs, should be accommodated in the personnel cost templates. Three, the IPPIS office should be decentralized to the six-geo-political zones for effective coverage and optimum performance. The current practice of concentrating salary payments of all the federal civil service in a single block will affect prompt payments and prevent effective personnel payment processes.

Four, there should be timely review of employees' data. The government should set up a machinery for the periodical review of employees' data. The need for data update of the employees is to guide against the payment of salaries to the non-existent workers or ghost workers and to revalidate employees' data against possible falsification of records. The office of the Accountant General of the federation and the office of the head of service of the federation should come up with the blueprint of either quarterly or a half yearly review of the employees' data to stem down the tide of ghost workers' syndrome. Five, the communication gap existing between the human resources and the finance and accounts should be removed for more effectiveness and efficiency in the IPPIS operation in the MDAs. The flow of information on employees, such as assumption of duty, stoppage of salaries, disengagement from service, upgrading of staff and so on should be effortlessly made available between the personnel department and the finance and accounts department for immediate implementation. Six, the delay in new employees' data capturing should be avoided and prompt capturing and enrollment should be adopted to guarantee prompt payment of salaries and allowances as at when due. Seven, the absence of legal documents that will back up IPPIS operation is a great omission. For a massive scheme like IPPIS, there should be legal teeth in support of its operation which will make it possible to apply rules and sanctions against any manipulation of its objectives. Eight, IPPIS' manual should be flexible enough to accommodate the agreements reached with the various State Inland Revenue Services by the educational institutions on the rates applicable for the payments of Personal Income Taxes.

It is only when the above measures are put in place that the implementation of IPPIS can fulfill its desired intentions and purposes among the federal educational institutions, and also put an end to an unending controversy surrounding its adoption in the sector.

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