

## **An Assessment of the Utilisation of IPPIS and GIFMIS as Modes of Payments in Tertiary Educational Institutions in Ogun State, Nigeria**

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doi: <https://doi.org/10.37745/bjmas.2022.0329>

Published October 22 2023

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**Citation:** Olabode, Balikis and Adetoro, Rasheed Adenrele (2023) An Assessment of the Utilisation of Ippis and Gifmis as Modes of Payments in Tertiary Educational Institutions in Ogun State, Nigeria, *British Journal of Multidisciplinary and Advanced Studies: Business and Management Sciences 4(5),163-175*

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**ABSTRACT:** *The study assessed the utilisation of Integrated Payroll and Personnel Information System (IPPIS) and Government Integrated Financial Management and Information System (GIFMIS) as modes of payments in Tertiary Educational institutions in Ogun State, Nigeria with the objectives of investigating the level of awareness of end users on the new government payment policies, and also to determine the relevance of the policies, identify their problems and proffer solutions. The theoretical framework for this study was based on realistic evaluation, a form of theory-based evaluation developed by Pawson and Tilley (1997, 2006), that showcased that outcomes of policies equals mechanism plus concept. Primary data was gathered via close-ended questionnaires. Descriptive statistical tools such as frequencies, percentages in cross tabulations were utilized in analyzing the responses to the questionnaire items. Findings from the study revealed that majority of the respondents have knowledge of the meaning of IPPIS and GIFMIS, and they see the policies as a much needed change in the federal government payment system. Though for now, they delay access to overhead allocations and its utilization, workload seems repetitive and complicated, they debar research donors, make reconciliation of accounts cumbersome, discourage innovations of intellectual properties in Tertiary Educational Institutions, delay contractors payment due to weak communication signals, and seen to be used as a tool to silence unionism, among other findings. It was concluded that contrary to majority belief and apriori expectations, introduction of these policies, though relevant (centralization of government funds) may not curb corruption in federal government financial system, but it will rather get it re-directed elsewhere unless the needful are done. It was therefore recommended that for the policies to work economically, effectively and efficiently there should be timely release of research funds for tertiary educational institutions without sabotage. Adequate monitoring and supervision for checks and balances of the Ministries/Departments/Agencies (MDAs) for effective achievement of the objectives of the new policies are paramount. Furthermore, the new policies should be administered alongside good governance which entails accountability, transparency and probity to ensure adequate and prompt payments to those entitled.*

**KEY WORDS:** IPPIS, GIFMIS, Tertiary, Institutions, mode of payments

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## **INTRODUCTION**

Developing countries face significant new challenges in the global environment, affecting not only the shape and mode of operation but also accountability in funds' utilization (Salmi, 2020). In the last two decades Nigeria has been experiencing incessant strike actions in the higher education arm of the education sector. This misunderstanding between the government and other stakeholders of tertiary institutions always come up majorly on issues relating to funding. Before the introduction of the new federal government system of payments to tertiary educational institutions, around the end of the third quarter of every year, all MDAs shall submit their budgets. The annual budget is the projection for the incoming year activities of incomes and expenditures in monetary terms. Committees for the defence and review of the annual budgets would be set up by the National Assembly to cross check the items and the estimated figures and validate them to curb excesses or add more, if need be.

These validated budgeted figures will be approved subject to availability of funds. When the total available fund to be utilized for the incoming year, has been collated, then appropriations will be made. Appropriation is the amount allocated to each sub-head of expenditure for Ministries/Departments/Agencies (MDAs) after consideration of the available funds (National income + projected borrowings), which is usually more realistic than the budgeted figures. Afterwards, the appropriations will then be released inform of documents for all MDAs to view and expect the releases. The appropriated amount is usually released either in piecemeal or as a whole subject to prevailing conditions.

Such releases would be sent to the different commercial banks being used by each of the federal government MDAs. Once it hits the MDAs commercial bank accounts, majority of the MDAs will further distribute it among the different commercial banks account they operate for each class of expenditure sub-heads. Such split in commercial bank accounts may, at times, generate interest as additional income for the MDAs to finance their activities, such sum also serves as loans to commercial banks to further grow the economy.

One major disadvantage of this system is the fact that some MDAs will still have huge amount in such accounts while the federal government, that is the real owner of such fund will be borrowing at huge interest to finance its other activities. At the end of each year, MDAs would be expected to present all the balances in their various commercial bank accounts to the representatives of Accountant General for mopping up to zero balances to enabling the processes to start all over again. But there had always been suspicion of undercuts in remittances back to the Federal account.

The introduction of IPPIS and GIFMIS as part of a Treasury Single Account (TSA), according to Zainab Ahmed Zamsuna, a former Minister of Finance, is to implement a unitary computerized-

financial management information system for the Federal Government of Nigeria (FGN) for more efficient, effective and increase in the ability to undertake central control and monitoring of expenditure and receipts in the MDAs in order to access information on financial and operational performance. According to her, it also aims at increasing internal controls to prevent and detect potential and actual fraud, access information on government's cash position and improves medium-term planning through Medium Term Expenditure Framework (MTEF)-(Ikya, Akaa, & Ucherwuhe 2017).

Ikeanyionwu, Ugochukwu and Okafor (2020) specifically observed that GIFMIS aimed at improving the acquisition, allocation, utilisation and conservation of public financial resources using automated and integrated, effective, efficient and economic information systems while IPPIS was a reform initiative conceived to position the public service for improved efficiency and productivity. Indeed, since the inception of the IPPIS project in April 2007, the department claims it has saved the Federal Government billions of Naira by eliminating thousands of ghost workers (Ikeanyionwu, Ugochukwu & Okafor 2020).

Can the introduction of IPPIS and GIFMIS policies bring the much needed transformation in our tertiary educational institutions? Will these changes enable our tertiary educational institution be able to produce leaders of tomorrow that will possess high national spirit devoid of corruption? Answers to these questions are the focus of this project from the perception of the stakeholders in tertiary institutions.

### **Theoretical Framework**

Realistic evaluation is a form of theory-based evaluation developed by Pawson and Tilley (1997, 2004). They argue that whether interventions work depends on the underlying mechanisms at play in a specific context of outcome = mechanism + context

Mechanisms is about the intervention that triggers change to occur. In a smoking cessation intervention, for example, mechanisms might include peer pressure to stop or not to stop, fear of health risks, and economic considerations. For realistic evaluators, the key evaluation questions are, what works? For whom? In what circumstances? In what respects? How? Realistic evaluators are less interested in the outcome-level question,

Did the intervention work at a macro level? Realistic evaluation develops and then empirically tests the hypotheses about what outcomes are produced by what mechanisms in what contexts. The realistic approach tends to be more research-oriented, focusing on the underlying intervention theory and its behavioral assumptions at work, and the conditions supporting the intervention.

This realistic evaluation theory is applicable to this research work because the study is carried out with the intent of evaluating the new federal government payment policies platforms i.e IPPIS and GIFMIS. The research work tend to carry out evaluation in terms of the popularity of the policies, relevancies of the policies, bring out the identified problems of the policies and suggest solutions to the identified problems, through actual end-users polls.

This project acts as the mechanism that will work within the context and intentions of the policies from the views of the stakeholders, and gear the policy makers towards implementing the recommendations to fine-tune the policy.

### **Research questions**

The research provides answers to the following:

- What are the meanings of IPPIS and GIFMIS as perceived by workers of Tertiary Educational institutions in Ogun state?
- What are the relevance of IPPIS and GIFMIS as perceived by workers of Tertiary Educational institutions in Ogun state?
- What are the problems of IPPIS and GIFMIS as perceived by workers of Tertiary Educational institutions in Ogun state?
- What are the solutions to the Usage of IPPIS and GIFMIS as perceived by workers of Tertiary Educational institutions in Ogun state?

**METHODOLOGY**

The research work was carried out in Ogun state, Nigeria. Ogun state is one of the prominent states among the six (6) states in the south western part of Nigeria. The questionnaires were administered in the following tertiary institutions namely: Federal College of Education (FCE), Abeokuta; Federal Medical Centre (FMC), Abeokuta; Federal Polytechnic (FPI), Ilaro; Federal University of

			RESPONSES			Total
			CORRECT	INCORRECT	NEUTRAL	
INSTITUTION	FCE	Count	197	81	10	288
		% within INSTITUTION	68.4%	30.8%	3.5%	100.0%
	FMC	Count	306	0	0	306
		% within INSTITUTION	100.0%	0.0%	0.0%	100.0%
	FPI	Count	241	1	4	246
		% within INSTITUTION	98.0%	0.4%	1.6%	100.0%
	FUNAAB	Count	312	0	0	312
		% within INSTITUTION	100.0%	0.0%	0.0%	100.0%
	NPH	Count	306	2	4	312
		% within INSTITUTION	98.1%	0.6%	1.3%	100.0%
	TASUED	Count	265	5	0	270
		% within INSTITUTION	98.1%	1.8%	0.0%	100.0%
Total		Count	1627	89	18	1734
		% within INSTITUTION	93.8%	5.1%	1.0%	100.0%

Agriculture (FUNAAB), Abeokuta; Neuropsychiatric Hospital (NPH), Abeokuta, and Tai Solarin University of Education (TASUED), Abeokuta. The participants were all stakeholders of IPPIS and GIFMIS within the chosen tertiary institutions. A systematic random sampling method was used to select one thousand, seventeen thousand and thirty-four (1,734) workers for the study.

The instrument for the project was a self-designed close-ended questionnaire consisting of parts A and B. Part A was used to measure demographic characteristics of the respondents, while part B was for 50-item on meaning and relevance, problems and solutions to GIFMIS and IPPIS. The items were to be responded to based on 4-Likert scale of Strongly agree, Agree, Disagree and Strongly disagree. While content and face validities of the items were ascertained by the supervisor

and two other accountants, a split-half method of reliability test on the items also yielded 0.61 index ratio. The descriptive tools of frequency counts and percentages were used to analyse the participants' responses in cross-tabulations.

### Data Analysis and Interpretations

Table 1: Frequency Counts and Percentages Calculations on the Workers Awareness of the Meaning of IPPIS and GIFMIS From Table 1, except for FCE where 30.8% of the respondents chose the incorrect answer, the five other sampled institutions have minimal incorrect responses totaling 2.8%. This result suggest that overall, majority of the workers were aware of the meaning of IPPIS and GIFMIS as Integrated Payroll and Personnel Information System *and* Government Integrated Financial Management and Information System respectively.

Table2: Frequency Counts and Percentages Calculations on the Workers Perception of the Relevance of IPPIS and GIFMIS.

			RESPONSES			Total
			AGREE	DISAGREE	NO IDEA	
INSTITUTION	FCE	Count	312	137	28	477
		% within INSTITUTION	65.0%	28.5%	5.8%	100.0%
	FMC	Count	430	77	3	510
		% within INSTITUTION	84.3%	15.1%	0.6%	100.0%
	FPI	Count	326	67	17	410
		% within INSTITUTION	79.5%	16.3%	4.1%	100.0%
	FUNAAB	Count	323	129	68	520
		% within INSTITUTION	62.1%	24.8%	13.1%	100.0%
	NPH	Count	380	108	32	520
		% within INSTITUTION	73.1%	20.8%	6.2%	100.0%
	TASUED	Count	377	56	17	450
		% within INSTITUTION	83.8%	12.4%	3.8%	100.0%
Total		Count	2148	574	165	2887
		% within INSTITUTION	74.4%	19.9%	5.7%	100.0%

Source: Computed from field survey 2021

Table 2 shows the cross tabulation of staff of institutions and their responses to the question on relevancy of the policies. The staff of the various institutions demonstrated high agreement with the notion both jointly (74.4%) and severally (FCE 65%, FMC 84.3%, FPI 79.5%, FUNAAB 62.1% NPH 73.1%, TASUED 83.8%) that the two policies are very relevant.

Table 3: Frequency Counts and Percentages Calculations on the Workers’ Identified Problems of IPPIS and GIFMIS.

	RESPONSES				Total	
		AGREE	DISAGREE	NO IDEA		
INSTITUTION	FCE	5 0.7%	456 59.4%	277 36.1%	30 3.9%	768 100.0%
	FMC	0 0.0%	454 55.6%	333 40.8%	29 3.6%	816 100.0%
	FPI	3 0.5%	461 70.3%	160 24.4%	32 4.9%	656 100.0%
	FUNAAB	1 0.1%	445 53.5%	342 41.1%	44 5.3%	832 100.0%
	NPH	6 0.7%	548 65.9%	224 26.9%	54 6.5%	832 100.0%
	TASUED	1 0.1%	592 82.2%	107 14.9%	20 2.8%	720 100.0%
	Total	16 0.4%	2956 63.9%	1443 31.2%	209 4.5%	4624 100.0%

Source: Computed from field survey 2021

Table 3 shows the result of cross tabulation of respondents’ opinion on the identified problems of IPPIS and GIFMIS institutions-by-institutions. A higher percentages of the staff of TASUED (82.2%), FPI (70.3%), NPH (65.9%), FCE (59.4%), FMC (55.6%) and FUNAAB (53.5%) in that order agreed that the identified problems of IPPIS and GIFMIS are centralization of corruption, hick-ups in students’ and contractors’ payments, reduction in government allocations on consumables, breads communication barriers, discourages research donors and intellectual properties and sometimes used to silent labour unionism.

Table 4: Frequency Counts and Percentages Calculations on the Respondents' solutions to the Identified Problems of IPPIS and GIFMIS.

	RESPONSES			Total	
	AGREE	DISAGRE E	NO IDEA		
INSTITUTION	FCE	293 76.3%	73 19.0%	18 4.7%	384 100.0%
	FMC	404 99.0%	4 1.0%	0 0.0%	408 100.0%
	FPI	324 98.8%	4 1.2%	0 0.0%	328 100.0%
	FUNAA B	371 89.2%	35 8.4%	10 2.4%	416 100.0%
	NPH	416 100.0%	0 0.0%	0 0.0%	416 100.0%
	TASUE D	352 97.8%	8 2.2%	0 0.0%	360 100.0%
Total		2160 93.4%	124 5.4%	28 1.2%	2312 100.0%

Source: Computed from field survey 2021

Table 4. shows the result of cross tabulation of respondent's solutions to the identified problems of IPPIS and GIFMIS. The table exhibits a very high percentage agreement of all the institutions (FCE 76.3%, FMC 99%, FPI 98.8%, FUNAAB 89.2%, NPH 100%, TASUED 97.8%) on the solutions. According to them, solutions to the identified problems should include good governance that entails accountability, transparency and probity; flexibility of the policies to accommodate institutional peculiarities and severe imprisonment for corruption in the application of the payment policies.



## **SUMMARY OF THE FINDINGS**

Findings from this study revealed that

- Majority (84.6%) of the staff of educational tertiary institutions falls with the age of 31-50 years. This age range, 31-50 years is the range when human beings tend to be more productive if well motivated.
- A greater percentage of the respondents are within the marital circle with responsibilities and genuine concern for the development of the nation.
- Only 7.3% of the total respondents have Secondary school leaving certificate as their highest qualification. The remaining 92.7% of the respondents are highly literate and knowledgeable with NCE, HND, B.Sc. and even above. This, implies that the responses to the questionnaire items are reliable and usable for decision making.
- Although majority of the respondents work in the bursary, internal audit, finance and accounts, other departments are also allowed to air their views through the questionnaire. This makes the responses not limited to the direct users only ( in bursary, administration, finance and accounts), but also to the indirect users from other departments.
- Majority of the respondents have knowledge of the meaning of IPPIS and GIFMIS, and they see the policies as a much needed change in the federal government payment system. Although, mostly, a high percentage of the respondents agree that IPPIS and GIFMIS are inimical to peace, stability and growth in the Tertiary Educational System.
- Above half of the respondents (66.4%) are of the view that the use of IPPIS and GIFMIS may encourage delay/rationing of allocations.
- Only 34.2% of the respondents are of the view that IPPIS and GIFMIS hasten the financial decision making process in their various institutions.
- A high percentage (83.4%) are of the view that IPPIS and GIFMIS is paramount, relevant and needed in the move for economic stabilization in Nigeria.
- Majority (77.5%) of the respondents support the notion that inadequate finance in tertiary institutions through IPPIS and GIFMIS will negatively affect the overall standard of education in Nigeria.
- Most (90.6%) of the respondents concur with the statement that IPPIS and GIFMIS may kill innovations and production of intellectual properties in tertiary institutions

- Less than half (35.6%) of the respondents, support the statement that GIFMIS does not delay contractors payments
- Majority (78.2%) of the respondents, did not agree with the statement that the use of TSA through REMITA, IPPIS, and GIFMIS makes reconciliation of accounts less complicated.
- A very high percentage (81%) of the respondents support the statement that the introduction of IPPIS and GIFMIS may transform corruption within the Nigerian financial system from decentralized one to a centralized one.
- Majority (71.3%) of the respondents support the statement that the centralization of federal government accounts causes hick-ups and stress in transacting with parastatals for students and contractors through the Treasury Single Account (TSA).
- A little above half (50.3%) of the total respondents support the statement that the objectivity of the Medium of checks and balances may be relaxed with all payments and receipts being through REMITA and GIFMIS into the TSA.
- Over half (61.2%) of the total respondents support the statement that the policies led to reduction in government allocation for consumables and causing increase in students school fees.
- Almost two-third (62.9%) respondents, support the assertion that communication network is a barrier to IPPIS and GIFMIS programs.
- Also almost two-third (63.6%) of the respondents, support the assertion that, these new policies indirectly centralizes the access to national coffer to a group of people, and this constitute a problem because it aids bribery and money laundering among politicians.
- Two-third (66.8%) respondents, support the statement that Research donors to Tertiary institutions may not be willing to pay grants/ Aids directly to Nigeria, and this will be a deterrent to research works in tertiary institutions and hinder innovations of intellectual properties.
- Above average (60.9%) respondents, support the statement that with the introduction of IPPIS, GIFMIS and TSA to payment system in public sector, financing researches in tertiary institutions may be further sabotaged and paralyzed.
- A little below average (45.6%) respondents, support the statement that IPPIS and GIFMIS may be used as a tool to silence labour unionism in Nigeria.
- Majority (93.1%) of the respondents support the opinion that monitoring, evaluation and accreditation agencies/committees should exercise spirits of nationalism and say no to corruption that may evolve through IPPIS, GIFMIS and TSA platforms.

- Majority (93.7%) respondents support the opinion that the new policies such as GIFMIS and IPPIS should be administered alongside good governance which entails accountability, transparency and probity.
- A high percentage (92.4%) respondents support the opinion that New policies such as IPPIS and GIFMIS should be flexible to accommodate some agencies peculiarities.
- Majority, (93.7%) of the respondents support the opinion that allocations should be released as at when due to increase users confidence in the new system of payments.
- Majority, (93.1%) of the respondents support the opinion that workers demand should be timely attended to, to reduce frustrations and brain drain syndrome.
- 93.4% of the respondents support the opinion that Nigerian government and leaders should develop the necessary political will to improve the standard of our educational system.
- Majority, (94.8%) of the respondents support the opinion that mismanagement/syphoning of government fund discovered should be dealt with openly and attract befitting imprisonment.

## **CONCLUSION**

It could be concluded that, the reality is contrary to expectations. According to global practice, in any major policy change of this nature, the contribution and acceptance by majority stakeholders is paramount such that the policy would have been properly tested to ensure that it will be absolutely relevant, inclusive and less problematic when put to use. Therefore, the introduction of these policies, though relevant (centralization of government funds) may not curb corruption in federal government financial system, but it will rather get it re-directed into other personal purse, unless the needful are done alongside the policy changes.

## **Recommendations**

For the policies to work economically, effectively and efficiently, as well as in addition to solutions suggested by the participants in the study, the following recommendations are to be implemented.

- Consideration for specialized sectors such as education, coupled with the earmarking and timely release of research funds for tertiary educational institutions without sabotage. Also governing boards of tertiary educational institutions should be given autonomy/access to donations and grants for research works, though with monitoring and supervision for checks and balances.
- Installation of prompt feedback mechanism, with the employment of more knowledgeable hands to attend to issues that emanates from the introduction of the policies from time to time, to ease and improve the MDAs confidence in the utilization of the policies.

- Timely and adequate follow-up to ensure implementation of the reforms by the MDAs for proper achievement of the objectives of the policies.
- Development of necessary political will by the government and policy makers, is highly necessary to ensure efficiency in the implementation of the policies.

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