

E-SALARY AND OPINION ON INTEGRATED PERSONNEL AND PAYROLL INFORMATION SYSTEM OF NIGERIAN GOVERNMENT AMONG EMPLOYEES OF FEDERAL TERTIARY INSTITUTIONS IN OYO METROPOLIS

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Abstract

In 2006 the Federal Government of Nigeria mooted the idea of Integrated Personnel and Payroll Information System (IPPIS), for the public service to improve the administration of monthly payroll to enhance staff confidence in the payroll system and eliminate fraud and directed all federal organisations to enroll or no salary. The system is driven by Information and Communication Technologies. Consequently, all federal government institutions enrolled on the IPPIS platform. Universities lecturers went on strike claiming that the IPPIS violates universities autonomy among other issues raised. However, polytechnics, colleges of education and other tertiary institutions enrolled since 2019. There have been series of complaints from employees in federal tertiary institutions about the IPPIS. Main objective of study is to ascertain, two years down the line what is the perception of the staff about IPPIS and have corrupt practices been eliminated from the payroll system? A survey of 309 staff of Federal College of Education (Special) and Federal School of Surveying both in Oyo metropolis was undertaken using Proportionate sampling technique. Findings reveal: that the staff have accepted IPPIS but do not believe it has eliminated sharp practices in payroll system, employees are no longer certain what is accruable as monthly salaries; Also issues that arise from salary now take longer process to be addressed. Study concludes that IPPIS has not addressed sharp employment practices by government organisations that create payroll issues leading to unaccountable high wage bills. Study recommends that the Federal government should address the issue of wanton employment by top government officials who also create ghost workers, review the IPPIS to accommodate peculiarities of tertiary educational institutions to achieve desired industrial harmony in higher education in Nigeria.

Key words: IPPIS, Opinion, E-salary, Staff of Tertiary Institution.

Introduction

One of the recurring challenges that have continued to pose threats to the Nigerian state and its citizens is corruption in both public and private sectors of the economy. Personnel

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overhead cost for both civil servants and political office holders yearly take a sizeable chunk of governments' annual budget at the three tiers of government (KPMG, 2021). Recurrent expenditure for 2019 budget was 4.74 out of 10.27 trillion and in 2020 recurrent expenditure was 4.88 trillion an increase of 2.95% from that of 2019 (KPMG, 2021). Recurrent expenditure is mostly workers' salaries and emoluments.

As at today the highest employer of labour in Nigeria remains the Federal Government with more than 700, 000 employees spread across 459 Ministries, Departments and Agencies (The Abusite, 2020). The stated number of employees excludes elected political office holders at the federal level. The Integrated Personnel and Payroll Information System (IPPIS) and Treasury Single Account (TSA) were introduced in 2006 by the previous administrations before Buhari's government but appeared not to have had the required political will or did not consider the country ready for full implementation of IPPIS and TSA. However, in 2019 the government adopted IPPIS as personnel payroll management policy to curb corruption in staff emolument in the federal service. Consequently from October 2019 the federal government of Nigeria started implementation of IPPIS as the sole platform for the payment of salaries of all employees of the federal government and any staff that did not enroll on IPPIS had voluntarily opted to work without receiving salary (Abusite, 2020). The Academic Staff Union of Universities (ASSU) of federal universities rejected the Integrated Personnel and Payroll Information System on the grounds that IPPIS violates university autonomy. The federal government has exempted university lecturers from IPPIS but none teaching staff of universities, all staff of the colleges of education, polytechnics and other tertiary institutions are enrolled and the system is been fully implemented. However, it appeared that there were misgivings among the employees of these institutions because what IPPIS holds in stock was not clear.

Management of the personnel payroll system has been a challenge to several governments in Nigeria at all levels till the full implementation of the Integrated Personnel and Payroll Information System (IPPIS) in 2019 by the Buhari administration. IPPIS basically is designed to eliminate financial fraud from the ghost worker syndrome and like many programmes towards change the IPPIS is rejected by university teachers, while polytechnics and colleges of education employees accepted it with reservations. Available literature shows that IPPIS has been successfully adopted in some Africa countries without hitches in any quarters, but the case is different in Nigeria with university teachers leading opposition to IPPIS. Also revealed in literature are the frosty relationships between staff unions, cooperative societies in universities and IPPIS resulting from inability of these bodies to recover loans and hitch-free financial dealings with IPPIS and its apparent lack of transparency.

Statement of the Problem

Over two years into the implementation of the Integrated Personnel and Payroll Information System, has ghost works and bloated personnel emolument and the associated frauds eliminated or being eliminated? What has become the disposition in terms of current opinion of the employees of colleges of education, polytechnics and related tertiary institutions

towards IPPIS? These issues among others prompted a strong conviction for an empirical investigation into the state of IPPIS with regards to it addressing fraud in employees' emoluments and mitigating corruption in civil service and as a major corruption fighting strategy of the present government of Nigeria to rid public service and national life of corruption from the dimension of Federal School of Surveying and Federal College of Education (Special) within Oyo metropolis. Various studies on IPPIS are available yet none has apparently focused on tertiary institutions in Oyo metropolis; consequently, the study is to fill this vacuum

Objectives of the Study

1. Ascertain the extent of the implementation of Integrated Personnel and Payroll Management Information System in Federal tertiary institutions in Oyo metropolis.
2. Assess the extent to which the Integrated Personnel and Payroll Management Information System has eliminated fraud in payroll system in federal tertiary institutions in Oyo metropolis.
3. Determine the extent to which the Integrated Personnel and Payroll Management Information System has addressed the peculiarities of employees in federal tertiary institutions in Oyo metropolis.
4. Measure the current opinion of staff of Federal tertiary institutions in Oyo metropolis on Integrated Payroll and Personnel Management Information System.

Review of Literature

The Polytechnic and College of education systems in Nigeria have a measure of autonomy in managing their affairs, in areas of staff employment, promotion and discipline among others. Education in Nigeria is a social service and as such federal polytechnics and colleges of education do not charge tuition fees as a matter of federal government policy on higher education. It is therefore the sole responsibility of the government to pay the salaries of the employees and provide funding for all activities of the institutions. However, the employment requirements, conditions of service in terms of pay package, promotion, retirement age in tertiary institutions are different from that of the civil service at both the state and federal services.

The Integrated Personnel and Payroll Information System (IPPIS) adoption by the Nigerian government appears to be a key strategy for curtailing fraudulent practices that had characterised employee emolument in the nation's civil service. Abutie (2020) observes that President Buhari in October, 2019 didn't hesitate in approving the adoption and implementation of Integrated Personnel and Payroll Information System in furtherance to his fight against corruption. According to Egwuasi, Umoren, Wakili, & Akpabio (2021, p.63) explain IPPIS nature and characteristics to include:

“The Integrated Personnel and Payroll Information System, popularly known as IPPIS, is a newly introduced payment system of salaries and other workers' entitlements in all federal

government establishments, including the Nigerian universities. The most important reason for the implementation of the system, is to eliminate ghost workers. Furthermore, IPPIS was also designed to capture facial images, finger prints of the government employees and store them in a digital database library, which at any point in time can be assessed and used.”

The Rwanda government initiated the integrated payroll and personnel information system (IPPIS) to establish a functional and dependable central payroll and personnel data base to provide bedrock for the Government of Rwanda information needs (Rwanda Civil service, n.d). On the other hand the Nigerian Government introduced integrated personnel and payroll information system to eliminate ghost workers from the civil service (Egwuasi, et al, 2021).

The full implementation of the Integrated Personnel and Payroll Information System (IPPIS) and its extension to tertiary education system necessitated IPPIS rejection by university teachers with the resultant strike by the teachers, making many Nigerians erroneously credit the IPPIS initiative and implementation to the Buhari government. According to Abuite (2019) “any tool that promises to curb corruption was always going to get the president’s vote. So it was no surprise when on October 8, 2019, as he presented the 2020 budget proposal before lawmakers, President Buhari vowed that any federal employee not captured on the IPPIS should forget receiving a monthly salary, beginning from October 2019.” Such a report has the capacity to distort history of IPPIS in Nigeria. To keep the records straight on IPPIS, the immediate past president of Nigerian, Dr. Goodluck Jonathan applauding the election of Dr. Okonjo-Iwelala as the Director General of the World Trade Organisation (WTO) reveal that Ngozi Okonjo-Iweala’s creativity among which are the Treasury Single Account (TSA) and Integrated Personnel and Payroll Information System (IPPIS) while she served as Nigerian’s Coordinating Minister for the economy as some the merits that offered her the global post of WTO top position (Nairaland, 2021)

The Integrated Personnel and Payroll information system (IPPIS) was conceived in October 2006 in Obasanjo’s government by Dr. Ngozi Okonjo-Iwela as Nigeria’s Minister of Finance and coordinating Minister for the economy. The test implementation was in April 2007 involving seven (7) ministries, departments and agencies of Federal Government which claimed they had 55,000 staff, but after their enrolment into the IPPIS, it revealed that there were only 32,000 staff. The phase implementation of IPPIS has continued till President Buhari issued a deadline for the enrollment into the system by all employees of federal government by end of October 2019 (Nigeria Government, 2020).

In another study on IPPIS but in ministries, departments and agencies Farajim (2019) discovered that IPPIS has no significant impact of employee welfare. It did reveal that the IPPIS has helped in the elimination of non-existing employees’ names (ghost workers) from payroll and would be able to save huge sums of money usual stolen through salaries. He submits that IPPIS should be fully implemented in all tiers of government in the country. Here the research employed survey and use of questionnaire are key data collection

instrument unlike Egwuasi, et al (2021) who adopted in-depth interview approach and in different population.

In an attempt to clearly distinguish between the civil service and the university and by extension tertiary institution system in Nigeria and across the globe Egwuasi, et al, (2021,p.64) described university thus:

“The university system, the world over, is an indispensable, highly structured enclave, with complex formal and informal groups, that work together for the realisation of the short and long term objectives for its establishment.”

The nature of tertiary institution as captured above by Egwuasi, et al, (2021,p.64), aims at bringing out the difference between the tertiary institution and civil service which is the hub of government with regards to the implementation of IPPIS in the two parallel systems; the civil service and the tertiary education institution. Perhaps the Senior Staff Association of Nigerian Universities did not consider the university and tertiary institution nature when SSANU wholly accepted IPPIS, only to turn to reject thereafter.

The Senior Staff Association of Nigerian Universities (SSANU) has suddenly rejected the Integrated Personnel and Payroll Information System, which it embraced, when the university teachers rejected it for the university system. Lawal (2020) notes that the dissatisfaction of the Senior Staff Association of Nigerian Universities stems from the failure of the Federal Government to address the uniqueness of the university system, earlier noted by the Association, when it accepted and mandated its members to enroll into IPPIS. The issues SSANU claimed that IPPIS has delayed in addressing include; members allowances, appointments, increments, and third party deductions; The Association, therefore demands that the Federal government discontinues with IPPIS for the payment of salary of its members and return to the former platform, Government Integrated Financial Management Information System (GIFMIS) (Lawal, 2020).

The Academic Staff Union Universities (ASUU), the umbrella association universities lecturers in Nigeria rejected IPPIS for university teachers claiming it violates university autonomy. Other grounds of ASUU rejection of IPPIS include: none accommodation of staff of sabbatical, external examiners, external assessors, earned academic allowances, visiting lecturers, adjunct and part-time lecturing as well as consultancy service that academics provide across universities (Abuited, 2019). The position of ASUU is hinged on the premise that under IPPIS, it is the office of the Accountant General of the Federation that approves any form of employment and makes payments in line with IPPIS, because of the nature of the university the system will be grounded because the quick sharing of human resource which the university system requires to operate has no provision in IPPIS which is designed in line with the civil service nature.

However, junior academics in the rank of Assistant lecturers do not share the same position with ASUU on IPPIS. On the contrary this class of ASUU members looked forward to IPPIS

implementation in the university system to rescue them from unexplained deductions from their salaries by university management (Abuite, 2019).

Theoretical framework

The study anchors on the Expected Utility theory developed by John Von Neumann and Oskar Morgenstern in 1944 which postulates that individuals are confronted by situations in which they must make decisions without having the required information for decision making leading to uncertainty of outcomes from such important decisions that ordinarily must be based on reliable information. Egwuasi, et al (2021) note that theory brings to fore the challenge of limited information which workers or management must deal with in certain decision making that foists systemic bias on outcomes in applications of information. The uncertainty in information processing and decision making espoused in the theory played out with reluctance and slow pace that staff of tertiary institutions in Oyo metropolis exhibited in the build to enrolling into IPPIS.

Methodology

The survey design was adopted for the study and the population of the study consist of 1,513 staff of the federal tertiary institutions in Oyo metropolis, Federal School of Surveying Oyo and Federal College of Education (Special) Oyo. Quota sampling was employed because it does not need a sampling frame or when a frame is not easily accessible (Olosunde, 2015). The staff possess different skills and perform different jobs functions and in different departments or units. The staff were basically divided into two groups of teaching and none teaching. There were more none teaching staff than teaching staff in the population. Teaching staff were 599 or 39.2% and none teaching staff were 914 or 60.4% of the population respectively. The sampling also considered schools, divisions and units that exist in the institutions and a sample size of 307 was arrived at. 187 non-teaching staff and 120 teaching staff consisted the sample.

Research Question One: What is the extent of the implementation of IPPIS in Federal tertiary institutions in Oyo Metropolis?

Table 1: All emolument are paid by

Response	Frequency	Percent
Through IPPIS	307	100
By institution	-	-
Total	307	100

Source: Filed work 2021

Table 1 above reveals that the Integrated Personnel and Payroll Information System (IPPIS) incorporates every payment functions with regards to emolument of staff that bursary departments of tertiary institutions were undertaken before introduction of the IPPIS.

However, it appears members of staff are at liberty to make payments to unions or cooperative societies other than through IPPIS.

Table 2: Deductibles are made by

Response	Frequency	Percent
Through IPPIS	205	66.8
Staff make payment to unions & societies directly	63	20.5
Not in union and society	39	12.7
Total	307	100

Source: Filed work 2021

Table 2 above reveals that the Integrated Personnel and Payroll Information System (IPPIS) incorporates every payment functions with regards to staff payments of union dues as well as third party payments to cooperative societies that bursary departments of tertiary institutions were undertaken before introduction of the IPPIS. However, it appears members of staff are at liberty to make payments to unions or cooperative societies other than through IPPIS.

Table 3: Awareness of Loan opportunity in IPPIS

Response	Frequency	Percent
I am aware	28	9.1
Not Aware	230	74.9
Not interested in what IPPIS offers	49	15.9
Total	307	100

Source: Filed work 2021

From table 3 above the indication, is that, there is very low level of information available on other things staff who enroll in IPPIS stand to benefit aside receiving their salaries as 230 or 74.9% of respondents reported ignorant of loan opportunity. That could be responsible for the apathy that greeted the payment system among staff of tertiary institutions following the directive by the President that any employee of the federal government not enrolled with IPPIS will not receive salary from date of implementation in tertiary institutions.

Research question Two: To what extent has IPPIS eliminated Ghost worker Syndrome from payroll in tertiary institutions in Oyo metropolis?

Table 4: Elimination of Ghost workers

Response	Frequency	Percent
It has not eliminated	47	15.3
It has eliminated to some extent	85	27.7
No idea	175	57
Total	307	100

Source: Filed work 2021

On table 4 above the 175 or 57% staff who claimed they have “No idea” on whether IPPIS did curb the ghost worker syndrome (Inclusion on payroll of names of none existing staff) are mostly teaching staff and non-teaching staff who are in divisions or units other than the Human resource or Bursary. While the 85 or 27.7% respondents that claim IPPIS has minimised ghost workers are staff in Human resource or Bursary units. Similarly, 47 or 15.3% of respondents that are of the view that IPPIS did not have any impact on eliminating ghost workers are also from the divisions that should have information of staff payroll, Human resource or Bursary units. One thing is clear from the table, that is, IPPIS has been able to reduce the fraud of ghost workers in tertiary institutions but yet to completely eliminate payroll fraud.

Table 5: Eliminated indiscriminate Employment

Response	Frequency	Percent
It did to some extent	91	29.6
It did not	51	16.6
No idea	165	53.7
Total	307	100

Source: Filed work 2021

From table 5 above IPPIS has recorded some gains in the direction of the objectives as 91 or 29.6% respondents admit that the system has reduced the abuse of the employment procedure by top management of tertiary institutions. Notwithstanding, that as many as 165 or 53.7% of respondents have no idea on IPPIS impact in the area of minimizing the abuse of employment process by top management, it does not erase the achievement recorded so far. Perhaps, everyone must not be able to assess immediate gains. Many employees within the 165 could be staff that are never interested in anything outside their personal benefits. For the respondents that claimed IPPIS has not impacted positively in eliminating abuse of

employment process may simply be expecting instant elimination of abuse of employment procedure in tertiary institutions.

Research question Three: What extent do IPPIS accommodate the peculiarities of tertiary institutions?

Table 6: Accommodation of peculiarities of tertiary institutions

Response	Frequency	Percent
It did accommodate	41	13.4
It has to some extent	103	33.5
No idea	163	53.1
Total	307	100

Source: Filed work 2021

On table 6 above is an indication that some peculiarities of tertiary institution have been accommodated to some extent by the IPPIS as claimed by 103 or 33.5%. This means that the initial misgivings against IPPIS by staff of tertiary institutions is gradually giving way to appreciation of the reasons behind the introduction of the payroll system. 41 or 13.4% of respondents who insist IPPIS has not been able to accommodate unique issues of tertiary institutions are of the numbers that still feel bad with the loss of autonomy of tertiary to IPPIS.

Research question Four: What is the extent of change in opinion on Integrated Personnel and Payroll Information System as a result of the implementation among staff of Federal tertiary institutions in Oyo metropolis?

Table 7: Should IPPIS be scrapped

Response	Frequency	Percent
It should not be scrapped	167	54.4
It should be scrapped	73	23.8
Don't care	67	21.8
Total	307	100

Source: Filed work 2021

From table 7 above there appear to be a changing opinion favourable towards IPPIS among the respondents with 54.4% agreeing that IPPIS should not be scrapped. Another 67 or 21.8% do not consider IPPIS unnecessary as they claim they do not care whether it is used in the institution or not to manage personnel payroll. The 73 or 23.8% of respondents that want IPPIS scrapped could be among the die-hard opponents of IPPIS who feel it interferes with

natural order on things in tertiary institutions. This group of respondents might be part of those who benefited from the previous personnel payroll system.

Table 8: IPPIS for now is the best strategy in dealing with personnel payroll in tertiary Institutions

Response	Frequency	Percent
The best approach	100	32.6
Not really	157	51.1
No idea	50	16.3
Total	307	100

Source: Filed work 2021

Evident on table 8 above shows that 257 or 83.7% of respondents accepted in different degrees that the IPPIS strategy for now is the best in managing personnel payroll system in tertiary institutions. 100 of the 257 or 32.6% of respondents claim it is the best strategy for now, while 157 of the 267 or 51.1% of respondents feel it is good but do not consider IPPIS the best strategy for personnel payroll management in tertiary institutions.

Discussion of findings

The initial challenges encountered by the Federal government in introducing and implementing the Integrated Personnel and Payroll Information System (IPPIS) in the Polytechnics and Colleges of Education in Oyo metropolis were summated and IPPIS took off. None teaching staff were more favourably disposed to IPPIS than teaching staff. Among the teaching staff junior academics were more willing than their senior colleagues to embrace IPPIS. This findings collaborates (Abuites, 2019) report on the disposition of junior academics in the university system towards IPPIS as against the rejection by ASUU. All staff salaries in the tertiary institutions are paid through IPPIS 100% but staff have liberty to pay union dues or third party payments to cooperative societies without going through the IPPIS as reflected by the 66 or 21.5% of respondents that claim they pay their dues and money to the unions and cooperatives societies directly to their bank accounts. This revelation is contrary to Egwuasi, et al, (2021) reported from their study of IPPIS implementation at University of Uyo with regards to collection and remittance of third party payments such as union dues and cooperative loans. There was very low level of awareness on the benefits staff could get from enrolling on IPPIS such as the Loan opportunity in IPPIS with only 31 or 10.9% aware and 235 or 76.5% of respondents ignorant of loan opportunity. The findings partly explains the mixed feelings with which the staff of tertiary institutions in Oyo enrolled into IPPIS. Similarly the findings clearly locates itself with postulations of the Expected Utility theory which the study is anchored on. The respondents enrolled into IPPIS without having enough information to base their decision on like their university teachers that rejected IPPIS based the own assessment using information at their disposal.

The IPPIS basically was introduced to eliminate the ghost worker syndrome, a major personnel payroll fraud in government establishments in Nigeria. Among the findings of this study is that IPPIS has to some extent eliminated fraud perpetrated through ghost workers in tertiary institutions in Oyo with 91 or 29.6 respondents admitting the impact of IPPIS on minimizing the issue of ghost workers from the payroll of tertiary institutions. The finding is in tandem with the revelation of the IPPIS test implementation in APRIL 2007. The Federal Ministry of Finance which exposed that there were 18000 ghost workers in seven(7) federal ministries, departments and agencies that were before the IPPIS experiment were pay salaries monthly to 55,000 employees instead of 32,000 captured subsequently by IPPIS. A study Farajim (2019), reported that IPPIS has eliminated ghost workers from the payroll of fifty ministries, departments and agencies and saved the government huge sums of money usually stolen through payment of salaries to non-existing workers. Every employment in tertiary institutions surveyed must get approval from IPPIS. Study shows that management can no longer as usual employ without reason as claimed by 101 or 32.9% of respondents, though the elimination has not been achieved 100%. The outcome proves that IPPIS has been able accommodate the peculiarities of tertiary institution of learning with 41 or 13.4% and 111 or 36.2% admitting it has and to some extent respectively.. However, there divergent views on whether IPPIS has taken care of all it should. Teaching staff do not agree with none teaching staff. It is understandable because of the differences in the needs of the two groups and perhaps the cold war between the academic staff union and the non-teaching staff union in the tertiary institution.

There appears to be a positive disposition now towards IPPIS as very large number of respondents do not want IPPIS scrapped with 180 or 58.6% now having strong conviction of the benefits of the system. Relatedly, 101 or 32.9% as 41 or 13.4% of respondents think that for now IPPIS is the best to savage the institutions from payroll fraud it had suffered for years.

Conclusion and Recommendations

The introduction of the Integrated Personnel and Payroll Information System (IPPIS) in polytechnics and colleges of educations is a right step towards curbing corruption in employee salaries and emolument and reducing overall cost of governance in Nigeria. Implementation of IPPIS should take cognizance of the quasi self-accounting nature of polytechnics and colleges of education to facilitate actualization of the objectives of setting them up. However, the huge sums of money saved from elimination of ghost workers should be reinvested in the system to enhance capacities of the institutions to deliver through improved staff welfare and infrastructural development, equipment and other facilities needed for improved academic performance for both lecturers and students.

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