



FEDERAL REPUBLIC OF NIGERIA

**Views of the Government of the
Federal Republic of Nigeria
on the
Visitation Report into the Affairs of the
Federal University of Petroleum Resources,
Effurun, Delta State
(2011 - 2015)**

DECEMBER, 2022

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**WHITE PAPER ON THE REPORT OF THE VISITATION PANEL INTO
THE AFFAIRS OF THE FEDERAL UNIVERSITY OF PETROLEUM RESOURCES,
EFFURUN, DELTA STATE (2011-2015)**



ARRANGEMENT OF PARAGRAPHS

Paragraph:

1. Publication of Federal Government White Paper on the Report of the Visitation Panel into the Affairs of the Federal University of Petroleum Resources, Effurun, Delta State (2011 - 2015).

2. Citation.

SCHEDULE

**WHITE PAPER ON THE REPORT OF THE VISITATION PANEL INTO
THE AFFAIRS OF THE FEDERAL UNIVERSITY OF PETROLEUM
RESOURCES, EFFURUN, DELTA STATE (2011 -2015)**

1. The Federal Government White Paper on the Report of the Visitation Panel into the affairs of the Federal University of Petroleum Resources, Effurun, Delta State (2011 - 2015) as provided in the schedule to this Notice is hereby published in the Federal Government Gazette.

Publication
of Federal
Government
White Paper
on the
Report of
the Visitation
Panel into
the affairs of
Federal
University of
Petroleum
Resources,
Effurun,
Delta State
(2011 -
2015).

2. This Notice may be cited as the “White Paper on the Report of the Visitation Panel into the affairs of the Federal University of Petroleum Resources, Effurun, Delta State (2011 - 2015)”.

Citation.

1.0 INTRODUCTION

The President of the Federal Republic of Nigeria, Commander-in-Chief of the Armed Forces, Muhammadu Buhari, GCFR, represented by the Honourable Minister of Education, Mallam Adamu Adamu, on Tuesday, 13th April 2021, inaugurated Presidential Visitation Panels to 38 Federal Universities and 4 Inter-University Centres, among them, the Federal University of Petroleum Resources, Effurun (FUPRE), Delta State. The Visitation Panels were mandated to undertake a comprehensive review of the activities of the Universities for two periods: 2011-2015 and 2016-2020. They were given 60 days, from the date of inauguration, to complete and submit their reports.

1.1 COMPOSITION OF THE PANEL

Members of the Visitation Panel to the Federal University of Petroleum Resources, Effurun were :

- | | | | | | | | | |
|----|---------------------------------|----|----|----|----|----|----|------------------|
| 1. | Prof. Ikenna Onyido | .. | .. | .. | .. | .. | .. | <i>Chairman</i> |
| 2. | Prof Suleiman Abdul | .. | .. | .. | .. | .. | .. | <i>Member</i> |
| 3. | Sir Kenechukwu Udechukwu | .. | .. | .. | .. | .. | .. | <i>Member</i> |
| 4. | Dr. Kazeem Olaniyan | .. | .. | .. | .. | .. | .. | <i>Member</i> |
| 5. | Alh. Sani Ibrahim Amin, Ph.D | .. | .. | .. | .. | .. | .. | <i>Member</i> |
| 6. | Prof. Ambily Etekpe | .. | .. | .. | .. | .. | .. | <i>Member</i> |
| 7. | Dr. Ifeyinwa F. Nnamchi-Ukaegbu | .. | .. | .. | .. | .. | .. | <i>Secretary</i> |

1.3. TERMS OF REFERENCE

The ten-item Terms of Reference for the Panel were as follows :

(i) inquire into the level of implementation of the white paper on the last visitation report ;

(ii) look into the leadership quality of each University in terms of the roles of the Governing Council, the Vice-Chancellors and other Principal Officers ;

(iii) look into the financial management of each institution including Statutory Allocations and Internally Generated Revenue over the recommended period, and determine whether it was in compliance with appropriate regulations;

(iv) investigate the application of funds, particularly the special grants and loans meant for specific projects in order to determine the status of such projects and their relevance for further funding ;

(v) examine the adequacy of the staff and staff development programs of each University;

(vi) To determine the relationship between the University and the various statutory bodies it interacts with according to its law for the purposes of

supervision, planning, finance, discipline, guidance and any other relationship i.e. (Governing Council, NUC and the Federal Ministry of Education (FME));

(vii) examine the law establishing the University including the relationship between the various internal organs, units and offices, and indicate the ways the law has been observed by the competent authorities, and also suggest any modifications to the law ;

(viii) trace the historical evolution of the University and take stock of its net achievements and problems as well as its style and sense of direction ;

(ix) examine the general security in the University, how the University has dealt with it, and recommend appropriate measure ; and

(x) examine the processes and structures of discipline of students in each University in line with due process of the rule of law.

1.4. Details of the Findings/Observations and Recommendations of the Visitation Panel, as well as the comments indicating recommendations accepted, noted or rejected by the Visitor are contained in a tabular format in sections 2 - 11 of this gazette. The highlights of the Visitor's directives include:

(i) Council to review implementation of the White Paper on the 2012 Visitation Panel's Report ;

(ii) FME should reprimand the Vice Chancellor for taking Council to Court and demand that he withdraws the case ;

(iii) FME should investigate recruitments made during the stewardship of the Senator Barigha-Amange-led Council;

(iv) Council should adhere to due process in the appointment of Principal Officers ;

(v) Council should ensure regular annual audits are conducted;

(vi) Council should implement the External Auditors' recommendations;

(vii) Management should establish an Audit Unit under the office of the Vice Chancellor ;

(viii) All fixed and movable assets of the University should be regularly insured;

(ix) Council to ensure that qualified accountants with cognate experience are employed in the Bursary Department ;

(x) EFCC to undertake a forensic audit of the FUPRE;

(xi) FME to liaise with the Petroleum Technology Development Fund (PTDF) to pay the N500 million take-off grant;

(xii) Council should ensure adherence to extant financial regulations and circulars;

(xiii) Management should ensure that a Fixed Asset Register is maintained and updated regularly ;

B 8

(xiv) Management should properly constitute the Procurement Planning Committee (PPC) and Tenders Board (TB), as well as establish a procurement unit ;

(xv) EFCC to recover monies from members of staff that absconded after benefitting from TETFund funding - salaries and scholarship ;

(xvi) Management should ensure effective supervision of projects ; and

(xvii) Management should develop a Strategic Action Plan.

TERM OF REFERENCE ONE

“Inquire into the level of implementation of the White Paper on the last visitation.”

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings</i>	<i>Recommendations</i>	<i>Comments</i>
2.1.		The Governing Council to review the implementation of the White Paper on the 2012 Visitation Panel's Report in order to identify implementation gaps and matters requiring sustained action.		<i>Visitor notes this observation/finding for update in subsequent visitation.</i>

TERM OF REFERENCE TWO

“Look into the leadership quality of the University in terms of the roles of the Governing Council, the Vice Chancellor and other Principal Officers.”

S/No.	Item	Observations/Findings	Recommendations	Comments
3.1.	GOVERNING COUNCIL	<p>(a) During the period under review, the Federal University of Petroleum Resources, Effurun had two Governing Councils, the 2nd and 3rd Governing Councils respectively.</p> <p>(b) The recommendation of the 1st Visitation Panel on requisite classification of members of Council were not considered in the composition of the 3rd Council.</p> <p>(c) The 3rd Council met 22 times instead of the approved 16 times.</p> <p>(d) Saw the removal of an incumbent Vice-Chancellor on health grounds.</p> <p>(e) The University was involved in a failed Public Private Partnership (PPP) agreement (as seen later), using the Academic Brief as the legal base for the contractual agreement.</p> <p>(f) The 3rd Council under the Chairmanship of Senator Nimi Barigha-Amange was manifestly reckless and caused grave economic adversity for the University.</p>	<p>(i) Government should appoint people of proven integrity and knowledgeable in the operation of the University.</p> <p>(ii) Council should operate within the ambit of the law, provide general policy directives through its appropriate Committees, and refrain from, day-to-day governance by Management.</p> <p>(iii) Council should have its regular quarterly meetings, except when and where it is extremely necessary to hold emergency meetings to address urgent issues.</p>	<p><i>Visitor notes these recommendations for update in subsequent visitation.</i></p>

S/No.	Item	Observations/Findings	Recommendations	Comments
32.	VICE CHANCELLOR	During the period under review (2011 - 2015), the University had 5 VCs.		
	<i>Prof. Babatunde Alabi</i> (Jan 2011-Oct 2011)	Towards the end of the administration of Prof. Babatunde Alabi, the pioneer Vice Chancellor was engaged in an internecine supremacy battle with Council, which made the University unproductive.	<p>(i) No Vice Chancellor should take Council to Court.</p> <p>(ii) Appointment of Vice Chancellors should take cognizance of imaginative-ness, resourcefulness, responsiveness and the ability to aggregate excellent human capacity and promote teamwork.</p> <p>(iii) Pending the enactment of the Establishment Law, the Visitor may appoint a Vice-Chancellor with competence to steer the affairs of the University.</p> <p>(iv) Council to set clear and achievable goals for the Vice-Chancellor and institute benchmarks on the performance.</p> <p>(v) The Vice-Chancellor should operate within the terms and conditions of his engagement.</p>	<i>Visitor notes these recommendations for update in subsequent visitation.</i>
	<i>Prof. Lawal Alhassan Bichi Ag. VC</i> March 27th, 2012-Oct. 17th, 2013.	Prof. Bichi made efforts to restore calm to the institution and brought some level of development to FUPRE. The constitution of the 3rd Council appears to have slowed the Ag. VC	Government should install a mechanism for monitoring and evaluating the performance of Governing Councils.	<i>Visitor notes this recommendation for update in subsequent visitation.</i>

S/No.	Item	Observations/Findings	Recommendations	Comments
		down as he was able to achieve more when there was no Council.		
	<p><i>Prof. J. O. Etu-Efeotor, VC</i> Oct 17th, 2013 - 15th, Oct, 2014</p>	<p>(i) Prof. J.O Etu-Efeotor, was appointed following due process by the 3rd Council. He had a smooth relationship with Council at the commencement of his tenure until he took ill in December, 2013. barely 3 months of becoming the VC. By the time he took ill, a cold war had developed between the VC and the Council, led by its Chairman.</p> <p>(ii) The VC succumbed to threats of removal due to ill health, signed the PPP project, and approved the payment of the University's contribution to the Project.</p> <p>(iii) The Chairman of Council also capitalized on the VC's ill health to hijack and conducted a flawed recruitment of academic and non-academic staff exercise.</p> <p>(iv) The VC was later removed on health grounds by the Council.</p>	<p>(i) Evaluation of the physical and mental health of aspiring candidates should be part of the process in appointment of Vice Chancellor.</p> <p>(ii) The payments made in respect of the PPP project which Prof. J. O. Etu-Efeotor approved should be further investigated.</p> <p>(iii) All financial liabilities incurred on behalf of the University without following due process should be addressed by the ICPC.</p> <p>(iv) The flawed recruitment made during the stewardship of the Senator Barigha-Amange-led Council should be further investigated and sanctions applied where necessary.</p> <p>(v) The credentials of those employed should be carefully scrutinized with a view to redeploying staff to where they will be more useful to the University.</p>	<p><i>Visitor notes these recommendations for update in subsequent visitation.</i></p>

S/No.	Item	Observations/Findings	Recommendations	Comments
	<p><i>Prof. Olatunde Damisa Ag. VC</i> Oct 16th, 2014 - 4th, May2015</p>	<p>(i) The exit of Prof. J.O Etu-Efeotor, as the VC on health grounds, led to Prof. Olatunde Damisa, then Deputy Vice-Chancellor, being appointed in an acting capacity until the appointment of a substantive VC later. He served for about six months overseeing the affairs of the University in an acting capacity.</p> <p>(ii) Due process was followed in the appointment of the Ag. VC.</p>		
3.3.	DEPUTY VICE CHANCELLOR	<p>(a) The Deputy Vice Chancellor is appointed by the Council on the recommendation of the Vice Chancellor, following election by the Senate.</p> <p>(b) The University had the following as two (2) Deputy Vice-Chancellors during the period (2011-2015).</p> <p>(c) Due process was not followed in the appointment of Prof. Isaac B. Osazuwa, a Deputy VC. His appointment as DVC was nullified as directed by the Visitor following the White Paper on the 2012 Visitation exercise.</p>	<p>(i) Due process be adhered to in the appointment of Principal Officers.</p> <p>(ii) The consequential effects on the smooth-running of the University caused by non-adherence to the rule of law are counterproductive.</p>	<i>Visitor accepts these recommendations.</i>
3.4.	THE REGISTRAR	The University had three (3) Registrars within the period under review.	<p>(i) Seasoned administrators should be recruited as Registrar.</p> <p>(ii) The Registrar should be supported by knowledgeable staff in the Registry.</p>	<i>Visitor notes these recommendations.</i>

B 14

S/No.	Item	Observations/Findings	Recommendations	Comments
3.5.	BURSAR	(i) The University had four (4) Bursars during the period under review.	(i) Due process should be followed in the appointment of Bursars. (ii) The Bursary to be adequately staffed.	<i>Visitor notes these recommendations.</i>
3.6.	THE UNIVERSITY LIBRARIAN <i>Prof. Esharenana E Adomi</i> (May2015-Dec2015)	(a) University Librarian for the period under review was Prof. Esharenana E Adomi who served in that capacity during the period May 2015 - Dec 2015. (b) The University Librarian was appointed at the tail end of the period under review, therefore there was little to warrant attention during the time. The Librarian came on board as a result of the recommendation of the last Visitation Panel Report. (c) Seven professional librarians (2 associate librarians, 2 Librarians I, 3-library assistants (all higher library officers) and eleven library officers were employed in 2014.	(i) The construction of the main Library building should be expedited. (ii) More library assistants should be employed to help in rendering effective service to the users of the Library.	<i>Visitor notes recommendations (i) and (ii) for update in subsequent visitation.</i>

TERMOFREFERENCETHREE

"Look into the financial management of the Institution including statutory allocation and internally generated revenue over the recommended period and determine whether it was in compliance with appropriate regulations."

S/No.	Item	Observations/Findings	Recommendations	Comments
4.1.		<p>(a) Although the University accounts had been externally audited for the period 2011 to 2015, the audit exercise was done in arrears at the same time. This did not allow for timely implementation of the findings by the auditors.</p> <p>(b) The University did not have Audit Unit at inception, and even when it was established, it was manned by a single staff lacking in qualification and cognate experience. These, coupled with unqualified and inexperienced Bursary staff, may have been responsible for the improper financial practices within the University.</p>	<p>(i) The Vice Chancellor should regularly seek financial advice from the Bursar to ensure compliance with all financial rules and regulations.</p> <p>(ii) The annual audit exercise should be carried out on time to allow for effective implementation of audit notes and queries in the succeeding the audit year.</p> <p>(iii) A proper Audit Unit under the office of the Vice Chancellor should be established with qualified and efficient staff with cognate experience.</p> <p>(iv) The operations of the Unit should be guided by the relevant accounting and auditing manuals.</p> <p>(v) All fixed and movable assets of the University should be insured.</p> <p>(vi) Qualified accountants with cognate experience should be employed in the Bursary.</p> <p>(vii) Investigate unexplained reduction in Debtors/Prepay-</p>	<p><i>Visitor notes these recommendations for update in subsequent visitation.</i></p>

B 16

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings</i>	<i>Recommendations</i>	<i>Comments</i>
			<p>ment of N4,506,003,061.00 reported in the 2011 books of account which rose to N59,511,057 in 2012.</p> <p>(viii) Where infractions are identified, the Independent Corrupt Practices Commission (ICPC) should be invited to recover lost funds and prosecute offender(s).</p> <p>(ix) Books of account of staff loan fund beneficiaries with discrepancies should be investigated.</p> <p>(x) Investigate the case of double payment or undue grants to staff.</p> <p>(xi) Record should be made and appraising officer structured.</p> <p>(xii) All deducted funds on behalf of statutory bodies such as Federal Inland Revenue Service (FIRS), Bureau of Internal Revenue (BIR), Staff Unions, Cooperative Society(ies), etc. from staff salaries should be remitted forthwith.</p> <p>(xiii) Forensic auditors to investigate and scrutinize the University's books of accounts, especially</p>	

S/No.	Item	Observations/Findings	Recommendations	Comments
			<p>the adjustments to the 2012 accounts that resulted in a surplus of ₦99,574,044.00 in 2013 against a deficit of ₦714,566,806.00 earlier reported in 2012.</p> <p>(xiv) The sum of ₦4,325,420,226.85 said to be savings from unspent personnel and overhead cost accrued in the University and mopped up by National Universities Commission (NUC) should be investigated.</p> <p>(xv) The receipt provided by NUC suggesting that the fund had been credited into the Consolidated Revenue Fund of the Federal Government should be verified.</p> <p>(xvi) Petroleum Technology Development Fund (PTDF) should pay take-off grant of ₦500 million take-off grant to the University as earlier directed by the Federal Government.</p> <p>(xvii) Proper records of staff cash advance and the retirement should be kept.</p> <p>(xviii) Asset Register should be opened and maintained.</p>	

B 18

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings</i>	<i>Recommendations</i>	<i>Comments</i>
			<p>(xix) Depositing TETFUND intervention funds in interest-yielding accounts, in contravention of TETFUND guidelines, should be investigated by the Independent Corrupt Practices Commission (ICPC).</p> <p>(xx) The University should operate a Vote Book that will assist in monitoring expenditure, in line with Financial Regulations, Chapter 4, paragraph 402.</p> <p>(xxi) The Budget Monitoring Committee (BMC) should be properly constituted.</p> <p>(xxii) A separate Fixed Asset Register should be kept for TETFUND-financed interventions.</p> <p>(xxiii) The University should comply with the Federal Government directives to Ministries, Departments and Agencies (MDAs) on the use of the International Financial Reporting Standards (IFRS).</p> <p>(xxiv) The University should comply with the directive of the Federal Government on the transfer of funds/accounts to the Treasury Single</p>	

S/No.	Item	Observations/Findings	Recommendations	Comments
			<p>Account (TSA) with the Central Bank of Nigeria (CBN) without further delay.</p> <p>(xxv) The unusual entries in the audited account of the University such as accumulated funds, entries, suspense accounts, prior year adjustment, deficits that were used to seemingly cover up unusual expenditures for the ledger to balance should be investigated by a forensic auditor, and those found culpable, handed over to Independent Corrupt Practices Commission(ICPC</p> <p>(xxvi) The Directorate of Academic Planning in the University should be strengthened and functional.</p>	
4.2.	CAPITAL BUDGET, RECEIPTS AND EXPENDITURE	<p>(a) Within the period under review the University operated a high capital budget deficit of ₦1,015,513,783.90(30.2 per cent). The high expectation of capital budget from Government may be in anticipation of compensation for the non-receipts of the take-off grant of ₦500 million from the Petroleum Technology Development Fund (PTDF).</p>	<p>(i) The take-off grant of ₦500 should be released to the University.</p> <p>(ii) Employment of competent and experienced Principal Officers with track records of performance.</p> <p>(iii) A workshop on Budgeting and Project Management should be organized for Management and all officials involved</p>	<p>Visitor notes recommendations (i) to (iv), accepts (v), (vi), (vii), (viii) and directs EFCC to investigate through a forensic audit.</p>

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>(b) There was no evidence of the source for the over-expenditure of ₦340,412,002.71 recorded in 2013. Similarly, there was no evidence for the return of ₦349,332,468.00 and ₦8,878,339.00 said to have been mopped up from the University account in 2012 and 2013, respectively.</p> <p>(c) The fact that the sum of ₦358,210,807.00, which was the sum of capital budget receipts that were not utilized in 2012 and 2013, did not add up to the net difference of ₦310,274,147.82 points to the need to investigate the discrepancies in the capital budget account for the period 2011 to 2015.</p>	<p>in budgeting and project management.</p> <p>(iv) The source of the additional capital expenditure of ₦448,558,621.34 in 2012 should be established.</p> <p>(v) Any infractions, the Vice Chancellor and the Bursar at the time should be sanctioned.</p> <p>(vi) The source of the ₦340,412,002.71 capital budget over-expenditure should be established, and where infraction(s) are identified, appropriate disciplinary measures should be applied following due process.</p> <p>(vii) The evidence for the return of the capital budget of ₦349,332,468.00 (2012) and ₦8,878,339.00 (2013) should be provided. Failure to do so would render the officers liable.</p> <p>(viii) Extensive forensic audit of the capital budget to reconcile discrepancies in the figures.</p>	
4.3.	PERSONNEL BUDGET, RECEIPTS, AND EXPENDITURE	(a) The personnel budget for the period 2011 to 2015 under-performed by 9.9 per cent with a deficit of ₦574,331,345.58. This	(i) Manpower planning to be instituted. (ii) The surplus of personnel receipts over expenditure of ₦1,347,073,156.00 in	<i>Visitor notes these recommendations for update in subsequent visitation.</i>

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>budget deficit can only arise due to improper planning in staff recruitment.</p> <p>(b) There was over-expenditure on personnel in 2012, 2014 and 2015 amounting to ₦727,724,694.00. There were staff recruitments in both 2013 and 2014 by the University.</p> <p>(c) There were other source(s) of funding personnel cost outside the annual budgetary receipts that were not reported.</p>	<p>2011 and 2013 should be recovered and refunded to the Federation Account.</p> <p>(iii) The source(s) of the over-expenditure on personnel in 2012, 2014 and 2015 amounting to ₦727,724,694.00 should be ascertained through forensic audit and culprits handed over to the Independent Corrupt Practices Commission (ICPC) for prosecution.</p> <p>(iv) Investigate the sudden increase in personnel cost in 2014 and 2015.</p>	
4.4.	OVERHEAD BUDGET, RECEIPTS, AND EXPENDITURE	<p>(a) The overhead budget when compared with receipts had a difference of ₦22,484,197.46, giving a budget surplus of 3.9 percent.</p> <p>(b) The monthly average overhead cost was calculated to be ₦9,893,910.63, which was fully utilized by the University.</p>	<p>(i) The surpluses of ₦45,611,855.00 and ₦3,542,032.00 recorded in 2011 and 2015 respectively, which added up to ₦49,153,887.63 should be investigated.</p> <p>(ii) The monthly average receipts for overhead cost of ₦9,893,910.63 was highly inadequate, let alone having a deficit as high as ₦26,669,684.99 in 2014.</p> <p>(iii) Deficits in overhead should be avoided.</p> <p>(iv) The payment of fixed amount of</p>	<p>(i) Visitor notes recommendations (i), (ii), (iv) and (vi).</p> <p>(ii) Visitor accepts recommendations (iii) and (v).</p>

S/No.	Item	Observations/Findings	Recommendations	Comments
			<p>₦3,000,000.00 as monthly security vote to the Vice Chancellor should be reviewed significantly downwards by Council.</p> <p>(v) All security challenges that require funding should be addressed as the needs arise following financial regulations.</p> <p>(vi) The overhead cost should be increased to address critical services of the University.</p>	
4.5.	INTERNALLY GENERATED REVENUE(IGR)	<p>The University had a projection of budgetary expectations from IGR. This practice enables the University to plan on an annual basis. This was however negated by the wide fluctuations in budgetary projections and receipts for the period 2011 to 2015.</p>	<p>(i) The IGR of the University should be subjected to forensic audit to establish clearly the sources of revenue and its application with a view to blocking leakages.</p> <p>(ii) The surpluses of receipt over expenditure in 2011, 2012, 2014 and 2015 amounting to ₦1 68,020,217.55 should be accounted for or, otherwise refunded to the University.</p> <p>(iii) Where infractions are established, those involved should be handed over to ICPC for prosecution since the University had no operational law at the time.</p>	<p><i>Visitor accepts these recommendations for update in subsequent visitation.</i></p>

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings</i>	<i>Recommendations</i>	<i>Comments</i>
			<p>(iv) The administrative advances (Purchases) and administrative advances (Touring), adding up to ₦69,000,600.00 in 2015 should be accounted for, and such excesses should be curtailed.</p> <p>(v) The payment for honoraria/sitting allowances of ₦419,945.71 (2013), ₦11,999,950.00(2014) and ₦44,257,462.60 (2015) should be investigated.</p> <p>(vi) Payments over should be recovered from the approving officer with the assistance of Independent Corrupt Practices Commission (ICPC) since the University had no operational law at the time.</p> <p>(vii) The source(s) of funding of the deficit of ₦56,618,366.05 in 2013 should be determined, and where there was unauthorized virement, the officer responsible should be sanctioned.</p>	

TERM OF REFERENCE FOUR

"Investigate the application of funds, particularly the special grants and loans meant for specific projects, in order to determine the status of such projects and their relevance for further funding."

S/No.	Item	Observations/Findings	Recommendations	Comments
5.1.	TERTIARY EDUCATION TRUST FUND (TETFUND)	<p>(a) The interventions by TETFUND usually had different subheads with predictable annual figures which could be used for the purpose of planning. For example, there was a specific intervention for library development, Institution Based Research (IBR), staff training, etc. that were consistent over the years.</p> <p>(b) The source of the surplus spending of ₦434,521,969.98, ₦262,754,379.09 and ₦129,062,997.83 in 2012, 2014 and 2015.</p>	<p>(i) An annual budget should be prepared for all TETFund interventions for the purpose of effective planning that recognizes specific intervention subheads.</p> <p>(ii) Forensic auditing of the entire TETFUND interventions for the period 2011 to 2015.</p> <p>(iii) The sum of ₦308,420,504.44 used for staff training and development in 2012 should be properly retired. Failure to do so should attract refund and appropriate sanctions.</p> <p>(iv) The bank charges in 2013 of ₦1,429,856.39 should be investigated due to its disparity with that of 2012 for lower amount of bank transactions.</p> <p>(v) The sum of ₦48,000,000.00 and ₦306,493,657.39 transferred from the fund in 2014 and 2015 should be refunded, and those responsible for the virement should be disciplined following due process.</p>	<p><i>Visitor notes these recommendations and directs EFCC to investigate the finances and procurements of the FUPRE.</i></p>

S/No.	Item	Observations/Findings	Recommendations	Comments
			<p>(v) The discrepancies in the expenditure on conference and seminar should be investigated, and where infractions are identified, the culprit(s) should be handed over to ICPC for prosecution.</p>	
52.	PRESIDENTIAL NEEDS INTERVENTION FUND	<p>(a) The sum of ₦2,033,703,703.61 Presidential NEEDS Intervention fund was first released to the University in 2014. However, the University did not meet the condition for the release of ₦2,033,703,703.61 as the first installment of the Presidential NEEDS intervention Fund, because the University had no Budget Monitoring Committee at the time.</p> <p>(b) The Presidential NEEDS intervention Fund was not utilized as approved by the Implementation Monitoring Committee of the Fund.</p>	<p>(i) Release of Presidential NEEDS intervention should comply with extant guidelines.</p> <p>(ii) Both the University Management and members of the IMC that visited FUPRE should be reprimanded for illegally allowing access to the funds.</p> <p>(iii) The sum of ₦416,243,803.87 used in the PPP student hostel project should be refunded to the University.</p> <p>(iii) Similarly, the sum of ₦323,982,468.44 borrowed by the University from the Presidential NEEDS Intervention Fund should be returned.</p> <p>(v) The balance of ₦560,825,579.30 from the first payment of ₦2,033,703,703.61 should also be returned to the Fund.</p>	<p><i>Visitor notes these recommendations for update in subsequent visitation.</i></p>

S/No.	Item	Observations/Findings	Recommendations	Comments
53.	SCIENCE AND TECHNOLOGY EDUCATION POST-BASIC (STEP-B) PROJECT FUND:	<p>(a) The Science and Technology Education Post-Basic (STEP-B) Project, being a World Bank-funded project should have been better planned by making provisions for annual budget.</p> <p>(b) The STEP-B project was however implemented in full, and it had provided the scientific equipment needed by the University to enhance teaching and research.</p>	<p>(i) STEP-B Projects should have proper annual budget to guide the implementation.</p> <p>(ii) All funds for the project should be released to the beneficiary University for payments of contracts to ensure proper rendering of accounts.</p> <p>(iii) The office expenses of ₦513,300.00 should be audited by the University internal auditors to ensure value for money.</p> <p>(iv) Similar interventions to improve science and laboratory equipment should be undertaken by TETFUND and the Presidential NEEDS Intervention Fund.</p>	<p>Visitor notes recommendations (i), (ii), (iii) and (iv) for update in subsequent visitation.</p>
54.	LOANS N108,250,000.00 MILLION EQUIPMENT LEASE FINANCE	<p>Within the period under review, the University (with Council approval) secured a Wema Bank 36 month tenor equipment lease financing of N108,250,000.00 for the acquisition of ten (10) vehicles. All the ten (10) vehicles were purchased using the fund sourced from Wema Bank for the purpose in 2014. However, as at the time of this Visitation exercise (June 2021), the money was yet to be paid by the University to Wema Bank.</p>	<p>The University should endeavor to liquidate the outstanding amount to avoid accumulation of interest and the collateral institutional embarrassment.</p>	<p>Visitor notes this recommendation for update in succeeding visitation.</p>

S/No.	Item	Observations/Findings	Recommendations	Comments
5.5.	PROCEDURE FOR CONTRACT	<p>(a) The Physical Planning and Development Unit (PP&DU) lacked adequate experienced and qualified professional staff.</p> <p>(b) There was poor planning and supervision of projects by the PP&DU.</p> <p>(c) The University did not have a Development Committee to identify and prioritize infrastructural development for efficient development of the University. In the absence of Development Committee, neither the academic brief nor the physical Master-plan was used in the physical development of the University.</p> <p>(d) There was no Procurement Unit during the period 2011 -2015. The functions of the Unit were performed by the Physical Planning and Development Unit.</p> <p>(e) The membership of the Procurement Planning Committee (PPC) was not in line with the Public Procurement Act (PPA) 2007, Part V, Section 21.</p> <p>(f) The University does not transmit all procurement records to the Bureau of Public Procurement (BPP), as required by the extant law.</p> <p>(g) The Procurement Planning Committee</p>	<p>(i) The Vice-Chancellor of the FUPRE should be sanctioned for flouting the Procurement Act.</p> <p>(ii) The Procurement Planning Committee (PPC) and Tenders Board (TB) should be properly constituted.</p> <p>(iii) The Physical Planning and Development (DPP) Unit should be adequately staffed with qualified professionals.</p> <p>(iv) The Director, PPandD unit should be redeployed from the Unit and disciplined for the poor quality of work done under his watch.</p> <p>(v) The University Management should build capacity in project management.</p> <p>(vi) All procurement records should be transmitted to the Bureau of Public Procurement (BPP) in compliance with Part IV, Section 16(13) of the Act.</p> <p>(vii) All staff that failed to return to the University at the end of sponsorship studies by the University with TETFund funding should make refunds.</p> <p>(viii) All Completed and ongoing projects</p>	<p><i>Visitor notes these recommendations for update in subsequent visitation.</i></p>

