



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 Kashere, Gombe
(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 KASHERE, GOMBE
(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 Kashere, Gombe (2011-2015).

2. Citation.

SCHEDULE

**WHITE PAPER ON THE REPORT OF THE VISITATION PANEL INTO
THE AFFAIRS OF THE FEDERAL UNIVERSITY OF KASHERE, GOMBE
(2011-2015)**

1. The Federal Government White Paper on the Report of the Visitation Panel into the affairs of the Federal University of Kashere, Gombe (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
the Federal
University of
Kashere,
Gombe
(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 Kashere, Gombe (2011-2015)".

Citation.

1.0. INTRODUCTION**1.1. INAUGURATION OF THE VISITATION PANEL**

The Visitation Panel to the Federal University of Kashere was inaugurated on 13th April, 2021, to cover the periods 2011 to 2015 and 2016 - 2020. The Panels of 37 of other conventional and specialized Universities were also inaugurated same day, including Inter-University Centers. These Panels were constituted by the Visitor to the Universities, the President and Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, His Excellency, Muhammadu Buhari, GCFR.

1.2. COMPOSITION OF THE PANEL

Membership of the Panel is as follows:

- (i) Dr. MacJohn Nwaobiala *Chairman*
- (ii) Professor Mohammad Faguji Ishiyaku *Member*
- (iii) Prof. Abdulmumuni B. Ahmed *Member*
- (iv) Dr. (Mrs) Asikia Ige *Member*
- (v) Arc. Aliyu Sadau *Member*
- (vi) Col. Henry Mejabi (RTD.) *Member*
- (vii) Mrs. Halima Lawal *Secretary*

1.3. TERMS OF REFERENCE OF THE PANEL

The Panel's Terms of Reference were to :

1.3.1. inquire into the level of implementation of the White Paper on the last Visitation report.

1.3.2. look into the leadership quality of each university in terms of the roles of the Governing Council, the Vice-Chancellors and other Principal Officers.

1.3.3. 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.

1.3.4. 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.

1.3.5. examine the adequacy of the staff and staff development programmes of each university.

1.3.6. determine the relationship between the university and the various statutory bodies it interacts with according to its law for the purpose of supervision, planning, finance, discipline, guidance and any other relationship (i.e. Governing Council, NUC and the Federal Ministry of Education).

1.3.7. examine the "Law" establishing the University including the relationship between the internal organs, units, and offices and indicate ways the laws had been observed by the competent authorities, and also suggest any modifications to the law.

1.3.8. trace the historical evolution of the University and take stock of its net achievements and problems as well as its style and direction.

1.3.9. examine the general security in the University and how the university has dealt with it and recommend appropriate measures.

1.3.10. 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) Federal Government to ensure that selection of a Vice-Chancellor and Registrar for a new university should follow a competitive process ;

(ii) Council should ensure that only academically and professionally qualified personnel with requisite experience and proven integrity are employed in the Bursary Department of Universities;

(iii) NUC to put in place adequate checks and balances to guide and regulate public university management ;

(iv) the University should adhere to extant financial regulations and circulars;

(v) EFCC to investigate and recover money lost due to irregular financial practices;

(vi) Management should ensure that there is synergy between various departments/ units of the University responsible for project initiation and delivery;

(vii) Council should investigate further the root cause of the problem with the contract for the Construction of Faculty of Humanities/Sciences and deal as appropriate ;

(viii) the University management should devise ways within extant laws for prosecuting erring contractors ;

(ix) Council should place an embargo on the recruitment of administrative staff in the University in the next 3-5 years ;

(x) the University must adhere strictly to qualifications for different cadres ;

(xi) the University should develop a deliberate policy on staff development;

(xii) Council to ensure that an enabling Law for the University is put in place;

(*xiii*) Management should procure adequate security equipment and materials ; and

(*xiv*) the University Administration should empower the various Students' Disciplinary Committees.

TERMOFREFERENCEONE

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

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings by the Visitation Panel</i>	<i>Recommendations by the Visitation Panel</i>	<i>Comments by the Visitor</i>
2.0.		<p>This is the first Visitation Panel to this University.</p> <p>There is no White Paper to be implemented.</p>		<i>Visitor notes this observation.</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 by the Visitation Panel	Recommendations by the Visitation Panel	Comments by the Visitor
3.1.	PRO-CHANCELLOR AND CHAIRMAN OF COUNCIL	<p>(i) The Engineer Otunba Gbenga Daniel Governing Council only served for six months, i.e., August 2015-February 2016 before it was dissolved.</p> <p>(ii) The Governing Council only met once before it was dissolved. However, it was able to approve the Welfare Package prepared by the Management for Staff of the University.</p> <p>(iii) The Council also approved appointments of some Staff.</p> <p>(iv) The Record of Council Meetings was not made available. However, there were reports of the meetings of the Finance and General-Purpose Committee.</p>	<p>(i) The External Governing Council members should be men and women of impeccable character and integrity with experience in University Governance issues.</p> <p>(ii) A new University such as FUK should be headed by a former Vice-Chancellor with proven record in efficient University administration.</p>	Visitor notes these recommendations.
32.	THE VICE-CHANCELLOR	<p>(i) The Pioneer Vice-Chancellor served from February 10, 2011 to February 9, 2016.</p> <p>(ii) There was no Governing Council in place at the inception of the University. This did not allow for the needed checks and balances required for effective governance.</p>	<p>(i) The External Governing Council members should be men and women of impeccable character and integrity with experience in University Governance issues.</p> <p>(ii) A new University such as FUK should be headed</p>	Visitor notes recommendations (i) and (ii).

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings by the Visitation Panel</i>	<i>Recommendations by the Visitation Panel</i>	<i>Comments by the Visitor</i>
		<p><i>(iii)</i> The Pioneer Vice-Chancellor did not possess prior experience in University Administration in Nigeria, and this reflected in the way he administered the University. However, he was able to:</p> <p><i>(a)</i> move the new University from its take-off site to the Permanent site.</p> <p><i>(b)</i> put together 'Rules and Regulations Governing Conditions of Service' and 'Scheme of Service' for the staff of the University.</p> <p><i>(c)</i> ensure the accreditation of initial programmes of the University by the National Universities Commission (NUC).</p> <p><i>(d)</i> graduate the first set of students admitted to the University.</p> <p><i>(iv)</i> The Management Team in the absence of a Governing Council took certain decisions which were clearly against established University norms/financial regulations, such as the granting of loans and other emoluments to staff which bordered on financial recklessness. This led to the appoint-</p>	<p>by a former Vice-Chancellor with proven record in efficient University administration.</p>	

S/No.	Item	Observations/Findings by the Visitation Panel	Recommendations by the Visitation Panel	Comments by the Visitor
		ments of the Vice-Chancellor, the Registrar and the Bursar being terminated, based on the recommendations of a Fact-Finding Committee of the Federal Ministry of Education, Abuja, which investigated the allegations.		
33.	THE REGISTRAR	<p>(i) The Pioneer Registrar had the task of setting up the Registry and other organs of University for its smooth take off through the following organs:</p> <p>(a) Council and General Duties Division</p> <p>(b) Academic Division</p> <p>(c) Establishments Division</p> <p>(d) Faculty/College and Institute of Administration</p> <p>(e) The Public Affairs Division</p> <p>(f) Vice-Chancellor's Administration</p> <p>(ii) There were attendant teething problem(s) experienced as a new institution, such as recruitment of quality/qualified staff, accommodation for the newly recruited staff, epileptic power supply and transportation for staff.</p> <p>(iii) The Registrar established the Registry and its components and</p>	<p>(i) Selection of a Registrar for a new university should follow a competitive process to ensure that the best hand for the job is appointed.</p> <p>(ii) Selection of a Registrar should not only be based on academic qualifications but there should also be consideration for tested cognate experience and competence.</p> <p>(iii) Performance of the candidate at his/her previous employment must be considered before employment.</p> <p>(iv) A Registrar should undergo relevant periodic training on contemporary Management issues in the University system, especially with respect to handling of the Registry and the role of advising the Vice-Chancellor.</p> <p>(v) A Staff Training Centre should be established in the Uni-</p>	<p>(i) Visitor accepts recommendations (i), (ii) and (iii).</p> <p>(ii) Visitor notes recommendation (iv).</p> <p>(iii) Visitor rejects recommendation (v). The university should develop a Staff Training and Development Policy.</p>

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings by the Visitation Panel</i>	<i>Recommendations by the Visitation Panel</i>	<i>Comments by the Visitor</i>
		<p>saw to the establishment of the various organs of the University. He instituted a Transport Scheme for the University Staff which ameliorated movement of Staff from the adjoining towns to Kashere. However, his advice to Council on Welfare Package for Staff of the University, including himself which negates financial guidelines and regulations, was a major reason for the termination of his appointment and that of the Bursar.</p> <p>(iv) The absence of a Governing Council to serve as a Check and Balance to the Management was very grave.</p> <p>(v) The appointment of the Registrar was terminated based on the Findings of a Fact-Finding Committee of the Federal Ministry of Education, Abuja.</p>	<p>versity to conduct orientation programmes for new staff and to give periodic training to all cadres of staff within the University.</p>	
3.4.	THE BURSAR	<p>(i) The Bursar was a professional Accountant with varied work experience in the Bursary and Audit Department.</p> <p>(ii) As pioneer Bursar, he established the Bursary unit by seeing to the employment of some key staff in the Bursary.</p>	<p>(i) The Bursar as one of the Principal Officers of the University who holds an extremely sensitive position, must be an individual with proven record of integrity and high moral standards.</p> <p>(ii) The Bursar of a University should be able to rise above</p>	<p><i>Visitor accepts these recommendations.</i></p>

S/No.	Item	Observations/Findings by the Visitation Panel	Recommendations by the Visitation Panel	Comments by the Visitor
		<p>(iii) The Bursar flouted several financial regulations applicable to the University in terms of Loans and Salary Advances and the recommendation of the Fact-Finding Committee from the FME that loans and other advances released to staff be refunded, was adopted by Council.</p> <p>(iv) Although the pioneer Bursar claimed to hold a Bachelor of Science in Accountancy, evidence of such a qualification was not found in his records.</p>	<p>primordial interests and ensure that financial prudence and efficient utilization of resources within the Institution remain a priority.</p> <p>(iii) Only academically and professionally qualified personnel with requisite experience and proven integrity should be employed in the Bursary Department of Universities.</p>	
35.	THE UNIVERSITY LIBRARIAN	<p>(i) The pioneer Librarian held a Bachelor of Library and Information Science, a Master of Information and Information Science and a Doctor of Philosophy of Library and Information Science, all obtained from Ahmadu Bello University, Zaria Kaduna State.</p> <p>(ii) He laid a good foundation for the University Library by recruiting qualified staff. However, the Library needs more trained hands as the population of students increases.</p> <p>There was also the acquisition of the necessary information ma-</p>	<p>(i) There is a need for more trained Librarians for effective service delivery.</p> <p>(ii) There should also be improved IT access.</p>	Visitor notes these recommendations.

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		<p>terials which helped the accreditation of courses of the University. However, the access to internet in the University is extremely poor.</p> <p>(iii) The Library has a good organizational structure and a befitting Library building. It also has holdings which cover the courses offered in the University, but there could be improvement in acquisition of relevant books, journals, and periodicals.</p>		

TERMOFREFERENCETHREE

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

S/No.	Item	Observations/Findings by the Visitation Panel	Recommendations by the Visitation Panel	Comments by the Visitor
4.1.	FUNDING TRENDS OF THE UNIVERSITY	<p>The financial resources of the University accrue through the following sources ; Government Grants ; Other Grants and Donations ; Internally Generated Revenue ; TETFund Grants; Constituency Projects and Presidential Needs Assessment Intervention.</p> <p>The releases of the funds allocated by Government was very steady and consistent. The University could meet up with both its Personnel Cost and Overhead cost from the monies allocated and released for those purposes.</p>		<i>Visitor notes these observations/findings.</i>
4.2.	UTILISATION OF GOVERNMENT FUNDS	<p>The University was able to meet up with its financial needs, especially in the area of staff-related costs covering salaries, allowances, pension, training and development. This is true also of its overhead cost</p>		<i>Visitor notes these observations/findings.</i>
4.3.	INTERNALLY GENERATED FUNDS (IGR)	<p>Apart from Government contributions, funds were generated from various internal sources. These internally generated funds are retained by the University and spent</p>		<i>Visitor notes these observations/findings.</i>

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		<p>as Appropriation in Aid(AIA). The IGR are sourced by the University through charges, donations and services rendered. Major sources of the IGR include Undergraduate Students' Charges ; Postgraduate Student' Charges ; Remedial Student' Charges ; Donations ; and Income from Consultancy Services.</p>		
4.4.	<p>UTILISATION OF INTERNALLY GENERATED FUNDS (IGR)</p>	<p>(i) There was a steady increase in the Federal government appropriation to the University, especially in its recurrent allocation from N32,735,288 in 2011 to about N1,059,586,323 in 2015. The increase between 2014 and 2015 was about 108 per cent ;</p> <p>(ii) Detailed analysis of the appropriation between 2014 and 2015 shows that funds released by the Government as overhead appropriation was less by N12,343,477 (16 per cent) while for salaries, was more with about N126,929,800, which is about 134 per cent increase.</p> <p>(iii) The University was able to meet up with its Personnel Cost from the allocations granted to it by Government within the period under review.</p>	<p>(i) Deliberate efforts must be made by Management to take advantage of investment opportunities, especially in Agricultural-related areas, where it has comparative advantage to improve on its IGR.</p> <p>(ii) The University should strengthen initiatives to explore diverse sources of revenue through investment, leveraging the real-estate base, commercialization of research and innovations.</p> <p>(iii) Strategies should be explored towards establishing an Endowment Fund to support the University's capacity to achieve its objectives.</p>	<p>(i) Visitor notes recommendations (i), (ii), (iii), (iv) and (v).</p> <p>(ii) Visitor accepts recommendation (vi).</p>

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		<p>(iv) The major sources of IGR viz Students' registration fees/ other students' related charges and Sale of tender/contract registration were grossly inadequate to sustain the financial needs of the University.</p> <p>(v) Funds from internal sources for the University generated a total sum of ₦252,241,693.38 for 2011-2015. The expenditure for the same period of 2011-2015 was ₦258,312,183.17, leaving a negative balance of ₦6,097,489.79.</p> <p>(vi) There was an increase in the IGR in 2014 and 2015. There was also a sudden rise in the expenditure from IGR funds in 2014 and 2015. This clearly suggests that Management was not guided by any policy in the utilization of its income and was spending resources of the University as they came.</p> <p>(vii) Most of the IGR were from students' charges and there were serious inconsistencies in students' fees collected for the 2014 and 2015 academic sessions. Furthermore, the fees declined instead of increasing or at best remaining stable.</p>	<p>(iv) The University should establish a mechanism for engaging Alumni, Development Partners, the Private Sector and other Stakeholders to raise funds for supporting critical university financial needs.</p> <p>(v) Though the University collected miscellaneous revenue from several sources which included ; staff rental houses, interest from bank deposits, lease of land, use of vehicles, among others, the potential for revenue generation from miscellaneous sources was not fully harnessed and taken advantage of.</p> <p>(vi) Adequate checks and balances should be put in place by government to guide and regulate management in the way resources are utilized by the University. This should be emphasized for newly-established Universities coupled with mentoring arrangements with a nearby, older University.</p>	

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		<p>(viii) Much of the IGR was spent on issues having no direct bearing on academic development or teaching and research, like duty tour allowance, meal and refreshment, honorarium/sitting allowance as well as Ramadan/Christmas gifts.</p> <p>(ix) Many of the items in the benefits and allowances approved by Council for its members and Principal Officers were not in conformity with extant government circulars.</p>		
4.5.	FINANCIAL PLANNING AND BUDGETING PROCESS	<p>(i) An Activity Based Budgeting System was adopted in which revenue and expenditure were estimated based on activities to be undertaken.</p> <p>(ii) The involvement of faculties, departments and administrative units which is imperative to the success of the plan was lacking. Most of the time, key activities that are cost drivers at the unit level were budgeted for at the centre ; key among them were teaching and examination costs. This resulted in skewing the budget from the Activity based system, leading to excessive budget adjustments during implementation, sometimes lead-</p>	<p>(i) Management must always involve other line Managers, especially the Deans, Heads of Departments and Directors in budget planning, preparation, implementation, review and evaluation process ;</p> <p>(ii) The University must ensure proper implementation of its Activity Based Budgeting System as a tool for creating realistic budget with emphasis on a bottom-up approach, which creates competition for resources and ensures prioritization of activities ;</p> <p>(iii) Government, especially in the case of newly established</p>	<p>(i) Visitor notes recommendations (i) and (ii).</p> <p>(ii) Visitor accepts recommendations (iii) and (iv).</p>

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		<p>ing to charging of items to the wrong expenditure code.</p> <p>(iii) There was no evidence of standard and customized accounts codes for the University financial transactions. This could have been the reason for the level of inconsistencies on the coding of vouchers, classification of payments and final record keeping in the Bursary Department of the University, which was very inconsistent.</p>	<p>Federal Universities, should ensure that relevant departments, like Bursary and Audit, are taken through proper and adequate training with respect to financial planning and implementation.</p> <p>(iv) There is also the need to implement proper coding system in line with the global best practices. This will allow for proper presentation of financial statements, especially in line with IPSAS.</p>	
4.6.	INADEQUATE MANAGEMENT ACCOUNTABILITY	<p>(i) It is the responsibility of Management to put in place a very strong internal control system that will ensure the safeguard and proper management of resources. Resources are being transferred from one account to another without following due process.</p> <p>(ii) The Bursar, at the end of the year 2012 and 2013 transferred various sums of money into the account of some staff from personnel cost as advance for fumigation and weed clearance of the main campus of the University without any approval from Council or Management.</p>	<p>(i) Annual financial statements should be prepared following the close of each financial year, certified by the Chairman of Council, and Bursar.</p> <p>(ii) Annual financial statements should be submitted to be certified by the internal and external auditors to the University.</p> <p>(iii) A Financial Management Practice and Procedures and Policy Manual should be prepared and maintained.</p> <p>(iv) The Bursary Department should be directed to always prepare and</p>	<p><i>Visitor notes these recommendations for update in subsequent visitation.</i></p>

S/No.	Item	Observations/Findings by the Visitation Panel	Recommendations by the Visitation Panel	Comments by the Visitor
		<p>(iii) There was no fixed assets register.</p> <p>(iv) Several weaknesses reflected inadequacies in financial management, procurement, asset management and grants management with potential to result into financial loss for the University ;</p> <p>(v) There was no evidence that the University maintained a comprehensive general ledger for financial transactions, neither was there proper record of the filling of payment vouchers.</p>	<p>submit to the Council within four months of the close of the financial year, an annual financial report which must be endorsed and certified by the Internal Audit of the University.</p>	
4.7.	LACK OF BUDGET LINES FOR MAJOR EXPENDITURE ITEMS	<p>(i) There were major spending areas which did not have separate budget lines ; key among them was honorarium, entertainment/hospitality and gifts, student expenses.</p> <p>(ii) These key expenditure lines were all put together under the budget item of other.</p> <p>(iii) Administrative expenses. Failure to track such huge expenditure lines may lead to budget abuse as funds meant for these activities can easily be diverted to other activities without detection ;</p> <p>(iv) The sum of ₦879,700,000 million was granted as special loan to various catego-</p>	<p>(i) Money lost due to irregular financial practices should be recovered.</p> <p>(ii) The University should comply with the Laws governing public financial management, accountability, procurement and disposal of public assets.</p>	<p>Visitor accepts recommendations (i) and (ii) and directs EFCC to recover the lost funds.</p>

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<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings by the Visitation Panel</i>	<i>Recommendations by the Visitation Panel</i>	<i>Comments by the Visitor</i>
		<p>ries of staff in the year 2013 which was not in any way captured by the budget, a clear case of resources diversion.</p> <p>(v) There was also lack of legal documentation of the loan between the University and the beneficiaries of the said loan. This will make recovery process very difficult in cases of determination of employment, retirement or transfer of service from the University ;</p> <p>(vi) Using the staff special loan revolving scheme, the VC and registrar approved for themselves a loan of 30 million naira (₦30,000,000) for the Vice Chancellor and ten million (₦10,000,000) for the Registrar with a repayment period of ten years when their tenure of office is only five years. The Vice Chancellor had the registrar as one of his guarantors and vice versa.</p> <p>(vii) As at 31st December, 2015 the total special loans granted to staff since its inception stood at Eight Hundred and Ninety-Two Million, Three Hundred Thousand Naira only (₦892,300,000.00), less than 20 per cent of the loan was recovered.</p>		

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		<p>(viii) Outstanding salary advances as at 31st December, 2015 stood at One Hundred and Forty-Nine Million, Twenty-Six Thousand, Two Hundred and Fifty-Three Naira, Thirty Kobo (N149,026,253.30). Out of the total sum of Thirty-Two Million, Six Hundred and Seventeen Thousand, Four Hundred and Thirty-One Naira (N-32,617,431.00) granted as cash advances to staff for various assignments.</p> <p>(ix) Within the year 2015, only Five Million, Nine Hundred and Seventy-Three Thousand, Nine Hundred and Fifty-Two Naira, was retired as at December, 2015, leaving a total of Twenty-Six Million, Six Hundred and Forty-Three Thousand, Four Hundred and Seventy-Nine Naira only (N26,643,479.00) yet to be retired. The sum of Thirty-Five Million, Five Hundred and Thirty-Three Thousand, Five Hundred Naira (N35,533,500.00) being various advances for the fumigation of the University's campuses was still outstanding in the books of account yet to be retired.</p>		

