



FEDERAL REPUBLIC OF NIGERIA

PRESIDENTIAL VISITATION PANEL

REPORT OF THE VISITATION PANEL TO FEDERAL UNIVERSITY OF KASHERE, GOMBE STATE 2016 - 2020

VOLUME I

ACKNOWLEDGEMENT

Members of the Visitation Panel to Federal University of Kashere wish to express sincere gratitude to His Excellency, the President and Commander-in- Chief of the Armed Forces of the Federal Republic of Nigeria, Muhammadu Buhari, GCFR, for the opportunity and confidence reposed in us by appointing us to undertake this National Assignment. Similarly, we feel indebted to the Honourable Minister of Education, Mallam Adamu Adamu, the Honourable Minister of State for Education, Hon Chukwuemeka Nwajuba, the Permanent Secretary Federal Ministry of Education, Arch Sunny Echono, the Executive Secretary, National Universities Commission (NUC) Professor Abubakar Rasheed. Heads of relevant Departments in the Federal Ministry of Education and the NUC, especially, the Director Tertiary Department, Mrs. Rakiya Ilyasu for ensuring that the assignment was carried out efficiently.

The Executive Governor of Gombe State, His Excellency, Alhaji Muhammadu Inuwa Yahaya received members of the Panel warmly. We extend our deep appreciation to him for his valuable advice as well as the support that his administration and others in Gombe State had extended to the Federal University of Kashere since, its establishment. We are convinced that His Excellency will act on our appeal for expeditious release of additional land to the University.

Relatedly, the Panel is highly appreciative to the Emirs of Pindiga, Alhaji Muhammad Seyoji Ahmad and that of Gombe, Alhaji (Dr) Abubakar Shehu Abubakar III for their regal words of encouragement. The Panel received assurances of continued support, cooperation and assistance to the University from the Gombe State Commissioner of Higher Education, as well as the State Commissioner of Police for which we remain thankful.

The Panel is most grateful to all members of the Federal University of Kashere community, especially the Vice Chancellor, Prof Umaru Pate, the Deputy Vice Chancellors (Admin and Academic) and other Principal Officers; including the Registrar, Alh Kabiru Garba Aminu for availing the Panel with all the information and documents required for the assignment. Contribution from the Senate, Congregation, Deans, Heads of Departments, Directors, Union Leaders and Students Representatives are highly acknowledged.

Finally, we wish to express immense gratitude to all individuals, groups and institutions who responded to the call of the Panel and submitted memoranda. The assistance and cooperation; including logistics support received from all officers of the University, especially the indefatigable Personal Assistant to the VC, Mr Mahmud Yero (who was attached to the Panel all through the exercise) are equally highly appreciated.

ACRONYMNS

ASUU	ACADEMIC STAFF UNION OF UNIVERSITIES
BMC	BUDGET MONITORING COMMITTEE
CSO	CHIEF SECURITY OFFICER
DPP	DIRECTOR OF PHYSICAL PLANNING
DVC	DEPUTY VICE-CHANCELLOR
FEC	FEDERAL EXECUTIVE COUNCIL
FGN	FEDERAL GOVERNMENT OF NIGERIA
FHMS	FACULTY OF HUMANITIES, MANAGEMENT SCIENCES
FUK	FEDRALUNIVERSITY OF KASHERE
GC	GOVERNING COUNCIL
GSG	GOMBE STATE GOVERNMENT
ICT	INFORMATION COMMUNICATION TECHNOLOGY
IGR	INTERNALLY GENERATED REVENUE
IJMB	INTERIM JOINT MATRICULATION BOARD
ITF	INDUSTRIAL TRAINING FUND
IPPIS	INTEGRATED PAYROLL AND PERSONNEL INFORMATION SYSTEM
NAAT	NATIONAL ASSOCIATION OF ACADEMIC TECHNOLOGISTS
NITDA	NATIONAL INFORMATION TECHNOLOGY DEVELOPMENT AGENCY
NUC	NATIONAL UNIVERSITIES COMMISSION
NYSC	NATIONAL YOUTH SERVICE CORPS
PTDF	PETROLEUM TECHNOLOGY DEVELOPMENT AGENCY
SSANU	SENIOR STAFF ASSOCIATION OF NIGERIAN UNIVERSITIES
SIWES	STUDENTS' INDUSTRIAL WORK AND EXPERIENCE SKILLS
SSDC	SENIOR STAFF DISCIPLINARY COMMITTEE
TETFUND	TERTIARY EDUCATION TRUST FUND
TOR	TERMS OF REFERENCE
TSHIS	TERTIARY STUDENTS HEALTH INSURANCE SCHEME
VC	VICE-CHANCELLOR

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EXECUTIVE SUMMARY

The Laws of Federal Republic of Nigeria guiding the establishment of Federal Universities and Inter-University Centres require that at regular intervals, stock is taken of the activities of those Universities. This is to be carried out by a Panel of knowledgeable individuals with the aim of promoting efficient and effective management in the Universities.

The visitations to the Federal Universities and Inter-University Centres are conducted every five years. Having been established in 2011, there has been one previous Visitation to the University covering the period, 2011-2015. In line with the provisions of the Law, the President, Commander-in-Chief of the Armed Forces, Federal Republic of Nigeria, His Excellency, Muhammadu Buhari, GCFR, who is also the Visitor to all Federal Universities, inaugurated a seven-member Panel to enquire into the affairs of the Federal University of Kashere from 2016 to 2020.

TERMS OF REFERENCE

There were ten (10) Terms of Reference for the Visitation are as follows:

1. To inquire into the level of implementation of the White Paper on the last Visitation report.
2. To look into the leadership quality of each university in terms of the roles of the Governing Council, the Vice-Chancellors and other principal officers.
3. To 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.
4. To 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 to further spending.
5. To examine the adequacy of the staff and staff development programmes of each university.

6. To 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)
7. To 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.
8. To trace the historical evolution of the university and take stock of its net achievements and problems as well as its style and direction.
9. To examine the general security in the university and how the university has dealt with it and recommend appropriate measures.
10. To examine the processes and structures of discipline of students in each university in line with due process of the law.

METHODOLOGY

The Panel adopted a methodology encompassing diverse approach to ensure that it met the objectives of the Visitation. The methodology includes:

1. Interactions with diverse stakeholder groups including:
 - a. Principal Officers of the University
 - b. Academic and Non-Academic Staff of the University
 - c. In-house Unions
 - d. Students
 - e. Gombe State Government, including His Excellency, the Governor
 - f. Traditional leaders
 - g. The host community
2. Review of documents submitted by the University management, including:
 - a. Financial records
 - b. Administrative records
3. Review of documents submitted by previous officials of the University

4. Review of memoranda submitted by stakeholders
5. Review of petitions from members of the University community and interaction with the petitioners

KEY FINDINGS AND RECOMMENDATIONS

The following key findings were made by the Panel:

TOR 1

White Paper is yet to be issued.

TOR 2

Findings

- i. The appointment of the first two Vice-Chancellors of the University did not follow due process in line with the provisions of the Universities (Miscellaneous) Provisions Act as variously amended.
- ii. The first Governing Council was dissolved before the end of its tenure

Recommendations

- i. A prospective Vice-Chancellor should not only be assessed on his academic qualifications but also on his managerial and inter-personal relationship skills.
- ii. The External Members of Governing Council of a University should comprise mainly of individuals knowledgeable in University governance issues.

TOR 3

Finding

The management of the University has not put in place a very strong internal control mechanism that will ensure and safeguard proper management of the University's assets. There is also no instrument in the university that will ensure fiscal responsibility and value-for-money.

Recommendation

The Bursary Department should in line with standard practice and extant laws always prepare and submit to the Council of the University within four months of the close of the financial year, annual financial report which must be endorsed and certified by the Audit Unit of the University.

TOR 4

Findings

- i. Poor interaction between the Project Planning, Procurement and Implementation units of the University resulting in lack of synergy for efficient project delivery
- ii. Seventy Five percent of the projects in the year under review are still on-going due inadequate release of funds.

Recommendations

- i. The Bursary, Procurement Unit and Physical Planning Department should ensure synergy in the management and record keeping of projects handled by the University
- ii. Projects awards to be properly conceived and prioritized according to their need and relevance in order to avoid creating pool of abandoned projects.

TOR 5

Findings

- i. There are too many administrative staff, 780, for an academic staff population of only 891. This number is far in excess of the NUC recommended ratio of Admin to Academic Staff and Student population in the University
- ii. Several Technologists in the Senior staff category especially, possess qualifications in excess of their cadre, Bachelor and sometimes Masters degrees often acquired while in service

Recommendations

- i. The panel recommends suspension of the recruitment of Administrative Staff in the University for the next five years. This could be reviewed after due assessment of critical needs.
- ii. The University must adhere strictly to qualifications for appointments into different cadres as over qualified staff will eventually be disenchanted and contribute to labour disharmony in the system.

TOR 6

Findings

- i. Interaction with the Federal Ministry of Finance is weak leading to the observed low level of budgetary allocation and release of funds for Capital projects
- ii. Expectations of the host community from the University is understood to be higher than can be afforded by the University

Recommendations

- i. A stronger interactive posture between the University and the FME be developed if some of the problems associated with annual appropriations are to be surmounted
- ii. The University should appropriately engage the host community leadership and other locals to enhance better understanding of the capacity of the University in handling the social challenges, such understanding is needed for an optimum Town and Gown relationship.

TOR 7

Findings

- i. The University Law was not followed in many instances.
- ii. There are several pending cases in the Law Courts against the University.

Recommendations

- i. Each Principal Officer of the University must know the limit (s) of its power in the discharge of his duties.
- ii. Certain cases that bother on unlawful termination/dismissal of staff should be revisited.

TOR 8

Findings

- i. Non-completion of the Proto type buildings for the Faculty of Humanities and Social Sciences and Faculty of Science complexes. This is affecting the ability of the University to utilize these towards expanding access
- ii. Poor funding of capital projects especially those of 2018 leading to buildings

being at various stages of non-completion.

Recommendations

- i. Expedite action in the release of funds for the completion of the Prototype buildings
- ii. Expedite action in the release of capital budgets

TOR 9

Findings

- i. The University is bereft of adequate security architecture towards its protection.
- ii. The few security staff on campus grounds does not have any training in security operations

Recommendations

- i. Government should give funding assistance to the University to acquire more land space and the subsequent construction of perimeter fencing of the FUK campus so delineated.
- ii. The FUK should employ trained security personnel with requisite security skills for the Security Unit. This should preferably be a retired personnel of the Nigerian Armed Forces or Police Force not below the rank of Major or Chief Superintendent of Police to head the Security Unit.

TOR 10

Finding

The University has outlined the rules and the consequences for breaking them in the Students' Handbook

Recommendations

- i. The University should establish a strong mechanism for students' discipline that should involve the students and their parents signing undertakings on admission into the University.

GENERAL RECOMMENDATIONS

The following general recommendations are also submitted by the Panel for priority consideration:

1. There is the need to make available and publicize very widely the university zero tolerance to cases of indiscipline this will provide the student with firsthand information about the consequences of misbehavior or indiscipline.
2. Members appointed into Public Universities generally and newly established universities in particular, should be persons with good knowledge, competencies and experience in university education governance;
3. The Federal University of Kashere (FUK) should immediately put in place a more transparent, realistic, reasonable and democratic structures for the engagement of students and student leadership generally;
4. Government should establish a mechanism and/ or process for conducting forensic audit into the various financial practices of its institutions;
5. Government should increase funding to Public Universities generally, special consideration should be given to newly established institutions such as those in rural setting where access to basic facilities for effective administration of a modern university, such as Water, Electricity Transportation, Accommodation constitute daunting challenges;
6. FUK should strengthen initiatives to explore diverse sources of revenue through investment, especially where it has comparative advantage like in the area of agricultural activities, commercialization of research and innovation;
7. The University should immediately establish an Endowment Fund;
8. FUK should be made by Government to comply with all the Laws, Regulations and Policies of Government on Public Financial Management, Accountability and Procurement. It should be directed immediately to come up with the FUK Financial Accountability Manual that will serve as a guide to all officers of the University dealing with financial transactions;

9. Government should immediately commence the processes through which monies lost by the University, due to irregular financial practices are recovered;
10. The building of Perimeter Fence of the Permanent site should be considered as an EMERGENCY and therefore given immediate and adequate attention
11. The challenge of Land space of the University should be addressed immediately by Government. The Federal Ministry of Education should be directed by Government to interface with the State Government to get additional allocation of land space to the University and the University should be given all the relevant Title Documents; and
12. FUK should immediately establish a Partnership and Collaboration Unit to engage Private Sector in the State, the Traditional Institution, its Alumini and other Stakeholders to raise sufficient funds for the physical and infrastructural development of the University.

CHAPTER ONE

INTRODUCTION

1.0 INAUGURATION OF THE VISITATION PANEL

1.1 The Visitation Panel to Federal University of Kashere was inaugurated on 13th May, 2021. The Panels of 37 of other conventional and specialized Universities were also inaugurated same day, including 4 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, Muhammad Buhari, GCFR.

1.2 In addition, to giving the Panel, full powers and authority to visit the Federal University of Kashere, from 13th May to 13th June, 2021, (30days); the Visitor directed that the visitation should cover the period 2011 to 2015 and 2016 to 2020. It was given the responsibility to provide advice to Government on the effective fulfillment of the objectives and functions of the University in line with the Law establishing it. This period under review covers the administrations of two Vice Chancellors of the University, namely;

- i. Professor Mohammed Kabiru Farouk, and;
- ii. Professor Alhassan Muhammed Gani

1.3 Composition of the Panel

1.3.1 Membership of the Panel is as follows:

- | | |
|---------------------------------------|-----------|
| 1. Dr. MacJohn Nwaobiala | Chairman |
| 2. Professor Mohammad Faguji Ishiyaku | Member |
| 3. Prof. Abdulmimini B. Ahmed | Member |
| 4. Dr (Mrs) Asikia Ige | Member |
| 5. Arc Aliyu Sadau | Member |
| 6. Col Henry Mejabi (rtd) | Member |
| 7. Mrs. Halima Lawal | Secretary |

1.4 Terms of Reference of the Panel

1.4.1 The following Ten Terms of References are the operational guidelines spelt out for the visitation exercise.

1. To inquire into the level of implementation of the White Paper on the last Visitation report.
2. To look into the leadership quality of each university in terms of the roles of the Governing Council, the Vice – Chancellors and other principal officers.
3. To 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.
4. To 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 to further spending.
5. To examine the adequacy of the staff and staff development programmes of each university.
6. To 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)
7. To 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.
8. To trace the historical evolution of the university and take stock of its net achievements and problems as well as its style and direction.

9. To examine the general security in the university and how the university has dealt with it and recommend appropriate measures.
10. To examine the processes and structures of discipline of students in each university in line with due process of the law.

CHAPTER TWO

METHODOLOGY

2.1 Introduction

The Presidential Visitation Panel to the Federal University of Kashere was given thirty days to complete its assignments; based on the Terms of Reference and mandated to submit a report covering the period 2016 – 2020.

In the course of its work, the Panel applied several methods and strategies which enabled it to collect enough information and data that gave a clear indication on the affairs of the Institution within the period under review. The methods adopted include:

2.2 Development of initial Work Plan

Members of the Panel are drawn from diverse sectors and reside in different parts of the country. In this regard, members of the Panel held series of meetings and brainstorming sessions via zoom and WhatsApp group platform to develop an Initial Work plan to guide the operations of the Panel. This initial Work plan was reviewed several times in the course of the Panel's work.

2.3 Meeting with Expanded Management of the University:

On arrival at the University, the Visitation Panel held its First Meeting with the Vice Chancellor and the Expanded Management team of the University.

During the meeting, the Vice Chancellor, Prof. Umaru Pate welcomed the Panel and assured the Panel that it would receive full cooperation from the University to ensure that the objectives for which it was setup is fully realized. He stated that all relevant documents and information as may be required will be produced and submitted to the Panel in line with the comprehensive list earlier received. He further stated that the University had informed staff and students of the presence of the Panel in the University

and requested them to make themselves available for interactions/interview by the Panel on request.

In his remarks, the Chairman, Dr. MacJohn Nwaobiala on behalf of the Panel members, expressed delight at their presence in the Federal University of Kashere. He stated that the Panel which is made up of members from diverse backgrounds was constituted by Mr. President, who is also the Visitor to the University. He further pointed out that the purpose of the visitation was to ascertain, the extent to which the University has fulfilled its mandate during the period under review and to find out the progress, problems and prospects of the University. He emphasized that the Visitation Panel has clear Terms of Reference meant to guide its work and assured that the Panel is not out to witch-hunt anybody. He said that all information available to the Panel will be treated with utmost confidentiality and appealed to all stakeholders to feel absolutely free to air their views in writing by way of submission of memoranda and/or oral presentation to the Panel. He thanked the Vice Chancellor and his team for the warm reception of the Panel; including all the logistic arrangements.

2.5 Call for Submission of Memoranda:

The Panel also called for the submission of Memoranda in line with its Terms of Reference. This call was issued through the local media and University Notice Boards. Deadline for submission was given, boxes for the submission of the memoranda were placed at strategic locations in the University. Notice of Oral presentations/interaction and defense

of memos were also issued. All the memoranda, received were thoroughly analyzed and further discussed with the Authors.

2.6 Courtesy Calls:

The Panel also embarked on Courtesy Calls. These were to the Executive Governor of Gombe State, the Emir of Pindiga, the Emir of Gombe, the Gombe State Commissioner of Higher Education as well as the State Commissioner of Police.

2.7 Public Sitzings, Consultation and Interaction:

The Visitation Panel held public sittings with the Congregation of the University, cross section of Traditional Rulers and District Heads, as well as Representatives of the Students. Consultations were also held with the various Unions in the University. Past and Present Principal Officers of the University also appeared before the Panel such as the Registrar, Bursar, Director Procurement, Director Physical Planning, Director Works, Dean of Student Affairs, Director ICT, and the Chief Internal Auditor. Memoranda were also received from the first Vice Chancellor of the University and its Pioneer Bursar; while Zoom Meetings were held with the past and present Pro Chancellors of the Institution. Interaction, oral presentation and memoranda, submitted to the Visitation Panel proved very valuable to the work of the Panel.

2.8 Visit to Projects:

The Visitation Panel undertook extensive tour/visits to the various buildings, sites, and facilities in the University; including uncompleted, ongoing and completed projects. Students hostels/Staff Offices, Lecture Theaters, Library, ICT Center, Fire Service Building, University Demonstration Farms, Laboratories and Administrative Blocks were also inspected. Visits were also undertaken to the University Staff Quarters as well as the University Primary School (a constituency project).

CHAPTER THREE

HISTORICAL BACKGROUND OF FEDERAL UNIVERSITY OF KASHERE.

3.0 The Federal Executive Council (FEC) gave approval, to the memorandum submitted by the erstwhile Minister of State Education, Mr. Olorogun Kenneth O.Gbagi and on the 10th November, 2010. The Federal University of Kashere (FUK) is one of those twelve new universities established by the Federal Government (FGN). It was established by the administration of former President Good luck Jonathan in 2011.

3.1 LOCATION OF THE UNIVERSITY

The University is situated in Kashere in Akko Local Government Area of Gombe State, North East of Nigeria. The local population of is predominantly agrarian with farming as their main source of livelihood. The host community of the University is made up of Pindiga, Tumo and Kashere, each with their own district heads.

The takeoff site of the University was donated by the Gombe State Government. At the onset, the Principal Officers and other pioneer staff operated from the space provided at the Government Secondary School, Kashere before moving to the take-off site of the University. It then started putting up physical structures to complement the inherited buildings, while some of the buildings were rehabilitated for proper usage.



Figure 1: Gombe State within the Nigerian Context



Figure 2: Gombe State Map showing Local Government Areas



Figure 3: Google Aerial Map of Federal University, Kashere, Gombe State

3.2 VISION STATEMENT

The Vision Statement of the University is as follows:

FUK seeks to become a world renowned centre of learning where students' are prepared with the knowledge of skills and dispositions they need in order to serve their community, state, nation and the world through excellence in teaching, research and service.

3.3 MISSION STATEMENT

The Mission of the University is:

To serve as a world class Centre of learning through excellence in teaching, research and scholarly / artistic activities and service to the community, state, nation and the world.

3.4 PHILOSOPHY

Below is the key philosophy of the University:

This is an institution of higher learning that is committed to excellence and integrity in the pursuit of knowledge within an environment that respects diversity, the worth of an individual, academic freedom, a commitment to service learning and a shared

responsibility for applying knowledge and skills to address the interrelated issues that affect the local, national and global communities.

3.5 CORE VALUES

The Core Values of the University include

- a. Truth and integrity in the pursuit, generation, dissemination, and application of knowledge.
- b. Freedom of thought and expression.
- c. Respect for diversity and dignity of an individual
- d. Excellence in intellectual, personal and operational endeavours.
- e. High standards of morals and ethics; and efficient resource management based on the need for cost – effectiveness.

3.6 OBJECTIVES

The objectives of the University include to:

- encourage the advancement of learning and to hold out to all persons without distinction of race, creed, sex or political conviction the opportunity of acquiring higher and liberal education.
- provide courses of instruction and other facilities for the pursuit of learning in all its branches and to make those facilities available on proper terms such to such persons as are equipped to benefit from them.
- encourage and promote scholarship and conduct research in restricted fields of learning and human endeavor.
- relate its activities to the social, cultural and economic needs of the people of Nigeria
- Undertake any other appropriate activity for a university of the higher standard.

3.7 ACADEMIC ACTIVITIES

The Federal University of Kashere, commenced learning in the year 2011/ 2012 academic session with 8 academic staff, 9 senior non – teaching staff and 17 junior personnel. The number has continued to increase over the years to 824 academic staff, 775 senior non

– teaching staff and 980 junior staff giving a total of 2,579 staff in the year 2019. There are currently 358 post graduate students. The first set of graduates was in 2014/ 2015

academic session a total number of 163 graduated. The number of graduands has increased as the University has held four graduation ceremonies since inception.

In the year 2015 the university applied to the National Universities Commission (NUC) for 24 post graduate studies and 9 were given approval by NUC. However, by 2017 the remaining got accredited and also kicked off. By 2020 FUK runs post graduate studies up till the Ph.D. Level.

3.8 FACULTIES, SCHOOLS & INSTITUTES

The Faculties, Schools, Institutes and Specialized Centres existing in the institution are as follows:

3.8.1 FACULTIES

The university has 5 Faculties namely;

- i. Faculty of Agriculture
- ii. Faculty of Education
- iii. Faculty of Humanities and Social Sciences
- iv. Faculty of Management Sciences
- v. Faculty of Science

3.8.2 SCHOOLS

There are two Schools in the University, these are;

- i. School of Post - Graduate Studies, and
- ii. School of Preliminary and General Studies

3.8.3 INSTITUTES

Presently the University has established only one institute; the Institute of Maritime Studies

3.9 DIRECTORATES IN THE UNIVERSITY

There are four Directorates in FUK, namely;

- i. Directorate of Academic Planning
- ii. Entrepreneurship and Service Learning

- iii. Information and Communication Technology, Research & Development.
- iv. Consultancy Services

3.10 COLLABORATIONS AND LINKAGES

Collaborations with local and international institutions include:

3.10.1 INTERNATIONAL COLLABORATIONS

- i. Florida International University, USA
- ii. University of Canterbury, New Zealand
- iii. Lincoln University, New Zealand
- iv. Universiti Teknologi Malaysia (UTM).
- v. University of Surrey, UK
- vi. Royal Botanical Garden, UK

3.10.2 LOCAL COLLABORATIONS

- i. National Centre for Remote Sensing (NCRS), Jos
- ii. Teachers Registration Council of Nigeria (TRCN)
- iii. Nigerian Meteorological Agency
- iv. Chartered Institute of Bankers of Nigeria
- v. Gombe Media Corporation

3.12 LIST OF PRESENT & PAST PRO – CHANCELLORS

Below is the present and past Pro-Chancellors of the University:

- i. H. E Otunba Gbenga Daniel (pioneer PC 2015- 12.2. 2016)
- ii. Alhaji Garba Mohammed, 12. 2. 2016, died in August, 2017
- iii. Alhaji Abdulmuhyi Muktar (he completed the Late Garba’s tenure) 22.3.2018 – 2019
- iv. Yakubu Husaini Ruba SAN 4th Pro – Chancellor (18/07/2020 till date)

CHAPTER FOUR
TOR I

**TO INQUIRE INTO THE LEVEL OF IMPLEMENTATION OF THE WHITE
PAPER ON THE LAST VISITATION REPORT**

There was no White Paper because it is a new University as there has not been a previous Visitation.

CHAPTER FIVE

TOR II

TO LOOK INTO THE LEADERSHIP QUALITY OF THE UNIVERSITY IN TERMS OF THE ROLES OF THE GOVERNING COUNCILS, THE VICE-CHANCELLOR, AND OTHER PRINCIPAL OFFICERS

2.0 Background

The Leadership of the University comprises of the Governing Council which is the highest policy making organ of the Institution; the Vice-Chancellor who is the Chief Executive/Accounting Officer of the University; the Registrar who is the Chief Administrative Officer of the University; the Bursar who is the Chief Financial Officer of the University and the University Librarian who serves as custodian of knowledge.

There were two Governing Councils for the University from 2016 to 2020 namely:

the Council of Late Garba M. Gadi who died in office and was replaced by Alhaji Abdulmuhyi iMuktar and the Council of Mr. Yakubu A.H. Ruba, a Barrister and Solicitor of the Supreme Court of Nigeria.

2.1 Pro-Chancellor and Chairman of Council

1. Late Alh. Garba M.Gadi
2. Alh. Abdulmuhyi Muktar

There are no records in the University of the backgrounds of late Mallam Garba M. Gadi and Alhaji Abdulmuhyi Muktar. The Panel, therefore, relied on Minutes of the meetings of the Finance and General-Purpose Committee of the Council in obtaining related information in this area.

2.1.1 Observations

The Governing Council Meetings did not meet the statutory requirements, as the Council was abruptly dissolved. However, at the meetings held, the Council constituted the following committees which are: Finance and General Purpose, Honours Degrees, Staff

Discipline, Budget Monitoring, Project Monitoring and Evaluation in line with statutory requirements to support effective administration of the University.

The Council deliberated on allegations levelled against some Principal Officers of the University and the recommendations of the Fact-Finding Committee of the Federal Ministry of Education Abuja, as forwarded to it by the Honourable Minister of Education, which recommended the following:

- i. The Vice-Chancellor and Registrar should refund the balance of the loan granted them before the completion of their tenure;
- ii. That all Principal Officers who were not staff of the University on their appointment should be able to liquidate the loan before the expiration of their tenure;
- iii. The refund of the sum of N14, 604, 670 and N35, 533, 5000 transferred from the personnel account by the Vice-Chancellor and Bursar should be retired fully and accounted for;
- iv. The University should write the relevant authority to establish the extant circular for the payment of 1st 28 days;
- v. The Special loan revolving scheme should be thoroughly investigated;
- vi. The Principal Officers should refund Housing Allowance given to them and this practice should stop;
- vii. An independent professional should verify the cost of a Toyota Camry bought by the Vice-Chancellor and ascertain whether it was new or a second-hand car;
- viii. Payment of Security vote should be stopped; and
- ix. General Fund Application should be investigated.

2.1. 2 Findings

- 1) The Council adopted the Report of the Fact-Finding Committee set up by Federal Ministry of Education, Abuja and recommended the termination of appointment of the under listed Principal Officers based on the allegations preferred against them.
 - i) Professor Mohammed Kabiru Farouk (former Vice-Chancellor)

- ii) Dr Abubakar Aliyu Bafeto (former Registrar)
- iii) Alhaji Mohammed Aliyu Abubakar (Bursar)

It also approved the suspension of three other members of staff for three months, they are:

- iv) Mustapha Hussaini - Assistant Chief Internal Auditor
- v) Mohammed Tukur Ahmad -Store Officer
- vi) Ahmad Abubakar Sadeeq-Senior Procurement Officer

2) There is, however, no indication that the affected Officers appeared before any Committee or Panel to defend themselves;

3) Further, the Council approved the

- i. recruitment of more Staff to increase the numerical strength of University personnel;
- ii. construction of infrastructural projects in the University towards transforming the secondary school status of buildings on ground to proper University structures;
- iii. implementation of the Academic Brief of the University;
- iv. appointment of Deputy Vice-Chancellors as required by law.

2.2 Recommendations

The Panel recommends that

- i. The External Members of Governing Council of a University should comprise mainly of individuals knowledgeable in University governance issues.
- ii. The Governing Council chaired by the Late Gadi/Muktar should be commended for the steps taken towards ensuring Financial Accountability of the young University.
- iii. In situations where there are matters bothering on allegations and staff discipline, staff should be given opportunity to defend him/herself in writing or in-person before a duly constituted committee/panel. This is necessary to avoid unnecessary court cases against the University.

- iv. Governing Councils should be allowed at all times to complete their tenure (as required by law), unless its dissolution becomes absolutely necessary.
- v. The Office of the Registrar should ensure the availability of accurate records of Council Meetings.

2.2.1 Pro-Chancellor and Chairman of Council

Mr. Yakubu A.H. Ruba SAN

Mr Ruba is a lawyer by training with varied work experience in both the private and public sector. He was one time the Attorney-General and Commissioner for Justice, Jigawa State from 2011 to 2015 and currently leads his own Law Firm in Dutse with offices in Kano and Jos.

2.2.1.1 Observations

The Panel was unable to have access to any document relating to the stewardship of this Governing Council. However, the Finance and General-Purpose Committee of Council meetings were detailed on some activities of the Council.

The Panel notes through interactions with the Unions and some aggrieved staff and ex-staff of the University, that the Yakubu Ruba-led Governing Council inherited challenges such as: lack of accommodation for staff, epileptic power supply to the University, absence of transportation system for staff (it learnt that the previous transportation scheme put together by Professor Farouk administration was stopped), unwieldy size of staff (both academic and non-academic), improper placement of some staff, the termination of appointments of some Principal Officers of the University, and generally low morale of staff as a result of previous happenings in the University.

2.2.1.2 Findings

The Panel made the following findings:

- i. Records of the Governing Council meetings was taken from the proceedings of the meetings Finance and General-Purpose Committee of the Council (F&GPC), one of the statutory Committees of the Council. The records of F&GPC reflect that statutory meetings were met.
- ii. Approval was granted for the recruitment of staff, proper placement of personnel in the right cadre and designation as well as promotion of deserving ones.
- iii. Approval was also granted for the termination of appointments of some Staff who absconded from their duties and those who committed offences against the Laws of the University.
- iv. The appointment of the 3rd Vice-Chancellor was carried out by the Council in line with the provisions of the University Law.
- v. The appointment of two Deputy Vice-Chancellors were approved by the Council.

2.2.1.3 Recommendations

The Panel Recommends as follows

- i. Records of the proceedings of the Council Meetings should be properly documented;
- ii. Commendation of the Council for taking appropriate steps in relation to Staff matters on abandonment of duty and misconduct.
- iii. Commendation of the Council for following due process in the appointment of the 3rd Vice-Chancellor.

2.3 The Vice-Chancellor

The Vice-Chancellor (VC) is the Chief Executive Officer of the University. He works under the supervision of the Governing Council in the development of the University in relation to infrastructure, academic, financial, staff and other matters creditably.

Professor Alhassan Muhammed Gani

He is a Professor of Botany and have held several administrative positions at the Abubakar Tafawa Balewa University, Bauchi and the Federal University of Kashere prior to his appointment as the 2nd Vice-Chancellor. His tenure was from February 10, 2016 to February 10, 2021.

2.3.1 Observations

Professor Gani's tenure witnessed rapid development of the University, particularly in the areas of infrastructure and academic programmes. He established the School of General and Preliminary Studies in 2018, School of Postgraduate Studies in 2019 and in 2020, Faculty of Management Sciences was carved out of Faculty of Humanities, Management and Social Sciences, and the recruitment of both academic and non-academic staff. The VC was able to attract international collaborations and linkages to the University; he ensured the training of both academic and non-academic staff largely through TETFund support and the University's Internally Generated Revenue (IGR).

It must be noted, however, that his tenure witnessed what seemed to be industrial disharmony as a result of industrial unrest by the staff and Unions. His style of administration and inter-personal relationship was faulted by all the Registrars and Bursars who served under him.

2.3.2 Findings

- i. There are many cases in court instituted against the University on wrongful termination of employment instituted by both academic and non-academic staff.
- ii. There are many allegations against the VC (see TOR 7) The Panel notes the petition to the Economic and Financial Crime Commission (EFCC) by a Concerned Senior Staff of the University which is reproduced below:

PETITION IN RESPECT OF NEED FOR AN INVESTIGATIONS AND FORENSIC AUDITING OF REMITA ACCOUNTS, TETFUND CONTRACT ACCOUNTS AND OTHER E-RELATED ACCOUNTS IN FEDERAL UNIVERSITY OF KASHERE GOMBE STATE.

- 1) *Professor Alhassan M. Gani Appoints his junior brother to be in charge of making payments to REMITA, E-COLLECTION ACCOUNTS, TETFUND CONTRACTS ACCOUNTS, NEEDS ASSESSMENT ACCOUNTS Etc. after making the payments, the final authorizing officer is the Vice-Chancellor who is Professor Alhassan M. Gani. This singular action is against the financial regulation of our country where 2 family members initiate and finalise financial transactions in a public institutions like a University.*
 - 2) *The payment officer (Yusuf M.Gani) sometimes make payments either wrongly or intentionally, and later asks the beneficiaries to withdraw the money in cash and bring the money to him.*
 - 3) *Above all there are payments made without payment vouchers or backing documents to supports the payments made which is against financial regulation of our dear country.*
- iii. The Panel also notes the polarization of the University along ethnic and religious lines as attested to by the Unions during interactions with them.
 - iv. The morale of staff is exceptionally low because of irregular appointments, favouritism to some individuals and termination of employment of some staff of the University without recourse to proper procedure.

2.3.3 Recommendations

The Panel makes the following recommendations:

- i. Appointment of a Vice-Chancellors for a new University should in line with the provisions of the Law not through political fiat.
- ii. The appointment of Vice-Chancellors should not be based only on academic qualifications. Other key considerations such as academic management experience, demonstrated leadership capacity, integrity and inter-personal relationship, amongst others.
- iii. The Vice-Chancellor as the Chief Accounting Officer of the University, in the discharge of his or her duties, should be guided by extant rules.

- iv. Professor A.M Gani should be given opportunity to answer all the allegations against him in writing and in person.

2.4 Deputy Vice-Chancellor

Deputy Vice-Chancellor (DVC) act on behalf of the Vice-Chancellor in the day-to-day administration of the University on Academic, Research and Administrative matters. The Panel was not provided with the background information on the Deputy-Vice-Chancellors.

2.4.1 Observations

All the Deputy Vice-Chancellors were appointed through the approved selection processes.

2.4.2 Deputy Vice-Chancellors

The Deputy Vice-Chancellors appointed during the period under review are:

- | | |
|-----------------------|--------------------------------|
| 1 Prof S.L. Kela | DVC (2016-2018) |
| 2 Prof. Saleh M. Sir | DVC (2018-2020) |
| 3 Prof. Noah E. Attah | DVC (Academic) 2020-date |
| 4 Prof. M.A Muhamman | DVC (Administration) 2020-date |

2.4.3 Findings

- i. Professor S.L Kela and Professor Saleh M. Sir have since completed their tenure.
- ii. Professor N.E Attah and Professor M.A Muhamman are currently in the saddle.

2.4.4 Recommendations

- i. Appointment of Deputy Vice-Chancellor's should always follow due process; only seasoned Academics should be appointed to such positions; and
- ii. The Panel recommends that key University Officers such as Deputy Vice-Chancellor should not be Staff on Sabbatical or those on Visiting appointment.

2.5 The Registrar

The Registrar is a Principal Officer of the University; the Registry constitutes the administrative machinery of the University; it serves and coordinates the various Committees appointed by the Council. The Registrar is by law, the Chief Administrative Officer of the University, responsible to the Vice-Chancellor for the day-to-day administration of the University and coordinates the work of the Registry.

The Registrar is the Secretary to the Council, Senate, Congregation and Convocation and other Statutory and Ad-Hoc committees. The Registrar plays the pivot role of overseeing Staff recruitment, determination of remuneration and retirement/pension reward. The Registry is also the custodian of all Federal Government Circulars and Staff Conditions of Service in relation with the University System as well as staff records. The Registrar serves as the link between the various faculties and students; as such, it is responsible for keeping student records and serves as the primary source of academic information and data on students. The Registrar is also the Chief Advisor to the Vice-Chancellor on administrative matters in the University, he is the custodian of University laws, seal, rules and regulations as well as the historical records and property of the University.

2.5.1 Mr Mohammed Abdullahi Suleiman

He was the Acting Registrar and Secretary to the Council from 15 February 2016 to 24 August 2016.

He holds a Bachelor of Science in Mass Communication from the University of Maiduguri. He has been a Career Administrator with the Abubakar Tafawa Balewa University where he rose through the ranks from 1982 as Administrative Assistant to Deputy Registrar before assuming office as the Acting Registrar at Federal University of Kashere, Gombe State.

2.5.2 Observation

Mr. Mohammed did not appear before the Panel; however, he sent a letter with Reference no. FUK/R/GEN/177/VOL.1 titled Re-INVITATION FOR INTERACTION. The letter is hereby reproduced for emphasis

`I regret to inform you that I will not be able to appear before the Presidential Visitation Panel to the University as requested due to ill health. I have been bedridden with stroke since 15th January 2021, hence my inability to honour the invitation.

It is important to bring to the notice of the Presidential Panel that my appearance before it will add little or no value to its investigation about the affairs of the University during the period of my stewardship as the acting Registrar of the University from 15 February 2016 to 24 August 2016 as some of the responsibilities of the Office of the Registrar was hijacked by the Vice-Chancellor, Professor Alhassan Muhammed Gani. A typical example was the recruitment exercise carried out in the University in early 2016 where all applications were processed and approved by the Vice-Chancellor.

Therefore, it would serve the purpose of the Committee if all enquiries are directed at the former Vice-Chancellor for his necessary response.

Please accept the assurances of my esteemed regards and best wishes always.

Signed

A.M Suleiman

2.5.3 Findings

- i. The Letter written to the Panel by the former Acting Registrar is self-explanatory.
- ii. This allegation against the former Vice-Chancellor, is profoundly serious

2.5.4 Recommendation

The Panel recommends that the Vice-Chancellor should be made to respond to all the allegations levelled against him.

2.5.5 Alhaji Garba Kabiru Aminu

Alhaji Garba Kabiru Aminu assumed office as Registrar from 2016, a position he is still holding.

He holds a Bachelor of Science Degree in Sociology and Anthropology from the University of Maiduguri, Maiduguri Borno State as well as holds Professional Certificates in Journalism and Computer Science. He is a member of several Professional Bodies including the Nigerian Institute of Public Relations and has had varied experience in the Registry.

2.5.6 Observations

- i. The Panel would like to put on record positive disposition of the Registrar to it. He provided most of the documents required and demanded of him with dispatch. He was incredibly supportive.
- ii. Alhaji Aminu has been able to build on the foundation laid by the First Registrar of the University. However, the Panel notes that records of key officers of the University could not be provided. The Panel also notes the size of Registry staff which is over bloated as well as the high rate of Absentee staff in the University;
- iii. The Registrar appeared before the Panel without a written memo, during the interaction, he corroborated the allegations contained in the memo of the previous acting Registrar against the immediate past Vice-Chancellor, stating that the immediate past Vice-Chancellor was not always open to working with professional input from the Registry.
- iv. The Registrar attested to the bloated size of the Registry Staff and indicated that it may not be necessary to recruit new staff for a while. He further confirmed that the percentage of absenteeism is estimated to be 60%.

2.5.7 Findings

- i. The size of staff of the University both Academic and Non-Academic exceeds the minimum Benchmark set by the National Universities Commission for a new University;

- ii. There is high rate of absenteeism in the University;
- iii. The immediate Past Vice-Chancellor did not have good working relationship with his team; and
- iv. The University has a lot of cases in court which bother on Wrongful Termination or Dismissal.

2.5.8 Recommendations

- i. Provision of additional office spaces for the Registry staff.
- ii. Address the challenge of absenteeism in line with the necessary regulations;
- iii. The Panel recommends that there is need to reiterate to Vice-Chancellors on the need for good working relationship with the Registrar and other Principal Officers to support the attainment of the objectives of the institution;
- iv. The bloated size of the Work Force in the Federal University of Kashere should be investigated.

2.6 The Bursar

The Bursar is a Principal Officer of the University, he is the Chief Financial Officer of the University, who is responsible to the Vice-Chancellor for the day-to-day administration and control of the financial affairs of the University. The Bursar is the head of the Finance Department and he is responsible for the maintenance of records of financial transactions of the University. The Bursar heads the Bursary Department, and he/she keeps custody of the cash book, vote book, bank statement (s), cheque books, monthly payrolls, reports, ledgers, preparation of Budget of the University, students' fees register, advances register, fixed assets register, receipt books and payment of vouchers. The Bursar/Bursary relies on the financial procedure/regulations applicable to the University as a public institution.

2.6.1 Alhaji Hassan Tolba Gwani

Alhaji Hassan Tolba Gwani is a graduate of Accountancy from Ahmadu Bello University, Zaria, Kaduna State; he has certification in COBOL Programming and dBase Management Programming and has attended courses in Financial Management with ASCON in Badagry.

2.6.1.1 Observations

Alhaji Gwani served as Acting Bursar from October 2016 to April 2017. He appeared before the Panel with a written memorandum where he chronicled his achievements, challenges and suggestions to overcome the said challenges.

2.6.2 Findings

- i. The Acting Bursar in his memorandum submitted to the Panel, explained that Financial Regulations were adhered to. However, the Panel found that there are many allegations of Financial Impropriety on the Administration of Professor A.M Gani and that petitions were sent to the Economic and Financial Crimes Commission (EFCC) and Independent Corruption practices Commission (ICPC) about his mismanagement of the institution; and
- ii. There are many discrepancies in the Financial Records of the University.

2.6.3 Recommendations

- i. University Administrators must endeavor to follow Financial Guidelines and Regulations as laid down by Government in running the affairs of the institution; and
- ii. Allegations of Financial Impropriety against the former Vice-Chancellor, Professor A.M. Gani and the Bursar need to be investigated.

2.6.4 The Bursar

Alhaji Ayuba M. Gital

Alhaji Ayuba M. Gital holds a Bachelor of Science in Accounting (Second Class Lower Division) from Ahmadu Bello University, Zaria, and a Master of Business Administration from Abubakar Tafawa Balewa University, Bauchi. He is a Fellow of Association of National

Accountants of Nigeria (ANAN) and obtained certifications in COBOL Programming and dBase Management Programming. He is the Bursar and assumed in 2017.

2.6.5 Observations

The Bursar appeared before the Panel without a memorandum to explain the activities of his unit.

2.6.6 Findings

Having interacted with the Bursar, the Panel notes that:

- i. The Bursar was not given a free hand in running the affairs of the Bursary during the tenure of Professor A.M. Gani as Vice-Chancellor;
- ii. Many staff within the Bursary Department need further training and orientation for effectiveness; and
- iii. There are inadequate office spaces for staff of the Bursary.

2.6.7 Recommendations

- i. Office accommodation to enhance productivity should be provided for academic and non-academic staff across the University;
- ii. Continuous Professional Development Programmes should be organized for the Bursary staff to enhance their effectiveness on the job;

2.7 The University Librarian

The University Librarian manages the information collection, organization and dissemination for the University. Through this, the University Library supports academic programmes of various departments with books, journals, and periodicals that are needed for both students and staff in the pursuit of knowledge.

2.7.1 Dr Abu Yusufu

Dr Abu Yusufu is the Pioneer Librarian of the University. He holds 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 degrees were obtained from Ahmadu Bello University, Zaria Kaduna State. Dr Yusufu is a recipient of many honours in his field of study; prior to joining the Federal University of Kashere, he was in the employment of Ahmadu Bello University, Zaria, Kaduna.

2.7.1.1 Observations

Dr Yusufu established a good Library structure in the University by employing qualified staff. However, the Library needs more trained hands as the population of students increases. The Library also purchased holdings which contributed to the accreditation of courses of the University. The access to internet in the University is extremely poor, this negates knowledge drive in a technological age.

2.7.1.2 Findings

- a. The Library has a good governance structure and a befitting Library building;
- b. The Library has holdings which covers the courses offered in the University, but there could be improvement in acquisition of more relevant books, journals, and periodicals; and
- c. The Library has been able to extend both its physical structures and holdings for both staff and students.

2.7.2 Prof. Attahiru J. Alhassan

Professor Attahiru J. Alhassan holds Bachelor of Library Science from Ahmadu Bello University, Zaria, Master of Library Science from Delta State University, Abraka and Doctor of Philosophy in Library Science from University of Nigeria, Nsukka. He has had varied working experience in the Library, serving in various capacities in both the Government and Tertiary Institutions.

2.7.2.1 Observations

Professor Alhassan has just assumed duty as the University Librarian. The University Library is well stocked, and a new building has been constructed for the expansion of the library to cater for the increasing number students and staff in the institution.

2.7.2.2 Findings

The University Library has shortage of professional librarians to support the provision of quality and efficient services to staff and students.

2.7.2.3 Recommendations

- i. Recruitment of professional Librarians to meet the needs of the University Library;
and
- ii. Staff development programmes to enable para-professional librarians to obtain professional library qualifications should be encouraged.

CHAPTER SIX

TOR III

TO 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.

3.1 Background

Sound Financial Management is at the heart of a well-governed University. Finances drive all University processes alongside the effective deployment of competent and motivated employees. This is achieved by putting in place adequate and well monitored internal controls, necessarily required to ensure efficiency and effectiveness of operations and delivery of services. It also ensures accuracy and reliability of financial and management information, compliance with all financial regulatory and operational requirements, and assists in achieving the University's objectives and delivery of its services by managing risk exposure, including highlighting possible fraud and inefficiency.

Internal controls in financial management are very crucial because errors and fraud can and do occur, it is therefore important for any institution to establish safeguards to ensure that they adequately meet the fiduciary responsibilities such as maintaining the financial books and records of the plan, and filing complete and accurate annual reports. This can be accomplished by implementing effective internal control mechanisms.

In addressing this term of reference, the Panel collated all the relevant documents, examined and analyzed them and went on to interact with all the appropriate officers and/or stakeholders of the University, with the hope of establishing the;

- i. Funding Trends of the university
- ii. Utilization of the Funds
- iii. Financial Planning and Budgeting Process

Members of the Panel agreed that all these were necessary to;

- a) Establish the adequacy of the funding trends of the University;

- b) Whether the funds appropriated were utilized in accordance with the prescribed laws and regulations;
- c) evaluate the existence and effectiveness of internal controls;
- d) evaluate the budget performance of the University;
- e) establish completeness and accuracy of revenue generated;
- f) Establish whether all funds were utilized with due attention to economy, efficiency and effectiveness;
- g) Identify areas of potential fraud for further investigations, if any;
- h) Establish the level of development of the University in regard to finances, research, teaching, and infrastructure; and
- i) Assess the University's investment management with a view of evaluating whether investments serve the University's objectives.

3.2 Observations

3.2.1 Funding Trends of the University

The financial resources of the University accrue through the following sources;

- a) Government Grants
- b) Other Grants and Donations
- c) Internally Generated Revenue.

3.2.1a Government Funding:

The University receives funding from Government by way of subvention through the Annual Appropriation Act (Budget) as well as TETFUND interventions. The FGN funding is in the following areas;

- a) Personnel Cost Grant;
- b) Overhead Cost Grant;
- c) Capital Grants;
- d) TETFund Grants;
- e) Constituency Projects;
- f) Presidential Needs Assessment Intervention.

Table 1: Sources of Government Funding from Financial Records of the University

				Budgeted	Released	Expenditure
2016/2017	Recurrent	Personnel		1,923,064,650	1,816,698,249	1,816,698,249
		Overhead & DTLC		82,969,548	61,394,285	61,394,285
		Recurrent Total		2,006,034,198	1,878,092,534	
	Capital		43,693,152	43,693,149	43,693,149	
	2016/2017 Total			2,049,727,350	1,921,785,683	1,921,785,683
2017/2018	Recurrent	Personnel		1,968,497,114	1,876,913,115	1,861,371,998
		Overhead & DTLC		103,135,296	52,190,341	230,380,594
		Recurrent Total		2,071,632,410	1,929,103,456	
	Capital		164,199,469	162,099,734	29,780,994	
	2017/2018 Total			2,235,831,879	2,091,203,190	2,121,533,586
2018/2019	Recurrent	Personnel		2,692,972,332	2,506,014,669	2,505,909,339
		Overhead & DTLC		103,135,296	58,912,256	427,557,265
		Recurrent Total		2,796,107,628	2,564,926,925	
	Capital		1,217,449,469	487,838,883	248,161,891	
	2018/2019 Total			4,013,557,097	3,052,765,808	3,181,628,495
2019/2020	Recurrent	Personnel		3,093,891,720	2,566,034,584	2,609,340,390
		Overhead & DTLC		103,135,296	68,756,864	842,528,570
		Recurrent Total		3,197,027,016	2,634,791,448	
	Capital		512,979,719	205,191,887	205,191,010	
	2019/2020 Total			3,710,006,735	2,839,983,335	3,657,059,970
2020/2021	Recurrent	Personnel		3,676,451,393	285,517,681	285,398,472
		Overhead & DTLC		70,566,096	62,682,365	62,572,635
		Recurrent Total		3,747,017,489	348,200,046	
	Capital		425,629,480	365,629,480	331,936,849	
	2020/2021 Total			4,172,646,969	713,829,526	679,907,956
Grand Total			16,181,770,030	30,594,249,493	23,123,831,380	

This shows that Government has released a total sum of N 30,594,249,493 for the period under review (2016-2020) with a total sum of N192,785,683 for the 2016/2017 Session, out of which N1,816,698,249 is for personnel cost and N61,394,285 is for overhead and DTLC. N2,091,203,190 for the 2017/2018 session, out of which N1,876,913,115 for personnel cost and N52,190,341 for overhead and DTLC. N3,052,765,808 for the

2018/2019 session, out of which N2,506,014,669 is for personnel cost and 58,912,256 is for overhead and DTLC. N2,839,983,335 for the 2019/2020 session out of which 2566034584 is for personnel and N68,756,864 is for overhead and DTLC and N713,829,526 the 2020/2021 session, out of which N285,517,681 is for personnel cost and N348,200,046 is for overhead and DTLC. In addition, government has also released the sum of N43,693,149 as capital grant for the 2016/2017 session, N162,099,734 as capital grant for the 2017/2018 session, 487,838,883 as capital grant for the 2019/2020 session, and N205,191,887 as the capital grant for the 2020/2021 session.

Releases of the funds allocated to the University by Government especially for the personnel cost within the period under review was very steady and consistent. This allows the university to meet up with its personnel cost without stress.

3.1.1b Utilization of Government Funds

Utilization of government funds by the university indicates that releases by government to the university were utilized by the management of the university to meet the immediate needs of the University, especially in relation to its personnel cost. Infact, over the period under review, government releases for the personnel cost of the University were in some years over and above what was required. For instance in 2017/2018 the government released the sum of N1,876,913,115 for the payment of the personnel cost of the university. Out of this amount the University expended the sum of N1,861,371,998 to satisfy its personnel cost need for that academic session. This leaves the university with a surplus of N15,541,117. Also, in the 2018/2019 academic session government released the sum of N2,506,014,669 as personnel grant to the University, out of this amount the university utilized the sum of N2,505,909,339 to satisfy its personnel cost need for the academic session, this again leaves the university with a surplus balance of N105,330. However government releases for the overhead cost and the direct teaching and laboratory cost to the university over the period under consideration, was grossly inadequate compared to its budgetary needs. For instance in the 2017/2018 academic session, the University budgeted the sum of N103,135,296 as its overhead and DTLC

needs while government released only the sum of N52,190,456 which is clearly less than 50% of the budgeted amount. Ironically the University expended the sum of N230,380,594 which is more than 100% of what was budgeted. The implication of this, is that, the University will be left with a negative balance of the sum of N178,190,253 which remains a liability, which the university management has to source from its internally generated revenue. Also, in the 2019/2020 academic session the university budgeted the sum of N103,135,296 while government released only the sum of N68,756,864. Again the university expended the sum of N842,528,570 which leaves the university with a negative balance of N773,771,706 which also remains a liability on the university that can only be satisfied from the universities internally generated revenue.

The case of capital grants is also not very encouraging, in addition to the fact that releases by government was grossly inadequate, it was also very inconsistent. As a new university established by government to give wider and qualitative access to education, it would be expected that reasonable amount of money would be released for the capital development of the university. Ironically in 2016/2017 academic session, government released only N43,693,149 as capital grant to the university, this the panel considers to be grossly inadequate considering the developmental needs of the University, also, in the 2018/2019 academic session, the budget of the university for capital projects was N1,217,449,469. Out of this amount government released only the sum of N487,838,883 which is less than 40% of the budgeted amount. Ironically out of these amounts released, the University utilized the sum of N248,161,891, this leaves the sum of N239,676,992 unutilized and there was no evidence before the panel of how the money was eventually utilized.

3.1.2a Internally Generated Funds

Apart from Government contributions, the University generates funds from other various internal sources. These internally generated funds are retained by the University and spent as Appropriation in Aid (AIA). The IGR are funds sourced by the University through charges, donations and services rendered by the University. Major sources of IGR in

Federal University of Kashere based on relevant financial documents and interactions include;

- i. Undergraduate Students Charges;
- ii. Postgraduate Student Charges;
- iii. Remedial Student Charges;
- iv. Donations;
- v. Income from Consultancy Services.

Below is a breakdown of the funds generated by the University over the five (5) years as reported in the University financial statements/records.

Table 2: Sources of Internally Generated Revenue Funding from Financial Records of the University

Item	2016/2017 (N)	2017/2018 (N)	2018/2019 (N)	2019/2020 (N)	2020/2021 (N)	Total (N)
Student Registration	114,180,000	147,776,361	220,980,363	262,309,300	29,448,092	774,694,116
Donations	61,500,000	10,540,505		15,000,000	5,000,000	92,040,505
Farmland, Hiring of Tractors, Sale of Farm Produce		1,291,500	1,617,000	852,500	1,343,734	5,104,734
Refunds	5,000	15,335,921	196,705,824	21,117,262	17,476,797	250,640,804
Change of Course	410,000	583,001	221,895	50,000	21,000	1,285,896
Damage of ID Cards	9,000	8,000	24,000	353,982	14,000	408,982
Loss of ID Cards	17,500	4,000	17,000	27,000	53,000	118,500
Inter University Transfer	130,000	95,000	11,000	150,000		386,000
JAMB Regularization Fee	123,000			45,000	786,000	954,000
Matriculation Gown	332,700	1,309,000	1,202,000	1,474,000	12,000	4,329,700
Post UTME & Direct Entry	7,659,000	681,325	5,638,001	10,991,832	13,523,362	44,625,449
Contract Registration	164,000	48,000	40,000	30,000	6,000	288,000
Tender's Fee	90,000	340,000	2,280,000	1,400,000	270,000	4,380,000
Salary Advance Recovery		95,531,869				95,531,869
Bank Interest						0
Transcripts	45,000	340,000	1,045,000	2,280,090	130,000	3,840,090
Others						0
Acceptance Fees						0
Water Rate	844,500					844,500
Staff QTRs Rent Deductions	3,186,805	3,075,329				6,262,134
Photocopy in Library				3,300		3,300
Bus Ticket	962,790					962,790
Disposal of Unserviceable Items	270,600	551,000				821,600
Rent of Shops	106,000	85,000	85,000			276,000
Student Accommodation	19,040,000	20,915,650	21,157,480	32,104,657	640,750	93,858,537
Special loan		7,434,564	3,693,550	7,207,204	4,413,346	22,748,664
Total	209,075,895	312,077,954	454,718,113	355,396,127	73,138,081	1,404,406,170

The internally generated revenue of the university has appreciated especially because the number of its student enrolment has increased and therefore the university has generated reasonable amount of resources to augment short falls from government grants.

3.1.2b Utilization of Internally Generated Funds

The funds released by Government to meet salary expenditure are not adequate. Internally Generated Revenue is therefore used to support government funding of the Universities. This is because teaching and learning require an enabling environment which calls for adequate funding for the maintenance of facilities, as well, as addressing staff and student welfare needs, developmental issues and research. Accordingly, the Federal University of Kashere used part of its internally generated funds to co-fund salaries, security costs, pay for consumables and some maintenance services. Based on the relevant financial documents, the utilization of the Internally Generated Revenue is summarized in the table below;

Table 3: Utilization of Internally Generated Fund from the Financial Records of the University

Item	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	Total
	(N)	(N)	(N)	(N)	(N)	(N)
Duty Tour Allowance (Training)	10,090,480	642,740	6,020,912	14,467,608	3,792,012	35,013,752.00
Duty Tour Allowance (Workshop)	7,456,657	49,415	41,357,281	37,077,288	17,487,948	103,428,589.01
Electricity Bills	1,857,923	2,208,039	1,358,416	10,078,024	3,825,054	19,327,456.00
Waste and Sewage Evacuation	900,000	675,000			475,800	2,050,800.00
Stationery and Printing	4,111,546	1,602,550				5,714,096.00
Purchase of Office Furniture	13,805,102					13,805,102.00
Supply of Breathing Apparatus and Fire Extinguisher	2,144,194			986,850		3,131,044.00
Supply of Printers and Photocopiers	830,000					830,000.00
Construction of Public Toilets	1,666,573					1,666,573.00

Supply of Student Academic Gowns	8,662,975					8,662,975.00
Extension of University Clinic	13,319,381					13,319,381.00
Stamp Duty				1,575,447	1,976,659	3,552,106.00
Tax Planning & Management for the University				15,722,000		15,722,000.00
Purchase of Generator	160,000					160,000.00
Purchase of Library Jackets and Library Devpt.						0.00
Medical Assistance/Other Cost						0.00
Duty Tour Allowance (Workshop)		3,289,700				3,289,700.00
Supervisory Visit to Accademic Staff Abroad			1,912,248	5,708,050	1,604,814	9,225,112.00
Duty Tour Allowance(International and Others)					20,287,084	20,287,084.00
Internet Service/Data	8,000	8,984,641	8,198,034	6,196,555		23,387,230.00
Consumables Plumbing Material & Water Rate	962,589	220,000				1,182,589.00
Office Stationery & Printing			10,565,618			10,565,618.00
Purchase of Examination Materials					25,706,651	25,706,651.00
Supply of Books, Newspapers & Magazine.	696,250	1,000,000	300,000		11,000	2,007,250.00
Council General Meeting	10,360,230					10,360,230.00
Motor Vehicles Maintenance	5,802,550	4,269,480	13,097,706	67,451,165	6,333,855	96,954,756.00
Maintenance of Office Furnitures	1,788,760	382,500				2,171,260.00
Maintenance of Building (Office & Residence)	13,916,638	7,028,320	11,021,958			31,966,916.00
Office/IT Equipment Maintenance & Purchase	3,176,250	6,144,290	40,047,474	34,456,098		83,824,112.00

Maintenance of Generator Plant	802,800	2,658,062	3,900,600	2,583,508		9,944,970.00
Other Maintenance Services	1,458,172	7,461,025	23,502,288	15,236,949	13,030,498	60,688,932.00
Student Orientation Program	698,383					698,383.00
Preparation/Construction of Convocation Square	27,952,297					27,952,297.00
Other Services General	9,160,622	27,368,694	17,636,638	14,482,812		68,648,766.00
Cleaning & Fumigation Services	304,044	1,203,000	7,234,840	1,051,400		9,793,284.00
Legal Fees/Services	962,592	1,131,549	535,000	4,186,740	2,030,000	8,845,881.00
Petrol Expenses	9,574,698	20,010,116	30,237,720	17,595,660	4,854,033	82,272,227.00
Diesel Expenses & Engine Oil	10,397,411	22,101,432	14,354,600	18,880,363	18,380,200	84,114,006.00
Motor Vehicles Repairs and Maintenance				67,451,165		67,451,165.00
Relocation of 2sets of 250kva Generators				20,380,280		20,380,280.00
Bank Charges	263,384	425,535	564,616	858,307	248,983	2,360,825.00
Insurance Premium	8,448,657	12,720,448	24,228,745	32,872,899	13,467,255	91,738,004.00
Meal & Refreshment	2,767,660	14,270,572	12,243,794	10,931,400	12,323,358	52,536,784.00
Honorarium/Sitting Allowance	4,119,873	25,981,193	25,246,517	74,497,225	38,441,744	168,286,552.00
Wardrobe Allowance/1st 28 Days				30,025,330		30,025,330.00
Financial Assistance			7,452,000			7,452,000.00
Financial Consulting		3,208,225	8,785,920			11,994,145.00
Welfare Package		5,946,271	9,537,126	9,898,501	2,403,000	27,784,898.00
Logistics to Haouse Committee Members					2,070,000	2,070,000.00
Production of Survenire				2,857,950		2,857,950.00
Suplimentary Allowance for VC'S Orderly					1,010,000	1,010,000.00
Printing of Notebooks, Academic Calenders				28,305,010		28,305,010.00

Supply of Items for 3rd and 4th Convocation				2,579,220		2,579,220.00
Matriculation/Convocation Ceremony Expenses	6,842,475					6,842,475.00
Publicity and Advertisement	2,174,800	2,315,354	8,314,635			12,804,789.00
Ramadan & Christmas Gift	3,686,000					3,686,000.00
Sport/Gaming Equipment and Expenses	2,144,195	1,329,343				3,473,538.00
Medical Stores	1,424,050	1,770,133	7,040,324	2,536,250		12,770,757.00
Supply of Stationary & Notice Board	750,000			18,340,179	21,370,277	40,460,456.00
Subscription to Professional Bodies/DSTV	2,590,091	9,357,391	8,424,642	6,654,217	276,000	27,302,341.00
DTLC	1,819,050	1,170,695		5,847,023		8,836,768.00
Health/Medical Equipment	1,850,985					1,850,985.00
Printing of Students Handbooks					15,676,703	15,676,703.00
Purchase of Electrical Materials						0.00
Refund for Accomodation			40,000	169,000		209,000.00
Refund for Student Registration			86,000	249,000		335,000.00
Non Regular Allowance/NYSC Allowance			144,000			144,000.00
Portable Public Address System			15,698,330			15,698,330.00
Rent of Committee of VCs' Office	3,250,000		21,946,000			25,196,000.00
Tetfund Study Fellowship			8,499,842			8,499,842.00
Budget Defence				6,120,000		6,120,000.00
Production of Budget Report			3,500,000			3,500,000.00
Total	205,158,337	196,925,713	393,033,824	582,189,473	227,082,928	1,592,390,433.01

Using the internally generated sources, the management of the University used the resources generated by the University for various reasons espoused in the table above.

3.1.3 Findings

- i. There is a steady increase in the Federal government appropriation to the University, especially in its personnel cost. However, surplus balance of the government releases has not been sufficiently accounted for by the university. For instance, in 2017/2018 the government released the sum of N1,876,913,115 for the payment of the personnel cost of the university, out of this amount the university expended the sum of N1,861,371,998 to satisfy its personnel cost needs for that academic session. This leaves the university with a surplus balance of N15,541,117. No evidence before the Panel of the subsequent approval from any authority for the utilization of the surplus balance. Also, in the 2018/2019 academic session, government released the sum of N2,506,014,669 as personnel grant for the university, out of this amount the university utilized the sum of N2,505,909,339 to satisfy its personnel cost needs for the academic session. This again leaves the university with a surplus balance of N105,330, which also has not been adequately accounted for by the university;
- ii. Government releases for the overhead cost and the direct teaching and laboratory cost to the university over the period under consideration was grossly inadequate, compared to its budgetary needs. For instance, in 2017/2018 academic session, the university budgeted the sum of N103,135,296 as its overhead and DTLC needs, while government released only the sum of N52,190,456 which is clearly less than 50% of the budgeted amount. Ironically the university expended the sum of N230,380,594 which is more than 100% of what was budgeted. The implication of this, is that, the university will be left with a negative balance of the sum of N178,190,253 which remains a liability that the university management has to source from its internally generated revenue. Also, in the 2019/2020 academic session the university budgeted the sum of N103,135,296 while government released only the sum of N68,756,864;

- iii. The university expended the sum of N842,528,570 which leaves the university with a negative balance of N773,771,706 which also remains a liability on the university that can only be satisfied from the universities internally generated revenue;
- iv. The case of capital grants is also not very encouraging because in addition to the fact that releases by government were grossly inadequate, they were also very inconsistent. As a new university established by government to give wider and qualitative access to education it would be expected that reasonable amount of money would be released by government for the capital development of the university. Ironically in 2016/2017 academic session, government released only N43,693,149 as capital grant to the University, this, the panel considers to be grossly inadequate considering the developmental needs of the University, also in the 2018/2019 academic session, the budget of the university for capital income was N1,217,449,469. Out of this amount government released only the sum of N487,838,883 which is less than 40% of the budgeted amount. Ironically out of these amounts released the university utilized the sum of N248,161,891 this leaves the sum of N239,676,992 unutilized and there was no evidence before the panel of how the money was eventually utilized;
- v. The Panel noted that a total sum of N30,594,249,493 was the total income released to the university for both recurrent and capital grants within the period under review, while the total expenditure from the financial records made available to the panel by the University stands at N23,123,831,380 this leaves a surplus balance of 7,470,418,113. This is a very huge amount of money and there was no evidence before the panel of any approval and/or explanation before the committee on how the surplus balances were utilized over the period under review;
- vi. An analysis of the releases especially of the personnel cost shows that there are months when the government released more than the budgetary requirement of the university for instance in the month of July 2016 government released the sum of N186,099,681 for personnel cost and the university expended N150,162,730 as

personnel cost for the month, leaving a surplus balance of N35,936,951. The same thing with overhead cost, for instance, in the month of march 2016 what was allocated for overhead was N6,914,129 while what was released to the university by government for that month was N10,897,220, leaving a surplus balance of N3,983,091, there was no evidence before the panel of how the money was utilized;

- vii. A total sum of N1,404,406,170 is the amount of the internally generated revenue for the period under review (2016-2020). It is very clear that the major sources of the University IGR within the period under review, were only student related charges as Students' registration fees generated the sum of N774,694,116, Change of Course generated N1,285,896, Post-UTME and Direct Entry generated N44,625,449, Student Transcripts N3,840,090, etc. In fact, out of the sum of N1,404,406,170 which stands as the total internally generated revenue of the University within the period under review, the sum of N924,501,270 was collected from student related charges. This stands at 65.8 percent of the total internal generated revenue. This is grossly inadequate to sustain the financial needs of the University, particularly considering the fact that IGR has become a major and most reliable source of income that support government funding of the University System in Nigeria;
- viii. The University has not in any way taken advantage of major and other reliable sources of income generation as it has not generated any reasonable amount from investment or agricultural practices, for instance for the 5 years under review the university generated only the sum of N5,104,734 from farmland, hiring of tractors and sale of farm produce, and only a token sum of N962,790 from bus tickets which would have generated reasonable amount of money if properly utilized;
- ix. It must also be observed that the university has not made any reasonable effort to take advantage of resource generation from individuals and donor

organizations, as only a token sum of N92,040,509 was what was generated by the university from donations within the period under review;

- x. From the financial records made available to the panel the panel observed that the University during the period under review had spent so much of its IGR on issues that have no direct bearing with academic development, teaching and research, like duty tour allowance, meal and refreshment, honorarium/sitting allowance, Ramadan/Christmas gifts. In fact the sum of N171,244,237 was expended by the university management for travels alone; and
- xi. The panel also observed that the IGR contained some items which are not in fact revenue generated by the University, for instance, the sum of N92,040,504 listed as donations to the university and the sum of N250,640,804 for refunds, the sum of N93,858,537 for students accommodation and the sum of N22,748,664 listed as collections from special loans are not actually income to the university as they are specifically meant to satisfy some basic needs of the university.

3.1.4 Recommendations

- i. Deliberate efforts must be made by the management of the University on the actualization of the University's investment outlets that will improve its IGR. The University should take advantage of investment opportunities, especially in Agricultural related areas, where it has comparative advantage.
- ii. The University should strengthen initiatives to explore diverse sources of revenue through investment, leveraging the real-estate base, commercialization of research and innovations.
- iii. Explore avenues for the generation of revenue; including the establishment of Endowment Funds.
- 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;

- 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 Panel noted that the potential for revenue from miscellaneous sources was not fully harnessed, so the university management should take advantage of all sources to the maximum opportunity possible;
- vi. Appropriate mechanism need to be put in place by government to guide and regulate public University management in the way resources are utilized. This is especially, when the University is a newly established one, like the case of Federal University of Kashera. It will help, if government can put in place a well-coordinated arrangement for mentoring by an older university that is close by.

3.2 FINANCIAL PLANNING AND BUDGETING PROCESS

3.2.1 Background

As with every other enterprise, universities should also effectively plan for the mobilization and utilization of their resources. Taking into consideration the environment and the circumstances under which they are operating, it is imperative for the universities to prepare both long-term and short-term financial plans. Financial planning is an essential part of good financial management. It provides the institution with a better approach to the utilization of resources.

Budgeting is essential for good financial management. The budget sets out how resources are allocated and provides a mechanism for monitoring expenditure through the year. It should be the concrete expression of the institution's Improvement Plan. It provides a coherent framework, which allows staff and other stakeholders to see how expenditures will help achieve its targets and other objectives. Clearly identified links are, therefore needed between the annual budget and its improvement plan.

3.2.2 Observations

The Federal University of Kashere adopted an Activity Based Budgeting System in which revenue and expenditure are estimated based on activities to be undertaken. Major

activities that drive costs are identified and expected levels of activity are used to determine the amounts to be included in the budget.

3.2.3 Findings

From the financial records made available to the panel and subsequent interactions with the relevant staff entrusted with the financial planning and budgeting in the University, the following findings became apparent;

- It does not appear that there is input from faculties, departments and administrative units in the budget process which is imperative to the success of the plan. The Panel also noted that sometimes key activities whose cost drivers were at the unit level were budgeted for at the Centre; key among them were teaching and examination costs. This has an effect of skewing the budget from the Activity based system, leading to excessive budget adjustments during implementation, sometimes leading to mischarge of expenditure;
- There was no evidence of the existence of standard and customized accounts codes for the University's financial transactions within the period under review. This could have been the reasons 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 observed to be very inconsistent; and
- This will make respect for the relevant provisions of the Financial Regulation to be very difficult by the relevant department without proper coding of accounts and maintenance of standard and keeping of up to date records of all the financial transactions in the University.

3.2.4 Recommendations

Following from above, the Panel recommends that:

- i. The Management of the University must always involve other line Managers, especially the Deans, Heads of Departments and Directors in the formulation of budgets. When these categories of Officers are briefed and involved in the development and implementation of a budget, the system is likely to operate crisis

- free. It is the responsibility of the management of the Universities to ensure active participation of key officers in the budget planning, preparation, implementation, review and evaluation process;
- ii. The University must ensure proper implementation of its Activity Based Budgeting System as a tool for creating realistic budgets with emphasis on a bottom-up approach, which creates competition for resources and ensures prioritization of activities;
 - iii. Government, especially in the case of newly established Federal Universities, should ensure that heads of relevant departments like Bursary and Audit are taken through proper and adequate training with respect to financial planning and implementation in a University, for example, in the case of Federal University of Kashere, where most of the Officers, including the Busrar, are coming from the public service, which means that they may not be very familiar with financial planning and implementation in a University;
 - 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;
 - v. Proper financial planning should be used by the University to track cash flows;
 - vi. The University Management should direct all the academic centers to develop strategic vision and mission and source for grants to finance them;
 - vii. Regular monitoring of expenditure is essential, not just to verify expenditures against the budget target but also to identify changing patterns and circumstances that need corrective action;
 - viii. The University should develop mechanisms and/or procedures with which it will monitor progress against the budget performance on a regular basis; and
 - ix. Appropriate reporting and authorization mechanisms be put in place such that unauthorized spending outside the budget line can easily be queried and culprit punished.

3.3. Inadequate Management Accountability

3.3.1 Background

Financial accountability results from holding an individual accountable for effectively performing a financial activity, such as a key control procedure within a financial transaction process. A well-defined financial accountability structure serves as the foundation for establishing effective financial processes.

Subject to accountability requirements specified in the relevant legislations in the University, Council as the governing body of Federal University, is responsible for the management and control of the finances of the University. This includes responsibility for the adoption and review of a budget for the University. The management of the university should also be accountable for its decisions in relation to financial transactions and following all the appropriate rules, regulations and procedure established by the government and the authorities of the university in relation to its financial spending, it should take responsibility for all decisions taken in relation to financial transactions of the university. Therefore, clear assessment of responsibility to the management on its spending, for operational policies, financial management, internal controls becomes necessary within the institution.

Where this responsibility is delegated by the Council and/or management of the University, then the department enjoying the delegation should be held accountable for all the required management accountabilities.

3.3.2 Observation

It is the responsibility of the management of the University to establish a very strong internal control system that will ensure and safeguard and proper management of the University's assets. Also the appropriate authorities of the university need to ensure that the utilization of the university resources attains approved ends and are done through acceptable means.

3.3.3 Finding

- i. The panel found that there is serious lack of financial management accountability in the utilization of the resources of the university within the period under review;
- ii. Especially with the internally generated revenue, the panel observed that so much money was spent by the University for maintenance services under different headings. Also observed by the panel is the huge amount of resources spent by the university on legal services notwithstanding the fact that there is a legal officer employed by the university to give legal advice and services;
- iii. Both the Internal and External Auditor's Report critically observed that during the years under review, the University does not maintain a fixed assets register, which is a fundamental requirement in the management of fixed assets;
- iv. The Panel noted several weaknesses which reflect inadequacies in financial management, procurement, asset management and grants management which may result into financial loss for the University; and
- v. There was no evidence before the Panel that the University maintains a comprehensive general ledger for the financial transactions of the University and also no proper record of the filling of payment vouchers. All these could bring financial complications and loss to the University.

3.3.4 Recommendations

In accordance with its statutory requirements, the University should

- i. prepare Annual Financial Statements following the close of each financial year, certified by the Chairman of Council, and the University Bursar;
- ii. submit annual financial statements to be certified by the internal and external auditors to the University;
- iii. prepare and maintain a Financial Management Practice and Procedures Manual of policy and procedures for the University's accounting and internal controls;
- iv. the Bursary Department should be directed to always prepare and submits to the Council of the University 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;

- v. There should be provisions in the relevant regulations giving line managers clear authorities, roles and responsibilities to allow for effective and efficient performance of their responsibilities;
- vi. Transparency and sufficient enabling environment should be created to ensure that funds are utilized for intended purposes and in accordance with the critical needs of the University; and
- vii. The University Management should ensure that financial regulations are adhered in order to encourage transparency.

3.4 Lack of Budget Lines for Major Expenditure Items

3.4.1 Background

Good financial management system and processes as for tackling resource utilization are essential for the University to make effective use of its resources. Effective planning and financial control will help the university to ensure the efficient and effective use of resources, make sound management decisions, demonstrate accountability and remedial action where needed. Core expenditure of the university should relate to the annual budget allocation to the management of the University, especially, the Council and other statutory authorities of the University.

Budget documents should ordinarily focus its attention on certain questions, relationships, and developments in the University, because budget formats “establish the rules by which the budgeting game is played (the decision rules)” and also “create the standards by which success is measured (rules of evidence).” Formats are important to a newly established budgeting system. Budgeting formats, in this case applies to the information structured, the kind of information that is required to justify budget requests, and what kind of questions should be asked during the budget review process. The financial records made available to the panel indicated that the University adopted the line-item budgeting system and as a new University ,the Line-item budgets offer advantages for managers of the University to control expenses at the operational level. This is because line-item

budgeting technique focuses on items or expenditure headings and it has a line which is drawn towards the budgeted amount for the fiscal year under consideration. In this arrangement, expenditures for the year under consideration are highlighted according to objects of expenditures. The line-items are often detailed and they specify the amount of money a particular office would be permitted to expend within the financial year.

In preparing the budget therefore, serious, consideration and attention should be given to the core academic department especially in relation to their critical needs within the financial year in doing this the management of the university should take into account the critical needs of the Faculties, Departments, Directorates, Centers and Institutes.

3.4.2 Observation

The line-item budget, which is the most widely used of all budgeting systems, offers many advantages. It is comparatively easy to prepare and doesn't require sophisticated financial skills. Also, the line-item budget is straightforward, simple to administer, and readily understood by the Faculties, Departments, Centers and Institutes. Moreover, the simplicity of the system makes it easier for the Faculties, Departments, and others users to understand, administer and monitor revenues and expenditures, and the general performance of the budget.

3.4.3 Findings

- i. The Panel noted that the University budget has not been driven by its financial plans, making it difficult for the budget allocation to meet the strategic objectives of the institution. Spending by the university within the period under consideration was not based on critical needs of the core academic centers of the University;
- ii. Approved expenses were not made from the appropriate votes and some of the payments were not in line with the budgetary provisions;
- iii. Approved budget estimates were not sent to the various cost centers and therefore there were no expenditure guidance for the units/cost centers during the period under review, Also, vote books were not in place to guide and control expenditure during the period under review;

- iv. The process of budget preparation during the period under review was yet to be perfected as there was no evidence before the Panel that the University has a budget committee in place and therefore there were no opportunities for the Faculties, Departments, Directorates and Centers and Institute to defend their budget proposals for the appropriate authorities to establish their areas of critical needs;
- v. Some of the vote books were not carrying the budgeted figures, thereby making it very difficult to monitor and control expenses;
- vi. Some of the vote heads were over spent without recourse to virement while some heads were underutilized; and
- vii. There were also cases of discrepancies between the physical balances and ledger balances, especially in the 2017/2018 academic session.

3.4.4 Recommendations

The University Management should ensure, that;

- i. The University financial plans drive the budget processes to a logical institutional goal, because while the budget gives the key expenses, the financial plan set out the mechanism to achieve the stated goals. Creating a financial plan requires building a long-term strategy for achieving the set out institutional goals as the budget helps the University to manage its finances in its day-to-day activities;
- ii. The University should establish mechanisms that will enable it use its financial plan to track its budget implementation progress on a regular basis;
- iii. The University should ensure that its budget processes are well articulated such that they can use the budget to get a very clear picture of how much it is expected to generate so that it can set out its critical needs and direct its expenditures to such needs;
- iv. Where there is a surplus balance, the budget should make appropriate provisions for its application for the next budget cycle in line with the University needs;

- v. The budget should give the University a better understanding of where its resources are applied and where it will regulate by reducing or increasing its resource allocation in subsequent budgets;
- vi. Money lost due to irregular financial practices should be recovered; and
- vii. The University should comply with the Laws, regulations and policies governing public financial management, accountability, procurement and disposal of public assets.

3.5 Weak Budget Adjustment Controls

3.5.1 Background

The budgetary process and budget implementation are crucial tools for effective financial management in the university systems and as an important tool of financial management, it has become a central instrument of modern financial and economic management in the University System. Budgetary control is the process of preparation of budgets for various activities and comparing the budgeted figures for arriving at deviations if any, which are to be eliminated in future. Thus, budget is a means and budgetary control is the end result.

Budgetary control is a continuous process which helps in planning and coordination of all the University activities that require financial backup. It also provides a method of control as it serves as a system of coordinating costs which includes the preparation of budgets, coordinating the work of faculties, departments, directorates, centers and institutes, and establishing responsibilities, comparing the actual performance with the budgeted and acting upon results to achieve maximum profitability. In doing this, the University Management compares the actual performance of the Faculties, Departments, Directorates, Centers and Institutes with budget Provisions to reveal deviations for the purpose of cost control and then initiate corrective actions is to set right the unfavorable deviations.

3.5.2 Observation

There is poor implementation of regulations, guides or provisions for justification, documentation and approval of budget adjustments, reallocation or change.

3.5.3 Finding

The lack of these provisions allows the University's Bursary Department to carry out budget re-allocations and revisions unilaterally without evidence of proper authorization by the appropriate authorities of the University, especially the Council which is the highest authority of the University.

3.5.4 Recommendations

- i. The University should provide adequate guidance regarding budget adjustments and ensure that proper authorization is obtained from appropriate authority. In addition, there is need for the University to improve on her forecasting practices so as to have realistic budget estimates;
- ii. Steps should be taken to maintain general ledger so as to capture all transactions of the University correctly. This will help in the preparation of periodic/annual management accounts; and
- iii. The relevant staff of the bursary department should be trained with a view to getting them equipped with the capacity to correct the anomalies and produce credible management accounts.

3.6 Weak Commitment Control System

3.6.1 Background

The three major objectives of a public Financial Management System (PFM) are basically to ensure fiscal discipline (expenditure control), allocation of resources consistent with policy priorities (strategic allocation of resources), and, prudent management of the government's financial resources (economy, efficiency, and effectiveness). These three objectives, together with the need for transparency and accountability in fiscal relations, are complementary and interdependent. Expenditure control is an essential element of fiscal discipline. For control purposes, four main phases of the expenditure cycle are usually required in the form of authorization or allocation of appropriations to spending

Faculties, Departments, Directorates, Centers and Institute, commitment, which allows for incurring a future obligation to pay, verification in the form of acquisition and verification of goods and services and finally, payments.

The commitment of resources is a critical stage of the expenditure process. Controlling commitments is essential for controlling expenditure. The key objective of commitment control is to manage the initial incurrence of obligations, rather than the subsequent cash payments, in order to enforce expenditure ceilings and avoid expenditure arrears. To this end, it is maintained that commitment control system imposes limits on commitments, which limits are usually based on budget appropriations or on cash plans. Ideally, commitments in a newly established University, like Federal University of Kashere should be regulated by annual budget appropriations

3.6.2 Observation

A principal task of commitment control is to ensure that commitments are only entered when it is consistent with the budget, and, ideally, with quarterly expenditure ceilings. The principal task of cash planning is to ensure that the quarterly ceilings are consistent with the projected cash availability, which enables them to be used as ceilings for approving commitments. Cash planning on its own will be ineffective unless it is integrated with control over commitments. Effective commitment controls require a good accounting and reporting system. The ideal situation would be when the accounting and reporting system is organized on an accrual basis, because commitments are formally accounted for in such a system. These are clearly absent in the Financial Management Controls of the University.

3.6.3 Findings

- i. Ineffective system of control over commitments needs to be supported by a sound University Financial Management Policy that will regulate financial commitments and transactions in the University;
- ii. Non-implementation of regulations on virements/reappropriations in the University; and

- iii. There is lack of a good cash planning and management system, or low quality of cash plans, place practical limitations on the effectiveness of commitment controls.

3.6.4 Recommendations

- i. The University should put in place mechanisms for ensuring effective system of expenditure control so as to ensure that its resources are spent as intended, within authorized limits, and following sound financial management principles;
- ii. The University should ensure that expenditure control is an integral part of its expenditure management and constitutes a key element of fiscal discipline;
- iii. Ensures that spending happens only for stated purposes and within authorized allocations, and adheres to fiscal norms;
- iv. A well-designed Commitment Control system be introduced by the University to help it monitor and regulate expenditure arrears by tracking spending well before payment obligations materialize;
- v. A well functional internal and external audit system be used by the University to examine the functionality of its financial control systems put in place by the Management of the University;
- vi. Payments would be made only after verification that the payment was against an approved commitment. The treasury should discharge the commitment after the payment has been made;
- vii. Given the several weaknesses in the Ledger works system, the University should consider adopting a more robust financial management system including, but not limited to the Integrated Financial Management System of Government, which enables the institution to comply with budgetary controls;
- viii. The Panel recommends that retirement of advances should be done as soon as the purpose for the advance is accomplished;
- ix. Also, that total advance given out should be recovered from salary of any staff who fails to retire such advances in good time; and

- x. The treasury should prepare quarterly and monthly in-year budget execution reports that can be directly compared with the budget allocation of expenditures at both the commitment and payment stage.

3.7 Very Weak Supervisory Financial Control

3.7.1 Background

For efficiency and effectiveness to be achieved in the financial management system of the University, supervision becomes very necessary. Supervision here is seen as the mechanism put in place by the relevant authorities in the University to be used in achieving qualitative, effective and efficient management and control of financial management of the University. This is one of the functions of the bursary department in its day-to-day management of the financial transactions of the University. Supervision here therefore, is the monitoring of operations, observation and/or review of on-going operational activity of the bursary staff of the University. The supervisory control ensures that the day-to-day operations and records of all the financial dealings in the University are under the supervision of responsible officials of the Bursary and other relevant Departments.

3.7.2 Observation

Bursary is the department responsible for the day-to-day management of the financial resources of the University. It is headed by the Bursar, who is directly responsible to the Vice-Chancellor for the day-to-day administration and control of the financial affairs of the University. For effective internal control system, the Bursary Department is divided into Divisions each headed by a professionally qualified Accountant. It has specifically created a division called "Budget and Budgetary Control Division", which is headed by a Chief Accountant.

3.7.3 Finding

The Panel observed that the Bursary Department of the University which is responsible for its day-to-day management of financial resources had very weak supervisory control, which has created serious gap and challenges with respect to the laid down regulations of the relevant Financial Regulations of the country.

3.7.4 Recommendations

The University should review her policy on budgeting and expenditure authorization to ensure that all University revenue and expenditure are included from all levels of the Institution.

3.8 Failure to Undertake Adequate Budget Monitoring

3.8.1 Background

The purpose of budget monitoring is to ensure that resources are used for their planned purposes and properly accounted for. Monitoring ensures that there is value for money, and timely corrective actions are taken for any significant deviation. These weaknesses have contributed to budget abuses such as spending beyond budget, mischarge of expenditure, committing beyond budget resulting into non-implementation of planned activities and spending on unbudgeted items.

The Panel observed with serious concern that there was no Accounting/Procedure Manual in use to identify the University's financial transactions as well as that of audit procedures. This is not in line with modern accounting practices especially with the Federal Government directive on mandatory conversion and implementation of the International Public Sector Accounting Standards (IPSAS). This has contributed to the wrong classification of some University's transactions and the tendency is that it will give false information in the University's financial records.

3.8.2 Observation

From the financial records made available to the Panel, it was noticed that there is a clear absence of budget monitoring mechanism in the University.

3.8.3 Findings

- i. Management monitoring and control processes involves communications of goals, expectations, motivations and performance evaluations;
- ii. Management monitoring and control is difficult if critical stake holders are not involved in budget setting, planning and target setting; and

- iii. Management monitoring and control is difficult where there is no practicability in funds availability or where critical stake holders have no say or influence over procurement processes for their work stations or offices.

3.8.4 Recommendations

The Panel therefore recommends as follows:

- i. The University should devise a comprehensive budget monitoring mechanism that will enable timely follow up action;
- ii. Having prepared a budget and commenced its implementation, management must institute periodic reporting and review strategies for monitoring purposes. This will ensure that operations are moving according to plans and discordant areas can be noticed and attended to immediately; and
- iii. There is the need to have in place a procedural and financial policy manual suitable for the present accounting system, which should be put into proper use by the relevant departments.

CHAPTER SEVEN

TOR IV

INVESTIGATE THE APPLICATION OF FUNDS, PARTICULARLY THE SPECIAL GRANTS AND LOANS FOR SPECIFIC PROJECTS, IN ORDER TO DETERMINE THE STATUS OF SUCH PROJECTS AND THEIR RELEVANCE FOR FURTHER FUNDING.

7.1 BACKGROUND

The Federal University of Kashere (FUK) commenced the development of its facilities on a site donated by the State Government. The University started operating from land of about 121.36 Hectares occupied by the then Government Day Secondary School Kashere. Projects during the take off stage were mainly conversion of secondary school buildings and construction of smaller structures needed at that time for the University to take off. During this period, the University underwent series of challenges in terms of procurement and administration of projects. These were however overcome by putting right regulatory measures in place.

The period 2016 to 2020 saw a remarkable improvement in the University in terms of provision of physical infrastructural facilities with over 25 projects initiated by the University and funded either from Capital, TETFund Interventions, Internally Generated Revenue, Constituency Projects, etc. This has boosted the University's expansion drive in areas of learning, teaching and research.

7.2 MANAGEMENT AND DEVELOPMENT OF PHYSICAL FACILITIES.

The objective of having a sound management and development policy in a University environment is to evolve a comprehensive development plan which includes construction, improvement, rehabilitation and maintenance of buildings and other facilities to ensure that government regulations, procedures and requirements are strictly complied to in all phases of physical works planning, implementation, monitoring and evaluation.

Generally, this is achieved through robust formulation and implementation of a Master Plan document for the development of both academic and physical facilities.

7.2.1 Observations

The University maintains Master Plan for use in the planning of both academic and physical development in line with NUC guidelines. Placement and siting of new structures

and facilities were done according to the Master Plan and many new structures are being constructed.

7.2.2 Findings

- i) The land provided by the Government did not meet the minimum land requirement of 100 Hectares for University campuses as provided by the NUC guidelines;
- ii) The initial projects executed in the University were mainly rehabilitation of dilapidated structures and construction of a few additional ones at the takeoff site. These included residential units, classroom blocks, provision of ancillary facilities, boreholes, water tanks and reticulation, etc;
- iii) Similarly, the Panel observed that most of the projects executed within the period under review are still on going with few completed. The only uncompleted ones - the Faculty of Humanities/ Sciences and the Administrative Building were stalled because of lack of further funding from capital allocation; and
- iv) Provision of other supporting facilities like good internal roads, electricity, water supply, sewage drainages, etc was inadequate for the future requirements of the University.

7.2.3 Recommendations

- i. The University should continue to adhere to provisions made in the Master plan for all physical development projects;
- ii. The University should immediately look for ways to increase its minimum standard requirements in terms of provision of services;
- iii. The University Council and management should take up the issue of allocation of additional land promised by the State Government to facilitate the future expansion drive of the institution;
- iv. The present site boundary should be adequately and properly secured by construction of perimeter fencing to avoid encroachment; and
- v. The University should develop strategies to vigorously attract developmental projects from other sources within its mandate, to boost rapid expansion of facilities.

7.3 FUNDING OF PROJECTS

As discussed under Term of Reference III (ToR III), the University received funding in the year 2016- 2020 from the sources listed below to execute various projects and procurement of Goods and Services.

- i. TETFund Normal Intervention
- ii. TETFund Special Intervention
- iii. TETFund Merged Intervention
- iv. TETFund Zonal Intervention
- v. TETFund Special High Impact Intervention
- vi. IGR Projects
- vii. Constituency Projects
- viii. Assisted/ Donation Projects

Table 1 below gives the summary of the amounts received and actual expenditure incurred.

Table 1: Breakdown of TETFund Releases from 2016 – 2020

TETFUND RELEASED/PAYMENT FROM 2016 - 2020			
S/NO	PROJECT	AMOUNT RELEASED	ACTUAL EXPENDITURE
1	2015/2016 Merged Intervention	644,136,566.09	562,308,145.42
2	2017 Zonal Intervention	122,092,193.00	104,407,053.65
3	2016 Special High Impact Project	2,180,586,516.59	1,738,785,593.22
4	2019 Zonal Intervention	135,977,000.00	124,327,750.00
5	2017/2018 & 2019 merged interv.	978,741,141.55	340,956,172.55
	GRAND TOTAL	5,114,837,679.93	3,698,193,691.43

Analysis of the total Intervention from TETFund of N6,001,829,006.48 between the years 2016 to 2020 as supplied by the University Bursary, the sum of N5,114,837,679.93 was released for execution of Twelve (12) projects in the University. Actual expenditure on the projects stood at N3,698,193,691.43 leaving N1,416,643,988.5 as outstanding. As shown on Table 3, only two (2) out of the 12 TETFund projects- Construction of Faculty of Management Sciences and Construction of 300 seat capacity- were completed, while the remaining Eight (8) are still on going.

Table 2: Breakdown of Capital Grants Releases from 2016 – 2020

YEAR	APPROVED BUDGET	CAPITAL RELEASED	PAYMENT (EXPENDITURE)
2016	43,693,149.00	43,693,149.00	43,691,213.44
2017	164,199,469.00	162,099,734.15	162,019,908.82
2018	1,217,449,469.00	691,152,944.50	691,152,602.81
2019	512,979,719.00	205,191,887.60	205,191,010.58
2020	425,629,480.00	365,629,480.00	331,936,849.86
TOTAL	2,363,951,286.00	896,945,827.65	896,863,725.07

During the period under review, the Federal University of Kashere also received Capital allocations for execution of projects to the tune of N896,945,827.65 out of N2,363,951,286.00 appropriated. The amount was used for the execution of various capital projects, namely, Faculty of Education Phases I, II and III, as well as construction and furnishing of Professorial offices, School of Post Graduate and 250 seat capacity Lecture Theatre.

Records available to the Panel indicate that no loan was granted the University by any organization for execution of projects during this period.

7.3.1 Findings

- i. Generally, main source of funding for projects within the period under review were from Government allocation, that is, either Capital grant or TETFund Special Interventions;
- ii. Capital grants were used for capital projects development and maintenance of physical infrastructures and utilities;
- iii. TETFUND, intervention and grants were used in funding projects for the improvement of teaching and learning facilities in the University;
- iv. From the records available and the outcome of the inspection of some facilities by the Panel, out of the 28 projects awarded between 2016 to 2020, only Seven (7) were completed, while the others, Twenty One (21) are still on going;
- v. Delay in further releases has contributed to stagnation of these projects that stopped since 2019;

- vi. A number of the projects are funded under TETFund merged intervention;
- vii. Performance of merged projects funded under same intervention affects performance of one another;
- viii. The University is not yet generating enough internal revenue to fund other projects critical to its needs but rely heavily on grants from government; and
- ix. From records supplied by the Bursary and PPD, the Panel observed some discrepancies in the actual funds received and utilized on projects within the period.

7.3.2 Recommendations

- i. Government should ensure release of approved grants to the University in order to complete all outstanding projects;
- ii. The Tertiary Education Trust Fund should review its policy on merged funding in order to ensure funds released are used for specific projects so that slow performing projects may not affect the implementation of others;
- iii. The University should enhance its revenue generation drive and develop additional sources, thereby reducing dependence on government funding; and
- iv. The University Management should strengthen mechanism for record keeping with commitment to institutional approach and memory.

7.4 PROCESS OF THE AWARD OF CONTRACTS

The success of project implementation and delivery depends greatly on the quality, effectiveness, efficiency and transparency of its procurement process. By convention, the Procurement Law has been enshrined in University systems to ensure compliance to due process. These guidelines are provided in the University Laws as well as Public Procurement Act 2007 of the Federal Government.

The Federal University of Kashere, as an arm of the Government is therefore required by Law to provide the necessary mechanism for the implementation of the Act.

7.4.1 Procurement Process and Management

Contracts awarded in the University are of the following categories/ types:

- a. Capital Projects
- b. TETFund Projects
- c. IGR Projects
- d. Constituency Projects
- e. Assisted/ Donation Projects

While contracts from TETFund Interventions, Capital Allocations and Internally Generated Revenue are handled by the University, those donated or assisted were handled by the donor agencies – such as the Construction of ICT Hub by the National Information Technology Agency (NITDA). Similarly, the construction of Water Supply Scheme also handled by the Federal Ministry of Water Resources.

With the establishment of the Procurement Unit in 2013 in compliance with the Public Procurement Act 2007, the University's procurement process was greatly enhanced. Submissions from contractors were opened publicly in the presence of stakeholders and referred to a Technical Committee and or Consultants for prequalification analysis and then to the Tenders Board through the Procurement Department for deliberations and subsequent approval.

i) Contracts up to N5Million

Contracts not exceeding N5Million are handled by the University Governing Council. The N5Million benchmark is for construction work, while the sum of N2.5Million is the maximum for procurement.

ii) Contracts between N5Million and N250Million

The ceiling for the University Tender's Board is N250 Million for contracts meant for construction and N50 Million for procurement. The University Tenders Board considers and approves award of contracts through submission received from the Procurement unit. The Governing Council is subsequently notified of such awards through a memo by the Vice Chancellor.

iii) Contracts between N250 Million and N1 Billion

The ceiling for Ministerial Tenders Board is N1 Billion for Construction works and N100 Million for procurement. The University Tenders Board recommends awards for the

approval of the Minister through the Ministerial Tender Board. The Governing Council is also subsequently notified of such awards through a memo by the Vice Chancellor.

7.4.2 Findings

Based on the records made available to the Panel and interactions with both the Acting Directors of Procurement and Physical Planning, the Procurement Process of the institution has been partially observed within the extant Laws. However, the following important issues need mentioning.

- i. From 2013, the Procurement Unit was set up as a separate unit from the former Physical Planning and Works Department. This has enhanced the procurement process in general;
- ii. The Procurement Unit is headed by an Assistant Chief Procurement Officer who rose through the system.
- iii. Absence of a well-established internal procurement organ where some Heads of Units were mostly on acting capacity/contract, hindered operations and effectiveness of such organs;
- iv. Records available to the Panel indicated that projects awarded by the University were within the University Approval thresholds of between N5 million above but less than N250 million. However, a few procurements made by the University were outside its approval limits;
- v. Also, records available to the Panel showed that adverts were placed in at least two (2) National dailies in addition to placement on the University Notice Board at the beginning of the procurement process, as provided in the Procurement Act 2007; and
- vi. Submissions of bids as advertised are publically opened in the presence of stakeholders. However details of Technical and Financial bids made available to the Panel were not enough to assist the Panel assess the technical and financial capacities of contractors.

7.4.3 Recommendations

- i. All statutory and procurement mechanisms should be strengthened to enhance effective project delivery by making the procurement Unit more effective and adequately staffed;
- ii. University Units such as Procurement should be headed by staff with pre-requisite qualification;
- iii. Active participation of all stakeholders, including the CSOs, Professional Bodies etc, in the procurement process should be enhanced and sustained to make the process transparent and fair.
- iv. All projects must be advertised in at least two National Dailies, Federal Tenders Journal and University Notice Board/ web site to comply with the Procure Act 2007;
- v. Only qualified contractors with proven track records technically and financially, should be selected in order to avoid situation of abandoned or poorly executed projects; and
- vi. Staff training should be encouraged by the University and both the Procurement and Physical Planning units should be adequately staffed for effective discharge of their duties.

7.5 STATUS OF PROJECTS

During the period under review, the University had executed about Twenty Six (26) major and minor capital projects. These projects were executed by the various contractors with varying completion time.

7.5.1 OBSERVATIONS

i. Capital Projects:

Based on the records made available to the Panel by the Bursary Department, Nine projects were awarded with Capital Grant received between 2016 to 2020 only two of these were completed and handed over to user departments. The projects completed were the Construction and Furnishing of Faculty of Education Phase I and Erosion Control

work; while work on Construction and Furnishing of Faculty of Education Phases II & III have reached 90% completion.

The remaining seven projects under Capital Grants are at various stages of completion, but slowed down due to lack of further release of funds by the Government. None of the projects has been abandoned.

ii. **TETFund Projects:**

The total number of TETFund Intervention projects in the Federal University of Kashere within the period under review are Twelve (12) comprising of two under Merged 2015/2016 intervention, five under 2016 Special High Impact Project (SHIP) and five under Normal Intervention.

The Two 2015/2016 Merged projects were awarded in 2018 out of which one - construction of Faculty of Management Sciences was completed in 2019. The second project – Procurement of furniture - is still on-going but at about 90% completion.

The Five 2016 SHIP projects were awarded in 2019. The construction of the 300 Seat Capacity Auditorium was completed in 2020 while the other four are still on-going with completion rate of between 75% to 90%.

The Five 2017 Normal Intervention projects were awarded in 2020 and are still on going with completion stage between 40% to 54% and completion time ranging between 16 to 30 weeks. From records available to the Panel and through physical inspection, both projects have gone beyond their expected time of delivery with completion rate below 50%.

iii. **Construction of General External Works for Faculty of Agriculture:**

This project was awarded in September 2020 with completion time of 19 weeks and is expected to be completed in February 2021. From records received from the Physical Planning Unit, the contractor has collected advance payment but work is still at 1% completion.

iv. **Internally Generated Projects:**

The Federal University of Kashere appropriated about N24,800,000.00 from its Internally Generated Revenue in 2020 for the Construction of a 200-bed capacity female Hostel.

The project was awarded on 30/04/2020 with completion period of 35 weeks. The project is still on going at about 80% completion.

v. **Constituency Projects:**

The Federal University of Kashere received funding in 2019 under Constituency funded projects for the construction of 1 no Block of Classrooms and Wall Fencing of the University Staff School. The project which is at 54% completion has stopped due to lack of further funding.

vi. **Assisted/Donation Projects**

The Federal University of Kashere received Three (3) donations in the form of projects outside the Capital or TETFund interventions within the period under review. Two projects, Construction of ICT Hub, Furnishing of ICT Hub, were donated by National Information Technology Development Agency, NITDA, while the Federal Ministry of Water Resources donated the third which is for the Construction of Water Supply Scheme in the permanent site. All the three projects have been satisfactorily handed over to the University.

Table 3 below gives the status of the projects during the period under review.

Table 3: Status of Projects Between 2016 to 2020

Year of Award	Completed	On-going	Total No.
2016			
2017			
2018	2	7	9
2019	2	6	8
2020	3	6	9
TOTAL	7	19	26

Analysis of the above table shows that out of the twenty-six projects the University initiated during the period under review, one seven have been completed while the remaining are still on going.

7.5.2 FINDINGS

- i) Slow pace of work on seven out of the Nine Capital Projects of 2018 due to non-release of further Grants from the Government. The panel observed that if all these projects were completed, they would have had direct impact on the teaching and learning in the institution, in addition to improving student and staff welfare, as well as, giving the University general face lift;
- ii) From available records and outcome of the inspection of facilities by the Visitation Panel, it was noted that the resources made available to the University were judiciously utilized;
- iii) Cost variation was not incurred on any of the projects;
- iv) Seven (7) projects were completed on time;
- v) Nineteen (19) projects are still on-going;
- vi) Two (2) projects that were part of the take-off projects still remain uncompleted to date; and
- vii) The construction work for the Faculty of Agriculture is yet to take off after the contractor had collected mobilization fees.

7.5.2 Recommendations

- i. Need for synergy between various departments/ units of the University responsible for project initiation and delivery to be enhanced, particularly between the Physical Planning and Procurement departments;
- ii. Strengthen regular and effective supervision mechanism by the respective monitoring units of the university;
- iii. A Project Monitoring and Documentation Committee should be constituted by Council to regularly brief it on the implementation status of projects in the University. This is to constantly feed it with status and positions of projects at all times; and
- iv) An investigation into the construction of External works for the Faculty of Agriculture should be instituted by the University Governing Council.

7.5.3 Uncompleted Take off Projects: Administration Block & Faculty of Humanities/ Sciences Building

While only 25% of projects in the 2016 to 2020 period were completed on time or even ahead of time, and the rest are still on going, it is worthy to note that the two take-off projects under the Special Presidential Intervention are still not completed.

i) **Construction of Faculty of Humanities/ Sciences Building:**

This project was awarded in 2012 to M/S Saidi Nig. Ltd at the cost of N998 million and completion period of 40 weeks. The project is at 72% completion with no activity going on since November 2019. A total sum of N682,876,991.28 has been paid while N315,123,008.72 is outstanding; and

ii) **Administration Block:**

This project was awarded in 2012 to M/S Enerco Nig. Ltd at the cost of N510 million and completion period of 40 weeks. The project is presently at 98% completion and the pre-hand over inspection has been done. A total sum of N431,975,807.78 has been paid while N78,024,192.22 is outstanding;

These projects were part of the N2 Billion Naira Presidential Special Intervention for the construction of Central Admin & 2no Faculty buildings awarded under the Task Force/ Technical Implementation Committee on nine newly established Federal Universities in 2012.

7.5.3.1 Findings

- i. From the records made available and physical inspection, the Panel observed that the project stopped since 2019 and has dragged for over seven years;
- ii. From records available further capital funding has stopped since 2019;
- iii. The University has made several unsuccessful follow-ups with FME for special consideration to complete the projects;
- iv. The contractor handling the Construction of Faculty of Humanities/ Sciences Building has refused to remobilize to site even as he has no pending payment claim; and
- v) The Administration Block has eventually been completed nine years after the initial completion time.

7.5.3.2 Recommendations

- i. The Panel recommends that the University Council should investigate further the root cause of the problem with the contract for the Construction of Faculty of Humanities/ Sciences with a view to getting the project completed, including termination if necessary; and
- ii. The Federal Government should in future allow institutions to all handle the procurement and award of projects meant for their institutions, instead of entrusting it to Ad-hoc Committees.

7.6. QUALITY OF WORK

The Panel took an extensive tour of all the project sites to appraise the quality of work and present physical conditions of the facilities. Between the period 2016 to 2020, the University embarked on the execution of twenty Six (26) major and minor projects, including three Assisted/ Donation projects. Though different contractors are handling the projects, the Panel generally found the quality of work commendable.

7.6.1 Findings

- i) Generally, quality of workmanship is good though the Panel was not availed any document on the measures put in place to ensure adherence to standards in the execution of projects by contractors;
- ii) Minutes of site meetings presented to the Panel were scanty, it was therefore difficult to deduce the level of compliance to standards by contractors and enforcement by the supervising units;
- iii) M/s Jamaji Nig Ltd, the contractor that handled Construction of Faculty of Education Phase I, executed works outside the scope of the contract. The contractor offered to do the external works for the building though it was not part of the contract;
- iv) The University management seemed not to be doing enough to get contractors to complete the projects within completion period; and
- v) Poor quality workmanships were reported on some projects which might be as a result of inadequate supervision or contractors negligence.

7.6.2 Recommendations

- i. The University should continue to strictly adhere to the provisions of the Procurement Act 2007 in the award of all its contracts;
- ii. Government should provide funding assistance as well as prompt releases to the University to complete its capital projects to avoid creating a pool of abandoned projects;
- iii. The University management should have a mechanism for seeking redress from Contractors that default in the terms of Agreement for the completion of Projects;
- iv. Selection of contractors should be based on skill, competence and professional experience in project execution to, avoid cases of abandoned and poorly executed works; and
- v. Selection of project sites within the campus should be determined by the availability of space and wider institutional objectives. This will guarantee safety and convenience in the use of such facilities.
- vi. The University should make annual budgetary proposals for maintenance of facilities; and
- vii. The Federal Government should release funds for the completion of all the uncompleted /or abandoned projects.

CHAPTER EIGHT

TOR V

EXAMINE THE ADEQUACY OF THE STAFF AND STAFF DEVELOPMENT PROGRAM OF THE UNIVERSITY

8.1 Background

The adequacy or otherwise of staffing in any University is best measured in terms of the number of the different categories of staff, viz teaching, non-teaching academic, as well as non-teaching administrative in the University. The National University Commission (NUC) has developed the Benchmark Minimum Academic Standard (BMAS) in this regard. Compliance strictly to this standard of 30% of the total number of academic staff be Administrative non-teaching, while in Science-based Academic department should have 2 academic non-teaching staff. In the case of Academic teaching staff their optimum number is determined at any given time by not only the number of students registered in the Department but also on the basis of the full time equivalence of the students registered for all the courses offered by the department. This means that a Department may have fewer students but will need more academic staff due to number of students outside it registering courses there. Universities are expected by this standard to generate and maintain establishment positions based on different types of staffing positions, from Graduate Assistants to Professors. One of the strategies for sustainability for any organization is ensuring a well-trained human resource. This can be achieved through training and retraining of the staff. To achieve this, Universities are expected to put in place a robust staff development policy and implement it in earnest. The policy must not only grant opportunity for training of the different categories of staff matching the demand of their respective responsibilities, but must be fair and transparent in its implementation.

To assess this aspect of the TOR, the panel studied series of documents containing the nominal roll of the University for the years 2016 to 2020, as made available to it by the University. In addition, the panel held interactive sessions with the then Registrar and current Director of Academic Planning for further explanation on what the Panel observed in the documents in relation to this matter.

8.2 Observations

The documents studied revealed that in addition to the Registry and the Physical Planning Directorate, the existence of four Faculties in the University. These are Faculties of Humanities and Management Sciences, Education, Sciences and Agriculture. In the

Faculty of Humanities and Management Sciences, there were 210 Academic staff on the employment of the University in the 2016/2017 session, with highest number of 40 Academic staff in the Department of Languages, followed by the Department of Religious Studies and Accounting and Business Administration with 37 and 32 Academic staff, respectively. Other Departments in the Faculty had between 26, 21, 20 and 18 Academic Staff, respectively for the Departments of Geography, Political Science, Sociology and Economics. The Department of History and Development Studies had the smallest staffing in this regard with 16 academic staff in the 2016/2017 session. Total number of academic staff in the Faculty of Humanities almost doubled, rising from the initial 210 in 2016 to 396 in 2020. Similarly, this growth in the number of Academic staff was observed in all the Departments in the Faculty. For example, number of Academic staff in the Department of Economics rose from 18 in 2016 to 44 by 2020, while Religious Studies increased by two folds, from 37 to 68 within the period. Similarly, number of academic staff in the Department of Geography doubled between 2016 and 2020, rising from only 26 in 2016 to 54 by 2020.

The trend of growth in the number of academic staff in the Faculty of Science more than doubled, from 82 in 2016 to 204 in the 2020 session. The Department of Mathematics had the most drastic growth in its Academic staffing. The Department witnessed a jump in the number of academic staff of 11 in the 2016 session to 52 in 2020 session, 41 out of the total number are Lecturer I and below. Most of the 47 are of the Graduate Assistant level. Except for the Department of Computer Science, whose staffing grew only by 4, that is, from 11 in the 2016 session to 15 in the 2020 session; the other Departments had their academic staff strength doubled between the 2016 and 2020 sessions. The change in staff strength for the Departments of Biology, Chemical Sciences, and Physics were 26 to 59; 22 to 48 and 12 to 30, respectively. Generally, the University had put effort during the 2016-2020 sessions in plugging what it perceives as shortfall in the number and quality of Academic staff in the University.

The Faculty of Education had a total of 41 Academic staff on its employment in the 2016 academic session; this number had increased to 138 in 2020. The largest increase was

observed in the Department of Arts and Social Science, from just six to 34. The Department of Educational Foundation increased its staff strength from 21 in 2016 to 56 in 2020 while that of the Department of Science Education grew from 15 in 2016 to 48 by the 2020 Academic session. Overall, there were a total of 383 Academic staff on the employment of Federal University of Kashere in 2016. This number had increased to 891 by 2020. There were a total of 40 technologists, 20 for Science Laboratories, 19 Agricultural Technologists and one Surveyor for the Department of Geography. Some of these Technologists are highly educated with even Masters Degrees.

With regards to staff mix, that is, the ratio of Professorial (Professors and Readers) is to Senior Lecturers is to Lecturer I-Assistant Lecturers/Graduate Assistant, the NUC recommended standard of 20:35:45, respectively, only few Departments can be said to fulfill this requirement. With respect to staff student ratio, almost all departments fall too low below the 1:30 and 1:20 ratios for the humanities and the sciences programmes, respectively with an of average of 1:3 academic staff to student ratio.

For non-teaching staff, the University started with a total of 338 senior staff in this cadre. This included 174 in the Registry, 25 in the Bursary and 9 for the Internal Audit Unit, while Procurement Unit had three staff. Works and Planning and Information and Communication Technology Units, had 48 and 16 staff, respectively. The University Library and the University Clinic had 10 and 22 staff respectively. By the 2020 session, the number of Senior non Teaching staff had risen from the 338 in 2016 to more than double, 780. The Registry accounts for almost half the 780, that is 354, including Confidential Secretaries and Executive Officers. The total number of Senior Staff in the Bursary had grown from 25 in 2016 to 58 in 2020. There were 10 Library Staff in 2016 and it increased to 18 by 2020. The staffing in the Works and Physical Planning Directorates jumped from 48 (20 +28) in 2016 to 57 for Planning and 41 for Works and Maintenance, making a total of 98 staff. Similarly, the ICT unit had 16 staff by 2016 and that number increased to 52 by 2020. The University Clinic by 2016 had a total of 30 Staff comprising of three medical doctors, three pharmacists, 10 nurses and 6 Laboratory Technologists and others, making up the remaining seven.

The junior staff profile of the University according to the nominal roll are distributed into such areas as the Registry, Bursary, Laboratories, Farms, ICT, Library, Security, Student Affairs, Works and Planning, Maritime Institute and the University Clinic to support the professional and Academic staff in their day to day running of the University. In the 2016/2017 Session there were a total of 513 such staff with 102 and 115 staff belonging to the Cleaner and Clerical cadres, respectively. While there were 110 Artisans and 197 Porters. The Security Unit had 103 staff in the Junior Cadre. The remaining fall into the Administrative and Academic non teaching cadre. By 2020 the junior staff nominal roll had grown to 982 with 253 and 240 falling into the Artisan and Porter cadre, respectively. While the remaining belong to the Clerical and Technology Cadre. On the average, the ratio of Junior staff to Students is 1:8.

On staff development, documents made available to the panel did not specify matters of staff development in the University. In spite of the absence of a staff development policy, the University had approved and sponsored several staff belonging mostly to the academic teaching, as well as non-teaching staff. A number of non-academic staff in the Administrative cadre have also enjoyed different levels of staff development programmes. Significant portion of the finances for the University's staff development activities were provided by the Tetfund. Other sources include the Petroleum Technology Development Fund (PTDF), the National Information Technology Development Agency (NITDA). The University has also been utilizing its IGR in sponsoring some staff Development activities.

8.3 Findings

The University has made a major leap in terms of staffing. However, the followings became apparent with regards to this matter:

- i. There are too many Administrative staff, 780, for an academic staff population of only 891. This number is far in excess of the NUC recommended ratio of Admin to Academic Staff and Student population in the University;
- ii. The size of Academic staff is far larger than total student population with an average ratio of 1:2 Staff Student ratio. This is far lower than the 1:20 and 1:30 ratio recommended by NUC, suggesting over employment of Academic staff in most of the departments;

- iii. The proportion of staff in the lower segment of Lecturer I and below is often greater than 60% of the staff, indicating skewness towards junior lecturers, mostly Graduate Assistant cadre. This not only seriously negates the NUC recommended 20:30:45 ratio and pose challenge to attaining the academic objectives of the University;
- iv. Most Professors, Readers and Senior Lecturers are on Visiting appointment. While this is expected for a new University, it will certainly affect quality of teaching and especially academic leadership, including curriculum evolution and management;
- v. 110 Artisans and 197 Porters for the size of the University are too many;
- vi. Several Technologists in the Senior staff category, especially, possess qualifications in excess of their cadre, Bachelor and sometimes Masters degrees often acquired while in service;
- vii. Pattern of recruitment into the various categories of staff is not based on critical needs;
- viii. There was no evidence that the University is aware of how establishment positions are generated and filled. This perhaps is the main cause of skewness of staffing in favour of non-teaching staff against Academic staff; and
- ix. No staff development Policy was sighted by the Panel. However, the condition of service of the University has specified conditions under which staff can acquire additional qualifications or skills relevant to their appointment.

8.4 Recommendations

- i. Suspension of recruitment of administrative staff in the University for the next five years after which further recruitment will be based on assessed critical needs;
 - a. 2. The panel recommends that Students' enrollment be increased to effectively utilize the staff on ground. This can be done in liaison with NUC and JAMB;

- ii. More staff in the Professorial and Senior Lecturer Cadre be employed to ameliorate the skewness in staff mix in the affected Departments;
- iii. There many Artisans and Porters, especially, for the size of the University. The University must device means of utilizing these over staff as their continued idleness may threaten the peace of the University;
- iv. The University must adhere strictly to qualifications for different cadres as over qualified staff will eventually be disenchanting and contribute to labour disharmony in the system;
- v. There is need for basic training for certain categories of management staff on the operations of the University, especially the Director of Academic Planning and other appropriate staff in the Registry;
- vi. Establishment positions should be generated in line with NUC guidelines and used strictly for the purpose of recruitment; and
- vii. The University should develop a deliberate policy on staff development. The policy must accord access to staff development activities by all staff according to the University's critical human resource demands. Such a policy must also make it difficult for trained staff to leave the University after their training as the panel observed that given the location of the University, the tendency of such highly trained staff migrating to other Universities is high.

CHAPTER NINE

TOR VI

TO DETERMINE THE RELATIONSHIP BETWEEN THE UNIVERSITY AND VARIOUS STATUTORY BODIES IT INTERACT WITH ACCORDING TO ITS LAWS FOR THE PURPOSE OF SUPERVISION, PLANNING, FINANCE, DISCIPLINE, GUIDANCE AND ANY OTHER RELATIONSHIP I.E. COUNCIL, NATIONAL UNIVERSITY COMMISSION AND FEDERAL MINISTRY OF EDUCATION

9.1 Background

The University is by the provisions of its Laws is expected to interact closely with the Federal Ministry of Education (FME) to understand and implement Government's policy on education, especially University education. The Governing Council, on the other hand, develops policies geared towards the growth and sustainable development of the University. Closer relationship with the NUC will specify the University minimum standards for staffing, courses, programmes and structural outlook of the University for the purpose of academic and administrative operations of the University. It also sets the minimum requirements for admission into academic programmes in Nigerian Universities.

The University Senate is another statutory organ of the University that determines the types of programmes and duration for academic calendar on which various categories of students in the University receive training from entry to graduation. The Senate also sets entry requirements for prospective students into the various programmes offered by the University.

The Joint Admissions and Matriculation Board (JAMB) is another body with whom the University is requested by law to interact closely with. It conducts the Unified Tertiary Matriculation Examinations (UTME) through which institutions select candidates for admission based on their performance. For Students health matters, the University is expected to interact with the National Health Insurance Scheme (NHIS) for Students known as the Tertiary Students Health Insurance Scheme (TSHIS).

The University is required to interact with the National Youth Service Corps (NYSC) to set the conditions for the University's graduates suitable for the mandatory National Service.

Another important body the University is expected to relate with is the Industrial Training Fund (ITF) for matters relating to their students' industrial attachment for practical industrial experience. Interaction between the University and the National Assembly is necessary for coordinating and implementing the University mandate with critical national legislations. Finally, close relationship between the University and the Federal Ministry of Finance as well as the Tertiary Education Fund (TetFund) is necessary for the smooth running of the University.

The Host Community, is especially important to the peaceful existence and growth of any University. Effective interaction between a University and the various components of the Community hosting it, is therefore very critical, as the buy-in of such components, especially the local Political leadership, as well as the traditional institutions will potentially not only fetch for the University a lot of goodwill, but can serve as source of funding for its numerous activities.

9.2 Observations

The University has over the years engaged with the Federal Ministry of Education as and when necessary. By 2017, the frequency of such interactions with the Federal Ministry of Education had reduced. This is perhaps, because the Council of the University has been constituted and working. From documents reviewed by the Panel it was evident that the University management has been adequately interacting with the University Council in all matters, especially, with regards to appointment of Staff, creation of University administrative structures, finance and general policy direction for the University. Documents perused as well as results of interaction with labour Unions in the University, indicated regular Senate meetings during which Academic matters were tabled and discussed and appropriate decisions taken.

Further examination of documents such as University Academic Brief including the Master Plan and process of establishing new programmes, as well as admission matters, indicate, strong evidence of interaction between the University and NUC, as well as JAMB. The University Admissions Committee uses as its basis for allocating students into programmes, the JAMB Annual Admission Policy meeting. Similarly, evidence of the

University's interaction with NYSC was noted, as suitable graduands have been mobilized for the mandatory one-year National service.

As one of the major financiers of the University activities, the Federal University of Kashere (FUK) has been interacting with the Tertiary Education Trust Fund (TetFund) as evidenced by not only the number of ongoing and completed projects funded by the Fund, but also documents that attest to that, in the area of Library as well as Staff Development activities financed by the same fund. Similarly, the University has been relating appropriately with the ITF. Although the University had participated in Budget defense sessions at the National Assembly and the Federal Ministry of Finance, according to officials with which the panel interacted, it seems less frequent, compared to other agencies.

Evidence of the operation of the TISHIS was sighted by the Panel, suggesting the University's interactive efforts in this regard.

Through its Security Committee, the University has been engaging with the immediate community in line with the "Town and Gown" engagements. This was evidenced during an interactive session between this panel and members of the host community led by its leadership. The Host Community commended highly, the benefits they have derived from the University since its establishment. Specifically, they submitted that the local economy has grown significantly as a result of the presence of the University in the area as many businesses have grown and many of their wards have gained employment. The Leadership of the Community also explained how joint efforts between it and the University has contributed greatly to ensuring security in the area and that such joint effort need to be sustained.

9.3 Findings:

- i. The University has been interacting with Statutory bodies as provided by law;
- ii. Interaction with the Federal Ministry of Finance is weak, leading to the observed low level of budgetary allocation and release of funds for Capital projects; and
- iii. Expectations of the host community from the University is higher than the University can adequately meet.

9. 4 Recommendations

The University has been interacting with statutory bodies as provided by law. The Panel commends the University for properly engaging with such important stakeholders. However, it is recommended that:

- i. A stronger interactive relationship between the University and the FMF be developed if some of the problems associated with annual appropriations are to be surmounted; and
- ii. The University should appropriately engage the host community leadership and other locals to enhance better understanding of the capacity of the University in handling the social challenges. Such understanding is needed for an optimum Town and Gown relationship.

CHAPTER TEN

TOR VII

TO EXAMINE THE 'LAW' ESTABLISHING THE UNIVERSITY INCLUDING THE RELATIONSHIP BETWEEN THE VARIOUS INTERNAL ORGANS, UNITS AND OFFICES AND INDICATE WAYS THE LAW HAS BEEN OBSERVED BY THE COMPETENT AUTHORITIES AND ALSO SUGGEST ANY MODIFICATION TO THE LAW.

10.0 Background

Law permeates all realms of social behaviour; its pervasiveness and significance are felt in all walks of life. Law is an aggregate of legislations, precedents and accepted legal principles, the body of authoritative grounds of judicial and administrative action. The University is set up to provide advancement in learning, conduct research for the benefit of the society and offer community service. The Law of the University is the grundnorm in administering the affairs of the University.

10.1 The Law establishing Federal University of Kashere Gombé State is as follows:

- i. Federal University of Kashere (Establishment) Act, 2015;
- ii. Universities (Miscellaneous Provisions) Act, No.11 of 1993 with the 2003 and 2012 Amendments; and
- iii. And any other relevant laws applicable from time to time.

The University may sue or be sued in its corporate name.

The University has the following internal laws namely:

- i. Rules and Regulations Governing Condition of Service (Approved by the Council January, 2016)
- ii. Scheme of Service (Approved by the Council January, 2016)
- iii. Code of Ethics, 2017
- iv. Students Handbook 2017

10.2 The Objectives of Federal University of Kashere are:

- i. To encourage the advancement of learning as to hold out to all persons without distinction of race, creed, sex or political conviction the opportunity of acquiring higher and liberal education;
- ii. To provide courses of instruction and other facilities for the pursuit of learning in all its branches, and to make those facilities available on proper terms to such persons as are equipped to benefit from them;
- iii. To encourage and promote scholarship and conduct research in restricted fields of learning and human endeavours;
- iv. Relate its activities to the social, cultural and economic needs of the people of Nigeria; and
- v. Undertake other activities appropriate for a university of the highest standard.

Section 3 of the Act provides for the Constitution and Principal Officers of the University as follows:

- (a) Chancellor
- (b) Pro-Chancellor and a Council
- (c) Vice- Chancellor and a Senate
- (d) Two Deputy Vice-Chancellors or such number of Deputy Vice-Chancellors as the council may, from time to time, deem necessary for the proper administration of the University
- (e) A body to be called Congregation
- (f) A body to called Convocation
- (g) The campuses and colleges of the University
- (h) The faculties, schools and institutes and other teaching and research units of the University
- (i) The persons holding the offices constituted by the First Schedule to this Act other than those mentioned in paragraphs (a) to (c) of this subsection
- (j) All graduates and undergraduates and
- (k) All other persons who are members of the University in accordance with provisions made by statute in that behalf.

The powers of the University and how they are exercised are stated in sections 5, 6, 7,8 and 9 of the Act establishing the University.

The Function of the Chancellor is provided in Section 5 (1) of the Act; that of the Pro-Chancellor is stated in section 5 (2) of the Act. The Establishment and Membership of the Council is stated in section 6 of the Act; the Council and other Committees of the University are provided for in section 7; the Functions of the Senate is stated in section 8 of the Act and the Functions of the Vice-Chancellor is provided for in section 9 of the Act. The office of the Registrar is stated in section 5 of the first schedule. The office of the Bursar is stated in section 6 (1) (a) and (2). The office of the University Librarian is stated in section 6 (b) and (3) of the Act. The function of the Senate is stated in section 8 (3) (4) and (5) of the Act. The function of Congregation of the University is provided in section 3 (e) of the Act.

10.3 Observations

The University has had two Governing Councils in the Period under review - the Council of Late Garba M. Gadi/Alhaji Abdulmuhyi Muktar and the Council of MrYakubuRuba SAN, the Vice-Chancellor under review is Professor Professor Alhassan M. Gani,

The Deputy Vice-Chancellors within this period are Prof. Santaya L. Kela, Prof. Saleh M. Sir, Professor Noah E Attah and Prof. M.A Muhamman

The Registrars are: Abdullai M. Suleiman in acting capacity and Alhaji Kabiru Garba Aminu (Present Registrar).

The Bursars are: Alhaji Hassan Tolba in acting capacity and AlhajiAyuba M. Gital;

The University Librarians are: Dr. Abu Yusufu and Prof Attahiru Alhassan.

10.3.1 The Governing Councils held its statutory number of meetings in the years under review except the Gadi/Muktar council that was dissolved abruptly. The Council performed its role in handling of Finances and Governance of the University. The Appointment of Deputy Vice-Chancellors and the 3rd Vice-Chancellor Prof. Umaru A Pate followed due process by the Ruba SAN led Governing Council.

10.4 The Vice-Chancellor was appointed by the Federal Ministry of Education.

The functions of the Vice-Chancellor are stated in section 9 (1) and (2) of the Act. The Panel commends the Vice-Chancellor for appearing before it. It notes that the Curriculum Vitae of the immediate past Vice-Chancellor reflects that of a seasoned Academic who has had previous experience in University administration in Abubakar Tafawa Balewa University, Bauchi and at the Federal University of Kashere when he was employed as a Visiting Professor before he was appointed as the Vice-Chancellor. As the second Vice-Chancellor, he built on the foundation of the pioneer VC and the Academic Brief of the University by establishing 2 more faculties in 2013, a School of General and Preliminary Studies in 2018; a School of Postgraduate Studies in 2019 and in 2020, Faculty of Management Sciences was carved out of Faculty of Humanities, Management and Social Sciences. The Programmes run by the School were able to meet Accreditation Requirements in his tenure. There has been massive infrastructural improvement in the University.

10.5 The Office of Deputy Vice-Chancellors is Stated in section 3 (d) of the University Act. The Panel observes that the Appointment of the Deputy Vice-Chancellors were done within the requirements of the law.

10.6 The Office/Functions of the Registrar is Stated in section 5 of the First Schedule.

Two Registrars served the University during this period, the first Registrar Alhaji Abdullahi M. Suleiman was unable to appear before the panel due to ill-health. However, in his written Memorandum he alluded to his inability to perform his statutory role while in office. (see Tor 2).

Alhaji Kabiru Garba Aminu, the second Registrar under review appeared before the Panel, in his interaction with the panel, he also Stated that the Vice-Chancellor was overbearing and did not allow his office to perform its statutory role as required by law.

10.7 Bursar

The office and functions of the Bursar are stated in section 6 (1) (a) and (2) of First Schedule of the University Act.

1. Alhaji Muhammad Aliyu

Alhaji Aliyu did not have a good working relationship with the Vice-Chancellor, he alluded to not been given a free hand to run the affairs of the Bursary.

2. Alhaji Ayuba M. Gital

Alhaji Gital in his testimony before the Panel shed light on activities within the Bursary. However, he was not able to give adequate answers to some questions in relation to award of contracts and procurement process. (see TOR 3&4).

10.8 The office of the University Librarian is stated in section 6 (b) and (3) of the Act.

Dr Abu Yusufu and Professor Attahiru J. Alhassan

The University witnessed tremendous growth during this period, there is the main library; there is also a new extension being built to cater for the increasing population of the Students and there are holdings for both staff and students and an e-library.

10.9 The Senate of the University is provided for in section 8 (3) (4) and (5) of the Act

The Senate of the University performed its functions as required by law during the period as it took far reaching decisions on matters of Students Examinations and Results, it also sanctioned erring students at the University.

10.10 The functions of Congregation of the University is provided in section 3 (e) of the University Act.

The Panel observes that the Congregation has had three meetings, two previous meeting at the instance of Election (s) and the third because of the Panel's visit to the University to meet with the Congregation. However, the congregations' meetings were held purposely to elect officers to the Governing Council and not as a matter of routine.

10.11 The functions of Convocation of the University is stated in section 3 (f) of the Act.

The Panel observes that the University complied with the law regarding Convocation in the period under review.

10.12 Findings

- i. The Vice-Chancellor in the discharge of his duties seems not have a good working relationship with his management team, for example his tenure witnessed 2 Registrars and 2 Bursars. At the interaction with the 2 Bursars and a Registrar, it was alleged that the VC was overbearing; a former Acting Registrar wrote a Memorandum to the Panel accusing the VC of usurping his office while he served the University;
- ii. There was mass recruitment of Staff in the administration of Professor A.M Gani which did not follow due process and establishment positions in a University cum the Benchmark requirement of National Universities Commission; moreover, the Scheme of Service of the University was not followed. For example, 54% of Academic Staff are Graduate Assistants and Assistant Lecturers (at the interaction with the Panel, he was not able to give a satisfactory answer on this) see also Tor 5, also, there was a high turnover of Staff especially Principal Officers in the period when he served; for example, he worked with 2 Registrars and 2 Bursars in a space of five years; and
- iii. The Panel finds that the 'Rules and Regulations Governing Conditions of Service' were not adhered to during this period, the University has six cases in court because of non-observance of Fair Hearing regarding the allegations preferred against the affected members of staff.

The cases are as follows:

- Adamu Habu Adamu v. Federal University of Kashere, before National Industrial Court, Gombe.

- Danjuma Garba Musa v. Federal University of Kashere, before Court of Appeal, Jos Division.
- Mohammed Aliyu Abubakar v. Honourable Minister of Education and 3 ors before National Industrial Court Bauchi.
- Professor Yahya Ibrahim Yero v. Federal University of Kashere and 4 ors before National Industrial Court Bauchi.
- Mohammed Aliyu Abubakar v. Federal University of Kashere and one other before Court of Appeal Jos, on appeal to the Supreme Court of Nigeria.
- Dr Abubakar Aliyu Bafeto v. Federal University of Kashere, before National Industrial Court, Bauchi

Two of the individuals with Court cases against the University appeared before the Panel with written memorandum. These are:

1. Professor Yahya Ibraheem Yero; and
2. Adamu Habu Adamu

Other staff not in court but who appeared before the Panel with written memorandum are.

1. Ibrahim Ishiyaku Babayo; and
 2. Usman Abubakar Alkali
- iv. The Panel finds that employment of several Staff was terminated or dismissed but such staff were not interested in seeking redress, they have simply moved on;
- v. The Panel finds there was no industrial harmony in the University, the three major unions (Academic Staff Union of Universities (ASUU), Senior Staff Association of Universities (SSANU), and National Association of Academic Technologists (NAAT) that appeared before the Panel laid out their grievances which bother on excessive recruitment, lack of fairness in administering the affairs of the University and not been carried along with Management decisions especially in matters that concerns them either as individuals or as a union; and

- vi. The Panel finds that there were so many allegations which the Vice-Chancellor were not able to respond to; of interest is that by a Concerned Staff member. which are detailed below:
- i. *over invoicing in the Procurement of Solid and Waste Evacuation Vehicle at the cost of N99, 900, 000.00 Million Naira. The Vehicles supplied are refurbished not new.*
 - ii. *The Procurement of Fire Fighting Vehicle at the cost of N79, 000,000.00 Million Naira. The Vehicle supplied is also refurbished not new.*
 - iii. *The Construction of Female Hostel at N242, 000,000.00 Million Naira from the recovery of Revolving Special Loan initiated in 2013. The total contract sum has been paid, but the project was abandoned at 50% completion.*
 - iv. *Diversion of recovery of revolving special loan since assumption of office in February 2016 to December 2018.*
 - v. *In August/September 2019, on the eve of migration of Payment of Staff Salaries from GIFMIS to IPPIS Platform, in order to cover the diversion of excess personnel fund, he illegally employed over 500 staff and back dated the date of their Appointment Letters to April 2019. Having completed their documentation, the VC directed the Records and Documentation Office to correct and back date the date of assumption of duty of the newly employed staff in August/September 2019 to April 2019.*
 - vi. *Fraudulent activities exhibited in the E collection account of the University throughout his tenure.*
 - vii. *Pre audit and Pre voucher Payments throughout his tenure.*

1.13 Recommendations

The Panel recommends that:

- i. the Pro-Chancellor of a University should be a technocrat with varied experience in both public and private sectors with a deep knowledge of University structure and governance;

- ii. in appointing a Vice-Chancellor, the process should be in line with the provisions of the University Law;
- iii. the Council must ensure that Vice-Chancellor, the Registrar, and the Bursar adhere to laid down principles and law governing the University;
- iv. the former Vice-Chancellor Professor A.M Gani should be made to answer all allegations against him in writing and in person before a duly constituted committee or Panel.
- v. the Registrar as a seasoned Administrator must be conversant with the University Laws;
- vi. the need to Revise the Students Handbook, Rules and Regulations Governing Conditions of Service' and 'Scheme of Service' of the University to fit into University global standards;
- vii. Additional professional librarians should be recruited by the University;
- viii. the Congregation of the University is an integral part of the System and as such it should meet yearly where the Vice-Chancellor will render account of his stewardship to the University community and not only when there is an election to the Council;
- ix. the law establishing the Convocation is explicit on its functions and therefore needs no amendment; and
- x. all the cases of staff terminated or dismissed by the University Governing Council be revisited as process/fair hearing were not followed in many of these cases.

CHAPTER ELEVEN

TOR VIII

TO TRACE THE HISTORICAL EVOLUTION OF THE UNIVERSITY AND TAKE STOCK OF ITS NET ACHIEVEMENTS AND PROBLEMS AS WELL AS ITS STYLE AND DIRECTION

Federal University of Kashere was one of the new federal universities established by the Federal Government of Nigeria in 2010. To this end, a memorandum was presented by the then Minister of State, Education, Olorogun Kenneth O. Gbagi to the Federal Executive Council, at its 39th Meeting held on Wednesday, 10th November 2010, requesting for the establishment of 44 additional tertiary institutions nationwide, to address the twin challenges of access and equitable educational development of States in the Federation. Council, in its wisdom, however, approved the establishment of twelve new universities on the basis of equity and access. Nine universities were approved for immediate take-off under Phase I of this initiative and FUK was one of those in phase 1. .

With the support of Gombe State Government (GMSG), the take-off (temporary, site) as well as permanent sites were identified. These were subsequently approved by the Federal Executive Council (FEC) including the sum of 1.5 Billion Naira sourced from the Education Trust Fund (ETF) as take off Grant to the institution.

The President, His Excellency Dr. Goodluck Ebele Jonathan, GCFR, in his capacity as Visitor to the nine newly established federal universities, appointed Vice-Chancellors and Registrars on the 7th February 2011. For FUK, Professor Mohammed Kabiru Farouk, and Dr. Abubakar Aliyu Bafeto were appointed pioneer Vice-chancellor and Registrar, respectively. The new Principal Officers were inaugurated on 9th February 2011.

The Registrar, along with officials of the Gombe State Ministry for Higher Education and Ministry of Education went on an inspection tour of the main site in Kashere on March 2, 2011. This was followed by another working tour of the site on March 15 and 16, 2011 by the VC, Registrar, Gombe State Commissioner for Higher Education, the Permanent Secretary, Ministry for Higher Education, the Emir of Pindiga, the District Head of Kashere, other local and community leaders as well as the Leventis / Gombe State Agricultural Training School in Tumu, 10 kilometres from Kashere. To assist with the take-off of the University, the Gombe State Government under the leadership of A. Mohammed Danjuma had donated a 125-hectare site in Kashere, his country home there where a Government Secondary School was situated in Kashere (about 25 hectares of the land housed the secondary school and was fenced) and the Leventis/Gombe State Agricultural Training School in Tumu to the new University. The Tumu site was the proposed Faculty of Agriculture and is about 130 hectares in size. The Kashere site

included: An Administrative Block building (under construction) to house all Principal Officers and their support staff; 12 units of Classrooms; one unit Laboratory building; one unit ICT Centre; one unit ICT Centre being constructed by the MDGs; two units of Hostel blocks (of 10rooms each);three units of two bedroom houses; two units of Hand pump boreholes; and one unit of Outdoor Kitchen; and one unit of Library block.

In addition to the two sites in Kashere and Tumu, the State Government provided residential accommodation to the Principal Officers. A house under construction by the State Government was used as University Guest House.

The Gombe State Governmental so provided a liaison office for the University in Gombe a three-room building located within the premises of the Gombe State Ministry for Higher Education. The building provided office accommodation to the VC, the Registrar, and their support staff. Five staff members were also loaned to the University by the State Government to assist in the take-off process. In addition, two staff (an Accountant and an Auditor) were seconded to the University from Abubakar Tafawa Balewa University (ATBU)Bauchi.

Abubakar Tafawa Balewa University was appointed to play mentorship role to FUK, pending the development of their own operating documents.

TAKE-OFF

After preliminary take off arrangements, academic activities commenced in May 2011 with the establishment of two Faculties, the Faculties of Humanities, Social Sciences and Management Science (HSSMS) and Sciences.

On the academic issue, preparations were made for the first set of students to commence lectures; while working hand in hand with the JAMB, three hundred and eighteen (318) students were admitted as the maiden class for the 2011-2012 academic session. This number included 124 students for the Faculty of Science and 237 students for the Faculty of Humanities, Management and Social Sciences.

In the 2012-2013 academic session, the Faculties of Agriculture and Education were established respectively. By 2020, expansion in Academic structure of the University included the establishment of School of Post Graduate Studies, Institute of Maritime Studies, Centre for Information and Communication Technology, School of General Preliminary Studies, while the Faculty of Management Sciences was carved out of Faculty of Humanities, Management and Social Sciences.

The following degree programmes were added: B. Agriculture (with options in Agricultural Economics and Extension, Agronomy, Animal Science, and Soil Science); B.A.Ed. English; B.A.Ed. Agricultural Science; B.Sc.Ed. Biology; B.Sc.Ed. Chemistry; B.Sc.

Ed. Computer Science; B.Ed. Integrated Science; B.Sc.Ed. Mathematics; and B.Sc.Ed. Physics.

The following degree programmes commenced in the 2013-2014 academic session: B.A.Ed. Arabic; B.A.Ed. Hausa; B.Sc.Ed. Economics; B.Sc.Ed. Political Science; B.Sc.Ed. Geography; B.A.Ed. History; B.Ed. Guidance & Counselling; B.Ed. Educational Admin. & Planning; B. A.Hausa; B. A. Arabic; and B.A. Christian Religious Studies.

Infrastructural Development

At take-off in 2011, the Federal Government, through the Education TrustFund (ETF) allocated the sum of One Billion, Five Hundred Million Naira (N1,500,000,000).Part of the funds was used by NUC to purchase vehicles and insurance on behalf of FUK while the balance was used by the University for the development of the take-offsite.

The following infrastructural projects were completed or on-going within the period under review. They are:

- (1) Senate Building
- (2) Students Centre
- (3) Female Students Hostel
- (4) Male Students Hostel
- (5) Science Laboratories
- (6) Multipurpose Sports Complex
- (7) Entrepreneurship Centre
- (8) University Electrification Project
- (9) Fire Station
- (10) Internal Roads

TheUniversityconstructed afootballpitch,avolleyballcourt,andabadmintoncourtlocatedclosetothestudent

hostels.TheUniversityalsoprovidedindoorsportingfacilitiesintheStudents'Centre.

Staffing

The first set of recruitment took place in 2011 where a total of ninety-two(92)candidates were appointed into various academic positions in the Faculties of Science and Humanities, Management and Social Sciences.

Majority of those appointed were of the lower academic cadre. The senior positions were filled by staff on sabbatical as well as Visiting Lecturers. By 2017-2020 academic sessions, the number of Senior Lecturers, Associate Professors, and Professors increased due to promotions and additional appointments. Many of the junior academic appointed

at the take-off the University in 2011 had by 2020 acquired higher degrees as a result of the University Staff Development Program. As for non-academic staff, most of the new hires were also at the lower to middle level cadre. All this was a reflection of the paucity of candidates with higher qualifications and limited experience. However, the staff development initiative, as will be explained below, helped in improving the skills of non-academic staff. At the end of the period under review, the University has 984 academic staff, 778 senior non-teaching staff and 980 junior staff. The total staff strength therefore stands at 2,652.

Chancellor

The Chancellor of the University is His Royal Highness, Ochi Idoma, Agabaidu, Elia Ikoyi Obekpa.

Governing Council

The first Governing Council of the University was constituted in May 2015 under the Chairmanship of Otunba Gbenga Daniel. A new Council was inaugurated on February 12, 2016 under the Chairman of Alhaji Garba Mohammed Gadi who unfortunately passed on and was replaced by Alhaji Abdulmuhyi Muktar from March 22, 2018 to 2019. The current Governing Council was inaugurated in July 18, 2020 under the Chairmanship of Mr, Yakubu Husaini Ruba, SAN.

Vice-Chancellors:

The pioneer Vice-Chancellor of the University was Professor Mohammed Kabiru Farouk who was appointed on February 7, 2011 by the Visitor. He steered the affairs of the University until February 10, 2016 when he completed his five-year tenure.

At the expiration of the tenure of Professor Farouk, the Visitor appointed Professor Alhassan Mohammed Gani as the second Vice-Chancellor of the University who is due to complete his tenure on February 9, 2021.

Other Principal Officers

The Pioneer Registrar of the University was Dr. Abubakar Bafeto who served from 2011 to 2016. He was replaced by Alhaji Abdullahi Mohammed Suleiman who acted as Registrar from 15th Registrar 2016 to 24th August, 2016. The current Registrar is Alhaji Garba Kabiru Aminu who was appointed in 2016.

The Pioneer Bursar of the University was Alhaji Mohammed Abubakar Aliyu who was confirmed substantive Bursar in 2015 after acting as Bursar from 2011. Thereafter, Alhaji Hassan Tolba Gwani acted as Bursar from October 2016 to August 2017. The current Bursar is Alhaji Ayuba Gital Mohammed who was appointed as the 2nd Bursar in 2017 for a period of five years.

The Pioneer University Librarian was Dr. Abu Yusufu. He was replaced by Professor Attahiru J. Alhassan who was appointed University Librarian in 2020.

Students' Enrolment

There has been a geometric progression in student enrolment at FUK from 1,611 students in 2016, 3,088 in 2019 to 7,994 in 2020.

Table 3: **Student Enrolment**

	LI	LII	LIII	LIV	LV	Total
2016/2017	1335	1202	815	599		3951
2017/2018	1114	1661	1113	945	24	4857
2018/2019	1506	1537	1471	1381	31	5926
2019/2020	2756	1782	1478	1847	53	7916
2020/2021						
Total	6711	6182	4877	4772		22650

Achievements

The University, despite the challenges of resources has continued to make progress in diverse areas. Some of the achievements over the years include:

- i. Sustained development of infrastructure across the University. This included the increase in lecture rooms, theatres, laboratories, auditoria and the expansion of

- library and information technology facilities;
- ii. Academic staff development which involved the training of junior academic staff for Master's and Doctoral studies in Nigeria and other parts of the world;
 - iii. Establishment of a Directorate of Research and Development to co-ordinate research activities in the University. This has led to increase in the number of research output, including attracting funding for 31 research projects during the period under review;
 - iv. Expanding collaborations and linkages with diverse organizations and institutions within in and outside Nigeria. This has led to student and staff exchanges and therefore encouraging quality outcome; and
 - v. Geometric progression in student enrolment from 1,611 students in 2016, 3088 in 2019 and 7,994 in 2020.

Challenges

The University has continued to grow as a result of support from the Government as well as the local and wider community. However, the following challenges are prevalent in the institution and worthy of note:

- i. Non-completion of the Proto type buildings for the Faculty of Humanities and Social Sciences and Faculty of Science complexes. This is affecting the ability of the University to utilize these projects towards expanding access;
- ii. Poor funding of capital projects especially those of 2018 leading to buildings being at various stages of non-completion;
- iii. Non-completion of the Constituency Projects comprising of classrooms in the Primary School;
- iv. Non completion of the Institute of Maritime Studies due to fund and the danger that the University might lose the facility;
- v. Lack of land for expansion of the University;
- vi. Security challenges as a result of incomplete perimeter fence, leading to encroachment from the local community. This poses danger to the staff and students of the University;

- vii.** Poor access to municipal services such as water, electricity, roads, etc.
- viii.** Long commuting between Gombe and adjoining communities to the University by staff. This affects productivity due to absenteeism;
- ix.** Lack of office space for academic and non-academic staff; and
- x.** On-going litigation between the University and some past Principal Officers.

Style and Direction of the University

During the period under review, the University administration concentrated on building on the foundations laid by its predecessors. This included the introduction of new courses and provision of infrastructure to accommodate new programmes. There was however the challenge of the concerns expressed by some Principal Officers of the University, particularly the Registrars and Bursars who expressed concerns about the administration and leadership style of the Vice-Chancellor, Professor Gani.

CHAPTER TWELVE

TOR IX

EXAMINE THE GENERAL SECURITY IN THE UNIVERSITY AND HOW THE UNIVERSITY HAS DEALT WITH IT AND RECOMMEND APPROPRIATE MEASURES

9.0 BACKGROUND

The University security can be regarded as measures taken by the University Management at ensuring survival and safety of the University community to achieve its statutory mandate. In a much broader sense, security implies the absence of threat to life, property and socio-economic well-being of the students and staff of the University.

There are basic requirements for the provision of effective security in an institution such as the Federal University of Kashere (FUK). There must be adequate security personnel to meet the needs of the institution. Such staffs must be vetted to ensure that they are disciplined, professionally trained and skilled for the duties required of them.

9.1 OBSERVATIONS

Federal University of Kashere (FUK) is located on a dry landscape with very little vegetation and unfriendly ecosystem. From the Panel's findings, the FUK lacks a robust security structure. This weak security architecture is manifested in the provision of inadequate physical barriers such as perimeter fence and physical barriers at entry/exist points. There is also the challenge of lack of capacity for employed security personnel, the few security personnel in FUK were neither appropriately qualified nor trained for any meaningful security job. Students Handbook that contains vital security issues are in short supply as only few students seem to have access to them.

9.1.1 FINDINGS

- i. The University is bereft of adequate security architecture towards its protection;
- ii. The few security staff on campus grounds does not have any training in security operations;
- iii. The University relies mostly on Vigilantes and local hunters;
- iv. The Panel finds from the August 2017 Monthly Security Reports there were recurring cases of theft in the University campus, involving both students and

University properties involving the stealing of items such as Air-Conditioners, ICT Radio, Water Tanker/Vehicle Batteries and forceful entry into offices;

- v. There were allegations of theft against some University security operators which involved missing motorcycles; and
- vi. Adequate punitive measures were not meted to the security staff found culpable for theft.

9.2 RECOMMENDATIONS

To promote peace and to ensure security and safety of lives and property in the University and its host communities, the following recommendations are made:

- i. The University should employ a capable retired Military or Nigerian Police Officer, not below the rank of Major or Chief Superintendent of Police, to head its security unit as the Chief Security Officer (CSO);
- ii. The University should employ trained security personnel with requisite security skills for its security unit;
- iii. The University should ensure continuous training and re-training of personnel of security units at regular intervals to enhance their capacity in securing the University;
- iv. The University should provide solid perimeter fencing of the campus;
- v. There is need to block all loopholes of FUK security apparatus, such as provision of students Handbooks and sensitisation of students' on security awareness;
- vi. Strengthen liaison and relationship with Office of the State Commissioner of Police and the Divisional Police outfits in the surrounding towns/communities; and where necessary support in providing their needs and requirements;
- vii. Install CCTV equipment and cameras at strategic locations in the University; and
- viii. Work on improving power supply to the University as a strategy to addressing security issues.

CHAPTER THIRTEEN

TOR X

TO EXAMINE THE PROCESSES AND STRUCTURES OF DISCIPLINE OF STUDENTS IN EACH UNIVERSITY IN LINE WITH DUE PROCESS OF THE LAW

10.1 Background

Provision of quality education and training is the ultimate goal of any educational system. The success of teaching is reflected by academic performance of students. This goal can never be achieved without school discipline. How students are disciplined has been an issue since the inception of public education. Effective discipline helps in the achievement of goals and improving sense of responsibility amongst students. Indeed, discipline involves the preparation of an individual to be a complete and efficient member of a community; and a disciplined member of a community is one who knows his /her rights and his/her obligations to their community. This means that the individual must be trained to have self-control, respect, obedience and good manners.

School discipline relates to the actions taken by a teacher or the school organization towards a student (or group of students) when the student's behavior disrupts the ongoing educational activity or breaks a rule created by the school. Discipline can guide the students' behavior or set limits to help them learn to take better care of themselves, other people and the world around them.

School systems set rules, and if students break these rules they are subject to discipline. These rules may, for example, define the expected standards of dressing, punctuality, social conduct, and work ethic. The term "discipline" is applied to the punishment that is the consequence of breaking the rules. The aim of discipline is to set limits restricting certain behaviors or attitudes that are seen as harmful or against the institution and its objectives.

10.2 Observations

Policies, educational norms, school traditions, etc. The focus of discipline is shifting and alternative approaches are emerging due to notably high dropout rates, disproportionate

punishment upon minority students, and other [educational inequalities](#). The Federal University of Kashere is mandated by law to set the basic ethical standards regulating the conduct of all members of the University, especially the students.

10.3 Findings

- i. The University Management is mandated to provide for the welfare and discipline of Students in the university. In exercise of this mandate, the University has produced the Students Handbook and the Federal University of Kashere Examination Management and Regulations. These two documents have provided, among others, actions constituting misconduct and the disciplinary procedures applicable to Students of the University;
- ii. These documents have made elaborate provisions in relation to the Code of Conducts of the students of the University and students' disciplinary matters. In doing these, it addressed various disciplinary matters of students and recommended sanctions for violations. Offences relating to students' disciplinary matters are summarized into four (4) categories, thus;
 - a) Examination Misconduct;
 - b) Offences in the Examination Hall;
 - c) Offences outside the Examination Hall; and
 - d) Related OffencesIt also provides for the different categories of offences and their punishments. Three categories of offences are highlighted, thus;
 - a) Category 1 are offences punishable by Expulsion
 - b) Category 11 are offences punishable by Rustication
 - c) Category 111 are offences punishable by Written Warning.
- iii. The structure of the mechanisms for student discipline is in line with global best practices and also satisfies the standard requirements of the 1999 Constitution in relation to fair hearing. It starts from the Department to the Faculty, before being

submitted to the Central Committee that has the mandate to make recommendation to the Senate of the University; and

- iv. The Panel observed that the University has adequate laws and regulations in place to handle students' disciplinary matters. However, the dispensation of justice is slow and leaves more to be desired.

10.1.4 Recommendations

- i. The University Administration should empower the various students Disciplinary Committees to, as a matter of urgency, dispose of all outstanding cases. The process should be reviewed and stream lined to ensure that cases are promptly handled;
- ii. by outlining the rules and the consequences for breaking them in the student hand book it is important for the university to establish a very strong mechanism that will have the students and their parents to make commitment on the respect for the relevant provisions in relation to discipline, like making them sign undertaking forms. This will allow for a fairer more efficient and very effective disciplinary process;
- iii. there is the need to make available and publicize very widely the University Zero Tolerance to cases of indiscipline, this will provide the student with firsthand information about the consequences of misbehavior or indiscipline;
- iv. although student misbehavior should be handled on a case-by-case basis, having a consistent processes in place, will help to ensure that the disciplinary measures mated out to students is done with consistency and fairness;
- v. documentation of infractions and disciplinary actions taken, provides an account of disciplinary cases that can be regularly reviewed by the university management which will give the university the opportunity of blocking similar occurrences in the future; and

- vi. documentation through electronic processes gives the university a reliable database that will be easily accessible and available for reference purposes. This will also allow for easy audit trail of what happened, what disciplinary measures were taken and when the disciplinary actions ended.

CHAPTER FOURTEEN

GENERAL RECOMMENDATIONS

In line with its findings and observations during the Visitation, the Panel submits the following General Recommendations:

- i. Members appointed into Public Universities generally and newly established universities in particular, should be persons with good knowledge, competencies and experience in university education governance;
- ii. The Federal University of Kashere (FUK) should immediately put in place a more transparent, realistic, reasonable and democratic structures for the engagement of students and student leadership generally;
- iii. Government should establish a mechanism and/ or process for conducting forensic audit into the various financial practices of its institutions;
- iv. Government should increase funding to Public Universities generally, special consideration should be given to newly established institutions such as those in rural setting where access to basic facilities for effective administration of a modern university, such as Water, Electricity Transportation, Accommodation constitute daunting challenges;
- v. FUK should strengthen initiatives to explore diverse sources of revenue through investment, especially where it has comparative advantage like in the area of agricultural activities, commercialization of research and innovation;
- vi. The University should immediately establish an Endowment Fund;
- vii. FUK should be made by Government to comply with all the Laws, Regulations and Policies of Government on Public Financial Management, Accountability and Procurement. It should be directed immediately to come up with the FUK Financial Accountability Manual that will serve as a guide to all officers of the University dealing with financial transactions;
- viii. Government should immediately commence the processes through which monies lost by the University, due to irregular financial practices are recovered;

- ix. The building of Perimeter Fence of the Permanent site should be considered as an EMERGENCY and therefore given immediate and adequate attention
- x. The challenge of Land space of the University should be addressed immediately by Government. The Federal Ministry of Education should be directed by Government to interface with the State Government to get additional allocation of land space to the University and the University should be given all the relevant Title Documents; and
- xi. FUK should immediately establish an Partnership and Collations Unit to engage Private Sector in the State, the Traditional Institution, its Alumini and other Stakeholders to raise sufficient funds for the physical and infrastructural development of the University.

CHAPTER FIFTEEN

CONCLUDING REMARKS

The Visitation has provided an opportunity for the Panel to critically examine the affairs of the Federal University of Kashere over the period, 2016-2020. This was carried out with a view of improving efficiency and effectiveness of the management of the institution.

This institution, like others similar to it are critical to Nigeria's quest for competitive advantage through an education system that is able to develop individuals that are assets to society. The Panel has taken time to examine issues relating to the University and its affairs over the period under review and made recommendations that would definitely enhance quality in the University's drive for effective teaching, learning, research and community service.

It is necessary that the Federal Government, through its diverse organs such as the Federal Ministry of Education and the National Universities Commission to examine the findings and recommendations contained in the Report and accord them priority in terms of implementation so that the objectives of the Visitation and its contribution towards the efficiency and effectiveness of the system are met. It will help in building a higher education system that is dynamic and also meet the social, economic and technological development goals of the nation.