



FEDERAL REPUBLIC OF NIGERIA

**Views of the Government of the  
Federal Republic of Nigeria  
on the  
Visitation Report into the Affairs of the  
Federal University, Dutse  
(2011 - 2015)**

DECEMBER, 2022

PRINTED BY THE FEDERAL GOVERNMENT PRINTER, LAGOS.

**WHITEPAPERONTHEREPORTOF THE VISITATION PANEL INTO THE AFFAIRS  
OF THE FEDERAL UNIVERSITY, DUTSE  
(2011–2015)**



**ARRANGEMENT OF PARAGRAPHS**

*Paragraph.*

1. Publication of Federal Government White Paper on the Report of the Visitation Panel into the Affairs of the Federal University, Dutse (2011–2015).
2. Citation.

**SCHEDULE**

**WHITE PAPER ON THE REPORT OF THE VISITATION PANEL INTO  
THE AFFAIRS OF THE FEDERAL UNIVERSITY, DUTSE  
(2011–2015)**

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

Publication  
of Federal  
Government  
White Paper  
on the  
Report of  
the Visitation  
Panel into  
the affairs of  
the Federal  
University,  
Dutse (2011–  
2015).

2. This Notice may be cited as the “White Paper on the Report of the Visitation Panel into the affairs of the Federal University, Dutse (2011–2015)”.

Citation.

## INTRODUCTION

### 1.1. INAUGURATION OF THE VISITATION PANEL

The President, Muhammadu Buhari, GCFR, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, in exercise of the powers conferred on him as Visitor to the Federal University, Dutse approved the constitution of a Visitation Panel to the University. Consequently, the Permanent Secretary, Arc. Sunday Echono, representing the Honourable Minister of Education, Mal. Adamu Adamu inaugurated the Panel on 13th April, 2021 at the National Universities Commission, Maitama, Abuja.

### 1.2. MEMBERSHIP OF THE VISITATION PANEL

Members of the Visitation Panel were :

(i) Prof. Monday Y. Mangywat	..	..	..	..	<i>Chairman</i>
(ii) Prof. Reuben Embu	..	..	..	..	<i>Member</i>
(iii) Prof. Ifeoma Mary Okwo	..	..	..	..	<i>Member</i>
(iv) Prof. (Dame) Tinuade Ibi joke Esther Oyeyi	..				<i>Member</i>
(v) Dr. Arc. Sani M. Ali	..	..	..	..	<i>Member</i>
(vi) Hajya Uwani Yahya	..	..	..	..	<i>Member</i>
(vii) Matthews O. Nganjiozor	..	..	..	..	<i>Secretary</i>

### 1.3. TERMS OF REFERENCE

The Terms of Reference of the Panel were to :

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

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

(iii) look into the financial management of the University including statutory allocations and internally generated revenue over the recommended period, and determine whether it was in compliance with the appropriate regulations ;

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

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

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

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

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

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

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

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

(i) the panel failed to address critical elements of the Terms of Reference ;

(ii) the University Management should explore additional avenues to generate more revenue internally ;

(iii) the University to encourage participatory budgeting and strive to achieve a balanced budget ;

(iv) the University should restructure operations of the Guest-House, Micro Finance Bank and Bookshop ;

(v) the University should make more efforts to capture all the incomes from its Internally Generated Revenue (IGR) ;

(vi) the University Management should explore other avenues of generating income apart from school charges ;

(vii) the University Management should strive to attract grants from different donor agencies and encourage staff to attract research grants for the University ;

(viii) the University should develop an effective maintenance policy;

(ix) the University Management to put more effort in fully accessing the TETFund grants ;

(x) the University Management should not exceed its budgetary provisions, especially on financial management expenses in subsequent periods;

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

(xii) the University should put in place standard Fixed Assets Register and re-organize its stock taking procedures ;

(xiii) Management should strengthen the University's Internal Audit Unit;

(xiv) the University should embrace the use of accounting software ;

(xv) the University should reduce the cost of printing;

(xvi) Government agencies should continue to monitor the finances of the University;

(xvii) the Governing Council should establish a strong structure to monitor the businesses of the University;

(xviii) the Management should implement all the recommendations of the External Auditors approved by the Council ;

(xix) Management should ensure that future buildings are constructed commensurate to the University's needs and standards;

(xx) Management should base its choice of sites for projects on the provisions of the Master Plan ;

(xxi) Management should endeavour to secure more land from the Jigawa State Government for the University Farm ;

(xxii) the University should endeavour to create more offices to meet the needs of the growing University;

(xxiii) a representative of Convocation should be appointed as member of Council;

(xxiv) the University should take full advantage of its membership of the Association of Commonwealth Universities;

(xxv) the University should sustain the town and gown synergy; and

(xxvi) the University should deploy contemporary security measures including collaboration with government agencies.

## TERMOFREFERENCEONE

*"Inquire into the level of implementation of the white paper on the last visitation."*

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings by the Visitation Panel</i>	<i>Recommendations by the Visitation Panel</i>	<i>Comments by the Visitor</i>
2.1.	IMPLEMENTATION OF THE WHITE PAPER ON THE LAST VISITATION		There was no White Paper because the Visitor did not constitute a V isitation Panel for the period.	<i>Visitor notes this finding.</i>

## TERMOFREFERENCETWO

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

S/No.	Item	Observations/Findings by the Visitation Panel	Recommendations by the Visitation Panel	Comments by the Visitor
3.1.	GENERAL GOVERNANCE OF THE UNIVERSITY	<p>(a) Professor J. D. Amin was Vice-Chancellor of FUD for three years without a Governing Council.</p> <p>(b) The only Principal Officer of the University appointed along with the Vice-Chancellor was the Registrar. The University Bursar, Librarian, and the Deputy Vice-Chancellors were not.</p> <p>(c) The absence of a Governing Council in addition to an incomplete team of Principal Officers, deprived the University of the possible maximum benefits from the leadership role and governance expected of the University at its take-off stage.</p> <p>(d) However, the competent leadership role provided by the Vice-Chancellor made it possible for the University to take off with remarkable success.</p>	<p>(i) Management should ensure that substantive Principal Officers should be appointed without further delay.</p> <p>(ii) The pioneer Vice-Chancellor, Professor J. D. Amin should be commended for his outstanding leadership role at the take-off stage of the University.</p>	Visitor notes recommendations (i) and (ii).
3.2.	THE REGISTRAR	The Registrar, Mallam Yusuf Adamu was appointed along with the Vice-Chancellor, Prof. J. D. Amin, and they had a very good working relationship in establishing the University. This enhanced the leadership role of the young University.	The pioneer Registrar should be commended for satisfactorily discharging his role at the take-off stage.	Visitor notes this recommendation.

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings by the Visitation Panel</i>	<i>Recommendations by the Visitation Panel</i>	<i>Comments by the Visitor</i>
33.	THE LIBRARIAN	The Panel observed that there was no substantive Librarian for the University during the period underreview.		<i>Visitor notes this observation for update in subsequent visitation.</i>
34.	THE BURSAR	The Panel observed that there was no substantive Bursar but a Finance Officer.		<i>Visitor notes this observation for update in subsequent visitation.</i>

## TERMOFREFERENCE THREE

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

S/No.	Item	Observations/Findings by the Visitation Panel	Recommendations by the Visitation Panel	Comments by the Visitor
4.1.	THE STATE OF THE UNIVERSITY FINANCE	<p>(a) The Panel observed that the capital grants were used to undertake many capital projects, while recurrent grants and IGR were used to pay staff salaries and for the day-to-day running of the University.</p> <p>(b) The University's percentage of internally generated revenue to total revenue for the period under review was small. Over-reliance on subventions from Government would not be beneficial to the University.</p>	The University Management should explore additional avenues to generate more revenue internally.	<i>Visitor accepts this recommendation.</i>
42.	BUDGETARY PROCESS AND MANAGEMENT	<p>(a) The Panel observed that all stakeholders in the University were sufficiently involved in the budgetary process, and information on financial approvals of the Government was well circulated.</p> <p>(b) Financial management of resources was generally in compliance with standard guidelines and regulations.</p> <p>(c) The Panel observed that evidence of the Finance and General-Purposes Committee (F&amp;GPC) deliberations on</p>	<p>(i) The continuous participation of relevant stakeholders in budget preparation should be encouraged.</p> <p>(ii) Defence sessions involving the University community on budget proposals should continue to be held by the Management.</p> <p>(iii) The Management should inform the University Community when funds are released by Government to reduce misinformation on the actual releases.</p>	<i>Visitor accepts recommendations (i), (ii), (iii) and (iv)</i>

S/No.	Item	Observations/Findings by the Visitation Panel	Recommendations by the Visitation Panel	Comments by the Visitor
		<p>the University budget was seen in the minutes of the F &amp; GPC meetings, while that of budget consideration and approval was seen in the Council's minutes of meetings.</p>	<p>(iv) The Budget Monitoring Committee should be involved in budget control and expenditure.</p>	
43.	BUDGET PERFORMANCE 2011-2015	<p>(a) The Panel observed that all the revenue items have negative variances. This entails actual revenues being less than the budgeted amounts.</p> <p>(b) The total variance on the budget in 2015 was (N283,636,688), which was a deficit. This was not encouraging.</p> <p>(c) With regard to the expenditure items, i.e., staff salaries, wages and allowances, general administration expenses, and general academic expenses, the Panel observed that these items had positive variances, while the maintenance of facilities and financial management costs had negative variances.</p>	<p>(i) Government should endeavour to release all appropriated funds.</p> <p>(ii) Management should strive to achieve, at least, balanced budgets in the future.</p> <p>(iii) The University Management should work hard to increase its IGR base.</p>	<p>(i) Visitor notes recommendation (i).</p> <p>(ii) Visitor accepts recommendations (ii) and (iii).</p>
44.	BUDGET PERFORMANCE IN RELATION TO AMOUNT APPROPRIATED AND RELEASED FOR 2011-2015	<p>The performance of the budget in relation to the amount appropriated and amount released, showed that the Capital, Personnel and Overhead grants for 2011 to 2015 were 100 per cent, with the exception of 2014 Overhead cost which stood at 83 per cent. This was therefore commendable.</p>	<p>The Panel commends the Federal Government for consistent release of almost 100 per cent grants to the University.</p>	<p>Visitor notes this recommendation.</p>

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S/No.	Item	Observations/Findings by the Visitation Panel	Recommendations by the Visitation Panel	Comments by the Visitor
4.5.	INTERNALLY GENERATED REVENUE (IGR)	<p>(a) The Panel observed that the item that dominated the University IGR was the students' registration charges which accounts for over 80 per cent of IGR in 2014 and 2015.</p> <p>(b) It was observed that the percentage increase reduced from about 15 per cent in 2012 to about 7 per cent in 2015.</p> <p>(c) That more Internally Generated Revenue (IGR) could still be explored by the University.</p>	<p>(i) The Guest-House, Micro Finance Bank and Bookshop should be restructured to modern standards for significant revenue generation.</p> <p>(ii) The University should make more efforts to capture all the incomes from its Internally Generated Revenue (IGR).</p> <p>(iii) The University Management should explore other avenues of generating income apart from school charges.</p> <p>(iv) The Management should task the Faculties to generate IGR for the University.</p> <p>(v) Faculties such as Agricultural Sciences should be involved in food production and other agricultural activities to generate income for the University.</p>	<p>(i) Visitor accepts recommendations (i), (ii), (iii) and (v).</p> <p>(ii) Visitor notes recommendation (iv).</p>
4.6.	STATUTORY ALLOCATIONS (RECURRENT GRANTS)	<p>The Panel observed that the deficit recorded in 2014 was reduced to ₦32,125,492 from the ₦76,849,743 recorded in 2013. This was due to the increase in statutory recurrent allocations.</p>	<p>Management should strive to attract grants from different donor agencies, and encourage staff to attract research grants for the University.</p>	<p>Visitor accepts this recommendation.</p>

S/No.	Item	Observations/Findings by the Visitation Panel	Recommendations by the Visitation Panel	Comments by the Visitor
4.7.	TETFUND RESEARCH GRANTS 2011-2015	<p>(a) Many members of staff of FUD have benefited from research and development funds. The result is seen in the quality of academic staff of various Departments of the University.</p> <p>(b) The Panel observed the need to match theory with practice so that the outcome of academic researches are geared towards improving or bringing innovation to the industries.</p>	<p>(i) Government is encouraged to continue to sponsor research and development to improve the quality of academic staff of the University.</p> <p>(ii) Government should make policies that will encourage industries to use the findings from academic research.</p>	<p>Visitor accepts recommendations (i) and (ii).</p>
4.8.	TETFUND TAKE-OFF GRANTS (2011-2015)	<p>(a) The Panel observed that a lot of grants were made to the University, and many capital projects were undertaken with them within the period under review.</p> <p>(b) That in spite of the large number of projects undertaken in the University, there was no abandoned project in the period under review.</p> <p>(c) It was also observed that apart from the drop experienced in 2013 and 2015, capital grants had been on the increase.</p>	<p>(i) Council to put in place a strong maintenance policy for the physical facilities of the University.</p> <p>(ii) Government to be commended for giving the University enough take-off grants through TETFund.</p>	<p>(i) Visitor accepts recommendation (i).</p> <p>(ii) Visitor notes recommendation (ii).</p>
4.9.	TETFUND NORMAL INTERVENTION ALLOCATIONS (2011-2015)	<p>(a) The Panel observed that TETFund has been consistent in the allocation and release of funds to the University.</p> <p>(b) The University was unable to access N159,418,894 outstanding allocations for five years.</p>	<p>(i) The Panel commends TETFund for the consistent financial allocations to the University.</p> <p>(ii) The University Management should endeavour to access all TETFund outstanding allocations.</p>	<p>(i) The Visitor notes recommendation (i).</p> <p>(ii) The Visitor accepts recommendation (ii).</p>

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<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings by the Visitation Panel</i>	<i>Recommendations by the Visitation Panel</i>	<i>Comments by the Visitor</i>
4.10.	TETFUND NEEDS ASSESSMENT ALLOCATIONS 2014	<p>The Panel observed that TETFund NEEDS Assessment allocation was not fully accessed by the University.</p>	<p>(i) The Panel commends TETFund for the allocation of ₦110,000,000 to the University.</p> <p>(ii) That Panel urges the University Management to put more efforts in fully accessing the TETFund NEEDS Assessment grants.</p>	<p>(i) Visitor notes recommendation (i).</p> <p>(ii) Visitor accepts recommendation (ii).</p>
4.11.	TETFUND SPECIAL INTERVENTION ALLOCATIONS 2011-2015	<p>(a) The Panel observed that these interventions were used for different projects ranging from Library development, construction of buildings, research funds, Academic Staff Training and Development Fund (ASTD), etc.</p> <p>(b) The outstanding balance of ₦148,495,611 for special interventions in the period under review was yet to be accessed.</p>	<p>The University Management should endeavour to access the outstanding TETFund Special Intervention funds.</p>	<p>Visitor accepts this recommendation.</p>
4.12.	ALUMNI AND OTHER CONTRIBUTIONS	<p>(a) The Panel observed that there was no Alumni contribution during the period under review because the University was newly established and had no graduates yet.</p> <p>(b) The Panel noted with appreciation, the contributions made by the Jigawa State Government, members of the Community, individuals and groups.</p>	<p>(i) The University Management should appreciate the donors and encourage them to do more in future.</p> <p>(ii) The University should initiate action towards formation of an Alumni Association to help in the development and growth of the University.</p>	<p>Visitor notes recommendations (i) and (ii).</p>

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings by the Visitation Panel</i>	<i>Recommendations by the Visitation Panel</i>	<i>Comments by the Visitor</i>
4.13.	INCOME AND EXPENDITURE (2011-2015)	<p>(a) The Panel observed that the financial performance of the University was not very impressive. In the statement of financial performance, the University declared a surplus of income over expenditure of ₦18,083,321 in 2011, but a deficit of (₦138,970,932) was declared in 2012.</p> <p>(b) The situation improved in 2013 and 2014 as the deficit amount reduced to (₦76,849,743) and (₦32,125,492) respectively.</p> <p>(c) The condition worsened in 2015 when a deficit of (₦356,521,132) was declared. This amount was more than 10 times what was declared in 2014.</p> <p>(d) The statement showed that recurrent grant decreased from ₦2,727,744,972 in 2014 to ₦2,126,381,882, resulting to a difference of ₦601,363,090.</p> <p>(e) There was an increase in IGR and a decrease in expenditure.</p> <p>(f) The University Management incurred very high financial management expenses (in areas of cost of fund, depreciation etc.) of ₦362,100,561, while the budgetary provision for same was ₦3,000,000.</p>	<p>(i) The University Management should not exceed its budgetary provisions, especially on financial management expenses in subsequent periods.</p> <p>(ii) Management should review its budgetary provision on financial management expenses to minimize waste.</p> <p>(iii) Council to investigate extra-budgetary expenditure and reprimand erring officers.</p>	Visitor accepts recommendations (i), (ii) and (iii).

S/No.	Item	Observations/Findings by the Visitation Panel	Recommendations by the Visitation Panel	Comments by the Visitor
4.14.	ADHERENCE TO STANDARD NORMS IN FUND DISTRIBUTION AND UTILIZATION	<p>(a) The Panel observed that the University did not fully comply with the standard norms in fund utilization.</p> <p>(b) The University did not implement some of the recommendations made by the External Auditors and approved by the University Council.</p>	<p>(i) The University should fully comply with relevant regulations, circulars and other relevant documents.</p> <p>(ii) Effective internal audit system should be put in place to reduce errors and prevent lapses.</p> <p>(iii) Management should implement recommendations of the External Auditors.</p>	Visitor accepts recommendations (i), (ii) and (iii).
4.15.	EXTERNAL AUDITING OF UNIVERSITY FINANCES	<p>Panel observed that the External Audit Firm made useful observations and comments on how the University Management had properly kept the University accounts. However, the External Auditors emphasized that the following be put in place:</p> <p>(i) Fixed Assets Register;</p> <p>(ii) Undertake prompt annual external auditing;</p> <p>(iii) Provision and utilization of accounting software;</p> <p>(iv) Reorganize the stock taking procedures; and</p> <p>(v) Reduction in the cost of printing.</p>	<p>(i) The Panel recommends that the University should continue to maintain proper financial management as contained in the External Auditors' report.</p> <p>(ii) The University should undertake regular annual external auditing of its finances.</p> <p>(iii) The University should also put in place standard Fixed Assets Register and re-organize its stock taking procedures.</p> <p>(iv) The Management should strengthen the University's Internal Audit Unit.</p> <p>(v) The University should embrace the use of accounting software.</p> <p>(vi) The University should reduce wastage.</p>	Visitor accepts these recommendations.

S/No.	Item	Observations/Findings by the Visitation Panel	Recommendations by the Visitation Panel	Comments by the Visitor
4.16.	JUDICIOUS MANAGEMENT AND DEVELOPMENT OF PHYSICAL FACILITIES	<p>The Panel observed that monitoring visits by appropriate Government Agencies greatly assisted the University in ensuring adherence to financial regulations, accountability and expenditure control.</p>	<p>(i) Monitoring of the University's finances and projects by the various Agencies of Government should be sustained.</p> <p>(ii) The NUC and other Monitoring Agencies should be commended for their supervisory roles.</p>	<p>(i) Visitor accepts recommendation (i).</p> <p>(ii) Visitor notes recommendation (ii).</p>
4.17.	ACCOUNTING STATEMENT AND MONITORING	<p>(a) The Panel observed that the Council, through its Finance and General Purpose Committee (F&amp;GPC) monitors and evaluates the Accounting Statement and the financial performance of the University. This can be seen in the Council's minutes of meetings.</p> <p>(b) The Council appointed Project and Budget Monitoring Committee (PBMC) to work closely with the Bursary and Works Departments on project matters.</p> <p>(c) An external member of Council was appointed to chair the Needs Assessment Intervention Fund (NAIF) Committee, with other relevant staff of the University as members to monitor projects.</p>	<p>An effective internal audit process is needed to monitor the Accounting Statement and other financial management activities of the University.</p>	<p>Visitor accepts this recommendation.</p>

S/No.	Item	Observations/Findings by the Visitation Panel	Recommendations by the Visitation Panel	Comments by the Visitor
		<p>(d) The Panel observed that both Committees (PBMC &amp; NAIF) performed their duties as expected.</p> <p>(e) The University Council appointed qualified external accounting firms which carried out thorough evaluation of the accounting system of the University. The activities of the External Auditors complement the Accounting Statement Monitoring process.</p>		
4.18.	EXPLORATION OF INVESTMENT AND BUSINESS OPPORTUNITIES	<p>(a) The Panel observed that the University commenced investment efforts in three lines of businesses within the period under review.</p> <p>(b) 2015 was the first year of business venture initiative, and about 77 per cent of the University investment was in FUD Micro-Finance Bank.</p>	<p>(i) Management should establish a strong structure to monitor its business ventures for viability.</p> <p>(ii) The Management should explore additional investment opportunities for increased revenue base.</p>	Visitor accepts recommendations (i) and (ii).
4.19.	FIXED ASSETS REGISTER	<p>(i) The University did not have adequate manpower in the Bursary Department, and neither did they have enough and qualified personnel in the internal audit unit during these periods.</p> <p>(ii) The first substantive Bursar of the university was appointed in 2015. This affected the functionality of the University Bursary Department.</p>	<p>(i) All Principal Officers should be appointed as and when due.</p> <p>(ii) Management should maintain a Fixed Assets Register without further delay.</p>	Visitor notes these recommendations.

## TERM OF REFERENCE FOUR

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

S/No.	Item	Observations/Findings by the Visitation Panel	Recommendations by the Visitation Panel	Comments by the Visitor
5.1.	STRUCTURE AND LEADERSHIP OF THE FINANCIAL SYSTEM	<p>(a) The Panel observed that the University Management and staff complied substantially with the financial regulations and other laws in the conduct of the financial affairs of the Institution. This has improved the smooth operation of accounting system in the University.</p> <p>(b) However, it was observed that there were some areas in which the University failed to comply with the financial regulations. These areas were indicated, and suggestions for compliance were made by the External Auditors.</p> <p>(c) The Panel equally observed that the University Management took note of these observations for future compliance.</p>	The University Management should fully comply with the financial regulations and laws guiding the conduct of financial matters.	<i>Visitor accepts this recommendation.</i>
5.2.	ACCOUNTS AND ACCOUNTING SYSTEM	<p>(a) The Panel observed that the University complied substantially with the generally accepted accounting principles and practices in the preparation of financial statements.</p> <p>(b) It was noted that a qualified accounting Firm, Messrs Kunle Egbeleke &amp; Co. (Chartered Accountant) was</p>	<p>(i) Management should continue to strictly comply with the rules and regulations guiding financial management.</p> <p>(ii) The Management should implement all the recommendations of the External Auditors approved by the Council.</p>	<i>Visitor accepts recommendations (i) and (ii).</i>

S/No.	Item	Observations/Findings by the Visitation Panel	Recommendations by the Visitation Panel	Comments by the Visitor
		<p>engaged for external auditing. The Firm carried out detailed and thorough auditing.</p> <p>(c) The Firm usually pointed out areas of deviation from laws, and made recommendations which were presented to the Council for approval.</p>		
53.	ALLOCATION OF RESOURCES	<p>(a) The Panel observed that the University judiciously allocated resources to various expenditure items under capital or recurrent.</p> <p>(b) It was observed that in allocating resources, approval limits of various officers were adhered to.</p>	<p>(i) Management to be recommended for the judicious use of resources.</p> <p>(ii) The University Management should be encouraged to continue to exercise probity, transparency and accountability in funds management.</p>	<p>(i) Visitor notes recommendation (i).</p> <p>(ii) Visitor accepts recommendation (ii).</p>
54.	PRUDENCE IN MANAGEMENT AND DEVELOPMENT OF PHYSICAL FACILITIES AND HUMAN CAPITAL	<p>(a) The Panel observed that the initial projects executed in the University were mainly rehabilitation of dilapidated structures at the take-off site. These included residential units, classroom blocks, provision of ancillary facilities, boreholes, water tanks and reticulation system. These projects had direct bearing on the initial take-off of the University.</p> <p>(b) The soil of the permanent site was clayey in nature, therefore the foundations of the buildings had to be designed to withstand the</p>	<p>(i) Management should ensure that future buildings are constructed to commensurate to the University's needs and standards.</p> <p>(ii) Management should base its choice of sites for projects on the Master Plan, so as to guarantee safety and convenience in the use of such facilities.</p> <p>(iii) Management should secure more land from the Jigawa State Government for the University Farm and future expansion.</p>	<p>Visitor accepts recommendations (i), (ii) and (iii).</p>

































