



FEDERAL REPUBLIC OF NIGERIA

**Views of the Government of the  
Federal Republic of Nigeria  
on the  
Visitation Panel's Report into the Affairs of the  
National Mathematical Centre, Abuja  
(2011 - 2015)**

DECEMBER, 2022

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**WHITE PAPER ON THE REPORT OF THE VISITATION PANEL INTO  
THE AFFAIRS OF THE NATIONAL MATHEMATICAL CENTRE, ABUJA  
(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 National Mathematical Centre, Abuja (2011-2015).

2. Citation.

SCHEDULE

**WHITE PAPER ON THE REPORT OF THE VISITATION PANEL  
INTO THE AFFAIRS OF THE NATIONAL MATHEMATICAL CENTRE,  
ABUJA (2011-2015)**

1. The Federal Government White Paper on the Report of the Visitation Panel into the affairs of the National Mathematical Centre, Abuja (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 National  
mathematical  
Centre,  
Abuja,  
(2011-2015)

2. This Notice may be cited as the “White Paper on the Report of the Visitation Panel into the affairs of the National Mathematical Centre, Abuja (2011-2015)”.

Citation.

## 1.0. INTRODUCTION

## 1.0. INTRODUCTION

On 13th April, 2021, a Visitation Panel was inaugurated by the Honourable Minister of Education, Mallam Adamu Adamu, ably represented by the Permanent Secretary, Arc. Sonny Echono, on behalf of the President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, and Visitor to National Mathematical Centre Abuja, President Muhammadu Buhari, GCFR. The Panel was mandated to undertake a comprehensive review of the activities of the Centre for two periods: 2011-2015 and 2016-2020. The following report covers the period 2011 -2015.

## 1.1. Members of the Panel were :

- |                                |    |    |    |    |    |    |                  |
|--------------------------------|----|----|----|----|----|----|------------------|
| (i) Prof. Emmanuel Nzegbule    | .. | .. | .. | .. | .. | .. | <i>Chairman</i>  |
| (ii) Prof. Gregory Wajiga      | .. | .. | .. | .. | .. | .. | <i>Member</i>    |
| (iii) Prof. Aisha Haliru       | .. | .. | .. | .. | .. | .. | <i>Member</i>    |
| (iv) Prof. Ahmed Modu Kumshe   | .. | .. | .. | .. | .. | .. | <i>Member</i>    |
| (v) Mrs. Olufunso Owasanoye    | .. | .. | .. | .. | .. | .. | <i>Member</i>    |
| (vi) Engr. Aminu Usman Halilu  | .. | .. | .. | .. | .. | .. | <i>Member</i>    |
| (vii) Dr. Margaret-Mary Ekenna | .. | .. | .. | .. | .. | .. | <i>Secretary</i> |

## 1.2. TERMS OF REFERENCE (ToR)

The Panel's Terms of Reference were to :

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

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

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

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

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

(vi) determine the relationship between the Centre 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, National Universities Commission (NUC), and the Federal Ministry of Education (FME));

(vii) examine the law establishing the Centre 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 Centre and take stock of its net achievements and problems as well as its style and direction ;

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

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

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

(i) Council and the Management should ensure the implementation of the more than 50% outstanding Visitor's directives of the previous white paper(2004-2010);

(ii) Council and Management should comply with the provisions of the NMC Act by preparing and approving Audited Accounts of the Centre as and when due ;

(iii) Council and Management should conclude the development and approval of the Conditions of Service;

(iv) Council and Management should adhere to extant financial regulations and circulars;

(v) the Centre should organise retraining foundation postgraduate/ research-oriented programmes at high levels in various areas of mathematical sciences;

(vi) the Centre should incorporate advanced postgraduate and postdoctoral researches in their activities ;

(vii) the Centre should recruit high-calibre staff into relevant programmes; and visiting programmes should be restored to encourage advanced research activities in the Centre ;

(viii) the Centre should concentrate on the employment of relevant and qualified senior academics;

(ix) the Centre should concentrate more of its training programmes on the development of Mathematics at the Tertiary level ;

(x) the Centre should ensure that capital funds appropriated and released must be utilised for the execution of projects for which they were approved for ;

(xi) the NMC Global Services Consultancy Limited should reduce its operating costs, improve its revenue and limit the number of bank accounts it is operating;

(xii) the Centre should adopt technology-based financial management system;

(xiii) the Centre should strengthen her budgetary process and make it inclusive;

(xiv) the Centre should adhere to extant financial regulations and circulars;

(xv) the Centre should settle all liabilities for Audit Fees; ensure payments are made immediately after the conclusion of the audit exercise and replace External Auditors immediately after the expiration of an existing auditor's tenure;

(xvi) the Centre should develop a Strategic Plan ;

(xvii) the Centre should conduct Staff Auditing and Right Placement to address the issue of unqualified staff posted to the Mathematics Programme;

(xviii) the Centre should recruit active and productive professors or chief research fellows ;

(xix) the Centre should reduce the number of non-essential staff;

(xx) the law establishing the Centre should be changed to be in tandem with Miscellaneous Act of 2012 of Federal Universities; and

(xxi) the Centre should explore available opportunities for partnerships.

**TERM OF REFERENCE ONE**

*“Inquire into the level of implementation of the paper on the last visitation report of the 2004-2010”*

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings</i>	<i>Recommendations</i>	<i>Comments</i>
2.1			The Council and the Management did not implement more than 50% of the recommendations of the previous white paper (2004-2010). They should take steps to fully implement the stipulations of the white paper.	<i>Visitor accepts this recommendation and directs immediate full implementation.</i>

## TERM OF REFERENCE TWO

*"Look into the leadership quality of the National Mathematical Centre in terms of the roles of the Governing Council, Directors and other principal officers"*

S/No.	Item	Observations/Findings	Recommendations	Comments
3.1	LEADERSHIP QUALITY OF THE GOVERNING COUNCIL	The National Mathematical Centre had two sets of Councils during the period under review. The Councils were; 2009 to 2012 and 2013 to 2015.	<p>(i) The Council and Management should comply with the provisions of the NMC Act by preparing and approving Audited Accounts of the Centre as and when due to ensure good governance.</p> <p>(ii) The Council and Management should be proactive to conclude the development and approval of the Conditions of Service for the Centre.</p> <p>(iii) The Council and Management should ensure that due process is followed in the award of contracts at all times to avoid the abandonment of projects.</p>	<i>Visitor notes these recommendations for update in subsequent visitation.</i>
3.2	LEADERSHIP QUALITY OF THE DIRECTOR/CHIEF EXECUTIVE AND OTHER PRINCIPAL OFFICERS	In 2011-2015, the Centre had a Director-General and Director/Chief Executive. They were the Chief Executives and academic officers of the Centre charged with the general responsibility of day-to-day management and operations of the Centre. The Directors, with the support of other Principal Officers, implemented policies and the approvals from the Governing Councils	<p>(i) The Centre should organise retraining foundation postgraduate/research-oriented programmes at high levels in various areas of mathematical sciences.</p> <p>(ii) One of the mandates of the Centre is to conduct series of research lectures for advanced postgraduate as well as postdoctoral and other participants' courses. Therefore, the Centre</p>	<i>Visitor notes these recommendations for update in subsequent visitation.</i>

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>to ensure a good working condition and achievement of the mandate of the Centre.</p> <p>The then Director-General 2011 to 2012 had a good working relationship with the Governing Council, other Principal Officers and members of staff of the Centre. This was evident from the submissions and interactions with the Principal Officers and the Unions of the Centre.</p> <p>During this period, Management recruited a total of 117 junior academic and non-academic staff and one (1) Professor. The recruitment exercise was not responsive to the immediate staff need of the Centre as many of those recruited were non-essential staff.</p> <p>2013 was marked by good working relationships and teamwork amongst the staff and the commissioning of some physical projects.</p> <p>Efforts were made to identify and encourage young talents in mathematical sciences.</p> <p>Activities leading to improvement of the teaching and learning of mathematical</p>	<p>should incorporate advanced postgraduate and postdoctoral researches in their activities.</p> <p>(iii) The Centre should recruit high-calibre staff into relevant programmes; and visiting programmes should be restored to encourage advanced research activities in the Centre.</p>	

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>sciences majorly at the basic level were supported and there were few capacity-building workshops for Tertiary Institutions on the Teaching of Mathematics, Statistics and Sciences for lecturers. Staff participated in conferences and seminars. There was the establishment of NMC-UNESCO Chair of Mathematics (Algebra) during the period under review.</p> <p>However, it was observed the Centre did not perform well in the following areas :</p> <ul style="list-style-type: none"> <li>• No specialised trainings for postgraduate students.</li> <li>• No advanced post-graduate and post-doctoral researches.</li> <li>• Short visiting programmes were not organized for mathematical scientists.</li> <li>• Relevant staff to drive high - quality advanced research activities in the various academic programmes were not recruited.</li> </ul>		
4.12 (f)	THE DEPUTY DIRECTOR	The NMC Act states that, the Deputy Director shall be appointed by the Council and act in place of the Director when the office of the Director is vacant or the Director is for any reason (including absence from the		

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>precincts of the Centre), unable to perform his functions as the Director.</p> <p>The then Deputy Director had a cordial working relationship with the other Principal Officers and acted creditably, in his position, as the Deputy Director. The Deputy Director contributed to the improvement of academic standards in the Centre through his participation in the Academic Board meetings.</p>		
32 (ii)	REGISTRAR	<p>The Registrars during the period under review, were the custodians and interpreters of the law of the Centre. The Registrars were also the Secretaries of their Councils and attended all Council meetings. As Principal Officers, the Registrars were part of the decision-making in the Centre. However, in the period under review, the Registrars did not take part in the preparation of the Centre's budget. The Registrars worked well with the Councils, the Directors/Chief Executives and other Principal Officers.</p> <p>They demonstrated strong leadership qualities through some</p>		

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S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>of their activities in the Centre. he Centre. However, they were unable to push for the approval of the long-awaited conditions of service and scheme of work for staff. Furthermore, the White Paper's recommendation that some items should be changed in the law were not implemented.</p>		
<p>3.2 (iii)</p>	<p>BURSAR</p>	<p>The Bursar was the Chief Finance Officer of the Centre responsible for the day-to-day Financial Management of the Centre and reported directly to the Director-General.</p> <p>The Bursar was appointed Acting Bursar on 11th November, 2009 and later appointed substantive Bursar on 9th August, 2010. His five (5) year tenure expired in August, 2015. The Bursar demonstrated excellent leadership role by strategically restructuring the Bursary Department on assumption of office into four (4) accounting divisions, which enabled him to concentrate on top management duties, decision-making and administration.</p>	<p>The Centre should continue with training and retraining of Bursary staff to improve staff competencies for effectiveness and efficiency in their work.</p>	<p><i>Visitor notes this recommendation for update in subsequent visitation.</i></p>

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>There was production of financial reports, clearance of the backlog of inherited unaudited accounts, response to audit queries, keeping records, remittance of taxes, control retirements and advances. A regular and effective budget and budget control system was established. There was a Fixed Asset Register for the Centre and taxes were paid. Three professional Accountants and two graduate/pupil Accountants were recruited and regular in-house on the job trainings for Bursary staff were organized.</p>		
32 (iv)	THE CENTRE LIBRARIAN	<p>The Centre Librarian, was appointed for a single five-year tenure in August 2010 and completed her tenure in August 2015. The Librarian was in charge of the academic contents and resources of the Centre Library, ensured up-to-date and on-time delivery of relevant materials for high-level research in the Centre and beyond and carried out other routine activities. There was cordial relationship with the Council and other Principal Officers.</p>	<p>(i) The Library should be revitalised by increasing the currency of its books and journal holding, subscription to e-books and databases as well as other internet-based resource facilities.</p> <p>(ii) The Centre should increase its funding to the Library, to enable it to procure stable internet services for easy accessibility of online resources and connectivity with Universities.</p>	<p><i>Visitor notes these recommendations for update in subsequent visitation.</i></p>

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<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings</i>	<i>Recommendations</i>	<i>Comments</i>
		<p>The Library received 248 books and 335 journals from 2011 to 2015.</p> <p>However, only 3,315 users patronised the Library during the period under review. Also, a lot of relevant books in the Library were out-dated. There was very low internet connectivity and an erratic power supply in the Centre. Similarly, there were no subscriptions to relevant databases.</p>	<p>(iii) The Centre is advised to provide alternative power supply such as solar systems to the Library to strengthen its capacity to deliver real-time virtual services.</p> <p>On a short term, TETFund should be advised to release special grants to the Centre, to enable it carry out tertiary level research and trainings and other activities peculiar to the Centre that will urgently advance the learning of mathematical sciences.</p>	

## TERM OF REFERENCE THREE

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

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings</i>	<i>Recommendations</i>	<i>Comments</i>
4.1	STATUTORY ALLOCATIONS	<p><b>(i) Personnel Cost :</b> The Statutory Allocation made for Personnel cost was not consistent with the staffing of the Centre. It did not grow significantly. Though the number of staff increased by 61% in the period under review, the Personnel cost only increased by 20%.</p> <p><b>(ii) Overhead Cost :</b> The Statutory Allocation made for Overhead appears to be consistent with the overheads of the Centre. It increased from ₦90m in 2011 to ₦103m in 2012 and ₦117m in 2013 but reduced to about ₦76m in 2015. Of the total Overhead cost of ₦481,271,164.30 for the period under review, major cost items were Council Allowance ₦33,970,124.50; Council Expenditure ₦27,768,802.79; Management Committee Expenses ₦26,946,530.00; Maintenance of Plant and Machinery ₦22,777,640.79 and International Conferences ₦22,645,689.96.</p>	<p><b>(i)</b> The Centre should concentrate on the employment of relevant and qualified senior academics.</p> <p><b>(ii)</b> The Master Plan of the Centre is still not fully implemented therefore, more capital funds should be allocated to NMC by the Federal Government.</p> <p><b>(iii)</b> The Centre should concentrate more on the development of Mathematics at the Tertiary level.</p> <p><b>(iv)</b> Funds appropriated and released must be utilised for the execution of projects for which they were approved.</p> <p><b>(v)</b> The Federal Government should reinstate the Centre as one of the TETFund (ETF) interventions recipient institutions.</p>	<p><i>Visitor notes these recommendations for update in subsequent visitation.</i></p>

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p><b>(iii) Capital Grant:</b>  Total Capital Grant allocation was ₦1,144,740,071.49 while total capital expenditure stood at ₦1,074,921,563.71. Key Projects Executed within this period include:</p> <ul style="list-style-type: none"> <li>* Training of Maths Teachers/Students in 2015 of ₦194,957,851.01.</li> <li>* Rehabilitation of Maths Kit Lab and Academic Blocks in 2011 of ₦138,784,530.00.</li> <li>* MDG : Retraining of Maths and Science Teachers in Primary Schools nationwide in 2014 of ₦115,288,885.66.</li> <li>* Capacity Building for Maths Science and Primary School Teachers (MDG) in 2012 of ₦92,975,000.00.</li> </ul> <p>In the year 2012, funds totalling N55,416,600 appropriated and released for the execution of Construction of Recreational Centre (Phase 2), Construction of Roads and Storm Water Drains, and Printing and Publishing of NMC Books were not appropriately utilised as the funds were used in executing Teaching</p>		

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>and Research Equipment procurement and Capacity Building and re-training of Mathematical Science and Primary School Teachers.</p> <p><b>(iv) Special Capital Grant (Rent) :</b></p> <p>In 2014 the sum of N98,000,000 was released while in 2015 the sum of N70,000,000 was released for the payment of Guest House / Office accommodation rent in Abeokuta, Ogun State; Akure in Ondo state and Abuja, FCT.</p> <p><b>(v) TETFund Projects:</b></p> <p>The intervention grant extended to the Centre by TETFund has been suspended since 2012. It used to complement the Federal Government funding in the area of physical infrastructures and human capacity building. Two Projects commenced by TET Fund but could not be completed are the Printing Press Building and the Printing Press Equipment. The Equipment was purchased but not installed</p>		
4.2	INTERNALLY GENERATED REVENUE (IGR)	In line with the recommendation of the last Visitation Panel, NMC Global Services Consultancy Limited was incorporated in 2012 to diversify the sources of revenue of	(i) The NMC Global Services Consultancy Limited should limit the number of bank accounts it is operating to mitigate instances as defalcation.	<i>Visitor notes these recommendations for update in subsequent visitation.</i>
4.3	NMC GLOBAL SERVICES CONSULTANCY LIMITED			

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>the Centre. It is solely owned by the Centre but it is independent and commercialised with its own management to undertake all kinds of consultancy activities in conjunction with the various departments of the Centre.</p> <p>(i) The Consult had six (6) bank accounts as follows:  Diamond Bank—  Abeokuta  Diamond Bank—Kano  Unity Bank—Abeokuta  Zenith Bank—  Gwagwalada  Skye Bank—Maitama  Ecobank—Gwagwalada</p> <p>(ii) Revenue generated in 2013 was ₦216,933,352. It increased to ₦250,070,302 in 2014 but drastically declined by 93% to ₦17,210,350 in 2015. Total Revenue generated in the three years was ₦484,214,004.</p> <p>(iii) Liabilities are owed to NMC, IMSA, Kaduna and Kogi MIP, NSITF, ITF, Salary arrears and External Auditor's Fees.</p> <p>(iv) The audit of Financial Statements of the Consult for the three years 2013 to 2015 were all concluded in September, 2018.</p>	<p>(ii) The Management of the Consult should improve its revenue drive as its revenue drastically dropped by 93% from ₦250 million in 2014 to ₦17m in 2015.</p> <p>(iii) There should be deliberate actions to ensure the reduction of the cost of sales and running expenses of the Consult as its viability is at stake because of the huge losses.</p> <p>(iv) The Management should ensure that all statutory deductions of PAYE, WHT, VAT, NSITF and ITF should be remitted as and when due.</p> <p>(v) Management should settle all the outstanding debts and ensure future payments are made promptly.</p> <p>(vi) Financial Statements must be timely prepared and audited.</p>	

S/No.	Item	Observations/Findings	Recommendations	Comments
44	INTERNAL AUDIT UNIT	<p>(i) The Internal Audit of the Centre conducted both pre and post payment audits of all transactions. The staff of the unit were trained annually and they also attended professional conferences.</p> <p>(ii) Though the accounting system of the Centre was automated, the Internal Audit Unit was not automated and it was lacking audit software and tools.</p> <p>(iii) Regular audits to probe and perform checks on the accounting system were not being done.</p> <p>(iv) There was no suitable domesticated accounting and internal control manual.</p> <p>(v) There is no policy on the limit of cash advances and retirement of the majority of the cash advances was delayed.</p>	<p>(i) Automated audit software and modern techniques should immediately be deployed and the staff of the Unit should be adequately trained.</p> <p>(ii) As a matter of urgency, the Centre should put in place a suitable domesticated accounting and internal control manual.</p> <p>(iii) A policy to regulate cash advances and retirements as well as sanctions for noncompliance should be urgently formulated.</p>	<p>Visitor notes these recommendations for update in subsequent visitation.</p>
45	BURSARY DEPARTMENT	<p>(i) The issue of untimely preparation of the Financial Statements by the Bursary Department as reported by the last Visitation Panel also continued during the period under review. The Financial Statements for all years were not prepared on time. The year 2011 accounts were finalised</p>	<p>(i) The Centre must ensure that Financial Statements are prepared timely (within 3 months after the end of the year) and there should be no delays in external auditing of the accounts.</p> <p>(ii) The budgetary process should be strengthened with full participation of int-</p>	<p>Visitor notes these recommendations for update in subsequent visitation.</p>

S/No	Item	Observations/Findings	Recommendations	Comments
		<p>in June 2014. The accounts for years 2012, 2013 and 2014 were all finalised in November 2015 whereas the Financial Statements for the year 2015 were finalised in September 2019.)</p> <p>(ii) The Centre has been operating in deficits for all the years.</p> <p>(iii) No quarterly Management Reports were presented.</p> <p>(iv) There was no adequate internal budgetary process in place. Budgets were centrally compiled and finalised by the Bursary Department and not collectively approved by the Management staff.</p> <p>(v) There was no insurance cover for all of the Centre's Fixed Assets throughout the period.</p> <p>(vi) There was Non-remittance of the Mandatory 25% of IGR to the Federal Government Sub-treasury.</p> <p>(vii) The Centre owns the NMC Global Services Consultancy Limited and the International Model Science Academy. However, the financial transactions and accounts of the two were not consolidated with the Financial Statements of the Centre.</p>	<p>ernal stakeholders and proper Management and Council approval.</p> <p>(ii) Mandatory 25% of IGR to the Federal Government Sub-treasury and other Statutory deductions should be remitted as and when due.</p>	

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>(viii) Non-remittance of Statutory deductions of Withholding Tax (WHT) and Value Added Tax (VAT).</p> <p>(ix) Huge sums advanced to staff were not timely retired and there were no evidences of sanctions against erring staff.</p>		
4.6	EXTERNAL AUDITORS	<p>(i) External Auditors audited the accounts of the Centre for the years 2011 to 2014 which were approved.</p> <p>(ii) Substantial amount of the Audit Fees is being owed by the Centre for many years despite the fact such have been budgeted for annually.</p> <p>(iii) A new External Auditor was not appointed in the year 2015 after the existing Auditor completed his tenure of five years.</p> <p>(iv) Main observations of the External Auditors include:</p> <p>(a) Non-remittance of statutory deductions.</p> <p>(b) No insurance cover for Fixed assets.</p> <p>(c) Dormant accounts with three banks were not closed which could easily be susceptible to fraud due to essentially lack of scrutiny.</p>	<p>(i) The Centre should settle all liabilities for Audit Fees and ensure that future payments are made immediately after the conclusion of the audit exercise.</p> <p>(ii) The Council should ensure External auditors are immediately replaced after the expiration of an existing auditor's tenure.</p>	<p><i>Visitor notes these recommendations for update in subsequent visitation.</i></p>

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<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings</i>	<i>Recommendations</i>	<i>Comments</i>
		(d) Outstanding salary advances. (e) Reduction of IGR especially in the year 2015. (e) Non-remittance of Mandatory 25% IGR to the Federal Government.		

**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.”*

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings</i>	<i>Recommendations</i>	<i>Comments</i>
5.1	SPECIAL GRANTS	There were no special grants released to the Centre in 2011, 2012 and 2013. There was no loan secured.	The Centre should be committed to pursuing its mandate comprehensively by making budgetary provision under Capital Grant to the development of Mathematical Sciences at the Tertiary level and demonstrate equal attention to all aspects of its mandate.	<i>Visitor notes this recommendation for update in subsequent visitation.</i>
52	PATTERN OF ALLOCATION OF TOTAL GRANTS	The Total Capital releases annually to NMC was N1,074,821,563.71 or 54.8% of the Total Annual Appropriation. This affected the rate of achievement of the Master Plan. Within the period of 5 years, Research and Development and Library Books and Journals received only N55,756,800.00 and N4,950,000.00 respectively which was in 2011. This represented only 0.052% and 0.004% of the total Capital grant for 5 years (N1,074,921,562.00). The Centre's Management improved its Internally Generated Revenue in the period to a sum of N300,655,996.00 which were got mainly from	(i) The two TETFund projects (Construction of Printing Press Building and Procurement and Installation of Press Machines and Equipment) have joint utility and are important projects that will advance the position of NMC in achieving its mandate. Since collectively, over 70% of the original contract sum has been paid out, the Centre with NUC should engage the TETFund to bring the projects to completion and avoid wastage.  (ii) Management should re-finance the stalled construction of Participants' Hostel and Roads and Storm Water Drain projects these projects and bring them to completion. The Centre has given	<i>Visitor notes these recommendations for update in subsequent visitation.</i>

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<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings</i>	<i>Recommendations</i>	<i>Comments</i>
		<p>Academic Service charges (Workshop Training) and Sales of Instructional Materials etc. However, the same amount realised as IGR was ploughed back into running of the activities from which the revenues were generated, leaving no net profit to the Centre.</p>		
53	<p>EXAMINE PREVIOUS YEARS' BUDGET PERFORMANCE</p>	<p>The greatest contributors to the IGR in the period were receipts from Academic Services charges (₦11,779,903.00) and Printing of Instructional materials (₦102,626,891.00).</p> <p>The total Personnel cost and Overhead cost for 2011 to 2015 were ₦2,027,235,774.17 and ₦483,619,021.48 respectively.</p> <p>The Centre had a balance of ₦8,087,377.79 considering the total Recurrent grant received from the Government and the Expenditure.</p>		
54	<p>HOW PRUDENT THE INSTITUTION HAS BEEN WITH MANAGEMENT AND DEVELOPMENT OF PHYSICAL FACILITIES</p>	<p>29 capital projects were awarded between 2011 and 2015. In some of the projects, the Centre was not prudent in the management and</p>		

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>development of the physical facilities. The Centre awarded its projects through competitive bidding but due diligence was not applied in the award of some of the projects as the guidelines regulating tendering procedures were not observed which led to petitions and arbitration. On the construction of Roads and Storm Water Drains awarded in December, 2010, the fund was diverted in 2012 for another activity.</p>		
5.5	<p>EXAMINE THE IMPLEMENTATION OF APPROVED PHYSICAL DEVELOPMENT PLAN</p>	<p>The Centre developed a Master Plan in 2008. All the projects initiated by the Centre as contained in the physical development plan, are in line with the Centre's Master Plan.</p> <p>The focus of the plan is to build capacity of trainers and trainees for the various works related to mathematical Sciences. However, this has not reduced the former concentration on secondary education level. Between 2011 and 2015 the Centre implemented academic related activities to the tune of ₦708,252,436 and 95% of cost was spent on Mathematics Education Programme</p>	<p>generous attention to Basic Education through the allocation of resources and funds and limited attention to development of mathematical sciences at tertiary level. The Centre should equally grant attention to mathematical science development at tertiary level.</p> <p>The Council should be</p>	<p><i>Visitor notes this recommendation for update in subsequent visitation..</i></p>

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings</i>	<i>Recommendations</i>	<i>Comments</i>
		<p>followed by Library Unit that received 1.6%. Interestingly, the bulk of the funds used in Mathematics Education programme was on Seminar and Workshops. For the five years, only 1.1% of the total academic expenditure was on Visiting Programme.</p>		
5.6	<p><b>EXAMINE THE INSTITUTIONS STRATEGIC PLAN AND IMPLEMENTATION THEREOF</b></p>	<p>During the period of 2011 to 2015, NMChad no Strategic Plan nor was any one developed. The Strategic Plan would have given the Centre a sense of direction and further reinforced the NMC's vision. This no doubt, affected the prioritisation of projects and resources to fit into the Master Plan and maximisation of the limited resources for greater output.</p>	<p>more rigorous in its supervisory role over the Centre and ensure that a Strategic Plan is quickly developed to guard against distorting the Master Plan and to ensure judicious use of the Centre's resources. Laid down procedures</p>	<p><i>Visitor accepts this recommendation.</i></p>
5.7	<p><b>DETERMINE THE QUALITY OF PERFORMANCE OF CONTRACTORS HANDLING PROJECTS</b></p>	<p>The government's paper on the process of Tendering which stipulates procedures and responsibilities of various offices was not fully followed. This caused petitions and arbitrations to arise in some of the projects.</p>	<p>in tendering and in the selection of consultants and contractors handling physical projects should be followed to prevent petitions and arbitrations that eventually lead to abandonment of projects. The Centre should also honour verified certificates to avoid delays.</p>	<p><i>Visitor accepts this recommendation and directs Council to ensure compliance.</i></p>















































