



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
(2016 - 2020)**

DECEMBER, 2022

PRINTED BY THE FEDERAL GOVERNMENT PRINTER, LAGOS.

**WHITE PAPER ON THE REPORT OF THE VISITATION PANEL INTO
THE AFFAIRS OF THE NATIONAL MATHEMATICAL CENTRE, ABUJA
(2016-2020)**



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 (2016-2020).

2. Citation.

SCHEDULE

**WHITE PAPER ON THE REPORT OF THE VISITATION PANEL
INTO THE AFFAIRS OF THE NATIONAL MATHEMATICAL CENTRE,
ABUJA (2016-2020)**

1. The Federal Government White Paper on the Report of the Visitation Panel into the affairs of the National Mathematical Centre, Abuja (2016-2020) 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,
(2016-2020)

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 (2016-2020)".

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 University for two periods: 2011-2015 and 2016-2020. The following report covers the period 2016 -2020.

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 ModuKumshe	..	..	..	..	..	<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 Director-General and other Principal Officers;

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

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

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

(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, National Universities Commission (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 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 FME should engage the Federal Capital Development Authority to urgently resolve and reclaim the block of 6 flats at Area 11 Garki;

(ii) the Academic Board should take immediate steps to review the Academic Brief ;

(iii) the Centre should ensure that funds are utilised for intended purposes ;

(iv) the NMC Global Services Consultancy Limited should reduce its operating costs, limit the number of its operational bank accounts, ensure audits are conducted timely and appoint Auditors for the year 2020 ;

(v) the Management of the Consult should improve its revenue drive;

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

(vii) Council should consider divesting from the NMC-IMSA;

(viii) Management activities should focus on Basic, Secondary and Tertiary levels as contained in its mandate ;

(ix) Council to competitively recruit the Head of Internal Audit;

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

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

(xii) 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;

(xiii) Council should ensure that the Strategic Plan (2020-2024) is implemented ;

(xiv) Council to investigate Mr. Egwuatu's claim of denial of promotion and unsettled reimbursements ;

(xv) Council should note that the Academic Board is a statutory body and should not constitute it ;

(xvi) FME should constitute the Governing Council;

(xvii) the Centre should take necessary steps to amend its law; and

(xviii) the Centre should strengthen the linkage unit to enable it pursue relevant partnerships.

TERM OF REFERENCE ONE

"Inquire into the level of implementation of the white paper on the last visitation report of the 2006-2010"

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings</i>	<i>Recommendations</i>	<i>Comments</i>
2.1	EXPLANATION :	<p>The Last Presidential Visitation Panel to the National Mathematical Centre was for the period of 2004 to 2010. The White Paper of its Report should be implemented between 2011 and 2015 by the then administration at the National Mathematical Centre, Abuja.</p> <p>The Panel observed therefore, that there is no White Paper to implement.</p>		<i>Visitor notes this observation.</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	THE LEADERSHIP QUALITY OF THE GOVERNING COUNCIL	<p>The 5th Council had a full complement of its statutory membership with qualified and experienced professionals. The Governing Council had regular statutory meetings during its first two years with a good attendance of members. However, the Corona Virus pandemic hindered the 2020 physical meetings making the Council to introduce virtual meetings. So, the last quarter of 2020 meetings were done virtually.</p> <p>Council had cordial working relationship with Management. It was firm and focused, demonstrating commendable leadership qualities in carrying out its functions and duties.</p> <p>Council approved appointments of External Auditor in 2016, the Bursar in 2017, and Centre Librarian in 2019. They also examined and approved the promotion of qualified staff of the Centre annually. The Council guided the Management to emphasise more on advanced research activities as stated in the mandate of the Centre.</p>	<p>(i) The Governing Council should be empowered to sign the draft Conditions of Service as obtained in conventional universities rather than Mr. President to avoid delay by amending the Act.</p> <p>(ii) The Council and the FME should engage the Federal Capital Development Authority to urgently resolve and reclaim the block of 6 flats at Area II Garki.</p>	<p><i>Visitor notes recommendations (i) and (ii)</i></p>

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings</i>	<i>Recommendations</i>	<i>Comments</i>
		<p>The 5th. Council produced a five-year strategic plan (2020-2025) which is the first of its kind since the establishment of the Centre and approved the re-assignment of academic staff in non-core mathematical sciences discipline to Departments where they may be found useful to reduce redundancy.</p> <p>The Council advised the Management to continue to observe due diligence and strict observance of provisions of the Procurement Act in dealing with contractors. They also monitored various projects going on in the Centre to ensure quality assurance. The 5th Council began the process of reviewing/amending the NMC ACT in order to reposition the Centre for greater productivity by developing a draft Bill which has been sent to the Federal Ministry of Education. The Centre's participation in the running of the MSc Financial Mathematics in collaboration with the University of Abuja was stopped in compliance with the directives of the previous White Paper. A draft Conditions and Scheme of Service for</p>		

B 12

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>members of staff was produced and about to be sent to Mr. President for signature and approval. Council has not received closure on the court case involving the possession of block of 6 flats at Area 11, Garki, However, this, as well as other cases of the Centre in the court are being followed up.</p>		
<p>3.2 3.3</p>	<p>LEADERSHIP QUALITY OF THE MANAGEMENT THE DIRECTOR/ CHIEF EXECUTIVE</p>	<p>The Director/Chief Executive, Professor assumed office on 1st August, 2016 for a five-year tenure. He had a cordial relationship with the Council and other Principal Officers. It was his good leadership approach that led to the completion of Participants' 24-room Hostel, Phase 2 which was uncompleted since 2010, completion of the Sports and Recreational Centre that was abandoned for some years, installation of Solar Power as an alternative source of energy for the Administrative building; Library and Computer Laboratory and provision of campus-wide internet connectivity and other capital projects.</p> <p>The Director working with the Council developed a Strategic Plan 2020-2024. More of the Director/Chief Executive's quality</p>	<p>The Academic Board should take immediate steps to review the Academic Brief and make the document reflect the current changes in mathematical sciences.</p>	<p><i>Visitor accepts this recommendation.</i></p>

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>leadership was seen in the delivery of academic activities.</p> <p>There were some ongoing and completed research activities in the programmes of the Centre. Private sector partnership initiative was embarked upon to implement and deliver some of its programmes and various competitive proposal/concept notes were sent out to various organizations and to TETFund, for externally funded research. There were also proposals for internally funded research.</p> <p>However, there were complaints from the staff of epileptic public power supply and dilapidated buildings and equipment in the Centre.</p> <p>In addition, the Centre had not reviewed the academic brief produced 28 years ago.</p>		
34	THE DEPUTY DIRECTOR	<p>In 2019, the Deputy Director was nominated by the Academic Board to serve for a 2-year tenure from 2014 to 2016. He later became the Coordinator of Mathematics Programme. His nomination and approval for the post of Deputy Director again was a confirmation of his good leadership</p>		

B 14

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>qualities. The Deputy Director was part of the Management that approved and gave direction to both physical and academic activities. He also took charge of the Centre in the absence of the Director / Chief Executive.</p>		
3.5	THE REGISTRAR	<p>The Registrar was the Acting Registrar from September, 2012 and later appointed substantive Registrar for a single term of five (5) years with effect from 13th November, 2014. On the expiration of the tenure on 13th November, 2019, the Council approved a one-year extension of his services. The extension ended on 13th November, 2020 and the most senior staff in the Registry was appointed as the Acting Registrar.</p> <p>The Registrar was the custodian of the seal of the Centre. He had a good working relationship with the Council and other Principal Officers.</p> <p>The nomenclature of Registrar is not in the Act and there is no written Staff Development Guidelines for staff trainings and study-leave.</p>	<p>The Office of the Registrar as one of the Principal Officers should be provided in the Law establishing the Centre at the next amendment.</p>	<p><i>Visitor accepts this recommendation.</i></p>

S/No.	Item	Observations/Findings	Recommendations	Comments
3.6	THE BURSAR	<p>The Bursar was in acting capacity from August, 2015 to 6th November, 2018 when he was appointed substantive Bursar for a 5-year tenure. The Bursary was computerised in 2013 under the leadership of the former Bursar, which improved the efficiency of the Department. The capacity of the Bursary was sustained by the succeeding Bursar. The bursary staff were trained internally and externally for efficient job performance and the Department witnessed improvement in job performance.</p> <p>The nomenclature of Bursar is not in the Law establishing the NMC.</p>	The Office of the Bursar as one of the Principal Officers should be provided in the Law establishing the Centre at the next amendment.	<i>Visitor accepts this recommendation.</i>
3.7	THE CENTRE LIBRARIAN	<p>The Librarian of the Centre is another Principal Officer whose leadership role was seen in her effort to provide relevant books and journals to promote research in the mathematical sciences. Her tenure covered an Acting period from August, 2015 to November, 2018 when she was made the substantive Librarian for a five-year tenure. Her leadership role has made the Centre Library provide bibliographic details to electronic books, integration of e-</p>	(f) The Centre should acquire relevant and current books and journals for the Library while Information Technology (ICT) with dedicated internet connectivity, as well as desktop computers and laptops, should be procured for the Library in order to position it to serve as a Resources Centre for advanced research and knowledge sharing in mathematical sciences.	<p>(i) <i>Visitor notes these recommendations.</i></p> <p>(ii) <i>Visitor notes with dismay that this visitation panel did not address this TOR appropriately.</i></p>

B 16

<i>S/No.</i>	<i>Item</i>	<i>Observations/Findings</i>	<i>Recommendations</i>	<i>Comments</i>
		<p>books acquired from Elsevier into their institutional repository and linking with the local area network in the Centre so that members of staff and participants can access the library collection from anywhere within the Centre.</p> <p>However, most of the books in the Library are outdated. There are only 10 computers and there are no subscriptions to relevant databases, no e-books in the 5 programmes in the Centre and the erratic power supply interrupts the Library's services.</p> <p>Furthermore, the Library is short-staffed. There are only 5 staff, 3 professional Librarians and 2 para-professionals.</p>	<p>(ii) The Library should be given enhanced budgetary allocation to enable it to subscribe to relevant subject databases, and purchase international Mathematical reviews or the electronic version of MathSciencenet and E-books, which are expensive but relevant for the Centre.</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."

S/No.	Item	Observations/Findings	Recommendations	Comments
4.1	STATUTORY ALLOCATIONS	<p>(i) Personnel Cost: Total Personnel cost was within the approved Statutory Allocation. The Statutory Allocation made for Personnel cost appears not to be consistent with the staffing of the Centre. Staff strength decreased by about 8% but Personnel cost increased by 21%.</p> <p>(ii) Overhead Cost: Total Overhead cost- ₦319,197,921.17 was within the approved Statutory Allocation and was at an average of ₦63.8m for the period under review.</p> <p>(iii) Capital Grant: Capital Grants are targeted at the development of physical infrastructure facilities. The Centre has still not been able to adequately implement its Master Plan due to under-funding. For the period under review total Capital Grant allocation was ₦2,036,374, 856.52 while total capital expenditure stood at ₦1,378,382,936.56.</p> <p>Key Projects Executed within this period include:</p>	<p>(i) 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>(ii) The Federal Government should reinstate the Centre as one of the TETFund (ETF) interventions recipient institutions.</p> <p>(iii) The Centre should concentrate more on the development of Mathematical sciences at the Tertiary level. Substantial amount of the Capital Grant was expended on training and capacity building. The trainings were concentrated at the Primary level with little or nothing at the Tertiary level.</p> <p>(iv) Installation of Campus-wide Internet Connectivity is commendable.</p> <p>(v) Access to the internet should be secured.</p> <p>(vi) The Centre should ensure that capital funds appropriated and released are fully utilised for the</p>	<p>(i) Visitor notes recommendations (i), (ii), (iii) and (iv).</p> <p>(ii) Visitor accepts recommendations (v), and (vi).</p>

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>(i) Construction of 500-Seater Auditorium ₦219,990,357.67.</p> <p>(ii) Nationwide Mental Arithmetic Programmes (SDG Project) ₦164,193,825.00.</p> <p>(iii) Campus wide Internet Connectivity ₦162,245,717.82.</p> <p>(iv) Construction of Participants Hostel ₦157,741,169.87.</p> <p>(v) Olympiad and Training/Manpower Development in Mathematical Sciences ₦155,385,123.08.</p> <p>In the year 2020, an amount of ₦21,705,700 appropriated and released for Store Complex and Procurement Offices in December 2020 was not utilised (0% Utilisation).</p> <p>An amount of ₦44,600,000 released in 2016 for the Delivery of Research and Teaching Equipment was only 50.2% utilised. ₦40,000,000 released in 2017 for Capacity Building for High Level Manpower in Mathematical Sciences was only 50%. Only ₦61,354,000 out of another release of ₦190,000,000 for the Completion of Furni-</p>	<p>execution of projects for which they were approved.</p>	

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>shing Participant Hostel was utilised giving only 32.3% utilisation.</p> <p>In the year 2019, only ₦8,000,000 was appropriated and released for the Construction of 500-Seater Capacity Auditorium with offices; however, ₦95,265,000 was expended on the project giving an over-utilisation of 1190.8%.</p> <p>(iv) SPECIAL CAPITAL GRANT/ DONATIONS:</p> <p>In 2020 UBEC released the sum of ₦50,000,000 for basic training in Mathematics Junior Secondary within 4 Senatorial Districts.</p> <p>The following agencies donated equipment to the Centre in 2018.</p> <p>(a) National Information Technology Development Agency (NITDA) donated the following items.</p> <p>(i) 70.5KVA Generator set.</p> <p>(ii) 15 number Desk top computers and 1 mini server.</p> <p>All these items are domiciled in the Computer Systems Programme in the Centre.</p> <p>(b) Nigerian Communications Commission (NCC) donated one hundred and ten (110) Laptop computers to the Centre.</p>		

S/No.	Item	Observations/Findings	Recommendations	Comments
4.2	INTERNALLY GENERATED REVENUE (IGR)	<p>IGR was generated from various sources. The IGR for this period drastically reduced. It dropped from ₦639,075,000 to ₦58,48,155, that is a 92% decrease.</p> <p>The total figures for IGR submitted by the Bursar and the one reported in the Audited Financial Statements do not agree. The Financial Statements indicated a total IGR (Other Income) of ₦28,084,000 as against the figure of ₦50,408,155 submitted by the Bursar. There is a difference of ₦22,324,155. However, it was explained that the 2020 account is yet to be audited and was not included in the analyses.</p> <p>NMC Global Services Consultancy Limited</p> <p>(i) The Consult still maintains five (5) bankers.</p> <p>(ii) The performance of the Consult was very unimpressive within the period under review. Revenue generated in 2016 was ₦8,902,700. It increased to ₦11m, ₦21m and ₦28m in years 2017, 2018 and 2019 respectively. Total Revenue generated in these years was ₦69,552,934.</p>	<p>(i) The NMC Global Services Consultancy Limited should limit the number of bank accounts it is operating to mitigate instances as defalcation.</p> <p>(ii) The Financial Statements must be timely prepared and audited.</p> <p>(iii) Auditors should be appointed to audit the 2020 accounts of the Consult.</p> <p>(iv) The Management of the Consult should improve its revenue drive.</p> <p>(v) There should be reduction of the cost of running the Consult.</p> <p>(vi) Management should ensure that all statutory deductions of PAYE, WHT, VAT, NSITF and ITF are remitted as and when due.</p> <p>(vii) Management should ensure all outstanding liabilities for Salaries and External Auditors' Fees are settled and that future payments are made promptly.</p>	<p>Visitor accepts these recommendations.</p>

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>(iii) The total Cost of Sales and other expenses were higher than the total revenue.</p> <p>(iv) The Consult made losses in 2016 and 2017 of ₦4.1m and ₦4.9m respectively. Profits of ₦1,026,048 and ₦190,337 were made in 2018 and 2019.</p> <p>(v) The balance of Reserves at the end of each year was in negative ranging between ₦26.5m to ₦31.5m.</p> <p>(vi) The Consult carries liabilities for Statutory deductions for PAYE, VAT and WHT at the end of every year.</p> <p>(vii) The Consult continued to carry huge sums of other liabilities each year. This ranges between ₦36m to ₦43m. The liabilities are owed to NMC, IMSA, Kaduna and Kogi MIP, NSITF, ITF, Salary arrears and two External Auditors' Fees for various years.</p> <p>The audit of Financial Statements of the Consult for the years 2016 and 2017 were all concluded in November 2019 while for the years 2018 and 2019 were concluded in February 2021. The Financial Statements for the year 2020 are yet to be audited</p>		

S/No.	Item	Observations/Findings	Recommendations	Comments
4.3	NMC GLOBAL SERVICES CONSULTANCY LIMITED	<p>The National Mathematical Centre International Model Science Academy (NMC-IMSA) was established in 2011 to provide a testing ground for NMC products and as a source of internally Generated Revenue. There have been poor students' enrolment and huge operational cost for the 10 years of NMC-IMSA existence, it incurred more liabilities to the Centre. Its contributions are not reflected on the Financial Statement or Consolidated accounts of the Centre. Although, NMC-IMSA is a private school registered with Corporate Affairs Commission and operated under NMC-Global Services Consultancy Limited, it still depends on the Centre for bail outs. NMC-IMSA has staff strength of 25 teaching staff and 40 non-teaching staff but only 47 students.</p>	<p>(i) The Governing Council should consider divesting from the N M C - I M S A considering its unprofitable profile over the past 10 years.</p> <p>(ii) The mandate of the Centre is to promote the development of mathematical sciences at the Basic and tertiary education levels covering all Primary/ Secondary Schools and all tertiary institutions in Nigeria. The Centre's Management is advised not to narrow its mandate by emphasising on IMSA.</p>	<p>Visitor notes recommendations (i), (ii).</p>
4.4	INTERNAL AUDIT UNIT	<p>(i) The Internal Audit of the Centre has started doing 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>(i) P r o p e r arrangements should be made to advertise and recruit the Head of the Internal Audit Unit to ensure its independence and effective functioning.</p>	<p>Visitor accepts recommendations (i), (ii), (iii) and (iv).</p>

S/No.	Item	Observations/Findings	Recommendations	Comments
		<p>(ii) The Head of the Unit still retained the title of Chief Accountant. He does not seem to have independence having been transferred from Bursary Department.</p> <p>(iii) Although the accounting system of the Centre was automated, the Internal Audit Unit is still operated manually. The Unit does not have any audit software nor uses modern auditing tools.</p> <p>(iv) Regular audits to probe and perform checks on the accounting system were not being done.</p> <p>(v) The Unit did not have a suitable domesticated accounting and internal control manual.</p> <p>(vi) There is no policy on the limit of cash advances and delays abound in the retirement of the majority of the cash advances.</p>	<p>(ii) Automated audit software and modern techniques should immediately be deployed and staff of the Unit adequately trained.</p> <p>(iii) The Centre should urgently put in place a suitable domesticated accounting and internal control manual.</p> <p>(iv) There should be a policy to regulate cash advances and retirements as well as sanctions for non-compliance.</p>	
45	BURSARY DEPARTMENT	<p>(i) The Financial Statements were not prepared on time. The year 2016 and 2017 accounts were finalised in September 2019. The accounts for 2018 were finalised in July 2020. There was improvement in the preparation of the Financial</p>	<p>(i) Financial Statements must be timely prepared (within 3 months after the end of the year) and there should be no delays in external auditing of the accounts.</p> <p>(ii) External Auditors should be appointed to audit the 2020 Financial</p>	<p>Visitor accepts these recommendations.</p>

