



FEDERAL REPUBLIC OF NIGERIA

**Views of the Government of the
Federal Republic of Nigeria
on the
Report of the Visitation Panel into the Affairs of the
Usmanu Danfodiyo University, Sokoto
(2016 -2020)**

DECEMBER, 2022

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**WHITEPAPERONTHEREPORTOF THEVISITATIONPANELINTO THEAFFAIRS
OF USMANU DANFODIYO UNIVERSITY, SOKOTO
(2016–2020)**



ARRANGEMENT OF PARAGRAPHS

Paragraph:

1. Publication of Federal Government White Paper on the Report of the Visitation Panel into the affairs of Usmanu Danfodiyo University, Sokoto (2016–2020).

2. Citation.

SCHEDULE

**WHITEPAPERONTHEREPORTOF THE VISITATION PANEL INTO
THE AFFAIRS OF USMANU DANFODIYO UNIVERSITY, SOKOTO
(2016–2020)**

1. The Federal Government White Paper on the Report of the Visitation Panel to Usmanu Danfodiyo University, Sokoto (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 to
Usmanu
Danfodiyo
University,
Sokoto (2016
- 2020).

2. This Notice may be cited as the “White Paper on the Report of the Visitation Panel to Usmanu Danfodiyo University, Sokoto (2016–2020)“.

Citation.

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 the Usmanu Danfodiyo University, Sokoto, President Muhammadu Buhari, GCFR.

1.1. Members of the Panel were :

- | | | | | | | |
|-------|-----------------------------|----|----|----|----|------------------|
| (i) | Dr. Steven Andzenge, MON | .. | .. | .. | .. | <i>Chairman</i> |
| (ii) | Professor Ikechukwu Dozie | .. | .. | .. | .. | <i>Member</i> |
| (iii) | Mrs. Anna N. C. Fakah, FCNA | .. | .. | .. | .. | <i>Member</i> |
| (iv) | Engr. Bassey Ika Oqua | .. | .. | .. | .. | <i>Member</i> |
| (v) | Alhaji Yusuf Adamu | .. | .. | .. | .. | <i>Member</i> |
| (vi) | Ibrahim Nayayu Mahmud | .. | .. | .. | .. | <i>Member</i> |
| (vii) | Hadiza J. Ramallan | .. | .. | .. | .. | <i>Secretary</i> |

1.2. TERMS OF REFERENCE

The Panel's Terms of Reference were to :

(i) inquire into the level of implementation of the White Paper on the last Visitation Report, covering 2006-2010 ;

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

(iii) examine the financial management of the Institution, including statutory allocations and internally generated revenue over the period under investigation and determine its level of 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 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) scrutinise the Law establishing the University, including the relationship between the various internal organs, units and offices, and indicate the ways the laws have been observed by the competent authorities, offering suggestion of any necessary 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 showing 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.

1.3. 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) the University should improve on its Internally Generated Revenue Profile, especially by improving ongoing investments ;

(ii) the University should adhere strictly to budget discipline;

(iii) the University should ensure that Debtors are reduced to the barest minimum;

(iv) in the event of non-conclusion of the investment property transaction, the deposit made should be refunded ;

(v) EFCC to recover the debt of ₦1,229,126,867.00 billion only, including the N760M from the investment in the estate in Kaduna if not concluded;

(vi) the University should endeavor to settle its liabilities as and when due;

(vii) the University should strengthen the Procurement Unit and ensure due process is followed by abiding by the provisions of the Public Procurement Act of 2007;

(viii) EFCC should investigate the procurement of the Estate located along Nnamdi Azikiwe Express (Western Bypass) in Kaduna as to why payment has not been completed ;

(ix) the University should comply with the reports of the external auditor;

(x) Council should ensure that the University Accounts are properly audited annually within six (6) months after the end of each financial year ;

(xi) the Internal Audit department should be strengthened to ensure that all internal control mechanisms are adhered to ;

(xii) Management should follow up on the expected returns from the investment of Ten Million Naira (₦10,000,000.00) only, made to the Nigerian University Pension Management Company Limited (NUPEMCO) ;

(xiii) University is advised to ensure that the audit of the 2020 Financial Statements is carried out as soon as Council approves the appointment of the External Auditor ;

(xiv) the University should also ensure that the accounts of University Guest Inn Ltd. are also audited for the year 2020 within the stipulated time ;

(xv) the internal audit department should submit frequent reports and guide Management appropriately ;

(xvi) the University should strictly adhere to extant financial regulations and circulars, including pruning the number of operational bank accounts ;

(xvii) the University should computerize the Bursary Department ;

(xviii) the University should expedite action on its resolve to reposition the Usmanu Danfodiyo University Consultancy Services Ltd. for optimal results.

(xix) Management should ensure that the 5-Member Committee's report which was submitted in July 2015 is worked upon ;

(xx) Management should compel the contractor for the 160 sitting capacity lecture theatre to effect corrections on all the defects identified ;

(xxi) the Department of Physical Planning and Development should be well staffed;

(xxii) the Physical Planning and Development and Bursary Departments should reconcile their books, to confirm actual amount disbursed/spent on projects;

(xxiii) the University should improve staff quality with recruitment of persons with Ph.Ds as well as encourage staff training for acquisition of Ph.D degree ;

(xxiv) the University should intensify efforts towards acquiring more funding for the general development of the University ;

(xxv) the name of the University should be amended in the Act to read : USMANU DANFODIYO UNIVERSITY, SOKOTO instead of USMANU DAN FODIO UNIVERSITY, SOKOTO ;

(xxvi) the Staff and Students' Handbooks as revised should be used to deal with issues relating to staff and students' discipline and due process should be adhered to and the disciplinary cases handled expeditiously ;

(xxvii) Council should ensure that all Principal Officers of the University are also subjected to the disciplinary processes as stipulated in the Universities (Miscellaneous Provisions) Act 2003 (as amended), and the relevant disciplinary provisions of the Act should be incorporated as special provisions in the Staff Handbook to cover also the discipline of that category of staff;

(xxviii) Management should ensure that copies of the Staff Handbook and Students' Handbook are made available to every staff and student respectively, and should always be on the University website and any variation communicated appropriately ;

(xxix) the University should take necessary steps to consolidate and take over ownership of the rest of the University land through completion of the perimeter fencing to fully secure the Campus ; and

(xxx) the Governing Council should reconsider a review of Dr. Abubakar Sama'ila's case with a view to adhering to due process, fairness and justice.

TERM OF REFERENCE ONE

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

| <i>S/No.</i> | <i>Item</i> | <i>Observations/Findings</i> | <i>Recommendations</i> | <i>Comments</i> |
|--------------|------------------------------------|--|------------------------|------------------------------------|
| 21. | REPORT ON LAST VISITATION EXERCISE | No white paper for the previous period (2011-2015) as time of visitation, which was also to look at issues within these periods. | | <i>Visitor notes this finding.</i> |

TERM OF REFERENCE TWO

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

| S/No. | Item | Observations/Findings | Recommendations | Comments |
|-------|--------------------|--|---|---|
| 3.1. | LEADERSHIP QUALITY | <p>There exist mutual understanding, cooperation and trust between the Council, the Vice-Chancellor, and the other Principal Officers of the University. This has provided an environment of peace, and tranquillity, which saw the rapid development of the University in terms of physical facilities, expansion of academic programmes, attraction of research grants and endowment of chairs to some scholars who have excelled in their various fields of specialization.</p> <p>Due to the collective quality leadership of the Council, the Vice Chancellor and other Principal Officers, the University witnessed many developments during the period under review as shown in the various Terms of Reference.</p> | <p>(i) The Panel noted the tremendous achievements recorded under the collective leadership of the University's Governing Council, the Vice Chancellors and other Principal Officers and recommends that the collective leadership exhibited by the University Organs of Administration be sustained.</p> <p>(ii) The composition of external members of Council should be done in such a way that they have some basic knowledge of University dynamics. This will greatly help in bringing positive developments in the University.</p> | <p>(i) Visitor notes recommendation (i), and expects Council and Management to continue to exhibit exemplary leadership in the management of the affairs of the University.</p> <p>(ii) Visitor notes recommendation (ii), and reiterates that the Visitor has always been mindful of the composition of external members of Council.</p> |

TERM OF REFERENCE THREE

“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.”

| S/No. | Item | Observations/Findings | Recommendations | Comments |
|--------|---|---|---|--|
| 4.1. | THE STATE OF THE UNIVERSITY'S FINANCE | <i>Table 3.1 : Statutory Allocations and Other Grants : Summary 2016 - 2020</i> | (i) The University should improve on its Internally Generated Revenue Profile. | <i>Visitor accepts recommendations (i) and (ii), and charges the University to improve on its Internally Generated Revenue (IGR) by putting in place, the necessary machinery within acceptable norms.</i> |
| 4.1.1. | STATUTORY ALLOCATIONS AND OTHER GRANTS FOR THE PERIOD 2016 - 2020 | The sum of ₦37,740,816,121.63 billion only was received in the period under consideration. The breakdown of the amount is as follows : Capital Grants - ₦5,452,762,035.98 Recurrent grants - ₦32,288,054,085.65 | (ii) Explore more partnership with internal and external revenue yielding avenues/authorities e.g., globally renowned and Education-Friendly Academic and Non-Academic Institutions including Donor Agencies. | |
| 4.1.2. | INTERNALLY GENERATED REVENUE FOR THE PERIOD 2016-2020 | The sum of ₦7,138,803,797.18 billion only was internally generated in the period under review. Students' charges accounts for 89.14 per cent of the amount generated. | | |
| 4.2. | EXPENDITURE | The University expended the sum of ₦45,271,516,740.23 billion only on various projects and services in the five years under consideration. The Breakdown of the Expenditure is as follows: Capital Expenditure - ₦7,330,943,239.13 Recurrent Expenditure : Salaries and Allowances - ₦31,279,235,277.28 | (i) The University should maximize value-added considerations in their spending. (ii) Adhere strictly to budget discipline. | <i>Visitor accepts recommendations (i) and (ii).</i> |

| S/No. | Item | Observations/Findings | Recommendations | Comments |
|-------|----------------------|--|---|---|
| | | consistence in fulfilling its civic responsibility via their letter FIRS/SC-KSZ/GBTO/2021/01/01520609-0001 dated 22nd March, 2021 to the University. | | |
| 4.3. | INSURANCE POLICY | The University insures all its vehicles. It also undertakes fire policy for its assets. The University is up to date in payment of premium. | The University should sustain the insurance of the above stated assets and also ensure that all other insurable assets are duly insured as well as Staff Group life assurance policy. | <i>Visitor accepts this recommendation which is in line with the expectation of Government.</i> |
| 4.4. | UNIVERSITY DEBTORS | At the end of the period under review, the amount due from the University debtors was N1,229,126,867.00 billion only. | <p>(i) The University should ensure that Debtors are reduced to the barest minimum. This is because of the paucity of funds available to the Institution.</p> <p>(ii) In the event of non-conclusion of the investment property transaction, the deposit made should be refunded.</p> <p>(iii) The University should treat the recovery of students' indebtedness with sense of urgency in conjunction with the sponsors of these students.</p> | <p>(i) <i>Visitor accepts recommendation (i).</i></p> <p>(ii) <i>Visitor accepts recommendation (ii) and directs EFCC to recover the sum of N760M if the investment transaction is not concluded.</i></p> <p>(iii) <i>Visitor accepts recommendation (iii).</i></p> |
| 4.5. | UNIVERSITY CREDITORS | The total amount due to creditors at the end of the reporting period was N3,150,000.00 only. This represents accrued expenses. | The University should endeavor to settle its liabilities as and when due. | <i>Visitor accepts this recommendation.</i> |

| S/No. | Item | Observations/Findings | Recommendations | Comments |
|-------|---|---|---|---|
| 4.6. | FUNDS MANAGEMENT | The University followed relevant Government procedures for the disbursement of funds received from all sources during the period under review. | <p>(i) The University should sustain its effective use of the relevant financial control organs and mechanisms to ensure appropriate use of scarce resources at all times.</p> <p>(ii) The University should strengthen the Procurement Unit and ensure due process is followed by abiding by the Federal Republic of Nigeria Public Procurement Act of 2007.</p> | <i>Visitor accepts recommendations (i) and (ii), and directs Council to ensure compliance as earlier directed.</i> |
| 4.7. | EXTERNAL AUDITORS' REPORTS | In line with the University's Act of 1979, Section 6(4), the Council ensured that proper accounts of the University were kept and that the accounts of the University were audited annually by auditors appointed by the Council from the list and in accordance with guidelines supplied by the Auditor General of the Federation, in the period under review. | <p>The following recommendations are made in cognizance of the highlights of the findings of the External Auditors within the period under review:</p> <p>(i) The University should as a matter of priority, address the issue of the procurement of the Estate located along NnamdiAzikiwe Express (Western Bypass) in Kaduna which cost N1,200,000,000.00 billion out of which the sum of N760,000,000.00 only was paid as part-payment.</p> <p>(ii) The University should take the views of the external auditors very seriously and ensure compliance with the recommendations therein.</p> | <p>(i) <i>Visitor accepts recommendation (i), and directs Council to conclude this business deal or get the money refunded.</i></p> <p>(ii) <i>Visitor accepts recommendations (ii) — (v), and directs Council to implement them immediately.</i></p> |
| 4.8. | EXTERNAL AUDITORS' OPINION ON THE UNIVERSITY'S AUDITED ACCOUNTS | <p>The External Auditors that audited the accounts of the University confirmed that the audited accounts for the periods ending 31st December, 2016 to 31st December, 2019 respectively :</p> <p>(i) Show a true and fair view of the accounts and records.</p> | <p>(i) Show a true and fair view of the accounts and records.</p> | |

| S/No. | Item | Observations/Findings | Recommendations | Comments |
|-------|---|---|--|--|
| | | <p>(ii) There was neither material observation nor any adverse report.</p> | <p>(iii) Council should ensure that the University Accounts are properly audited annually within six (6) months after the end of each financial year.</p> <p>(iv) The Internal Audit department should be strengthened to ensure that all internal control mechanisms are adhered to.</p> <p>(v) Management should as a matter of urgency, follow up on the expected returns from the investment of ₦10,000,000.00 only, made to the Nigerian University Pension Management Company Limited (NUPEMCO). The University should ensure that whatever returns that accrued should be remitted accordingly.</p> | |
| 4.9. | UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31ST DECEMBER, 2020 | The Financial Statements of the University's transactions for the year ended 31st December, 2020 have not yet been audited. | <p>(i) The University is advised to ensure that the audit of the 2020 Financial Statements is carried out as soon as Council approves the appointment of the External Auditor.</p> <p>(ii) The University should also ensure that the accounts of University Guest Inn Ltd. are also audited for the year 2020 within the stipulated time.</p> | <i>Visitor accepts recommendations (i) and (ii), and directs Council to ensure their implementation immediately.</i> |

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| S/No. | Item | Observations/Findings | Recommendations | Comments |
|----------------|---|--|-----------------|---|
| 4.10/ 4.11. | UNIVERSITY OF SOKOTO PRESS LTD. RC109824/ UNIVERSITY GUEST INN LTD. RC. 91456/ UNIVERSITY CONSULTANCY SERVICES (UDUCONS)LTD. RC.969549 | <p>The accounts for the University of Sokoto Press LTD. (RC109824) and the University Consultancy Services (UDUCONS) LTD. (RC.969549) were audited by External Auditors' for the period 2016 to 2020. The External Auditors reports for the years 2016 to 2020 were duly signed by the Directors and External Auditors. In the case of University Guest Inn LTD. (RC. 91456), duly signed External Auditors' reports were available for the years 2016 to 2019. The accounts of 2020 were yet to be audited by the External Auditors.</p> <p>The External Auditors observed that though cash books and other relevant records of transactions were kept, the following records needed to be respectively introduced for the proper management of the finances of the aforementioned companies established by the University :</p> <p>(i) Fixed Assets Register;</p> <p>(ii) Debtors' and Creditors' Ledgers ; and</p> <p>(iii) Register of Statutory Deductions (for University Guest Inn LTD. and</p> | | <p><i>The Visitor observes that inspite of the copious observations/ findings made by the Panel under 4.10/4.11, on the referenced Accounts, no recommendations were made by the Panel in respect of Fixed Asset Register, Debtors and Creditors Ledgers, Register of Statutory Deductions, Bank Reconciliation, and Non-deduction of Statutory Taxes on Payment. Consequently, Council is directed to ensure that these observations/findings and the recommendations contained therein are implemented with immediate effect.</i></p> |

