FINANCIAL MANAGEMENT IN THE ESTATE DEPARTMENT AHMADU BELLO UNIVERSITY, ZARIA

By

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DEDICATED TO MY

Late Mother and Father

My mother's foresight transcended traditional
resistance to Western Education and on whose
Sweat and perserverance the author's education
was sustained

P R E F A C E

Financial management in the public sector is said to be different from that of the private sector. However, both the government and the firm make a budget and exercise budgetary control on the financial plan. There is therefore some similarities in the two sectors.

After having worked in the Registry Department of the University for the past three years and particularly in the Housing and Passages Section of that Department, I have been exposed and have been in close contact with senior members of staff. I have also been closely associated with the Estate Department in the course of my duties. The Estate Department is often under serious criticisms from the members of staff for failing to satisfy them with the essential services they are supposed to provide. Some staff members who are allocated houses and fail to get the Estate Department to effect necessary repairs in the houses allocated to them will come to the Housing Office requesting that they should be re-allocated some other houses.

With the interesting reports coming from staff members, I became fascinated and developed some interest in trying to find out the problems. The first thing that came to my mind is to know the funds allocated and how the funds are managed in meeting the required services.

This exercise is by no means a comprehensive text on the financial management of the Department and its associated problems, but it is an attempt which is hoped will provide some useful information on some aspects of how the finances are managed in that Department. It may also serve as a useful information to readers and other researchers who may wish to carry out further studies or improve on this project.

ACKNOWLEDGEMENTS

Many people have contributed immensely to the success of this piece of work of which it will be difficult to mention everybody by name. My greatest appreciation go to my supervisor Mr. D.U. Osagiede of the Department of Administrative Studies whose invaluable advice and stimulating criticisms urged me most to face the challenges of writing a project of this nature. The Director of Works and his entire staff for giving me their valuable time for oral interviews, access to relevant documents, records and providing me with necessary information, to them I am grateful.

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Last but not the least, I am very grateful to my employers for giving me this opportunity to further my education and my profound appreciation and gratitude for all those members of academic staff and my colleagues in the Department of Administrative Studies who in one way or the other helped me to make the preparation

of this project possible.

Although many people have contributed immensely, they are hereby absolved from any responsibility as regards any inadequacy or otherwise of this project. Any act of ommission or commission therefore is entirely mine.

SOURCES OF DATA

Oral interviews with the Estate Department personnel and other members of University staff

Financial records of the Estate Department

University Estimates Books

Nigeria Year Books

Ten Years of Ahmadu Bello University

University Calendars

Memoranda

C H A P T E R I

I N T R O D U C T I O N

The highest institutions of learning in Northern Nigeria before October, 1962 were the Nigerian College of Arts, Science and Technology, Samaru Agricultural Station and the Institute of Administration, all in Zaria. The Institute of Administration was offering in-service courses for clerical, executive, administrative and diploma in law cadres of officers courses while the Agricultural Station was offering some courses in agriculture and research. The graduates of the Nigerian College were either sent abroad or to University of Ibadan for degree courses or take up appointments in various fields in the civil service or private sector organisations. The main objective of the College was to train the needed high level manpower for the country.

The Nigerian Government set up a Commission headed by Ashby in 1960 with a view to looking into the needs of post-school certificate and higher education over twenty years. One of the Commission's recommendations was that a university should be set up in the Northern Region as soon as possible and with headquarters in Zaria after advice should have been sought from overseas before any decision is made on the scope and activities of the university.[1]

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[1] ABU Calendar, 1972/74, ABU Press, 1974, p. 26.

The proposed university was to use the already existing College of Arts, Science and Technology and its two sister institutions as its nucleus.

On the recommendation of the Ashby Commission that a university should be established in the North, another Commission was established under the Chairmanship of Sir Alexander Carr-Saunders of the Inter-University Council for Higher Education Overseas following the Ashby Commission recommendation that advice should be sought overseas before any decision is made on the establishment of the university. The Commission was to carry out further investigation for the establishment of the proposed university. They warmly endorsed the idea of establishing a university in the North and their recommendations were accepted by the Northern Nigeria Government.[2] A Provisional Council for the proposed university was set up under the Chairmanship of Sir Kashim Ibrahim who was a member of the Ashby Commission. An academic head was also appointed in 1961 to prepare the groundwork for the beginning of the university in October, 1962. The academic head was in the person of Professor Norman Alexander who was already familiar with Nigeria through his work at Ibadan and his wife who had worked in the Ministry of Education for many years in Northern Nigeria.[3]

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[2] First Decade of ABU, ABU Press, Zaria, 1972, p.4.

[3] ABU Calendar, 1972/74, p. 26.

The choice of Zaria by the Commission for the establishment of the University could be traced to the fact that the proposed University could easily inherit buildings, experienced staff and the already existing infrastructures, i.e. electricity supply, water supply, roads, communication facilities like telephones and other amenities which would have been lacking if the University were to be sited in any other area in the Northern Region apart from Kaduna which was the Northern Region Headquarters at that time. This provided for an easy take-off of the University in October, 1962 as the first Vice-Chancellor stated in his speech at the opening ceremony of the University on 4th October, 1962:

> "I do not believe that any other country in the world would have attempted to carry out its plans at this speed. I am sure that if we had asked advice from overseas, they would have suggested that we should aim at October, 1964, as the opening date, and that to contemplate October, 1963 would mean taking too many chances. The Provisional Council decided to take all the chances - and to open in October, 1962.[4]

On 4th October, 1962 the North saw the opening of the first University with the former Premier of Northern Nigeria, the Late Sir Ahmadu Bello, the Sardauna of Sokoto was installed as the first Chancellor of the University. The University was named after him.

The University took shape immediately as it inherited buildings of both academic and staff quarters and experienced

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[4] First Decade of ABU, ABU Press, Zaria, 1974, p.4.

staff from the former College and the incorporation of the Institute of Administration and the Samaru Agricultural Station. They have their Advisory Boards but they came under the control of the University Council.

The University started with an enrolment of about 400 students drawn from the former Nigerian College and direct admission of qualified candidates to pursue degree and non-degree courses shared among the departments and faculties inherited from the College and those established in 1962. The Departments which were inherited by the University from the Nigerian College were grouped together and formed faculties. The following faculties were either established in 1962 or transferred to the University - the Faculty of Administration developed from the former Department of Administration which was offering in-service training courses, Faculty of Agriculture which is closely coordinated with the Institute for Agricultural Research. The Faculty is closely associated with the Institute because research staff teach in the Faculty. Former Departments of English, History and Geography were grouped to form the Faculty of Arts and in 1966/67 session some social science subjects were introduced and Faculty of Arts changed its name to the Faculty of Arts and Social Sciences with the former arts Departments and social sciences which include Political Science, Sociology

and Economics Departments. The Faculty of Engineering which was formerly a Faculty of the University College, Ibadan was taken over by the new University. The Faculties of Environmental Design and Law were also established at the inception of the University.[5] The former Abdullahi Bayero College which was formerly offering courses in Islamic Studies, Sharia, Law and Teacher Training was a branch of the new University until it became a fully fledged University when the Federal Military Government established seven more Universities in 1978 and with the Federal Government's take over of the Ahmadu Bello University which was then under the control of the former six Northern States, i.e. North East, North Central, Benue/Plateau, Kwara, North Western and Kano States. Ahmadu Bello University has now grown from a student population of about 400 at its inception in 1962 to nearly 15,000 students, 18 years after inception and has grown to be the biggest University in this country.

The University was established with the following objectives which have been vigorously followed:

"(a) to provide regular and liberal courses of instruction in the humanities, the sciences and other spheres of learning of a standard required and expected of a university of the highest standing;

(b) to promote research and the advancement of science and learning;

(c) to secure the diffusion of knowledge throughout Northern Nigeria;

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[5] ABU Calendar 1971-72, ABU Press, 1972, p.17.

(d) to acquire and take over the property, rights, trusts and liabilities of the Provisional Council established by the University of Northern Nigeria (Provisional Council) Law, 1961, including all the property of the Nigerian College of Arts, Science and Technology vested in the Provisional Council by the provisions of the Nigerian College of Arts, Science and Technology (Transfer) Act, 1962."[6]

Ahmadu Bello University lived up to its expectations in the pursuit of education. With a student population of about 15,000 pursuing different courses - degree and non-degree courses - in all fields of high level manpower, the Northern States in particular and the country in general is able to meet part of its manpower requirements. With the creation of more states in 1967 and 1976 and the rapid development in the country some of the courses which were phased out or were to be phased out especially in the Department of Administrative Studies are now being offered because of various requests from States. Such courses are the Bachelor of Arts in Public Administration which was phased out some years ago will be reintroduced with effect from the 1980/81 session. The Administrative Management Training Course was also another course which was phased out but had to be reintroduced because of the pressure for manpower from the newly created states and the local governments. Both lower and higher diploma in Local Government Courses have been run in the Department.

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6 ABU Calendar, 1972-74, ABU Press, 1974, p.37.

The University has eleven faculties with several departments, institutes, centres and some research facilities. School of Basic Studies which is a preparatory course for university admission also is being run by the University.

Purpose for Establishing Estate Department

With the establishment of such an organisation like the Ahmadu Bello University with academic and residential buildings, infrastructures (roads, drainages, communication systems, electricity, water supply) and other essential services, there is bound to be a service unit or department to cater for the maintenance of these amenities within a university system. The departments which are charged with teaching, research and administration which have separate responsibilities are not responsible for maintaining the infrastructural facilities of the institution such as repair of roads, electricity supply etc. In the civil service establishments the Ministry of Works is charged with these responsibilities. The feasibility studies for building of new roads, housing projects and other major projects and general maintenance and services of the government properties are the responsibility of the Ministry of Works. The University along that line as a government parastatal has to establish its own unit to provide the services as the Ministry of Works which belongs to a separate establishment cannot undertake these responsibilities for the University.

It therefore becomes necessary for the University to establish her own unit similar to the Ministry of Works to provide the essential services. The University named this unit at its inception as Maintenance Office which went through various designations and now finally known as Estate Department with a Director of Works at the head. The previous designations of the head of the Department were Chief Estate Manager, Chief Estate Engineer before finally adopting to the Director of Works. The change to Director of Works came as a result of Udoji recommendations which was appointed to review the civil service structure and whose recommendations were accepted by the Federal Government and implemented in 1974.

Functions of the Department

The Department is responsible for feasibility studies of new projects for the university, maintenance of all university buildings, execution of both minor and major projects, maintenance of all infrastructural services and cleanliness of the University environment in addition to the University Health Services which is charged with that responsibility. It has a Central Mechanical Workshop for maintenance of vehicles, running of transport pool. Provision of security for the University such as fencing university area and provision of burglar proofing to university buildings and university housing areas. The Security section is also under the supervision of the Estate Department until recently when it was transferred to the Vice-Chancellor's Office. The Transport Pool has vehicles for

hiring out to the University departments and for public hiring and it generates funds. The Central Mechanical Workshop is another section which is suppose to be self supporting but it has not been able to support itself. Furniture supply for all houses and the execution of both minor and major projects such as capital projects are the Estate's responsibility. Some of the Institutes are directly funded by the Federal Government and have their Maintenance Officers, but the Director of Works who is in charge of the Estate Department is responsible for all capital projects, including the buildings at Colleges of Agriculture, Bakura, Mando, Kaduna and Kabba and many other outstation projects for the Institute of Health and the Institute for Agricultural Research. Approval for renting of houses, the new University Teaching Hospital and the University Dam are also being supervised by the Director of Works. The execution of major projects is directly the responsibility of the Director of Works while routine maintenance services in the Institutes of Health and Administration are taken care of by the Maintenance Officers of the various Institutes, but the Director of Works is always available for consultation by any of the Maintenance Officers. In fact the Maintenance Officer at the Institute of Administration is directly responsible to the Director of Works as he posts Maintenance Officers to the Institute of Administration Campus.

The Institute of Administration has some degree of autonomy because it has a separate vote for maintenance and other services directly administered by the Maintenance Officer and services paid for by the Finance Officer of that Institute without making reference to the Director of Works. Capital expenditure funds are centrally controlled. The capital projects for all the arms of the University are directly the responsibility of the Director of Works even some of the arms of the University which are funded by the Federal Government. These are the Institute of Health, Institute for Agricultural Research, National Animal Production Research Institute, Agricultural Extension Research Liaison Services and to a certain exent, the Institute of Education. The Directors of Health and Administration control funds for maintenance and they recruit their own intermediate and junior staff.

Historical Background of Estate Department

As a result of the take over of the Nigerian College of Arts, Science and Technology into a fully fledged University in 1962, the Maintenance Section of the College which was under the Registry Department was also transferred along with the College. The Nigerian College which was established in 1952 at its temporary site near the Gaskiya Corporation got its permanent site in Samaru.

At the establishment of the College, a Maintenance Section was also set up in the Registry Department to provide some essential services and to prepare the groundwork and building projects at the permanent site of the College.

The Maintenance Section of the Registry Department was headed by an expatriate Maintenance Officer with a rank of Senior Maintenance assisted by Mr. D.A. Olowu who was transferred from Ibadan. The only senior staff at that time was the expatriate officer who was the Senior Maintenance Officer. While the College was at its temporary site, buildings of administrative block, students' hostels, residential and academic buildings were on at its permanent site in Samaru. There was no award of contracts at that time so all the buildings were being carried out by direct labour under the supervision of Mr. Olowu, the Assistant Maintenance Officer. Some units of students' hostels, administrative block, residential buildings and students' classrooms and offices were put up and the College was transferred to its permanent site at Samaru in 1954. All the activities of building construction, provision of furniture, infrastructural facilities were being carried out by direct labour under the supervision of the Maintenance Section with its workers. The village of Samaru had only few houses and most of the labourers were living in Zaria and either had to trek the eight miles distance between Zaria and Samaru or the few fortunate

ones who had bicycles rode their bicycles to their places of work. The first students' hostel block to be constructed was the 'Crystal Palace' which accommodated both male and female students. The existing administrative block, accommodating the offices of the Vice-Chancellor, the Registrar and the Bursary were built between 1953 and 1954 by the Maintenance Section. A University Health Service block was also provided. Most of the buildings in Area 'A' including the Vice-Chancellor's Lodge were built by direct labour. This was reported to the writer by an officer who was directly involved in the supervision of the projects. The Vice-Chancellor's Lodge was designed by Mrs. Hart, the wife of Dr. C.E. Hart, the first Principal of the Nigerian College of Arts, Science and Technology and the construction was carried out by direct labour. The officer of the Maintenance Section who supervised the project was commended for a work well-done. In appreciation, he was presented with a book for his able leadership in carrying out such a magnificient building.

Maintenance Activities

At the initial stage of the establishment of the Maintenance Department, there was no award of contract but all work was being done by direct labour. The activities include building construction, manufacture and supply of furniture to all buildings both academic, residential and students' hostels.

The Maintenance Section had about 250 labourers, some carpenters, painters, welders, blacksmiths, masons and all trades to carry out all the activities. In 1958 the Maintenance Section stopped building construction and after that time, all building constructions were given out to contractors. However, they continued with manufacture of furniture and maintenance. Between 1960 and 1961 also the section stopped manufacture of furniture and furniture was supplied by outside manufacturers in the open market. Some of the workers in the Section had to be laid-off as work in the Section had considerably reduced. Some of the responsibilities of the Maintenance Section were removed because of the rapid expansion of the Institution and with the transition of the College into a fully fledged University in 1962 it was felt that the workload was heavy to be undertaken by direct labour.

All along, the Maintenance Section remained under the Registry Department and headed by a Senior Maintenance Officer. The first contractors to be awarded building construction by the new University were Taylor Woodraw followed by G. Cappa and many others followed later. The Maintenance Section of the University supervised all the construction work to see that the work was carried out according to specifications. The Assistant Maintenance Officer was all the time on the site in his day to day activities. The first academic buildings to be built were the Department of Fine Art, Architecture and the Engineering blocks.

Appointment of a Chief Estate Manager

With the rapid expansion of the University, the Maintenance Section was also growing at a faster rate as well as the Registry Department under which the Maintanance was operating as a section. The responsibilities of the Maintenance became so diverse and it was decided that it should become a Department by itself with a designation as 'Estate Department' to be headed by a Chief Estate Manager. The expatriate Maintenance Officer had left the service of the University and his assistant, Mr. Olowu acted as a Maintenance Officer prior to the appointment of the Chief Estate Manager in 1968. The first Chief Estate Manager was Alhaji Abdu Gusau who headed the Department.

The Estate Department which had its offices near the Faculty of Engineering was responsible for the Maintenance of all university buildings and other essential services as mentioned earlier. The space became inadequate and moreover there was need for centralization of the Department to provide more efficient services as the Department had the Main Campus, Institute for Agricultural Research and National Animal Production Research Institute, Shika which is some several kilometers away from the Main Campus houses and other services to be maintained. It was decided that a more central place should be found with a reasonable space to provide the building of the administrative block, parking space for vehicles and

workshops. The Central Mechanical Workshop which is also a section in the Department was some 3 kilometers from the Mmain Department. That site was found to be central and provides the needed space so the area was developed and it now houses the Estate Department. It is along Sokoto Road about 3 kilometers from the Main Campus. It is central in the sense that the Maintenance Officers and the workers do not have to travel the long distance from the Main Campus to the housing Areas 'C', 'E', 'F' and NAPRI, Shika as it used to be before the transfer. The Department finally moved to the new site in 1974.

The Maintenance Section which was then headed by a Senior Maintenance Officer changed to a Chief Estate Manager as the officer in charge when it became a separate Department by itself as Estate Department. Several officers were recruited, and positions created such as Deputy Chief Estate Engineer, Senior Estate Architect, Senior Estate Engineer, Senior Quantity Surveyor and others which were not available at the inception of the University. Since 1968 when the first Chief Estate Engineer was appointed, there have been five different heads of the Department. The designation had also been changing from Chief Estate Engineer to Chief Estate Manager and now Director of Works.

The Estate Department which started as Maintenance Section of the Registry Department with a Senior Maintenance Officer at the head of the Section and with only one senior staff has now grown to have a staff establishment of 1,177. Out of this

number, there are about 73 senior staff and 1,104 junior and intermediate staff. The Department has been sub-divided into sections with different responsibilities and trades which will be treated in Chapter II.

C H A P T E R II

STRUCTURE OF THE DEPARTMENT

Introduction

In this chapter an attempt will be made to describe the structure of the Department with its complex sections charged with different responsibilities coordinated by the Director of Works who is the head of the Department. As a unit of the university charged with offering services to the entire University community, it has many employees with varying trades and professions. The second part of the chapter attempts at seeing the relationship between the Department and other units of the University. It is closely linked with the University community either in places of work, residential houses for those who have been allocated houses, departmental, individually or groups of people have one way or the other, something to do with the Department. Without this Department essential services that provide comfort and healthy environment for the University would have been impossible. Everybody has his field of specialisation so the Department recruits those who are specialised in various fields to provide the needed services to the university community. It will not be easy for each Department or individuals to hire or employ workers of these specialized trades to carry out the services because it will be more expensive and the quality of work to be carried out may be below standard and finally, the workers are not readily available

to be recruited individually and render such services.

The needed services have to be carried out by various people with different disciplines, so even with the responsibilities that needed the Director's attention, because of the numerous responsibilities and committees that he is a member, he delegates some of his responsibilities to his staff. It is for this reason that the Department has been divided into various service units as follows:

Office of the Director
Administration
Project
Building Maintenance
Infrastructural Services
Central Mechanical Workshop
Transport Pool
Security Unit
Accounts Section

As can be seen from the above the Department is sub-divided into nine divisions or units each charged with different responsibilities and headed by a sectional or divisional head. The Director of Works oversees and coordinates all the activities of his staff and he solely relies on their cooperation for if there is any blame coming from any section as usual the Director of Works bears the blame. An attempt at commenting on each section will give a clearer picture on what each section is suppose to do in providing the needed services for the University.

Units of the Department

Office of the Director of Works

The Director of Works has diverse responsibilities apart from providing services to the University of which the various units or divisions of his Department is responsible, the Director himself or his delegate is expected to serve on several committees among which are:

Development Committee
Plan Implementation Committee
Tenders Board
Administrative and other services Departmental Sub-Committee of the Appointments and Promotions Committee and Estimates Sub-Committee
Committee of Deans and Directors
Physical Planning Committee
Minor Works Committee
Main Campus Security Committee
Congregation
Housing Loan Committee
Housing Allocation Committee
Main Campus Land Scape Committee
Bulk Purchase Committee (Adhoc)
Students Welfare Committee
Students Campus Consultative Committee
Sports Council Committee[1]

The Director of Works in one way or the other offers advice in these Committees, hence there is need for his presence or his delegate to attend the meetings of these Committees. Many decisions arrived at by these Committees will affect his Department in one way or the other when it comes for implementation, e.g. allocation of houses by the Housing Allocation Committee. On allocation of a house to a staff member, a section of the Estate Department has to

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[1] Adeyemi Task Force on ABU Estate, March, 1979, p. 9.

see that the house is habitable before the staff is checked into the house. Any extension or makeshift to a building on availability of funds by the Minor Works Committee, has to be executed by the Estate Department as it is their responsibility to do the work either by direct labour or contracted out. The presence of a representative from the Estate Department at any of the Committees is necessary because on reaching a decision that affects the Department, action has to be taken without delay. The Director of Works has to attend some of the Committees personally especially some of the more important ones like the Development Committee, Tenders Board etc. He deals with some of the matters which are not delegated. He is responsible for preparing annual estimates for his department and defends the same before the Estimates' Sub-Committee charged with approving Estimates. He certifies payment of interim or final certificates on contracts as recommended by his Deputy who is directly responsible for supervising contract works on the spot. When there is any variation in contract agreement he has to certify to the appropriate Committee. He has to certify payment of bills, invoices and credit notes in respect of services provided or goods supplied, entering into agreement with landlords for renting of houses. The bills for certification in question are the National Electric Power Authority, Kaduna Water Board and Posts and Telecommunications. These bodies provide services to the University, e.g., water supply, communication, electricity, etc.

The Director has to approve Local Purchase Orders, indents and store issue vouchers on the central purchasing for the Department and stores unit. All contract agreements for works to be carried out or supplies of equipments coving codes under other charges are given out by the Director of Works. He recommends houses to be rented for staff and students to the Vice-Chancellor and engotiates for the rate to be paid.

Administration

This section is headed by an administrator from the Registry Department and he represents the Registrar in that Department. He is responsible for all administrative matters in the Department. The Director is consulted by him on issues that require the Director's attention. His responsibility is to organise what supervision of the personnel of that Department should be and processes recruitment and discipline of staff and liaises with the Registrar. He prepares and submits junior and intermediate staff promotions and takes care of staff development and also compiles details of annual estimates, especially as it affects personal emoluments.

Project Office

The section is headed by a Deputy Director of Works and this section is responsible for the execution of all major projects from the preliminary stage up to the completion and this involves capital projects. The staff of this section are directly

responsible for on the spot supervision of projects and advise the Director on the progress of each project. Services are directly done by the section or through outside consultancy, departments or Institutes of the University for feasibility studies. They produce designs with estimates of cost, preparations of tender documents, invite and produce reports on tenders for consideration by the Tenders Board before contracts are awarded. The section is the watch-dog of all building construction by contractors to the University and they make an on the spot assessment of buildings from the feasibility studies to the completion and final take over by the University. Preparation of submissions to the Physical Planning Committee, Minor Works Committee etc., are done by this section as departments approach them for designing and costing of projects requiring funds from Minor Works Committee of which the section is responsible for the execution of the projects whenever funds are released by the Committee. Estimation, certification and valuation of works in progress in respect of building loans to staff by the University is also their responsibility.

Building Maintenance Section

This section comes directly under the Deputy Chief Estate Manager. This section is responsible for the bulk of maintenance of all university buildings, academic, residential and students' hostels, provision of furniture and equipments and effecting necessary repairs and replacements by using available resources,

labour and material within the approved recurrent expenditure for a particular financial year. The section is also responsible for internal electricity supply and telephones. For the execution of these services, it needs people of various disciplines and specializations. For this reason, the section has been further sub-divided into six units; building, electrical, refrigeration and airconditioning, telephone, furniture and job card sections. Building is further shared into academic and residential. The academic buildings include students' hostels, academic and administrative buildings. The hostels include the Barau Dikko Hall near the Ahmadu Bello University Teaching Hospital, Kaduna Hospital, Kano and Malumfashi hospitals accommodating medical students who are attached to the hospitals for clinical purposes as part of their training courses. Residential buildings include housing Areas A, B, C, D, F, NAPRI Shika and rented houses around Samaru up to Civil Aviation Area. The maintenance officer in-charge of academic buildings has some artisans under his supervision. The residential area which has several areas have three maintenance officers as the areas are divided UZ (Area 'A'), Civil Aviation Site II (Area 'D'), and rented houses under one maintenance officer. Areas C and NAPRI Shika is another area with a maintenance officer while the third one takes charge of Areas B, E, and F, headed by another maintenance officer. The maintenance

officers share the maintenance workers into specific academic or residential areas. The workers are of various trades and grades. The Building Maintenance Section has a common maintenance store where equipments are stored to be used by the workers when carrying out work by direct labour. In most cases the materials in the store are supplied by contractors through raising of Local Purchase Order. The store is replenished from time to time depending on the availability of funds as the money used for the purchase of materials and equipment is the same funds used for award of contracts for building maintenance and other maintenance services. Their duties include building maintenance, internal water supply, some redecoration and general repair of houses, painting and glazing, furniture and appliances, septic tanks removal and building of soakaways and the general repair and the structure of the building itself. Most building of soakaways, redecoration and some other works are contracted out.

Another section under building maintenance is electrical. The standby generator is solely maintained and supervised by the electrical section. They work 24 hours as in case of any NEPA power failure, the generator is put on and it covers some academic buildings, hostels and some administrative blocks, Chancellor's, Chairman's and the Vice-Chancellor's lodges. The section carries out electrical maintenance faults on university buildings and with

effect from October, 1979 they had additional responsibility as a result of the bulk metering of the University Main Campus up to NAPRI Shika. The bulk metering covers all University residential houses, academic buildings and hostels. The Principal Technical Officer records electricity consumption by the University and recommends payment of such bills to the Director of Works.

Telephone maintenance is carried out by telephone maintenance group. They were maintaining the private automatic exchange (PAX) telephones in the Main Campus which went out of order for years now without being restored. The superintendent liaises with the P. & T. on matters of fault which can be serviced, repaired or changed by P. & T. staff themselves.

The artisans who work under the various maintenance officers for academic and residential buildings have common workshops used as a pool. These workshops are for carpentry, electrical, black-smith, painting, plumbing and mason. The artisans provide some of the working tools personally in addition to the ones provided by the University. They are given tools allowance for providing their own tools.

Refrigeration and Airconditioning section is responsible for maintaining and repairs of all airconditioners in the academic and administrative buildings, cookers and refrigerators supplied to hostels, residential and academic buildings.

The furniture section is headed by a furniture clerk who checks out staff members on vacation of houses, checks them in on allocation by the Housing Committee, checks and reports on the condition of houses and furniture, supply of furniture to houses replacement of damaged ones.

Job card section is a section of the maintenance responsible for recording all job requests and costing the same after completion. It is a place where occupants of houses and University staff first lodge their complaints for any repair work to be carried out on houses or offices. The clerk after entry in the register passes on the job card to the Maintenance officer for approval and final execution of the work.

Infrastructural Services

This section is in charge of maintaining University roads, sewage, drainage, grounds, parks and gardens, internal water distribution, supply of water tanks to houses. The section is also in-charge of Ahmadu Bello University Dam as it is hoped that the Dam will soon be commissioned as the equipments which were not available have now been acquired. The Kaduna Water Board now supplies the whole University with water and this section liaises with the Water Board for the bulk supply of water to the university and to individual houses. The water bills for the supply of water to the University are checked by this section and certified by the Director of Works

before payment is made by the Bursar. The section is headed by an Estate Civll Engineer.

Central Machanical Workshop

This section is charged with the responsibility of maintaining and servicing University vehicles and it is suppose to be self-supporting. The section has not lived up to expectation of taking care of maintaining university vehicles let alone self supporting. It is a common practice that University vehicles for maintenance, instead of sending it to this section, prefer to take their vehicles to car dealersin Zaria, Kaduna or Kano or even road side mechanics because they get more satisfaction with the money paid for the service. Drivers taking vehicles to the workshop for maintenance always complain of bad workmanship. Even vehicles from the transport pool which is a section of the Estate Department, take their vehicles for outside service. The reason why the vehicles are not taken to the central mechanical Workshop as the author was made to understand is that the workshop is not always readily available with the parts needed to maintain some of the vehicles and bulk orders are made by local purchase orders which take a long process to get through and final supply of the parts to the workshop. Moreover, some spare parts like those for Mercedez benz buses, the Workshop, will find it difficult to get the parts and qualified mechanics to work on them. The section has been making some progress in collecting

some money for the services rendered but cost of running the workshop is more than the gains which have been accrued.

Transport Pool

This is another section of the Estate in charge of all vehicles. The section is headed by a transport officer. The section has about 48 vehicles in working condition as at the time of writing. The vehicles range from 52 seater buses, ford buses, VW buses to Saloon cars and about 4 condemned ones. The unserviceable vehicles are usually disposed off by auction. The breakdown of the condemned vehicles are as follows: 2 peugeot 504, one ford bus and one Bedford lorry. The vehicles under this section are hired out to University Departments, units, individuals and to students. It generates funds from its hiring exercises. This section looks after registration and licensing of new vehicles for other departments when requested. The maintenance of vehicles used by the Vice-Chancellor, Chairman and the Chancellor is the responsibility of this section.

Accounts Section

This section is headed by an Accountant who is a Bursary staff. The Accountant looks after the accounts of the Estate Department. He is charged with the responsibility of preparation of vouchers and payroll for final payment by the Bursary. He has

to follow up settlement of bills to the various creditors such as NEPA, Water Board, P. & T., Niger Motors, Leventis, Industrial Gases etc. He is only authorised to keep an imprest for up the maximum of ₦20.

Security Division

The Security Division which has the largest staff in the Estate has recently been transferred to the Vice-Chancellor's Office. The section is headed by a Chief Security Officer and though provision of security in the university is not the Director's responsibility, the security unit has been closely associated with the Department. The unit serves the University Main Campus except I.A.R. Area which is Area C. The I.A.R. has traditionally been having its own security personnel specifically charged for overseeing the security of that area. The number of officers and men in the security office as an approved establishment for 1978/79 is 670. Their main headquarters is on the main campus with branches in Areas E, B, A, and Civil Aviation to look after housing areas.

The structure of the department and especially the responsibilities carried out by each section is by no means thoroughly exhaustive but an attempt has been made to touch each section to give an idea on what each section is suppose to do to provide the needed services to the University community.

Relationship with other Units of the University

The Department as a service unit to the University is allocated funds to execute the needed services. Funds are either allocated to the Estate Department to be administered internally which is called the recurrent expenditure or funds are allocated by the Minor Works Committee for some minor projects such as an office extension or partition within an existing building. Capital projects for the benefit of the whole University Community or for the benefit of a section of the University all affect the Estate Department. Recurrent expenditure funds are estimated annually and defended by the Director before the Estimates Sub-Committee for the services to be rendered within a year. A unit, section or individual may decide to have an extension to a building, academic, residential or hostel. Such proposal will have to be planned by the unit and then direct such a plan to the Estate Department to study the proposal, offer suggestions, modifications, advise, cost and then design is made by the Department. The Department concerned after this exercise applies directly for funds from the Minor Works Committee or the Development Committee for funds to be made available. After approval has been made and funds made available, the Estate is then invited to execute the plan. For capital projects which includes all building construction, University Dam,

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[2] Adeyemi Task Force, pp.7-19.

University Teaching Hospital and all other capital projects to the University Main Campus, Institutes, teaching units, Agricultural stations at Kano, Mokwa and Gamboru Ngala are all directly under the supervision of the Director of Works who is at the head of the department. There is no section of the University community which does not enjoy the services of the Estate Department.

The Estate is called upon to repair faults in residential buildings, hostels and academic buildings. Every individual worker in the university is free to run for one type of work or the other from the Estate. The infrastructural facilities, (roads, electricity, water, telephones, wireless) communication, provision, servicing and maintenance of domestic equipments such as friges, cookers, general maintenance of houses, drainages, sewage, parks and gardens are all done by the Department for the comfort and enjoyment of all university workers and visitors alike. The transport pool of the section provides transportation for groups or individuals when ever requested. The Department provides transport for staff children attending schools, and the parents pay for such services.

Individual Departments may be allocated funds for provision of airconditioners, the Department is called upon to advise on what type of airconditioner to be supplied after inspecting the building where the airconditioner is to be installed and the department is finally requested to install such an airconditioner when finally

acquired. Mechanical workshop is available to maintain and service University vehicles, the furniture section checks in and out staff members in houses and provides furniture. The maintenance section is suppose to be at everybody's service for any repair work to be carried out on buildings.

The Director of Works is a member of many University Committees and this serves as coordination the Estate should have with other units of the University whenever problem arises. The Estate Department is a custodian and a watchdog over all university properties including buildings, roads, furniture, water supply, electricity, communication, landscaping, feasibility studies for major projects. In every organisation there is division of labour. The Estate Department in the University offers servises to all University Community.

The University having branches in and outside Zaria, the Estate Department has a responsibility to offer services to out-stations as well. Building projects going on at College of Agriculture, Bakura is being supervised by the Estate. Rented houses in and around Zaria, Kano, Kaduna, Ilorin and all other towns where the University has units are being maintained by the Estate Department and the Director of Works negotiates with Landlords for renting of houses for staff, students and officers, and recommends to the Vice-Chancellor for such a house to be rented if it meets the University requirements.

CHAPTER III

SOURCES OF FINANCE

The Department which is responsible for provision of services has three types of funds administered directly by it. The funds administered by the Department are the capital Project Funds, Recurrent Expenditure Funds and Minor Works Funds. The recurrent expenditure funds are directly controlled and utilized by the Department of which annual estimates are prepared and defended before the committees responsible for allocation of funds. This fund forms the bulk operation of the Estate services. The capital Project Funds and the Minor Works Funds are administered by the Department but controlled by the Bursar. Payments are made by the Bursar on a completed project only if approval has been given by the Director of Works.

Capital Project Fund

Capital project funds are included in the University quinquennial plan which lasts for five years. This current quinquennial plan is in line with the 3rd National Development Plan 1975-80. The Federal Government Finances the University therefore plans have to be drawn in advance for funds to be realeased. At the time the present quinquennial plan was prepared, Abduallahi Bayero College which is now a full-fleged University was part of this University so it was included in the plan. The University

submitted as its plan for the five years a total of 162[1] projects which covers the development of infrastructures to supporting services and amenities for the welfare of the University community- academic, staff and students! The projects were estimated at a total expenditure of ₦164 million, this included Abdullahi Bayero College which was part of the University. The projects for the College was estimated at a total expenditure of ₦14 million which left the University with ₦150 million after the College went autonomous. Some of the Institutes are financed by some arm of the Federal Government, namely Federal Ministry of Health and National Science and Technology Development Agency (N.S.T.D.A.) which has now been merged with the new Ministry of Science and Technology. Their contribution is expected to be ₦63 million and the balance of ₦87 million was to come from the National Universities commission.[2]

With the approval of the Federal Government of the University's Quinquennial Plan, annual budgets are prepared by the appropriate University Committee in respect of Capital projects for funds to be released each year for projects to be undertaken within a particular financial year. The Development Committee prepares the annual budgets for submission to the Senate Estimates Committee for approval before it is passed to the Finance and General Purposes Committee, University Council, the National Universities Commission and then finally to the

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[1] A. Abdullahi, A Review of the 1975/80 ABU Plan, Memo, 1979, p.4.

[2] A. Abdullahi, Ibid., p.4.

Federal Government for funds to be released. On allocation of funds, it follows the same order from the Federal Government down to the units. On allocation of the funds, the Director of Works and the Bursar allocates the funds for the projects in order of priority.

Capital projects are usually carried out by contractors and contracts are awarded by the University Tenders Board of which the Director of Works is a member and he has to delegate his representative in case he is not able to attend. All contracts awarded for projects financed by the capital expenditure funds are supervised by the Estate Department from the beginning to the end and payments are made to the contractors as the work progresses. The Bursar maintains a tight control of capital funds while the Director of Works acts as the spending officer in the sense that payments are made to the contractors only on his approval. To ensure that contractors are paid promptly on the availability of funds the Bursar and the Director of Works monitor the funds by preparing joint statements of accounts in respect of projects to the Development Committee presenting a clear picture of financial situations.[3]

The Director of Works recommends payments to contractors of completed projects or on the progress of the project and the Bursar normally complies and payments are effected without delay. Capital projects include buildings such as academic, residential, students halls of residence, lecture halls and the water project.

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[3] Adeyemi Task Force, p. 21.

Capital projects though estimated over a five year period with the number of projects expected to be undertaken and their estimated costs, they are further broken into annual basis according to priority and on the availability of funds.

Minor Works Funds

This fund is usually released by the Minor Works Committee on approval of some projects such as extension to residential buildings, office, classroom or partition to any building. User departments or individuals contact the Estate Department for a plan or design to be made of the proposed extension or partition and the project is costed. After the sketch plan and estimated cost of the project is completed by the Estate Department, the user department or an individual applies to the Minor Works Committee for funds to be allocated. If the application is approved and funds allocated for the project, the user department further approaches the Estate Department for the work to be carried out. The Director of Works awards the contract to any of the University registered contractors, depending on the category of the contractor and the work to be carried out. As the work progresses or after the work has been completed satisfactorily, the Director of Works recommends payment to be made to the contractor by the Bursar. The Minor Works Committee considers applications for funds up to the tune of ₦10,000 only. Any project above ₦10,000 has to be considered and approved by the Development Committee. All minor works

projects are carried out under the supervision of the Estate within the limit of the allocation and where unfor eseen circumstances crops in which renders the allocation inadequate, the Estate Department requests the Minor Works Committee for additional funds. Allocation of funds for projects are never used for maintenance of buildings but they are always specific and allocated once and for all for the approved projects.

Recurrent Expenditure Funds

Recurrent expenditure as it is called is directly allocated to the Department and is controlled, administered and utilized directly by the Department. Estimates are prepared annually for funds to be released for operational services including personal emoluments. As the Estate Department is divided into sections and each section is responsible for providing services charged under different codes, the sectional heads are suppose to send their proposals well in advance to the Director of Works for estimates to be prepared. The proposals include staff establishment, whether an additional staff is required for the following financial year or not. Based from the past experiences and the funds allocated, they are suppose to determine whether or not additional allocation is needed for any expected expansion. The Director of Works compiles all the requests from the sectional heads and a final draft estimate is prepared for the Department and submitted to the Estimates Sub-Committee. The Director of Works is expected to defend his

estimate before the Sub-Committee. It has to go through the various stages from the Estimates Sub-Committee and other appropriate University Committees before final submission to the Federal Government by the National Universities Commission.

Funds allocated under recurrent expenditure are divided into different codes for the provision of essential services.

How Funds are Received

Ahmadu Bello University as a Federal institution is solely financed and run by funds allocated to it by the Federal Government. Some charges are made by the University where small revenue are generated locally such as students' feeding, accommodation, rents from staff and charges from the Bindery Section of the Kashim Ibrahim Library, etc. These incomes with the bulk allocation from the Federal Government and other donor agencies are shared among all the Departments and other units of the University including the Estate Department. Before the take over of the University by the Federal Government in 1975, degree courses were jointly financed by the Federal Government and ICSA comprising the former six Northern States (Kano, Benue/Plateau, Kwara, North East, North West and North Central) while financing of non-degree courses was coming from the ICSA.

Some academic buildings were donated by the British Government when the University was newly established and before the discovery of the oil boom in the country. Some of the buildings donated by the British Government include part of the Faculty of Arts and Social Sciences, Faculty of Engineering, etc.

Ahmadu Bello University did not encounter much financial difficulty prior to the Federal Government's take over in 1975. Expansion of the University was at its peak and students' population was increasing every session. Immediately the University was taken over by the Federal Government, she started experiencing some financial problems. Some of the capital projects had to be abandoned and owing to annual allocations by the Federal Government which is always below the University's estimates proposals, restructuring had to be made and priority projects had to be dealt with first. Low priority projects have to be suspended even though work might have started on them. The University Teaching Hospital is one of such projects which was started some years ago but the progress is not yet felt and the University Dam is another which is yet to be commissioned. It is however, gratifying to hear that direct allocation of funds for the building of the Teaching Hospital are being sent to the Institute of Health. It is now expected that progress will be faster than before on the building.

The Federal Government having established thirteen Universities in the country has overstretched its resources to cope with the rapid development of the country in general and educational institutions in particular.

Any cut in the proposed University Estimates by the Federal Government affects every section's proposal in the University allocations and as such the Estate Department is always constrained financially as the Federal Government is not always able to meet the demands.

Funds for the whole country's Universities are allocated to the National Universities Commission. The Commission then shares the allocations to various Universities making some cuttings from various Universities' submissions where the funds allocated are not enough. After receiving allocations from the National Universities Commission if there is no cut in the proposals then each Department or unit receives its own share as estimated and approved by the Estimate Committee. From experience, the University always receives less than it submitted for its services. In this case, restructuring has to be effected before each unit is allocated its own share and apart from receiving less than the proposed estimate, at times, departments are instructed to operate on 30% cut on all the allocations.

A look at Ahmadu Bello University Estimates from 1974/75 up to 1980/81 can give us a clear picture on what the University has been operating on before and after the take over by the Federal Government. The University was taken over with effect from October, 1975 and by that time, the estimates for the 1975/76 financial year had already been approved in the normal way as it used to be before the take over.

TABLE I

AHMADU BELLO UNIVERSITY ESTIMATES FROM 1974/75 to 1980/81

YEAR	TOTAL ESTIMATES SUBMITTED BY A.B.U.	TOTAL ESTIMATES APPROVED TO A.B.U.
	₦	₦
1974/75	33,717,027	33,717,027
1975/76	57,270,310	53,891,195
1976/77	93,361,944	31,000,000
1977/78	56,777,061	22,800,000
1978/79	77,217,000	22,500,000
1979/80	48,319,080	26,090,000
1980/81	49,904,500	-

Source: Development Office Estimates Proposals to NUC 1974/75-1980/81.

The allocations for the financial years 1974/75 and 1975/76 were during the ICSA/Federal Government joint funding. Though the Institution was taken over in October, 1975, by that time the funds for that particular year had already been approved as the University Financial Year runs from July to June of every year. The University got all it requested in 1974/75 and got almost all of what it requested in 1975/76 financial year with a little cut of ₦3,000,000. The University was hard-hit in 1976/77 Financial Year when it got just below a third of what it requested and since then the allocations had been on the decline. It can be seen that the University hardly receives half of its estimates proposals since the take over. The Federal Government attaches great importance and priority to manpower development but resources available cannot cope with the demand. The Universities

therefore are forced to restructure their priorities to fit into whatever is allocated to them by the Federal Government.
This University had been supplementing its allocations from incomes derived from rents and other sources like the students' feeding and accommodation. It is seen that the Estate Department which is charged with the provision of services to the University always overspend its allocations.

Problems (Administrative or Otherwise)

Recurrent expenditure estimates after approval are allocated to the Estate Department annually. Subventions for capital expenditure are allocated by the Federal Government on quarterly basis. Estimates proposals are therefore made annually as a sort of forecast for expences expected to be spent within a particular financial year. Forecasts are made but at times they are caught up by inflation, particularly in the Estate Department which deals with building projects which renders the estimated cost of projects inadequate. Proposals may be made by the Director of Works for services intended to be carried out and as an expert in his field and being a Head of Department knows the problems he experiences in his Department, but in a country where market forces are not perfect, it is not easy to have a correct estimate. On submission of estimates by the Director of Works to the Estimates Sub-Committee, questions are bound to arise demanding some explanation as to how he arrived at the estimated cost of things. It is therefore his

duty to defend his budget as much as possible otherwise, right at the Sub-Committee level there may be some drastic cuts in the proposals. The Director of Works is expected to equip himself with facts and figures and ready answers and reasons or explanations about his estimates. It is therefore not an easy exercise to prepare an estimate.

On allocation of funds, they have to be entered in accounts books (vote book) according to codes and proper disbursement. The Director of Works has to ensure that Minor Works funds which are allocated specifically for certain projects are not used for maintenance of houses or vehicles or any of the codes used for the other without obtaining proper authority for virement from the Bursar. The Director of Works is expected to account for any Naira spent under his supervision for rendering of the services to the University.

Other Areas of Income Generation by the Estate Department

The Estate Department besides the allocations made from the Central Pool, has two sections which are suppose to be profit making - generating funds to the University. However, the funds generated from these sections are meant to be spent by them but are paid back into the central accounts of the University. The sections which are income generating are the Transport Pool and the Central Mechanical Workshop. Table II shows the amount realised by the Central Mechanical Workshop for the 1978/79 Financial Year.

TABLE II

INCOME FROM CENTRAL MECHANICAL WORKSHOP 1978/79 FINANCIAL YEAR

PERIOD	AMOUNT
	₦
July, 1978	3,651.06
August, 1978	8,065.43
September, 1978	5,500.79
October, 1978	11,266.26
November, 1978	3,675.10
December, 1978	1,836.58
January, 1979	4,722.34
February, 1979	4,757.61
March, 1979	5,228.49
April, 1979	11,484.82
May, 1979	9,864.61
June, 1979	11,223.71
Total -	81,276.80

Source: Central Mechanical Workshop Register of Income

The Workshop realised ₦81,276.80 during the 1978/79 Financial Year for the services rendered for Departments and other units of the University. The Workshop is suppose to maintain University vehicles only and does not provide services for private vehicles. Debit notes are raised against Departments and payments are made through the invoices section of the Bursary. The amount to be realised could have been much higher than this had the section been efficient as to provide the needed services for maintaining University vehicles. Apart from the vehicles in Transport Pool, every Faculty, Department, Institute and other units of the University have vehicles requiring some maintenance.

It is a common experience by drivers taking their vehicles for servicing and immediately after taking the vehicle out of the workshop to put it on road, further problems might occur. Problems might have been created as a result of the work rendered by the Workshop. The workshop is not well equipped and the personnel do not seem to be enthusiastic in the performance of their responsibilities. They do not seem to be well motivated to render the essential services. An interview with some drivers revealed that they get satisfaction from roadside mechanics better than the services provided by the Mechanical Workshop. Private individuals who take their vehicles for maintenance to the Mechanics privately at their rump just some few yards outside the Workshop get satisfaction from the mechanics more than the work rendered for official university vehicles.

In the 1978/79 Financial Year the section had a staff establishment of sixty eight with an estimated personal emoluments of ₦104,900. They were further allocated ₦7,000 as other operating expenses. There was an estimated income of ₦112,000.[4] The personal income and the other operating expenses put together will give us an allocation of ₦111,900. As has been seen that only ₦81,276.80 from an estimated income of ₦112,000 was realised. The section had a deficit of ₦23,723.20.

The Central Mechanical Workshop can therefore be seen as a liability to the University rather than an asset. Instead of

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[4] ABU Estimates 1978/79 Reccurent Expenditure, p.4.

making profit, the University incurred expenses of ₦30,623.20 as staff salaries and other operating expenses after deducting the income from the allocations.

A further research into the current year's income from July, 1979 to February, 1980, revealed the section realised a total amount of ₦37,701.35. Comparing the 1978/79 monthly incomes with the current financial year's incomes, it is shown that there is marked decline in monthly incomes this financial year than the previous year's and it is doubtful if they can realise the amount of income they realised the previous financial year by June ending in this financial year. Table III below shows the monthly incomes:

TABLE III

INCOME FROM JULY 1979 TO FEBRUARY 1980: CENTRAL MECHANICAL WORKSHOP

MONTH	INCOME ₦
July, 1979	5,377.09
August, 1979	2,750.48
September, 1979	2,915.09
October, 1979	10,413.70
November, 1979	4,958.75
December, 1979	2,525.24
January, 1980	2,006.44
February, 1980	6,754.56
Total	37,701.35

Source: Central Mechanical Workshop Register

It is assumed that the University could pay higher charges for maintaining vehicles outside but proper maintenance prolongs the life-span of the vehicles thereby providing satisfaction.

The Transport Pool

The Transport Pool with a fleet of 48 serviceable vehicles at the time of compiling this report hires out the vehicles on request by the University community or individuals. They have moderate charges ranging from 14k to 44k per kilometer depending on the type of vehicle. Below are the charges with the type of vehicles:

VEHICLE CHARGES RATE

Saloon Car	-	14k per km
Kit Car	-	18k " "
14 seater Bus	-	20k " "
18 seater Bus	-	20k " "
6 Ton Lorry	-	38k " "
42 Seater Bus	-	38k " "
62 seater Bus	-	44k " "

Source: Transport Pool Rate of charges

It is another generating funds section like the central Mechanical Workshop. It had an establishment of 49 staff with a personal emoluments of ₦63,600 and an operating expenses of ₦20,000. Estimated income was put at ₦83,600.[5] The Department realised an income of ₦106,997.63 from hiring out to Departments and units of the University between July 1978 to June, 1979 covering the 1978/79 Financial year and this has been made up as follows:

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5. ABU, Estimates 1978/79 Recurrent Expenditure, p. 6.

TABLE IV

Vehicle Hiring to Departments and other University Units 1978/79

Financial Year

MONTH	YEAR	AMOUNT
		₦
July	1978	7,923.48
August	1978	8,416.04
September	1978	16,592.48
October	1978	13,425.22
November	1978	8,287.20
December	1978	9,524.66
January	1979	8,579.90
February	1979	8,273.69
March	1979	9,005.28
April	1979	6,186.51
May	1979	6,302.79
June	1979	4,380.38
		₦106,997.63

Source: Transport Pool Register

Apart from the official hiring which is not normally paid by cash but debit notes sent to the invoices section of the Bursary for the transactions to be effected by debiting the user department and crediting the appropriate Transport code, there are some private hiring which are paid by cash and for the same period the amount realised is as follows:

TABLE V

Private Hiring of Vehicles 1978/79 Financial Year

Month	Year	Amount
		₦
September	1978	21.00
October	1978	5.00
November	1978	40.00
December	1978	40.00
January	1979	11.50
February	1979	426.00
March	1979	253.00
April	1979	206.00
May	1979	275.00
June	1979	950.00
	Total	₦2,227.50

Source: Transport Pool Register

The above covered for only 10 months as there was no trace for the months of July and August, 1978. It is assumed that nobody hired any of the vehicles throughout the two months. It can be seen from the table above that cash payment realised for hiring of vehicles to private individuals and organisations was ₦2,227.50 for ten months. The total amount realised for the 1978/79 Financial Year was therefore ₦109,225.13. With the estimated income of ₦83,600 in the Financial year, it can be seen that the Transport Pool has exceeded its target by ₦25,625.13.

The ₦25,625.13 could then be taken as profit made by the section. From interview with some of the staff in the section, the author was told that there are more vehicles than the number of drivers in the section. This had greately reduced their income because some transport requests could be made while drivers are not available to drive the idle vehicles. It was also said that efforts were being made to attach a driver to each vehicle so that, the driver will be responsible for each vehicle attached to him.

CHAPTER IV

D I S B U R S E M E N T

In Chapter II attempt was made to enumerate the functions of each section in the Estate. This Chapter deals with the expenditure of the finances allocated to each section under a code of charge and to see how far the funds fared in achieving the required services. Public funds are supposed to be expended judiciously and when it comes to public expenditure it arouses interest for everybody because as everybody feels that he has a share in the money, he would like to see that every Naira spent is spent in the right way.

Funds for the running of the University are allocated by the Federal Government through the National Universities Commission who on the other hand shares out the allocations to the various universities in the country. Ahmadu Bello University on the receipt of its allocation, further shares out the allocations among its departments and units. This chapter is concerned mainly with the recurrent expenditure for the 1978/79 and 1979/80 Financial Years. The Estate Department shares its allocations among several heads and sub-heads for the provision of services to the University. On allocation of fund for disbursement and consumption, many people are interested to see how public funds which are allocated to the Estate Department for services are expended; whether or not they serve the purpose for which they have been allocated. With the Estate

Department, their allocations are supposed to take care of the staff salaries and wages and to provide essential services such as maintenance of buildings, roads, water supply and infrastructures, etc. There is therefore the personal emoluments and the other charges allocations. The other charges allocations are further sub-divided into several codes to serve different purposes. However, all are aimed at providing services.

For 1978/79 Financial Year, the Estate Department had a staff establishment of 1,309 made up of 83 senior and intermediate staff and 1,226 junior staff with a total allocation of ₦3,322,500 also made up of ₦1,522,500 for personal emoluments and ₦1,800,000 for other charges which has further been divided into 16 different codes. The 1979/80 Financial Year, which is the current Financial Year coming to an end in June, has a staff establishment of 1,177 about 132 less than the previous year's establishment. The staff is also made up of 73 senior and intermediate staff and 1,104 junior staff. Personal emoluments was put at ₦1,150,800 while other charges was put at ₦1,260,000.[1]

The allocations for 1979/80 for both personal emoluments and other charges are less than 1978/79 allocations. This also applies to the staff establishment. The reason for the reduction of staff establishment in 1979/80 could be attributed to the unfilled positions of staff in the establishment or there might

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[1] ABU Recurrent Estates, 1979/80, Bursary Department, p.120.

have been some resignations. With the allocation under the other charges, two things have primarily affected the allocation. One reason has been attributed to the general allocation of funds to the university which has been less than expected of which the university received much less than estimated. The second reason has been due to an allocation under certain codes which was not spent. The latter reason is unlikely because at the end of the previous financial year, it was discovered that the Department over spent its other charges codes. The Table below shows the breakdown of other charges with the allocations for the 1978/79 and 1979/80 Financial Years which an attempt is being made to see how the Department managed the resources at its disposal.

TABLE VI

1978/79 and 1979/80 BREAKDOWN OF OTHER CHARGES CODES

Code	DESCRIPTION	1979/80 ₦	1978/79 ₦
40004	Transport and Travelling	17,500	25,000
40006	Printing and Stationery	8,400	12,000
40007	Repairs to Equipment	1,400	2,000
40009	General Expenses	700	1,000
40011	Consumable Stores	88,000	140,000
40012	Departmental Library	350	500
40013	Indentity Cards (Security)	10,000	- *
40018	Maintenance of Vehicles & Road Plant	45,500	65,000
40019	Maintenance of Buildings	566,300	809,000
40039	Maintenance of Roads and Drainage	84,000	120,000
40055	" & Replacement of Equipment in Houses	364,000	520,000
40056	Maintenance of Parks and Garden	14,000	20,000
40098	Non-Accident Bonus	2,800	4,000
40099	Tools Allowance	1,050	1,500
40102	Maintce of W/Supply & Sewage Systems	38,500	55,000
40103	" of Grounds & General Scaping	17,500	25,000
	TOTAL	1,260,000	1,800,000

*There was no allocation in the 1978/79 Financial Year.

Source: Recurrent Estimates, 1979/80, ABU, Bursary Department, 1979.

From the table it can be seen that all the items listed with allocations, the 1979/80 allocations are much less than the previous year's allocations, considering it item by item. The allocation should have been ₦550,000 less than the 1978/79 allocations but it has been inflated by the ₦10,000 allocation for identity cards issued by the Security Division. There was no provision for the identity cards in the previous financial year.

With the previous year's allocations under other charges of ₦1,800,000 the financial year ended with a retention fee of contractors amounting to ₦27,024.93 under code 40019 after a virement of ₦500,000 was made to supplement the allocation of ₦809,000 allocated to the code. The retention fee of ₦27,024.93 was carried over to be paid from the current financial year's allocations. The retention fee has been arrived at as a result of some percentage cut from contractors' payments for work done which is retained for the period of six months to check whether or not the completed work has no defects.

The ₦10,000 allocated for identity cards is not for maintenance purposes but for the provision of identity cards to staff and students. Camera, photographic materials and the cards have to be bought, that is why there was a separate code allocated to it.

Maintenance of Buildings (Residential and Academic)

University houses are being maintained by the Estate Department and there is a section directly charged for the maintenance which is headed by the Deputy Chief Estate Manager. University built houses are supposed to be redecorated every three years.

However, as staff members move in and out due to resignation or change of houses, some houses are more frequently redecorated before the three years mature. Staff members are not likely agreeable to move into houses occupied by a fellow staff member who might have spent a year or two in a house without first being redecorated. Maintenance of buildings are either carried out by direct labour or contracted.

Work Undertaken by Direct Labour

Work carried out by direct labour is done by the workers who are under Building Maintenance Section. They number about 236 and 174 for 1978/79 and 1979/80 staff establishment respectively. The workers are made up of eight foremen/assistant technical officers, eightynine artisans I, II and III; twenty nine apprentices; four store keepers; four store attendants and eighteen technical officers of various grades. These form the workforce in the Building Maintenance Section which is headed by a Deputy Chief Estate Manager. There are workers in the Section which include clerks, messengers and drivers. Equipments or materials used by direct labour are issued from the Building Maintenance store which is replenished from time to time. Any work carried out by direct labour is not charged because they are carried out by University employees. However, in most cases the charges are shown for record purposes and the cost of the materials used for repair by direct labour is always

shown. The writer was told that although the labourers are not paid for these particular jobs as they are University employees, the jobs are valued.

From the beginning of the current financial year building materials supplied to the building maintenance store for minor repairs by direct labour amounted to ₦68,196.27. The materials supplied include roofing sheets, planks, building rods, lockers, hinges, bondex, paints, plumbing and welding materials, electrical fittings etc. The supply was made for the periods of 8th August, 1979 to 7th March, 1980. This does not include supply of furniture which has a separate store and different code of charge. The Maintenance of vehicles under the Central Mechanical Workshop has a separate store also. All orders for the building supplies are made on Local Purchase Order (LPO) to the local suppliers in and around Zaria or Kaduna. The supplies are then issued on requisition by the maintenance officers for work to be carried out by direct labour.

The Building Maintenance Section is divided into seven sections as follows:-

Electrical
Plumbing
Masonry
Painting
Blacksmithing
Refrigerator and Airconditioning
Cookery

Each section has a maintenance foreman/supervisor and the maintenance officers of either residential or academic is the

overall supervisor. Requests for jobs by staff members are made on a prescribed form obtained, filled and deposited in the job card office. The job card clerk enters all job requisitions in his register and passes it on to the Maintenance Officer in charge of either residential houses or academic. The Maintenance Officer approves the work to be carried out before the form is finally passed to the workmen for execution. Job requests to various sections from January, 1979 to December, 1979 is shown on Table II.

TABLE VII

JOB REQUESTS FROM JANUARY TO DECEMBER, 1979

MONTH	ELECTRICAL	PLUMBING	MASON	PAINTER	BLACK SMITH	FRIGE.	CARP.	COOKERY
January	203	292	38	72	16	38	7	36
February	151	184	85	68	29	29	12	26
March	219	282	94	86	47	38	40	33
April	148	184	90	73	27	48	37	30
May	184	236	84	82	32	39	23	31
June	113	229	60	68	31	31	9	26
July	137	232	61	99	25	39	11	21
August	145	220	73	92	25	39	11	21
September	170	152	64	99	30	29	8	27
October	203	207	67	106	36	48	20	40
November	216	181	56	68	21	26	9	32
December	111	154	28	62	12	20	7	13
TOTAL	2,000	2,553	800	975	331	414	192	347

Source: Register of Job Requests in the Estate Department, 1979

From the table it can be seen that each section has its share of the job to be carried out. The plumbing section tops the list with 2,553 job requests followed by electrical section with 2,000 and the blacksmithing having the least with 331. In all within

twelve months about 7,612 job requests were recorded and this is by no means comprehensive as there are some requests which will go to the Director of Works or the Deputy Chief Estate Manager to the Maintenance Officers requiring urgent attention without passing through the job card office for recording. The job requests vary from fixing of electrical fittings, screwing of nails to minor removal of blockage in the sink which may not necessarily require much skill. These are done by direct labour. The job requests cover both academic and residential buildings. For the month of January the record of job requests for blacksmithing for academic were not available, so only the ones for residential has been recorded as sixteen.

Table III shows the number of jobs carried out with the amount spent on carrying out such jobs for the same period between January, 1979 to December, 1979. This involves two financial years, 1978/79 and 1979/80. The recording started from January, 1979 which is within the 1978/79 financial year and carried through December, 1979 which falls within 1979/80 financial year. There was no trace of job requests recorded in the previous years due to lack of personnel to keep the records up to date in the register. This was reported to the writer by an official in the Department.

TABLE VIII

WORK UNDERTAKEN BY DIRECT LABOUR FROM JANUARY TO DECEMBER 1979

Month	No. of Jobs Requested	No. of Jobs Completed	Amount ₦
January	702	10	474.06
February	584	12	520.76
March	839	23	1,646.13
April	637	39	1,275.36
May	691	45	4,018.16
June	567	59	1,741.45
July	634	106	4,156.99
August	626	168	6,145.70
September	579	184	7,266.34
October	727	114	4,365.16
November	609	132	5,180.12
December	407	106	3,176.22
TOTAL	7,612	998	39,964.45

Source: Job Card Register, Estate Department 1979.

Within twelve months 998 jobs were completed between January and December, 1979 out of 7,612 job requests at a cost of ₦39,964.45. Some of the completed jobs need commenting. The jobs are costed after completion depending on the materials used and cost of labour are recorded on some job cards while some are not shown. The cost of labour is however immaterial because the work is carried out by University employees. From interviews the author had with the Estate Staff it was reported that materials used by direct labour in carrying out minor maintenance works are drawn from the maintenance store and no extra charge for labour. From job card No.5468^{c} it was shown that four gallons of paint at a cost of ₦48.80 was used for providing a name on plate for a staff member. This

appears outright extravagance. The writer is not a painter but anybody can know that four gallons of paints cannot provide anything less than twenty five of such plates for just the number of the house and the name of the staff. Contrary to what was said earlier this does not indicate the value of the job in that the costs of labour and wood were not included. From this, could the estimate of ₦100 be given for that particular name plate? Furthermore in May, 1979, possibly as a result of the Muslim Students Society's demonstration which damaged the Vice-Chancellor's and part of the Registrar's offices, the work was carried out by direct labour on May, 25th and it was a replacement of broken glasses and redecoration of the whole offices as indicated in the job card and at a cost of ₦2,070. Redecoration is suppose to take care of everything in the building with exception of replacement of furniture. The painting of Vice-Chancellor's office was again carried out on 30th May, 1979, barely five days after the redecoration was carried out and this was done at a cost of ₦665.00. On June 6th and July 17th, 1979 some work were agnin carried out by carpenters at ₦105 and ₦159.70 respectively. Three other works were carried out on 3rd and 22nd October and another one on 29th August on the same building at ₦48, ₦63 and ₦41 respectively. Between May and October, 1979 therefore about seven jobs of similar nature were carried out on one building at a total cost of ₦3,151.70. The breakdown of the

works carried out are; redecoration and replacement of glass which carried ₦2,070; painting at ₦665, carpentery work at ₦105; carpentery work again ₦159.70; paint walls and ceilings ₦41; painting of ceiling and walls at ₦48 and redecoration of ceiling, verandah of the receptionist room ₦63. Redecoration of poles and and errection of tarpaulines at the convocation square and Assembly Hall were carried out on 25th October, 1979 for ₦381.50 and on 1st November, 1979 at ₦1,504. The two jobs were completed at a total cost of ₦1,885. This was also done by direct labour. In any case there has not been any details of the breakdown of cost of materials used but it is assumed th t in the case of redecoration of the Registrar's and Vice-Chancellor's offices which was carried out on 25th May at a cost of ₦2,070 should have covered everything and there should not have been any need for the other work which were carried out at six other different times involving extra costs. Residential houses are suppose to be redecorated every three years, whereas offices should take a longer time as they are unlikely to go bad easily as in the case of residential houses with children and all sorts of house equipments. One wonders what is involved in that work besides gallons of paint, ceiling boards, planks, glasses and nails/screws. The other point is the convocation square which involved a tot l cost of ₦1,885 for the errection of poles and redecoration of the same. It is known that the the poles are available and so are the tarpaulines. The labourers were also there. Yet the work costed nearly two thousand Naira!

It may be conceived that there is no proper supervision or proper assessment of work to be carried out before issuing out the materials from the store. It has also been seen that cost of materials fluctuate and there is inconsistency of prices and the type of work carried out. It is generally seen that almost every repair of roof leakage involves half a drum of bondex which costs about ₦110 per drum. Should it actually cost that much to mend a leaking roof? Obviously there should be proper assessment of the cost of materials matching with the job performed.

From the interview carried out with some Estate personnel, it was reported that works contracted are cheaper than work carried out by direct labour in the sense that, it was argued, they lack the qualified personnel and materials at hand to carry out such maintenance works. The contractors employ local labourers around to execute the works given to them. It was also argued that the contractors complete the jobs much faster than if it were to be done by direct labour. Proper supervision is made by contractors while it is not the case with the University workers. Materials requested from the store for work to be carried out by direct labour, at times, by far supercedes the work done. The writer believes money could have been saved if strict supervision, honesty and dedication to duty is shown by the Estate personnel especially the field workers and some of the jobs contracted could easily be carried out by direct labour at cheaper costs, depending, of course, on the honesty and dedication to duty by the workers.

Many cases could be cited of some jobs carried out at a cost which could be doubted, for example, work carried out at the Chancellor's lodge on 10th August, 1979 involving 5 tropical doors, 3 bags of cement, 1 drum of bondex and labour at a total cost of ₦610.44.

Work carried out by direct labour involves several codes of charge. The Institute for Agricultural Research (I.A.R.), National Animal Production Research Institute (N.A.P.R.I.), and the Agricultural Liaison and Extension Research (AERLS) have a common maintenance code controlled by the I.A.R. These bodies are funded separately by National Science and Technology Development Agency which has now been merged with the newly created Ministry of Science and Technology. In the 1979/80 Financial Year they were allocated ₦50,000 as against ₦60,000 allocated the previous year under code 323019. By March this year there was a balance of ₦11,000. The money is for maintenance of office buildings and in most cases for maintenance of houses allocated to the staff of those units irrespective of where the allocation of a house is made to their staff. Any work to be carried out by the Estate Department either by direct labour or by contract which involves this code has to be authorised by the I.A.R. who are the castodian of this code. Other codes of charge under the Estate but not administered by them are code 51030 Students Affairs, 805019 AERLS, 39009 Sick Bay and any work carried out is charged against these codes. Code 40055 is for refrigerator and airconditioning maintenance.

Code for the purchase of airconditioners by departments and units of the university are different and normally any service rendered by the Estate staff for airconditioners in Departments, the Departmental codes of charges are charged. Repair of airconditioners by university officers are charged from the Estate codes. Officers of the University include the Chancellor, Chairman of council, Vice-Chancellor, Deputy Vice-Chancellor, Provost, Directors of the four major Institutes (Agriculture, Health, Education and Administration), Registrar, Librarian and the Bursar.

Award of Contract

The University has about 1,155[2] registered contractors as at December, 1979. The contractors are registered in categories depending on their financial background. The categories are from A-E and their registration fees vary from ₦20 to the maximum of ₦500. The contractors are from petty contracts for the supply of uniforms or tailoring and local building materials to major contractors. The range of the categories of work is from ₦1-₦2,000 to ₦1 million and above. Any contrator can register more than once under different categories.

From July 1979 when allocations were released for the current financial year, retention fees to contractors were paid off first which amounted to over ₦27,000. Works such as redecoration of houses, construction of soakaway pits, construction of drainages, partition to houses and extension are normally contracted out as it was claimed by the Estate that they lack qualified staff to carry out the work at the required time and it was further claimed that work contracted are usually cheaper than work carried out by direct labour.

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[2] Development Office, Register of Contractors, December, 1979.

One can then argue that either there are lack of proper supervision or some materials issued from the stores find their way into the wrong hands or both take place.

The number of contracts given out under code 40019 for the construction of soakaway pits, general repairs and redecoration of houses was 358 involving over ₦500,000 excluding the cost of supply of building materials and payment of retention fee for contractors. With a virement of ₦75,000 in addition to the original allocation of ₦566,300 the code was overspent by ₦154,695.55 by March, 1980 three months to the end of the financial year. Contract work completed within a period of eight months, that is, August, 1979 to March, 1980 under one code is over one third of the total work completed by direct labour within a period of twelve months under different codes.

The writer feels that award of contract for redecoration of houses which is shown to range between ₦1,000 to ₦3,000 could have been much less if proper assessment of the work is carried out before contract is awarded. It should be borne in mind also that the University has about 1,155 registered contractors of various categories. Due to this number of contractors the university stands to gain because she has a strong bargaining power. There is bound to be competition among the contractors. A case in point is an extension of the I & J Training Coordinator's Office which was originally estimated to cost ₦6,000, but the officer requesting the extension,

got permission to mobilise some apprentices under him for the work to be carried out by direct labour. The building was constructed at ₦2,000, thereby saving the University ₦4,000 which should have gone to the contractors. It could be possible for the Estate to mobilise its workers to save the university some unnecessary spending.

The general complaint heard from the general university staff interviewed about the quality of work undertaken by contractors is that, the contractors usually produce poor quality of work. The occupants of such houses are never aware when the work is completed and when payments are made to the contractors. They may complain to the Estate later after detecting some defects but it is usually too late to get the contractors back to effect the necessary repairs within the previous contract without extra charge.

Vehicle Maintenance: Code 40018

The Department was allocated ₦45,500 for the current financial year out of which ₦44,000 has already been spent up to March, 1980. This is the allocation for the maintenance of departmental vehicles in the Department, vehicles under the transport pool, and vehicles in the Vice-Chancellor's office. The funds are used for purchasing tyres, spare parts, fuel and other general expenses. As the Central Mechanical Workshop has not lived up to its expectation, most vehicles are taken to the suppliers for servicing and general repairs. This code is charged for the general servicing and maintenance of the vehicles.

Water Supply and Sewage: Code 40102

Money was allocated for the purposes of supply and installation of water tanks, emptying of septic tanks, supply of water fittings and sewage pipes and general supply of sewage materials. For the current financial year ₦38,500 was allocated out of which ₦15,988 was spent by March this year.

Consumable Stores - Code 40011

This code is used for buying chemicals for treatment of water. Care is being taken not to spend much from this code as it is expected that the University Dam is likely to be commissioned very soon and chemicals for the treatment of water will be bought from this code and other unforseen expenses are likely to arise immediately the dam is commissioned. The building of the dam was completed some few years ago but the treatment section is yet to be completed. Staff quarters were also built some time ago. The delay in commissioning the Dam has been due to equipments which have to be imported. This code has a balance of some substantial amount. At the beginning of the financial year ₦88,000 was allocated out of which only about ₦29,000 has been spent up to March, 1980. However, as the financial year is coming to an end, if the dam is not likely to be commissioned before then, permission could be obtained from the Bursar for virement to be made from the code into other codes which have been exhausted, especially the building maintenance code which is already in red by over ₦154,000. If virement is made, it could help toward offsetting part of the debt.

Maintenance of Roads and Drainage: Code 40039

The University has roads and with roads and buildings, there is bound to be some drainage problem if proper care is not taken to sustain the washing away of roads and buildings. The newly constructed roads in areas F and E have serious drainage problems. When the roads in those areas were constructed, they had poor drainage systems thereby causing the wash away of the roads. Efforts are being made to fight the effect of the rainy season to curtail the roads from being chopped or washed out. Contracts have been awarded within the past two years to contractors to build proper drainages along the roads in those areas and other academic and residential areas. But due to poor workmanship some of the drainages in areas F and E have collapsed. Old roads have to be maintained as well and it is from this code that such activities are undertaken. Within the current financial year ₦84,000 was allocated under this code and ₦81,418.30 was spent from it up to March ending this year.

Printing and Stationery: Code 40006

This is another code allocated specifically for departmental consumption. The code is used for buying of stationery, typing materials and other consumables necessary for running an office. Job cards used by staff members of job requisition - the papers are bought and other materials used in making the forms are acquired from this code. Letter heads and files are printed and paid for from this code. Normally local purchase orders are raised to local

suppliers of stationeries or printers. Some supplies are collected from the central stationery store on store requisition orders. About ₦8,400 was allocated for the current financial year out of which ₦5,000 has been spent. It is very likely that the balance will take them through the end of the financial year.

Code 40103 Maintenance of Grounds and General Scaping

This code was allocated ₦17,500 for the current financial year out of which ₦15,988 has been spent by the end of March, 1980. It is used for supply of gravels and chippings to residential houses and academic areas to prevent collection of water and mud. Car parking areas are also provided with gravels and chippings and some roads.

Code 50056 - Parks and Gardens

The University has some trees, round-abouts with flower beds and flowers for the beautification of the University area. These have to be taken care of by the Estate as they do not belong to individuals neither departments ncr units of the university. It is serving the general university community therefore it is the responsibility of the Estate to maint in such services. Some seedlings have to be bought, animal manure and fertilizer have to be supplied and garden tools have to be provided. A total sum of ₦14,000 was allocated for these services in the current financial year of which ₦10,264 was spent by March, 1980.

Code 40055 - Maintenance and Replacement of Equipment in Houses

This is specifically for the replacement and maintenance of the equipments - furniture and other things in residential houses. The previous financial year got an allocation of ₦136,218.50. The Furniture Clerk had estimated that he would need about ₦210,743 worth of new furniture for the current financial year. The allocation for the current financial year is ₦364,000. If the Furniture Clerk's estimated cost of furniture comes to be a reality the code is suppose to fair well as it is expected that there is likely to be a surplus. However, it is from the same code that refrigerator spare parts which are usually expensive and spare parts for cookers are also purchased from this code.

In Table I on page 53 the Estate Department has several other codes for internal consumption either for staff welfare within the department or some sort of bonus or incentive for staff of that Department. Some of the codes are 40012 for purchasing of newspaper and other magazines for the office and to entertain visitors and office staff which was allocated ₦350. Code 40098 which is non-accident bonus has been allocated ₦2,800. This is used for drivers as an incentive for careful drive and maintenance of vehicles under their care in a good working condition throughout the year. This is paid to careful drivers after completing a year driving without accident. The Estate Department has, besides the transport pool, departmental vehicles, for which maintenance is very necessary.

Drivers who travel many/long distances and are exposed to hazards, are paid a lump sum amount after every year's safe driving. Code 40099 is a tools allowance for artisans working in the Estate who have to provide some of the tools themselves for official work. They are therefore compensated which is different from personal emoluments and overtime payments and claims. The code was allocated ₦1,050 under the current financial year.

General

From interviews, the writer had with one of the Estate personnel it was reported that most of the allocations are exhausted before the end of every financial year, and the current financial year is not an exception, especially code 40019 which records show is already in red. The University has about 826 senior staff houses, about 42 rented houses around Samaru as well as junior and entermediate staff quarters and the academic buildings to be maintained by the Estate Department and the burden of all the expenses lie mainly on code 40019. Immediately after allocation of funds in every financial year the allocation under building maintenance is used up in no time because of the heavy work embarked on it. It is realized also that there is always a spillover to be borne within the following financial year under the same code.

The allocation of jobs and award of contracts are not also evenly spread as immediately allocations are made the bulk of the work is usually embarked upon and the contractors always parade the

the Estate Department because the majority of the petty contractors are awarded the contracts on the spot.

However, the data collected cannot be assumed to be comprehensive especially on the award of contracts and completed jobs by direct labour. The writer is of the opinion that some of the work done by contractors were not shown in the register. From on the spot survey carried out by the writer some contract work were carried out which were not shown in the register. It could be that they were not yet at the time of collecting the data entered in the register. The amount of job requests also could be due to duplication of job requests because a job card could be filled for a particular job to be carried out and after a long time if there is no response, another one could be filled.

Staff members always complain that they waste valuable time at the Estate running after workers for work to be carried out. The excuse given at times is that, materials are not available or that job cards must be filled even for immediate repairs. Inspection of jobs are sometimes done by the workers who will never show up to carry out the work. The general attitude and morale of the workers leaves much to be desired in the author's view.

The general assessment of all the codes show that hardly is there any code which is sufficient to carry out what it is suppose to do throughout the financial year successfully.

C H A P T E R V

ASSESSMENT OF FINANCIAL MANAGEMENT IN ACHIEVING THE OBJECTIVES OF THE DEPARTMENT

As mentioned earlier the Federal Government took over the financing of the Ahmadu Bello University in 1975 and in fact all the country's universities. As can be seen in Table I page 41 of Chapter III the University was receiving almost all she estimated for her recurrent expenditures prior to the take over. She was also getting money for capital expenditure without much difficulty. Immediately after the take over, drastic cuts were experienced in its annual allocations for both recurrent and capital expenditures. A good example is that of 1976/77 shown in the table on page 41 for the recurrent expenditure. The total estimated expenditure was ₦93,361,944 but only ₦31,000,000 was approved to the whole University. The Estate Department is automatically affected because the University had to restructure her priorities and suspend some of the projects which were of less priority.

The Estate Department during that year 1976/77 had a staff establishment of 922 and got an allocation of ₦1,947,071 for both personal emoluments and other operational services which is the other charges codes. Maintenance operations are carried out from other charges codes such as building maintenance, roads, sewage, infrastructural facilities, etc. In the previous financial year, 1975/76 the Estate had a staff establishment of 655 and got an allocation of ₦1,442,515 for both staff salaries and other charges.

Comparing the two financial years, it can easily be seen that the 1976/77 allocation was less than that of the previous year taking into consideration the number of staff and the additional responsibilities as new houses were taken over. With the allocation of about ₦1,947,071 for the Estate Department in 1976/77 it took over some completed building projects which included about 162 housing units in Area F, 8 units senior and junior/intermediate staff houses for Water Works, Main Hostel Block F and Amina Hall, extension to Alexander Hall, School of Basic Studies Hostel (ICSA II) to mention but just a few of such projects. With staff increase and additional responsibilities in that year, the Department got less funds than the previous year comparing the two responsibilities to be carried out in the two financial years. From that time up till now the University has expanded tremendously in staff increases, buildings, student population, infrastructural facilities, etc., yet the allocations have declined. The bulk allocation made to the whole University automatically affects the Estate Department's allocations because the sharing is done within the University after the National Universities Commission has allocated the funds to each University.

In Table IX is shown the allocations for the Estate as recurrent expenditure for five years, 1975/76 to 1979/80 financial years together with staff establishments for each year.

TABLE IX

RECURRENT EXPENDITURE FOR ESTATE DEPARTMENT FOR 1975/76 TO 1979/80 FINANCIAL YEARS

YEAR	STAFF ESTABLISHMENTS	ALLOCATION ₦
1975/76	655	1,442,515
1976/77	922	1,947,071
1977/78	1,149	3,278,100
1978/79	1,309	3,322,500
1979/80	1,177	2,748,500

SOURCE: ABU Recurrent Estimates 1975/76-1979/80.

The allocations include staff salaries and other charges for maintenance purposes of various kinds which the Main Campus is responsible. About thirty two newly completed projects were taken over during the same period which falls within maintenance votes as well. As the allocations are hardly enough to execute the required services debts have to be carried over to be met within the following year's allocations or some services have to be suspended owing to lack of funds. Inflation has brought the prices of materials and cost of labour to more than double their prices some six years ago, yet allocations from the Federal Government to the Universities have been below expectation.

Capital Expenditure

Funds for capital projects are normally included in the quinquiennial plans of the University. Annual estimates are made in respect of projects intended to be executed within a particular financial year. Funds allocated for capital projects though not

directly controlled by the Director of Works, he is the spending officer. The Bursar controls the funds and payments are made by him. The payments are made only on the recommendation of the Director of Works for completed or partly completed projects. Unlike the recurrent expenditure which is controlled, administered and expended by the Director of Works, the capital expenditure is controlled separately.

An attempt will be made here to see how far the capital funds allocations are managed by the Director of Works as the spending officer in meeting the planned projects as it has earlier been seen that funds received from the Federal Government are always inadequate.

During the 1975/80 quinquennial plan which the University intended to execute about 162 projects it has an estimated some of ₦164 million. The current plan met about 79 projects uncompleted and carried over from the previous plan, 1970/75. Funds should have been set aside or earmarked for the completion of the carry over projects at the end of that plan period. There must have been a mistake somewhere either on the part of the University who might have forgotten to include the uncompleted projects when the current plan was being prepared or the Federal Government which is the funding agency must have left the projects out. The writer shares the same view with Dr. Ango Abdullahi, the Acting Vice-Chancellor as stated in the review of the current plan:

> "Perhaps at the point of preparing the 1975-80 plan it was anticipated that virtually all the 1970-75 capital projects would be completed within that period. This could be the only explanation for virtual non-mention of capital spill-over projects from the 1970-75 to 1975-80 period."[1]

The burden of the carry over projects automatically falls on the allocations for the current plan. Some of the carry over projects were nearing completion at the end of that period. As of January, 1979 to quote Dr. Abdullahi again:

> "Out of 79 projects which spilled over from 1970-75 period 59 have been completed and taken over; 18 of the projects are still in progress while the remaining two have still not taken off. The financial implications are far reaching. As of 1st January, 1979, the University had a financial liability of ₦25.5 million in respect of completed and taken-over projects and projects still in progress which spilled over from 1970-75 plan period. Cumulative payments made in respect of the same projects stood at ₦55,398,768.16 as at 1st January, 1979."[2]

The current quinquinnial plan was prepared when Abdullahi Bayero College which is now a fully fledged University was part of the Ahmadu Bello University. Out of the estimated amount of ₦164 million to execute about 162 projects, Bayero University had about ₦14 million worth of projects. The remaining ₦150 million for the Ahmadu Bello University was also to be shared between two funding agencies - the National Universities Commission which gets allocations for the universities from the Federal Government and the Institutes

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[1] Abdullahi, A. A Review of the 1975-80 Plan, Memo 10/5/79, p.4.

[2] Abdullahi, A. Op.cit., p.4.

which are funded separately. The Institute for Agricultural Research, National Animal Production Research Institute and Agricultural Extension Research and Liaison Services are funded by National Science and Technology Development Agency which is now Ministry of Science and Technology. The Institute of Health is also funded by the Federal Ministry of Health. About ₦63 million out of the ₦150 million was to come from the two funding agencies while the balance of ₦87 million was to come from the Federal Government through the National Universities Commission for funding the Main Campus and other units. It should be noted that though the Institutes are funded by separate agencies, the Director of Works is responsible for all their building projects and payments are made only on his recommendation.

The current plan therefore started by off-setting some debts carried over from the previous plan which should have its own allocation had everything went on smoothly. The allocation for the current plan has been drastically affected even if the University were to receive its full allocation under the current plan.

In view of these circumstances, the Director of Works who is in charge of all the projects has to advise the University authorities on how to readjust its spendings in order to meet some of the priority projects.

By January, 1979 a total sum of ₦133 million was received as recurrent expenditure out of a total estimate of ₦258 million

for the period 1975-76 through 1978-79 financial years. Total amount received for capital expenditure was ₦49 million out of which ₦2.5 million was still expected to be paid before the end of that financial year. The other funding agencies for the Institutes had only paid part of the ₦63 million expected from them. This places the University in a difficult situation in meeting its needs and payments to the contractors for completed projects.

Out of the 162 projects listed for execution in the current plan, the Director of Works has only taken over 19 completed ones and paid for. Eight others had been completed with an outstanding liability of ₦823,823.08. As of January, 1979 a total of ₦66.4 million was paid in respect of the completed projects from 1970-75 plan and projects in the current plan. Out of the carry over projects five were for Bayero University, Kano which was paid for at a cost of ₦2,160,984.44. These projects were also supervised by the Estate Department and paid for by Ahmadu Bello University.

The current estimated capital expenditure of ₦164 million did not foresee the inflation which was brought about as a result of the Federal Government's implementation of Udoji Salary Review Commission Report which recommended salary increases for workers. This also affected the University as the Director of Works had to renegotiate with contractors for review of contracts awarded

prior to the Udoji salary increase to workers which was not included in some of the contracts which were awarded. Among the projects which were increased as a result of the inflation and salary increase were the Kashim Ibrahim Library which was formerly estimated to cost ₦2,500,000, was increased to ₦3 million, new Conference Centre and the Club House rose from ₦3,108,010 to ₦4,549,000. The cost of these and many other similar projects rose as a result of inflation. The 1970-75 spill over projects which were still in progress as at January, 1979 included the following:

Institute of Administration Campus

New Conference Centre and Club House
25 Units 3/2 Bedroom Intermediate and Junior Staff Quarters.

Institute for Agricultural Research

6 No. 3 Bedroom Bungalows and 3 Units Boys Quarters, Kadawa

Division of Animal and Livestock Services Training

House and Workshop - Bakura
Kitchen and Dining Hall - Bakura

Academic Building and General Development

Main Campus

Staff School
New Administrative and Senate Block
Extension to Faculty of Agriculture and Vet. Medicine
Water Project and Sewage Works
Load Growth - Electricals
New Faculty of Environmental Design Phases I and II
Faculty of Science - Industrial Chemistry, Bio-Chemistry and Microbiology/Physics Buildings
Faculty of Human Medicine
Pharmacy and Pharmacology Building Phases I and II
Ahmadu Bello University Bookshop

Institute of Administration

Faculty of Law
Bulk Metering

National Animal Production Research Institute

Building and Equipment - Artificial Breeding and Insemination Centre

These are projects carried over from 1970-75 plan. However, some of these projects have been completed and taken over as of today. Such projects include the Faculty of Law, Staff School, Main Campus and the Administrative and Senate Block which is partly occupied but the lift and part of the furnishing and infrastructures are yet to be provided. The Director of Works or his representative is responsible for supervision of all the University projects in Zaria and all other areas where the University is carrying out capital projects or any construction.

There are about ten projects in progress which will cost about ₦26,327,000 out of which ₦4,623,953.89 has been paid. The balance of ₦21,703,046.11 is still outstanding. However, the projects are yet to be completed. For the current plan period there are about sixteen projects at a project sum of ₦39,830,000 which have not taken off. Cumulative sum of ₦100,309.53 has been paid in respect of the projects which are yet to take off. These payments are for the preliminary designs, working drawings and feasibility studies.

The University has been receiving much less than expected especially for the capital projects. If one takes a trip around the University, he will see that many projects are either in progress or abandoned for lack of money. It might be seen as

an economic waste but since the funds are not forth-coming from the Federal Government, there is not much the University can do.

The new Conference Centre which is expected to be profit making venture for the University and relieve the University from paying heavy hotel bills is yet to be completed. The University continues to pay thousands of Naira to Zaria Hotel for accommodating its staff and guests. The University pays about ₦100,000 monthly to the Zaria Hotel. Their charges are ₦32 per day for accommodation and meals range from ₦4.50 to 6.50 per day per person. If a family of five or six is to be accommodated in the Hotel for a period of one month it amounts to thousands of Naira. Members of the University staff are accommodated in the Hotel for shortage of accommodation. However, a house may be allocated to a staff by the University Housing Allocation Committee but such a house may be in a bad shape. It takes some time for the Estate Department to renovate such a house before a staff occupies. The Estate has a role to relieve the University of unnecessary spending if they could bring houses to a habitable condition immediately houses fall vacant. This comes back to availability of funds again. The Federal Government on the other hand, should allocate funds for the completion of the new Conference Centre and the 125 units of senior staff houses coming up all over the University housing areas. The University Water Project is another project needing

urgent attention for the completion so as to relieve the University community of shortage of water. The University relies solely on Kaduna State Water Board for the supply of water and it is grossly inadequate. The projects under question have been long overdue for completion - 125 units of staff houses , the University water project and the new Conference Centre.

Contracts awarded for capital projects are done by the University Tenders Board on competitive basis. Funds are allocated by the Federal Government on quaterly basis. The Tenders Board is an important Board of which the Director of Works is a member as he is the custodian of University projects and works closely with the contractors supervising the projects. Careful planning and assessment of projects are carried out before contracts are awarded. This is also the role of the Estate Department. It is assumed that there are no likely loop holes for the contractors to inflate the cost of the projects. However, it could be that, if care is not taken by the University site Engineer, poor quality work could be produced at a cheaper rate in favour of the contractors. Poor quality work could be seen from some of the newly built houses which were built about five years ago in Areas BZ, F, E and Civil Aviation Site II which have terrible cracks of which some of them have to be vacated. Many of such houses could be death traps. The University spends money into rehabilitating them. Many of the houses leak badly too and the walls are soaked during the rainy season. The paints and plasters on some of the walls

peal off, all as a result of poor workmanship. These poor quality work involve University in extra costs as such buildings have to be renovated before they are actually due. These extra expenses could be saved if the contractors are forced to produce good quality work.

Capital estimates for the 1979-80 financial year was ₦89,104,562 and from the review of the plan which was compiled in May, 1979 the University was not likely to get more than ₦15 million.[3] The estimated cost of uncompleted projects are not included, let alone those which have not taken off at all.

With the recurrent expenditure codes for maintenance of buildings, if proper assessment of job evaluation is made before award of contracts some funds could also be saved. Some staff members interviewed admitted that soakaway pits were dug in their houses without request and some of the job requests are left unattended. This does not seem easy to be explained. Why digging soakaways when the occupants have not complained about their existing ones? Jobs should have been undertaken strictly in order of priority and the gravity of the job requested weighed before considering embarking on such a job so as to conserve funds. Some of the unnecessary soakaways which have been dug, in my view, brought about waste of funds which could have been used for jobs which were genuinely requested for.

Allocation of funds to the University generally is grossly inadequate to meet the required services. The Estate Department

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[3] Abdullahi, Ibid., p.5.

who is expected to provide the University community with necessary services cannot operate without funds. However, with proper plan and good management, the little resources which is allocated annually for the maintenance purposes could go a long way into meeting the essential services. The Estate Department personnel who are suppose to be experts in their field are expected to understand that services for the University should be executed at the minimum cost possible. This, in the writer's view is a matter of common sense rather than logic.

CHAPTER VI

SUGGESTIONS AND CONCLUSIONS

Whoever has been within the University during the past few years cannot help coming to the conclusion that very many senior members of staff have left the University. Most of this departure has been brought about by the creation of more states, indigensation of the staff and the opening of new institutions of higher learning, which has created more job opportunities.

The implication of the mobility of staff who are entitled to University accommodation is that there is frequent movement in and out of university houses. The policy of the university is that houses are suppose to be renovated after every three years under normal circumstances. The frequency of staff movement in and out of houses involves economic waste to the University, because renovations have to take place more frequently than the usual three years. Experience has shown that a house which has been occupied for a year or two and falls vacant is subject to renovation before another staff will accept to occupy it.

The University should devise a system of surcharging staff members who abuse University property in their possession. It is a common practice that before it is discovered that a staff has mishandeled University property in his possession, such a staff has already left the University. Any staff member leaving the University house is supposed to be properly checked out by the

Furniture Clerk, but some people just leave without checking out. The Estate Department in many cases has changed the locks apart from replacement of furniture or general redecoration and renovation. Any staff member leaving the University service should be brought to the notice of the Housing Secretary well in advance who should on the other hand notify the Furniture Clerk with an instruction to inspect the house. The Furniture Clerk should be accompanied with a Maintenance Officer who should assess on the spot, damages of University property with a view to surcharging the staff. The senior staff Payroll Section of the Bursary Department should withhold last payment of salary or entitlements of staff members leaving University unless such a staff presents a clearance certificate. If this is put into practice, it will reduce the amount of mishandling of University property that some staff members do.

The Housing Office, the Estate and the Bursary Department should keep in close contact to work together to ensure that staff members are properly cleared before leaving the University. The Institution is always left with the burden of premature renovation of houses and replacement of furniture as a result of carelessness on the part of some staff members. Renovation of a house involves a cost of between ₦2,000 and ₦3,000. Apart from spending money on renovation, there is always delay in getting another member of staff to move into a house which is inhabitable.

The University has to keep such a staff member for a long time in a hotel thereby causing the University unnecessary expenses. It is also necessary to re-emphasise the clause in the letter of allocation which stated that a member of staff will be surcharged for damages caused to University property due to carelessness.

The Maintenance Section should , on receipt of a report on vacant house which requires renovation, embark on the renovation without delay. It is the usual practice that Estate does nothing on vacant houses until such a house is allocated before the intended occupant chases the Maintenance workers for necessary renovation to be effected. This should not be the case.

I would also suggest that every staff member who has been allocated a house should move into it with minimum delay. This will reduce the hotel expenses for the University and the discomfort such a staff member suffers.

The University Dam and the Conference Centre

Both of the projects started in the second quinquennial plan and the third quinquennial plan has virtually come to an end if not for the extension of it by the Federal Government to December this year. The projects are yet to be completed. One wonders if they are not among the priority projects of the University.

The University depends solely on the Kaduna State Water Board for the supply of water and it is grosslly inadequate especially

during the dry season. It is a known fact that areas C, E and F could be declared disaster areas for water supply. People living in these areas have water for 3 hours a day only. This is bad for people who are interested in making gardens. Some staff members love having gardens around their houses. These cannot be possible without adequate supply of water. Each University senior staff occupying a University house pays ₦24 per annum for water and assuming that the University has about 1,000 staff occupying university houses, this will amount to the University paying the Water Board about ₦24,000 per annum. This does not include the bulk consumption by the University students and academic areas and the Intermediate and Junior Staff houses. The amount to be paid to the Board is certainly a substantial amount every year. The limited resources allocated to the University annually for capital projects should be invested in the Dam to bring it into operation without unnecessary delay. The University could save the annual or monthly amount being paid to the Kaduna Water Board as water rate if the Dam is commissioned.

The Conference Centre is another area which should be given a serious thought. The University now depends on Zaria Hotel and the few rooms available at the old Conference Centre and the Catering Flats for accommodating its staff and guests. This is surely expensive for the University. Owing to lack of accommodation a staff member may be accommodated in the Hotel for up to or more

than six months. Between August, 1979 to May, 1980 the University paid ₦700,000 for accommodation. The peak period for guests is between June and July when External Examiners are expected in great numbers. These expenses could have been minimised if the Conference Centre is in operation. It may be thought that the cost for accommodating University guests could have just been paper work, i.e. debiting one code and crediting the other. The present payment to the Zaria Hotel is on raw cash basis. The Zaria Hotel insists that payments should be made promptly and the University has been complying.

Leaving the Conference Centre and the University Water Dam uncompleted amounts to an economic waste. The writer was told from interview with the Director of Works that money for capital projects are allocated on priority basis but some projects like the new University Bookshop should have been delayed so that the money used to bring it to its present stage could have been used to expedite completion of the Conference Centre and the Water Dam.

Maintenance by Direct Labour

Minor maintenance are normally carried out by direct labour while in most cases, redecoration and renovation and digging of soakaway are contracted out. The argument for awarding contract for such jobs is that the Maintenance Section has not got the personnel to carry out such jobs at the required time and at

minimum cost. Contract work for such jobs are said to be cheaper and faster. The Estate has artisans and technicians of all categories. The work could have been carried out at a much cheaper rate if done by direct labour because there will be no charges for labour. The Estate stocks most of what are needed for redecoration and renovation. This will of course depend on effective supervision and dedication to duty.

The Estate, should as much as possible try and reduce the number of contract awards and embark on carrying out work by direct labour. The workers are employed to serve the University. In my opinion, casual labourers could be employed to supplement the efforts of the Estate Workers. If the University awards the contracts because she lacks the number of staff who will do them, then it could be suggested that she could employ additional staff. The contractors employ their workers and materials for executing contract work awarded to them from local sources around Zaria. It is said that the contractors use the same staff in the Estate to execute contracts awarded to them.

Proper assessment of jobs should also be determined and costed before issuing out materials and equipments from the store. The same applies to award of contracts. Some of the works could be seen to be grossly over-estimated. For instance forty eight Naira can be seen to be too much for name plate.

Contract Work

Some of the contracts awarded may not be beyond the competence of the Maintenance workers. For instance the Estate workers can use the materials in the store to effect renovation and redecoration of houses. Contractors should as much as possible be discouraged from parading the Estate. On the spot award of contracts should also be discouraged and each contract work should be awarded on merit. A Committee should be set up consisting of members from the Estate, Bursary and Registry to consider award of contracts and it should be done on competitive basis. This is likely to reduce high cost of work by contractors.

It could be argued that this might cause unnecessary delay but if it is a renovation or redecoration of a house which is normally done on three year basis, a long term plan could be made. If it is a redecoration of a vacated house, this should be done immediately a house falls vacant.

Award of contract should be reduced to the bearest minimum. Building construction should of course be contracted. For instance, extension to an office or a house and partition of a building could be contracted. There should be proper planning for houses to be renovated every financial year. This can enable the Estate set targets as an action plan for every year. Resources could be mobilised towards achieving the targets.

It is a common sight at the Estate yard to see some unserviceable items of furniture and vehicles lying in waste. Some of them could be dismantled and be made good use of some parts in repairing or making some other furniture. We have some carpenters, welders, refrigerators and cooker technicians etc. to dismantle such things and make good use of them. If such things are to be sold by auction, this should be done before the things get totally out of use.

Transport Pool and the Central Mechanical Workshop

The Transport Pool which has shown some amount of profit should be encouraged to forge ahead. However, instead of keeping it separate from the Central Mechanical Workshop, they should be merged. Competent and qualified mechanics should be employed and the existing staff be given adequate incentives and proper training to be competent in their work. Lecturers from the Department of Mechanical Engineering could be used to give the staff on the job training. The condition of service in the workshop and insufficient motor spare parts have contributed to the productivity in that section. The two sections if merged should be given some degree of autonomy and operate purely on profit basis. It should be commercialised so as to enable staff members take their private vehicles for repair and charged accordingly. The vehicles in the Transport Pool could also ply between Samaru and Zaria to provide transport services to the staff and students of

the university and the general public on minimal charges. Many workers of the university live in the town and work on the campus. They depend solely on commercial vehicles for transportation to and from their places of work. The University should also aim at recruiting drivers who are at the same time mechanics.

Furniture

It was reported to the writer by one of his interviewees that the Maintenance Section by which name the Estate was then known was manufacturing furniture for all University needs. Building construction was also being undertaken by direct labour. Many of such buildings are still in use and solid. For instance the old Registry block and many of the houses in Area A were built by direct labour. If at that time the Maintenance was able to recruit carpenters and other technicians around Zaria to carry out such services, the argument that the Estate lacks qualified personnel around to carry out repair work and renovation of houses does not hold. The houses built by direct labour and furniture manufactured in those days are still in use. Technology in those days no doubt, was lower than what is obtained in the country now. The University buys all its furniture from the open market now. These need not be necessary. The writer believes that given the right supervision, incentives, training, equipment and good working condition the Estate Maintenance Section workers can do most of the jobs being given out to contractors.

The University has Central Purchasing Store, Maintenance Store, Furniture Store and the Central Mechanical Workshop Store. This is duplication of responsibility. It could be argued that the stores serve different purposes but these can be merged and a qualified storekeeper with workers under him can serve the whole areas. Ministry of Works in the State stocks everything for the Ministries in the Civil Service. Instead of having different stores the Central Purchasing Unit store under the Bursary Department could be enlarged to carry out all purchases and issue the same out on request from the various sections. There should be coordination from all the sections on what are to be purchased for use by them in form of equipments and materials.

Mobility of Workers

The University has various housing areas scattered all over the vast University area. The Maintenance staff are suppose to serve every area. To make their work easy they should be provided with transport to get to their places of work on time. Transport is not available for this section and this affects their efficiency. The section should be provided with vehicles to enable them reach their places of work easily. The Refrigerator and Airconditioning section is the only section which has transport. The other sections should have a similar facility.

Workshops have been built in various housing areas for the decentralisation of the Building Maintenance Section. This is intended to bring the maintenance staff nearer to the people. In the writer's opinion, decentralisation may not bring more efficient service. What the workers need are incentives, motivation and dedication to duty. These are likely to make them be more conscious of their responsibilities to the University. Decentralisation may have some implications. It would imply that creating more stores. This is contrary to what the writer believes. Decentralisation without first curing the ills that have affected the section may not yield any fruitful result. If vehicles are assigned to the section it will bring solution to the transport problem the staff are now facing.

Certification of Completed Work

The writer strongly recommends that services rendered by the Estate, be it by direct labour or by contract, the staff member or the Department where the services are being carried out should certify on a prescribed form indicating that the work has been satisfactorily completed. Such a form should give the details of the work carried out, equipments used and the cost. This should be done before the Director of Works further certifices payments for contractors. Job cards carried out by direct labour have some forms which are supposed to be signed by occupants but it is not always the case. The forms are never detailed if at

all they are signed.

Relationship Between Contractors and the University

Contractors are suppose to be paid for work done by the University on time. With the financial constraint, the University is not always able to pay the contractors promptly. The Director of Works reported to the writer that normally the contractors have a right to surcharge the University for non-payment at the stipulated time. Good relationship is being maintained between the two parties, as such the University is not being surcharged. The University is always indebted to the contractors as funds are not released from the Federal Government on time and always below expectation.

Auditing

The University has both internal and external auditors. It is expected that the auditors are suppose to check every aspect of spending and question any aspect of expenditure which is not clear. Some of the equipments issued from the Maintenance store for direct work need questioning. The storekeeper on the other hand is expected to question some of the requisitions. The Auditors are expected to make sure that the value of goods and services rendered match with the amount of money spent and equipment used. From the data collected, it is not always the case.

Membership of Committees

The Director of Works is a member of so many Committees and he is overburdened with so many responsibilities. Attendance of such meetings takes him away from his other responsibilities. A Deputy Director of Works should be appointed to assist him.

The top management of the Estate should also be given some opportunity to attend some management courses, especially those courses that involve financial management.

The Estate Department generally is forging ahead in providing the necessary services to the University community. Without money, it is not possible to carry out the necessary services.

It is expected that the civilian regime which has replaced the army in the country, knowing that the primary responsibility of the universities is to provide the much needed high level manpower, will not neglect them. It ought to see that the universities should have adequate funds to carry out their services. This is necessary if the universities are to feel that their services are very much appreciated.

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