



MINISTRY OF HIGHER EDUCATION

(HEADQUARTERS)

P. M. B. 91005,
35 JESUS SAVES ROAD,
ASABA.

Our Ref: MHE/DELSU/USUAVol1/T190

12th November, 2010

The Vice Chancellor,
Delta State University,
Abraka.

Implementation of Government White Paper on the Report
of the Committee on Personnel Audit of the Delta State
University, Abraka

I am directed to refer to the above-stated subject and to inform you that the State Executive Council (EXCO) at its 28th meeting held on 30th September 2010, considered and approved the draft White Paper on the findings and recommendations of the Committee set up to conduct a personnel audit of Delta State University in March, 2010. The Committee was also charged with the responsibility of developing an integrated and automated payroll and personnel information system, using biometrics, for staff of the University. A copy of the White Paper embodying Government views and decisions on the Committee's Report is attached herewith for your information and necessary action.

2. It is the directive of EXCO that you ensure full implementation of the decisions as indicated in the White Paper. In this regard, it may be necessary to liaise with this Ministry from time to time in the course of implementing some of the decisions.

3. Meanwhile, you may wish to be informed that His Excellency, the Governor has graciously approved the implementation of the new salary structures arising from the 2009 Agreements signed between the Federal Government and the various staff unions in the University with effect from 1st January, 2010.

4. Best regards.

D. O. Okolie
for: Hon. Commissioner

C. H. EDUCATION

CONCLUSION 12

Report of the
Committee on
Personnel Audit
and
Development of
Integrated and
Automated
Payroll and
Personnel
Information
System using
Biometrics for
Staff of the Delta
State University

EC(2010)250

File No. MHE/
DELSU/USUA/V
of. 1/163

NOTE

Council -

(a) noted -

(i) that a Committee set up by Government to conduct personnel audit and execute personnel information system (biometrics) for staff of the DELSU as a pre-requisite for implementation of the Federal Government of Nigeria/Industrial Unions of Universities Agreements had submitted its Report;

(ii) that the Report had been studied and a draft Government White Paper embodying the views and decisions of Government on the Report had been prepared;

(b) considered and approved the White Paper as amended;

(c) directed -

* (i) the Commissioner for Higher Education to further discuss with the retired bursar of DELSU on the modalities for the recovery of the excess payment to him while he was a staff of the University;

(ii) the Board of Internal Revenue to collect the backlog of unpaid taxes by the staff of the University.

- ACTION BY (1) COMMISSIONER FOR HIGHER EDUCATION
(2) COMMISSIONER FOR FINANCE
(3) COMMISSIONER FOR INFORMATION
(4) SECRETARY TO THE STATE GOVERNMENT
(5) HEAD OF SERVICE

GOVERNMENT VIEWS AND DECISIONS ON THE REPORT OF THE FINDINGS AND RECOMMENDATIONS OF THE COMMITTEE ON PERSONNEL AUDIT AND DEVELOPMENT OF INTEGRATED AND AUTOMATED PAYROLL AND PERSONNEL INFORMATION SYSTEM USING BIOMETRICS FOR STAFF OF THE DELTA STATE UNIVERSITY

Preamble:

Upon accepting in principle to implement the Agreements reached in July 2009 between the FGN, ASUU and other Industrial Unions in the State's University, His Excellency, the Governor directed that a Committee be set up to advise on the financial implication of implementing the Agreements. The Committee was also charged with the responsibility of developing an integrated and automated payroll and personnel information system using biometrics for staff of the Delta State University (DELSU). The intention is to enable Government determine the actual number of staff to benefit from the salary increases as well as get the University to be part of the State centralized payroll system. In order to achieve these objectives, the Committee had to undertake physical verification of staff in the institution and commissioned an ICT expert to undertake data capture of staff for the biometric exercise. The company, Messrs DataZa Systems International Ltd, was engaged on the advice and recommendations of the Senior Special Assistant to the Governor on ICT. The data capture has been completed and the company is processing them with a view to developing an e-payroll system for the University.

2. Having completed its assignment, the Committee has submitted its Report (Annexure II) and made recommendations which are expected to guide Government in taking decisions on implementation of the new salary Agreements.

3. Membership

The membership of the Committee is as follows:

(i) Dr (Mrs.) B. A. Omeni,
Executive Assistant, (now SSG)
to the Governor.

Chairman

(ii) Mr. S. Panamah-Ukperi,
Permanent Secretary,
Ministry of Higher Education.

Member

- (iii) Mr. I. V. Okwuone,
Permanent Secretary,
Office of the Head of Service. - Member
- (iv) Dr. (Mrs.) A. U. Nwabueze
Permanent Secretary
Directorate of Establishments
and Pensions. - Member
- (v) Mr. B. O. Igo,
Permanent Secretary,
Computer Centre, SERVICOM
and Labour Relations - Member
- (vi) Mr. C. C Agbele,
Accountant-General,
Delta State. - Member
- (vii) Mr. A. O. Osanekwu,
Assistant Director,
Office of the Head of Service. - Secretary

4. The terms of reference of the Committee were:

- (i) to carry out a comprehensive personnel audit of all staff of Delta State University and thereafter determine the actual total financial implication to Government of implementing the enhanced emoluments granted the various staff unions in the University system based on the Agreements signed in October/November, 2009 between the Unions and the Federal Government;
- (ii) invite proposals on the development/management of an integrated and automated payroll and personnel information system using biometrics from competent Information Technology (IT) firms and interested financial institutions and draw up modalities for the successful implementation of the exercise, and
- (iii) arising from the foregoing, make appropriate recommendations to Government.

5. Findings

After assembling relevant materials and information needed for the assignment, including studying the Agreements, consulting with Management and Industrial Unions of the University and other relevant Agencies, such as the National Universities Commission (NUC) and National Salaries, Incomes and Wages Commission (NSIWC).

etc and analyzing the data gathered from the field work, the Committee made the following findings:

5.1 Findings from the Agreements

- (i) the consolidated salary tables presented were clearly indicated as recommendations to be negotiated with appropriate authorities;
- (ii) some of the allowances which were already components of the consolidated salaries were re-presented in the Agreements as allowances to be earned. Examples of such allowances are: responsibility, hazard, industrial supervision, excess work load and field trip;
- (iii) the Agreements were applicable to only Federally-funded Universities. Thus State Governments were not compelled to implement the Agreements in their own Universities;
- (iv) the earned allowances provided for in the Agreements were not supposed to be paid across board but to only entitled officers;
- (v) staff of Secondary Schools were not covered by the Agreements;
- (vi) the salary structure hitherto being used for the payment of Principal Officers of the University was not provided for by the body that fixes University staff salaries.

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5.2 Findings from Documents submitted by the University:

- (i) the two thousand four hundred and sixty five (2,465) names of staff submitted to the Committee by the University, was three hundred and twenty nine (329) less than the figure of two thousand seven hundred and ninety four (2,794) contained in the Report submitted to His Excellency, the Governor, by the Governing Council for the implementation of the new salary structures.
- (ii) the number of staff on the payroll of the University including serving and retired officers is a total of three thousand and seventy-three (3,073). The breakdown is as follows:

Serving Officers:

(a) Abraka	-	2,165
(b) Asaba	-	250
(c) Oleh	-	<u>318</u>
Sub-total	-	<u>2,733</u>

Pensioners:

(a) Abraka	-	300
(b) Asaba	-	7
(c) Oleh	-	33
Sub-total	-	<u>340</u>
Grand total		<u>3,073</u>

(iii) whereas, the number of Pensioners reflected in the Report of the Governing Council is 353, that on the payroll is 340.

5.3 Findings from Verification Exercise:

(i) the verification exercise confirmed a total staff strength of two thousand, four hundred and thirty-two (2,432) in the University as follows:

(a) Abraka	- -	1,748
(b) Asaba	- -	293
(c) Oleh	- -	252
(d) DELSU Pry. Sch.	-	54
(e) DELSU Sec. Sch.	-	<u>85</u>
Total	- -	<u>2,432</u>

(ii) twenty-one (21) staff on the University's payroll did not show up for the verification exercise (see Annexure IV to the main Report for details).

(iii) the verification exercise also confirmed that the total salary paid to the University staff under the old salary scale including the 139 staff of the DELSU Primary and Secondary Schools was **₦20,446,841.91** (Two hundred and six million, four hundred and forty-six thousand, eight hundred and forty-one naira, ninety-one kobo).

(iv) the financial implication of implementing the new salary structures for the 2,293 staff and the old salary for 139 staff of DELSU Primary and Secondary Schools verified is **₦374,990,492.00** (Three hundred and seventy-four million, nine hundred and ninety-two thousand, four hundred and eighty-two naira and nine kobo).

(v) the difference between the old salary paid to verified (d) DELSU staff, including the primary and secondary schools staff (and the financial implication of implementing the new salary structures above is **₦168,543,636.18** (one hundred and sixty eight million, five hundred and forty-three thousand, six hundred and thirty-six naira and eighteen kobo).

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(vi) the salary paid to the Principal Officers of the University, namely: Deputy Vice-Chancellor (Academic), Deputy Vice-Chancellor (Administration), the University Librarian, the Registrar, the Bursar and the Provosts of the two campuses of the University (Asaba and Oleh) were not backed by any Federal circular or approval by the National Salaries, Incomes and Wages Commission;

(vii) the Vice-Chancellor as Chief Executive of a University (Government Parastatal) was paid in accordance with the Federal Circular/Gazette on Remuneration of Certain Political, Public and Judicial Office Holders, while at the same time drawing the under-listed special allowances provided for in the University Academic Staff Salary (UASS) scale for Professors. This resulted in a monthly overpayment of ₦630,914.70, inclusive of an increase of ₦112,265.44 in the Domestic Servant Allowance. The allowances are:

	<u>AMOUNT</u> (₦)
a) Meal subsidy	2,070.00
b) Office Entertainment	958.33
c) Responsibility Allowance	200,000.20
d) Industrial Supervision	24,073.31
e) Driver's Allowance	51,696.00
f) Telephone Allowance	17,250.00
g) Medical Allowance	32,097.75
h) Journals Allowance	19,258.67
i) Research Allowance	9,629.33
j) Exam Supervision	64,195.56
k) Learned Society	11,234.25
l) Excess Work Load Allowance	64,195.56
m) Hazards Allowance	5,941.67
n) Hospitality	16,048.83
Total	<u>518,649.26</u>

(Please see Annexure V and VI in the main Report for details).

(viii) this irregular payment resulted in an overpayment of ₦16,122,065.68 (sixteen million, one hundred and twenty-two thousand, sixty-five naira and eighty kobo) paid to the out-gone Vice - Chancellor from 1st

January, 2007 – 31st March, 2010 and ₦2,421,581.24 (two million, four hundred and twenty-one thousand, five hundred and eighty-one naira and twenty-four kobo) to the incumbent Vice-Chancellor;

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* (ix) the Governing Council of the Delta State University unilaterally approved a salary of ₦1,070,951.00 (one million, seventy thousand, nine hundred and fifty-one naira) for its Principal Officers, as against the sum of ₦385,097.00 or ₦280,719.25 which they are entitled to based on the salary structure approved by the National Salaries, Incomes and Wages Commission, namely: University Academic Staff Salary (UASS) and Harmonized Tertiary Institutions Salary Structure (HATISS) respectively;

NOTE

* (x) this irregular salary payment to Principal Officers resulted in a total overpayment of ₦161,647,292.72 to them for the period January, 2007 to March, 2010. It also resulted in the payment of a severance allowance of ₦3,697,660.80 to the retired Bursar, a payment he is not entitled to;

(xi) the University Primary School teachers salaries range from ₦18,805.80 to ₦228,291.00 per month, while for the new salary, the range is from ₦25,614.92 to ₦369,289.25. The University Staff Secondary School teachers salaries before the Agreements which range from ₦19,972.30 to ₦228,291.01 per month remain.

5.4 Findings from National Universities Commission (NUC) and other Universities

- (i) the salary approved for Vice Chancellors was ₦1,075,275.00 (one million, seventy-five thousand, two hundred and seventy-five naira) monthly, as against ₦1,473,846.63 (one million four hundred and seventy-three thousand, eight hundred and forty-six naira and sixty-three kobo) paid to the out-gone Vice Chancellor (see Annexure VII and V in the main Report) and the sum of ₦1,580,669.94 (one million six hundred and eighty thousand, sixty hundred and sixty-nine naira and ninety-four kobo) to the incumbent Vice Chancellor (see Annexure VI of the main Report);
- (ii) the expenditure on excess work load ought to decrease as the University employs more staff and that the Governing Council of the University ought to work out what constitutes minimum work load so as to determine what should be considered as excess work load; and

- (iii) the University ought to have a curriculum to back up claims for field trip and industrial supervision allowances.

5.5 Findings from the screening of Pensioners

- (j) number of pensioners on payroll as presented by the University was three hundred and fifty-four (354);
- (ii) number of pensioners on payroll seen and screened by the Committee was three hundred and thirty-nine (339);
- (iv) number of pensioners on payroll not seen and therefore not screened by the Committee was fifteen (15);
- (v) number of pensioners yet to be pay-rolled but seen and screened by the Committee was eight (8);
- (vi) total number of pensioners seen and screened by the Committee was three hundred and forty-seven (347);
- (vii) the total monthly pensions due to the 347 pensioners seen and screened by the Committee was ₦13,308,124.24 (thirteen million, three hundred and eight thousand, one hundred and twenty-four naira and twenty-four kobo);
- (viii) the pensioners had no pension identity card issued by the University;
- (ix) the Federal/other States pensions and gratuities share for those who worked elsewhere and transferred their services to Delta State University were being passed on to the State Government for payment; and
- * (x) the former Bursar who retired from the University last year was paid ₦1,070,951.00 (one million, seventy thousand, nine hundred and fifty-one naira) monthly as pension from the month following his retirement that is, December, 2009 to March, 2010 amounting to ₦4,283,804.00 (four million, two hundred and eighty-three thousand, eight hundred and four naira).

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5.6 Findings on Term of Reference II

With regard to the presentation made by the three (3) Information Technology firms who responded to the Committee's invitation for the biometrics exercise, the Committee guided by the Senior Special Assistant to the Governor on (ICT) and the Head, Information Systems of Project e-Delta, found DataZa Systems International Ltd, the most competent and its price most reasonable.

6. OBSERVATIONS

Having regard to the foregoing, the Committee observed as follows:

(i) the Agreements reached between the Industrial Unions of the Universities with the Federal Government were subject to negotiations with State Governments;

* (ii) prior to the new salary structures, the University Governing Council had given unilateral approval to matters that should, in the first instance, be referred to His Excellency, the Governor, in particular, payments of salaries and allowances to staff;

(i) although, the Revenue Mobilization Allocation and Fiscal Commission (RMAFC) reviewed the 2007 salary structures downwards in 2009, the University retained that of 2007 for their Vice-Chancellor because it was more favourable;

* (ii) the issue of autonomy was applied beyond policy decisions on academic programmes to financial matters, including fixing of salaries, wages and allowances;

(iii) although, the Federal Government had stopped the funding of University Staff Secondary Schools since 1992, the Delta State University misled the State Government into paying the University Salary Structure to staff of the University Secondary School up till March, 2010;

(iv) responsibility Allowance was already consolidated and as such should be granted to only entitled officers not below UASS 2 and HATISS 9. See again Annexure I of Reference Volume for the circular that communicated the allowances that had been consolidated; and

(v) top officers of the University were under taxed. For instance, the University's Vice-Chancellor only pays a tax of ₦6,837.33 out of a gross salary of ₦1,680,669.94. This is against the sum of ₦5,520.83 paid by a Civil Servant with a gross monthly salary of ₦133,499.96

7. Recommendations of the Committee

The Committee made the following recommendations based on its findings and observations: -

(i) The Committee notes that the Agreements which are between the Federal Government and the University Industrial Unions clearly state that the Federal Government shall not compel states to implement the Agreements

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but that states are encouraged to adopt them to ensure uniform standards in the country's University system;

(ii) in view of the need to ensure uniform standards with Federal Universities and arising from the foregoing findings and observations, the Committee recommends as follows:

(a) the consolidated salaries (CONUASS, CONUSSS & CONUNASS) and their rent components should be paid to every staff of the University as provided in the Agreements. However, for the **earned allowances** payment should be to entitled officers of each of the Industrial Unions as defined in the Tables I - IV below:

Table I: Salaries and Allowances for ASUU (UASS 1 - 7)

S/N	Salaries / Allowances	Recommended Entitled Staff
I	Consolidated University Academic Salary Structure (CONUASS).	For all staff as in the Agreement
ii	Consolidated Peculiar University Allowance (CONPUA)	For all staff as in the Agreement
iii	Rent	For all staff as in the Agreement
iv	Responsibility	For entitled staff (see Annexure J of Reference Volume of this report)
v	Excess Work load	For all except UASS 01
vi	Teaching Practice	For Academic Staff in the Faculty of Education except UASS 01
vii	Clinical	For Consultants only
viii	Call Duty	For all Consultants, Medical Doctors and Pharmacists <u>who take calls</u> .
ix	Industrial Supervision or Field Trip	For all, except Faculty of Education and UASS 01

Table II: Salaries and Allowances for SSANU (IATISS) 7 - 15

S/N	Salaries / Allowances	Recommended Entitled Staff
i	Consolidated University Senior Staff Salaries Structure (CONUSSS).	For all staff as in the Agreement
ii	Consolidated Peculiar University Allowance (CONPUA)	For all staff as in the Agreement
iii	Rent	For all staff as in the Agreement
iv	Responsibility	Registrar, Bursar, Heads of Departments, (see Annexure J of Reference Volume)
v	Industrial Supervision or Field Trip	Either/or for those involved in Industrial Supervision or Field Trip.

TABLE III: Salaries and Allowances for NAAT (HATISS) 7 - 13

S/N	Salaries / Allowances	Recommended Entitled Staff
i	Consolidated University Senior Staff Salary Structure (CONUSSS).	For all staff as in the Agreement
ii	Consolidated Peculiar University Allowance (CONPUA).	For all staff as in the Agreement
iii	Rent	For all staff as in the Agreement
iv	Responsibility	For Heads of Laboratories (see Annexure viii)
v	Laboratory Student/Technologist Staff Ratio Supplementation	For all but as graduated in the Agreement
vi	Field Trip/Industrial Supervision/Students Work Experience Programme	Either/or for those involved as in the Agreement
vii	Occupational Hazard	For all staff as in the Agreement
viii	Call duty	For those on Grade Levels 11 - 13 who are involved

TABLE IV: Salaries and Allowances for NASU (HATISS 1- 6)

S/N	Salaries / allowances	Recommended Entitled Staff
i	Consolidated University Non-Academic Salary Structure (CONUNASS).	For all staff as in the Agreement
ii	Consolidated Peculiar University Allowance (CONPUA).	For all staff as in the Agreement
iii	Rent	For all staff as in the Agreement
iv	Field Trip or Industrial Supervision	For HATISS 6 if involved
v	Overtime/Shift	Either/or: shift allowance to staff in the Library, Works Services, Halls of Residence, Health Centres and College of Health Sciences, while overtime payment is for others who do overtime
vi	Lab/Workshop/Studio/Clinical Hazard	For staff in Health Centres/Works Services/Colleges of Health Sciences/Studio in Academic Departments (i.e. Mass Communication/Fine and Applied Arts/Languages/Theatre Arts).

(b) the list prepared by the Committee, using Tables I - IV above, which shows the names of staff that have been verified as well as their new salary (consolidated) and other component earned allowances.

with a total financial implication of ₦374,990,482.09 be approved for implementation. The list is contained in the Reference Volume of the main Report as Annexure K;

(iii) the financial implication of ₦13,308,124.24 for the 347 pensioners seen and screened, be approved for implementation;

* (iv) the University's Governing Council should be advised to limit itself to the formulation of policies and programmes and general administration of the University while salary matters should be referred to the Visitor;

* (v) Government representatives at Councils/Agencies meetings should be sufficiently informed so as to ensure effective representation of Government;

(vi) the salary tables for the various unions as presented in this Report should guide the payment of salaries of staff in the University;

(vii) the Vice Chancellor's salary should not exceed what is approved by the National Salaries, Incomes & Wages Commission for Vice Chancellors and should be subject to the approval of the Visitor;

* (viii) the excess payment of ₦161,647,292.72 made to the Principal Officers over and above their legitimate salaries should be refunded to the State Government in monthly installments of one third (1/3) of their present gross earnings, in line with the provision of the Financial Regulations (FR). See paragraph 9.3 for details of refund;

* (ix) the immediate past Vice Chancellor of the University, Professor J.O. Enahwo, who is still earning his salary as Vice Chancellor should not only revert to the salary of a Professor in the appropriate grade but also be made to refund the excess salary earned since leaving the office of Vice Chancellor;

* (x) if the University authority wants the out-gone Vice Chancellors to continue to earn their salaries as Vice Chancellors after their tenure, the University should make appropriate representation to the Visitor for consideration;

(xi) the payment of allowances to Adjunct Lecturers and the part-time Lecturers should be in accordance with the approved rates;

(xii) the State should take over the University Staff Secondary

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- School as one of its Model Secondary Schools and pay the teachers the remuneration applicable to other Model Secondary schools in the State;
- (xiii) the State Government should pay the new salary structure to staff of the University Primary School in line with the Agreement. However, the University Authority should declare the revenue derived from the school fees collected in order for the State Government to augment it for payment of salaries of the staff;
- (xiv) to check further increase in the Primary School Teachers Salaries, the State Government should direct the Ministry of Higher Education to commence discussions with the University Authority towards the withdrawal of the State Government from payment of the University Salary scales to teachers in the University Staff Primary school;
- (xv) the stoppage of the funding of University Staff Secondary School should be with effect from **September, 2010**;
- (xvi) the University authority should work out what constitutes minimum work load and therefore determine what should be paid to staff as excess workload;
- (xvii) those who joined Delta State University as employees before 1976 should be entitled to pensions and gratuity from both the Federal and State Government;
- NOTE * (xviii) all those who transferred their services to Delta State University should have their appropriate pensions and gratuities for the period they served their former employers paid by those employers in line with the subsisting Pensions Act;
- (xix) the State Board of Internal Revenue should be directed to liaise with the University to ensure that the appropriate Pay-as-you-earn (PAYE) tax is applied to the University staff salary;
- (xx) any addition to the verified list of University staff attached to the Reference Volume should be cleared from the Ministry of Higher Education;
- (xxi) the University management should be requested to explain the differences between the staff strength used in soliciting for the payment of the new salary scale for the University and the observed staff strength indicated in

the certified staff list on one hand and payroll on the other hand, as indicated, in paragraph 5.3(i)-(ii) above;

(xxii) the University management should be requested to account for the salaries of those on payroll who did not show up for screening;

(xxiii) the University management should be requested to account for pensions of those on the pensions payroll who did not show up for screening; and

(xxiv) with regards to Term of Reference II, DataZa Systems

International Ltd, should conduct the Biometric Data Capture Exercise for staff of Delta State University.

8. Overpayments

The Principal Officers of the University as stated in paragraph 5.4 (v) were overpaid to the tune of ₦161,647,292.72 (one hundred and sixty-one million, six hundred and forty-seven thousand, two hundred and ninety-two naira, seventy-two kobo) only. The names of the officers and the amount of overpayment made to each of them are shown in Table V below.

Table V: Overpayments made to Principal Officers

S/N	Names	Designation/ Position held	Amount of Overpayment (₦)
1.	Prof. J. Enahwo	Former V.C.	16,122,065.68
2.	Prof. (Mrs.) O. C. Okobia	DVC (Admin.)	18,187,859.00
3.	Prof. M. G. Ogbe	Former DVC (Academic)	18,187,859.00
4.	Prof. R. B. Ikomi	DVC Academic	8,031,347.00
5.	Prof. S. C. Ukala	Provost (Asaba)	18,187,859.00
6.	Prof. V. F. Peretomode	Provost (Oleh)	18,187,859.00
7.	Prof. P. S. Igbigbi	Provost (Coll. of Health Sciences)	4,865,789.00
8.	Dr. (Mrs.) R. B. Okiy	Librarian	18,187,859.00
9.	Mr. E. Udjo	Registrar	11,481,178.00
10.	Mr. U. E. Ugoji	Bursar (retired)	25,500,839.80
11.	Mr. P. O. M. Ebereghwa	Bursar	2,285,197.00
12.	Prof. E. A. Arubayi	Vice Chancellor	2,421,581.24
	TOTAL		161,647,292.72

9. Refund of Overpayments

Arising from paragraph 8 above and taking into cognizance the age of the Principal Officers and the number of years they still have to serve the University, Table VI shows how the overpayments should be recovered through monthly refunds of one third of their monthly gross salaries, in line with the Financial Regulations. However, if any of the affected officers is unable to fully effect the refund at the time of retirement,

the balance should be deducted from his/her terminal benefits. In the same vein if any of the officers affected decides to leave the University before the recovery of the overpayment, the officer should be made to pay in full the amount outstanding.

Table VI: Refund of Overpayments

SN	Name	Age	Yr. of retrm./ no. of Yrs. left in Service	Total Amount to be refunded (N)	Monthly Gross Salary (N)	Period of Refund using 1/3 of Monthly Gross	Monthly Deductions (N)
1	Prof. J. Enaohwo	60	2015/ (5 yrs)	16,122,065.68	1,075,214.63	45 months	358,404.88
2	Prof. (Mrs) O.C. Okobia	57	2018/ (8 yrs)	18,187,859.00	592,512.58	93 months	197,504.19
3	Prof. M.G. Ogbe	53	2022/ (12 yrs)	18,187,859.00	592,511.91	93 months	195,528.93
4	Prof. R.B. Ikomi	56	2019/ (9 yrs)	8,031,347.00	592,511.91	42 months	195,528.93
5	Prof. S.C. Ukala	62	2013/ (3 yrs)	18,187,859.00	592,511.91	93 months	195,528.93
6	Prof. V.F. Peretomode	54	2021/ (11 yrs)	18,187,859.00	580,011.91	95 months	193,337.30
7	Prof. P.S. Igbigbi	56	2019/ (9 yrs)	4,865,787.00	703,413.75	21 months	234,471.25
8	Dr. (Mrs.) R. B. Okiy	52	2023/ (13 yrs)	18,187,859.00	592,511.91	93 months	195,528.93
9	Mr. E. Udjo	52	2023/ (13 yrs)	11,481,178.00	1,020,878.00	34 months	340,292.67
10	Mr. U. E. Ugoji		RETIRED	25,500,839.80	280,719.25	13 months	93,573.00
11	Mr. P.O.M. Eberoghwa	44	2031/ (21 yrs)	2,285,197.00	551,848.50	13 months	183,949.00
12	Prof. E.A. Arubayi	60	2015/ (5 yrs)	2,421,581.24	1,075,274.63	8 months	358,424.00

* 9.1. In the case of Mr. U. E. Ugoji, retired Bursar, the recovery of his overpayment of ₦25,500,839.80 (Twenty-five million, five hundred thousand, three hundred and thirty-nine naira and eighty kobo) through monthly deduction of one third of his monthly gross, may not materialize. Consequently, the Committee recommends as follows:

- NOTE*
- (i) that the severance allowance amounting to ₦3,697,660.80 to which he is not entitled, should be refunded en bloc;
 - (ii) that he should forfeit his gratuity; and
 - (iii) that the balance overpayment should be refunded through monthly deductions of one third of his total (Federal & State shares) of his monthly pension.

10. CONSIDERATION OF THE RECOMMENDATIONS OF THE COMMITTEE AND GOVERNMENT VIEWS ON THEM:

Having carefully considered the recommendations of the Committee, Government hereby issues this White Paper containing Government views and decisions on the recommendations at paragraph 9 of the main Report.

Recommendation 9.ii(a)

The consolidated salaries (CONUASS, CONUSSS & CONUNASS) and their rent components should be paid to every staff of the University as provided in the Agreements. However, for the **earned allowances** payment should be to entitled officers of each of the Industrial Unions as contained in the table of the main Report:

Government's View

Government accepts this recommendation.

Recommendation 9.ii (b)

The list prepared by the Committee as indicated in the **Reference Volume** of main Report, which shows the names of staff that have been verified as well as their new salary (consolidated) and other component earned allowances, with a total financial implication of N374,990,482.09 be approved for implementation.

Government's View:

Government accepts this recommendation but notes that the figure cannot remain constant as it will be affected by changes arising from periodic entry (sabbaticals and new appointments) and exit of staff, salary incremental credits, and promotion.

Recommendation 9.(iii)

The financial implication of N13,308,124.24 for the 347 pensioners seen and screened, be approved for implementation.

Government's View:

Government accepts this recommendation but observes that as more staff exit the University service, through retirement and withdrawal of service, the figure will be altered.

Recommendation 9.(iv)

*The University's Governing Council should be advised to limit itself to the formulation of policies and programmes and general administration of the University while salary matters should be referred to the Visitor; *

* **Government's View:**

Government accepts this recommendation

Recommendation 9. (v)

Government representatives at Councils/Agencies meetings should be sufficiently informed so as to ensure effective representation of Government;

Government's View:

Government accepts this recommendation

Recommendation 9. (vi)

The salary tables for the various unions as presented in this main Report should guide the payment of salaries of staff in the University;

Government's View:

Government accepts this recommendation.

Recommendation 9.(vii)

The Vice Chancellor's salary should not exceed what is approved by the National Salaries, Incomes & Wages Commission for Vice Chancellors and should be subject to the approval of the Visitor;

Government's View:

Government accepts this recommendation

Recommendation 9.(viii)

* The excess payment of N161,647,292.72 made to the Principal Officers over and above their legitimate salaries should be refunded to the State Government in monthly installments of one third ($\frac{1}{3}$) of their present gross earnings, in line with the provision of the Financial Regulations (FR). Details are as follows:

SN	Name	Age	Yr. of retrm./ no. of Yrs. left in Service	Total Amount to be refunded (N)	Monthly Gross Salary (N)	Period of Refund using 1/3 of Monthly Gross	Monthly Deductions (N)
1	Prof. J. Enaohwo	60	2015/ (5 yrs)	16,122,065.68	1,075,214.63	45 months	358,404.88
2	Prof. (Mrs) O.C. Okobia	57	2018/ (8 yrs)	18,187,859.00	592,512.58	93 months	197,504.19
3	Prof. M.G. Ogbe	53	2022/ (12 yrs)	18,187,859.00	592,511.91	93 months	195,528.93
4	Prof. R.B. Ikomi	56	2019/ (9 yrs)	8,031,347.00	592,511.91	42 months	195,528.93
5	Prof. S.C. Ukala	62	2013/ (3 yrs)	18,187,859.00	592,511.91	93 months	195,528.93
6	Prof. V.F.Peretomode	54	2021/ (11 yrs)	18,187,859.00	580,011.91	95 months	193,337.30
7	Prof. P.S. Igbigbi	56	2019/ (9 yrs)	4,865,787.00	703,413.75	21 months	234,471.25
8	Dr. (Mrs.) R. B. Okiy	52	2023/ (13 yrs)	18,187,859.00	592,511.91	93 months	195,528.93
9	Mr. E. Udjo	52	2023/ (13 yrs)	11,481,178.00	1,020,878.00	34 months	340,292.67
10	Mr. U.C. Ugeji		RETIRED	25,500,839.80	280,719.25	273 months	93,573.08
11	Mr. P.O.M. Ebereghwa	44	2031/ (21 yrs)	2,285,197.00	551,848.50	13 months	183,949.50
12	Prof. E.A. Arubayi	60	2015/ (5 yrs)	2,421,581.24	1,075,274.63	8 months	358,424.88

Government Views:

* Government accepts this recommendation ✓

NOTE * Recommendation 9.(ix)

The immediate past Vice Chancellor of the University, Professor J.O. Enaohwo, who is still earning his salary as Vice Chancellor should not only revert to the salary of a Professor in the appropriate grade but also be made to refund the excess salary earned since leaving the office of Vice Chancellor;

* **Government's View:**

Government accepts this recommendation ✓

Recommendation 9.(x)

If the University authority wants the out-gone Vice Chancellors to continue to earn their salaries as Vice Chancellors after their tenure, the University should make appropriate representation to the Visitor for consideration;

Government's View:

Government notes this recommendation.

Recommendation 9.(xi)

The payment of allowances to Adjunct Lecturers and the part-time Lecturers should be in accordance with the approved rates;

Government's View:

Government accepts this recommendation.

Recommendation 9.(xii)

The State should take over the University Staff Secondary School as one of its Model Secondary Schools and pay the teachers the remuneration applicable to other Model Secondary Schools in the State;

Government's View:

Government notes this recommendation with the proviso that Government will be responsible for the posting of teachers to and out of the school.

Recommendation 9.(xiii)

The State Government should pay the new salary structure to staff of the University Primary School in line with the Agreement. However, the University Authority should declare the revenue derived from the school fees collected in order for the State Government to augment it for payment of salaries of the staff;

Government's View:

Government accepts this recommendation.

Recommendation 9. (xiv)

To check further increase in the Primary School Teachers Salaries, the State Government should direct the Ministry of Higher Education to commence discussions with the University Authority towards the withdrawal of the State Government from payment of the University Salary scales to teachers in the University Staff Primary school;

Government's View:

Government accepts this recommendation.

Recommendation 9.(xv)

The stoppage of the funding of University Staff Secondary School should be with effect from September, 2010;

Government's View:

Government accepts this recommendation except that that the decision should take effect from 1st January, 2011.

Recommendation 9.(xvi)

The University authority should work out what constitutes minimum work load and therefore determine what should be paid to staff as excess workload;

Government's View:

Government accepts this recommendation in line with NUC guidelines.

Recommendation (xvii)

Those who joined Delta State University as employees before 1976 should be entitled to pensions and gratuity from both the Federal and State Government;

Government's View:

Government notes this recommendation.

Recommendation (xviii)

All those who transferred their services to Delta State University should have their appropriate pensions and gratuities for the period they served their former employers paid by those employers in line with the subsisting Pensions Act;

Government's View:

Government accepts this recommendation.

Recommendation (xix)

The State Board of Internal Revenue should be directed to liaise with the University to ensure that the appropriate Pay-as-you-earn (PAYE) tax is applied to the University staff salary;

Government's View:

Government accepts this recommendation.

Recommendation (xx)

Any addition to the verified list of University staff attached to the Reference Volume should be cleared from the Ministry of Higher Education.

Government's View:

Government accepts this recommendation.

Recommendation (xxi)

The University management should be requested to explain the differences between the staff strength used in soliciting for the payment of the new salary scale for the University and the observed staff strength indicated in the certified staff list on one hand and payroll on the other hand, as indicated, in paragraph 5.3(i)-(ii) above;

Government's View:

Government accepts this recommendation.

Recommendation (xxii)

The University management should be requested to account for the salaries of those on payroll who did not show up for screening;

Government's View:

Government accepts this recommendation.

Recommendation (xxiii)

The University management should be requested to account for pensions of those on the pensions payroll who did not show up for screening;

Government's View:

Government accepts this recommendation.

Recommendation (xxiv)

With regards to Term of Reference II, DataZa Systems International Ltd, should conduct the Biometric Data Capture Exercise for staff of Delta State University.

Government's View:

Government accepts this recommendation.

Governor's Office
(Cabinet Department)
Asaba.

30th September, 2010