



# HOUSE OF REPRESENTATIVES FEDERAL REPUBLIC OF NIGERIA ORDER PAPER

Thursday 8 December, 2022

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1. Prayers
  2. National Pledge
  3. Approval of the Votes and Proceedings
  4. Oaths
  5. Messages from the President of the Federal Republic of Nigeria (if any)
  6. Messages from the Senate of the Federal Republic of Nigeria (if any)
  7. Messages from Other Parliament(s) (if any)
  8. Other Announcements (if any)
  9. Petitions (if any)
  10. Matters of Urgent Public Importance
  11. Personal Explanation
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## PRESENTATION OF REPORTS

1. **Committee on Health Care Services:**  
**Hon. Yusuf Tanko Sununu:**  
“That the House do receive the Report of the Committee on Healthcare Services on a Bill for an Act to Introduce Preventive Measures and Teaching of Breast and Cervical Cancers into the Curriculum of a Compulsory Subject (Civic Education) for Senior Secondary Schools in Nigeria; and for Related Matters” (HB.1932) (*Referred: 20/7/2022*)
2. **Committee on Health Care Services:**  
**Hon. Yusuf Tanko Sununu:**  
“That the House do receive the Report of the Committee on Healthcare Services on a Bill for an Act to Establish the Institute of Physician Associates of Nigeria charged with responsibility for Determining the Standards of Knowledge and Skills to be Attained by Persons seeking to become Physician Associate Professionals; and for Related Matters (HB.1966) (*Referred 22/6/2022*).
3. **Committee on Health Care Services:**  
**Hon. Yusuf Tanko Sununu:**  
“That the House do receive the Report of the Committee on Healthcare Services on a Bill for an Act to Repeal the Anatomy Act, Cap. A16, Laws of the Federation of Nigeria, 2004 and Enact the Anatomy Bill, 2022 to Provide for Establishment of Anatomy Council of Nigeria, bring the Practice

of Anatomy in conformity with current Local and Global Realities; and for Related Matters (HB.1637) (*Referred 28/6/2022*).

**4. Committee on Health Care Services:**

**Hon. Yusuf Tanko Sununu:**

“That the House do receive the Report of the Committee on Healthcare Services on a Bill for an Act to Repeal the Counterfeit and Fake Drugs and Unwholesome Processed Foods (Miscellaneous Provisions) Act, Cap. C34, Laws of the Federation of Nigeria, 2004 and make Comprehensive Provisions for the Prohibition and Control of Counterfeit Medical Products, Fake Drugs and Unwholesome Processed Foods; and for Related Matters (HB.1666) (*Referred 30/3/2022*).

**5. Committee on Public Accounts:**

**Hon. Oluwole Oke.**

“That the House do receive the Report of the Committee on Public Accounts on the Deliberate and Reckless Refusal by Ministries, Departments and Agencies of Government to render Audited Accounts for the periods 2014–2018 and 2019–2021 to the Auditor–General for the Federation” (*Referred: 10/12/2019*).

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## ORDERS OF THE DAY

### BILLS

1. A Bill for an Act to Establish National Assembly Library Trust Fund for the Purpose of Research, Provision of Library Equipment and Related Facilities, Enhance the Research of Legislators and Staff of the National Assembly; and for Related Matters (HB.987) – *Third Reading*.
2. A Bill for an Act to Amend the Pension Reform Act, 2014 to Exclude/Exempt the National Assembly Service from the Contributory Pension Scheme and Establish the National Assembly Service Pension Board; and for Related Matters (HB. 2025) – *Third Reading*.
3. A Bill for an Act to Provide for Establishment of University of Maritime Studies, Oron, Akwa Ibom State; and for Related Matters (HB. 1595) – *Third Reading*.
4. A Bill for an Act to Repeal the Insurance Act, Cap. I,17 Laws of the Federation of Nigeria, 2004 and Enact the Insurance Bill, 2020 to Provide a Comprehensive Legal Framework for Insurance Business in Nigeria; and for Related a Comprehensive Legal Framework for Insurance Business in Nigeria; and Matters (HB. 967) – *Third Reading*.
5. A Bill for an Act to Establish Federal University of Agriculture and Technology, Orerokpe to identify the agricultural and technological problems and needs of Nigeria to find solution within the context of the overall National Development; and for Related Matters (HB. 663) – *Third Reading*.
6. A Bill for an Act to Establish Federal College of Education (Technical) Ajegunle, Ogun State and for Related Matters (HB.1969) – *Third Reading*.
7. A Bill for an Act to Establish Nigeria Hunters and Forest Security Service (NHFSS) to Prevent, Combat Forest Crimes and enhance Security within Nigerian Forests; and for Related Matters (HB.1993) – *Third Reading*.
8. A Bill for an Act to Repeal the Audit Ordinance of 1956, and Enact Federal Audit Service Bill, 2022 to Establish Federal Audit Service, Provide Additional Powers and Functions of the Auditor-General for the Federation, Establish the Federal Audit Board; and for Related Matters (HB.399) – *Third Reading*.
9. A Bill for an Act to Provide for Establishment of Nigeria National Commission against the Proliferation of Small Arms and Light Weapons to Coordinate and Implement activities to combat the Problem of the Proliferation of Small Arms and Light Weapons in Nigeria in Line with the Economic Community of West African States Convention on Small Arms and Light Weapons; and for Related Matters (HB.10) – *Third Reading*.

10. A Bill for an Act to Establish Federal University of Sports, Nkalagu, Ebonyi State; and for Related Matters (HB. 1814) (*Senate*) – *Second Reading*.
  11. A Bill for an Act to Provide for Establishment of Federal Medical Centre, Onitsha; and for Related Matters (HB. 2059) (*Senate*) – *Second Reading*.
  12. A Bill for an Act to Establish National Cereals Research Institute, Badeggi, Niger State to be saddled with responsibilities of Teaching and conducting Research on Cereals and other Agricultural Produce to Promote Cultivation, Processing and Exportation of Cereals in Nigeria and issue Certificates; and for Related Matters (HB.2081) (*Hon. Abdullahi Mamudu*) – *Second Reading*.
  13. A Bill for an Act to Amend the Trafficking in Persons (Prohibition) Enforcement and Administration Act, No. 4 of 2015 to include the Federal Ministry of Humanitarian Affairs, Disaster Management and Social Development in its Governing Board, review the mode of Appointing the Director-General of the Agency to strengthen the Act by reviewing the Offences and penalty Provision; and for Related Matters (HB.2102) (*Hon. John Dyeugh and Hon. Stephen Azaiki*) – *Second Reading*.
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## CONSIDERATION OF REPORTS

14. A Bill for an Act to Establish Federal University of Health Sciences, Ila-Orangun, Osun State as a Training Institute for the Development of Medical and Health Sciences and make comprehensive Provisions for the Management and Administration of the University; and for Related Matters (HB. 2101) – *Committee of the Whole: 7/12/2022*.
15. **Committee on Tertiary Education and Services:**  
**Hon. Aminu Suleiman.**  
“That the House do consider the Report of the Committee on Tertiary Education and Services on a Bill for an Act to Provide for Establishment of Federal University of Education, Katsina-Ala; and for Related Matters (HB.539) and approve the recommendations therein” (*Laid: 2/2/2022*).
16. **Committee on Tertiary Education and Services:**  
**Hon. Aminu Suleiman.**  
“That the House do consider the Report of the Committee on Tertiary Education and Services on a Bill for an Act to Establish Federal College of Education, Idere to Provide Full-Time Courses Teaching Instructions and Training in Technology, Applied Science, Arts, Social Sciences, Humanities and Management and to Provide for the Appointment of Provost and other Officers of the College to carry out the Administration and Discipline of Students of the College; and for Related Matters (HB. 309) and approve the recommendations therein” (*Laid: 29/6/2020*).
17. **Committee on Agricultural Colleges and Institutions:**  
**Hon. Munir Babba Dan Agundi.**  
“That the House do consider the Report of the Committee on Agricultural Colleges and Institutions on a Bill for an Act to Establish the Federal College of Agriculture (Technical) Enugwu-Ukwu, Anambra State, to Provide Full-Time Courses, Teaching Instructions and Training in Agricultural Technology and carry out its Due Administration and Management; and for Related Matters (HB. 1261) and approve the recommendations therein” (*Laid: 29/6/2020*).
18. **Committee on Agricultural Colleges and Institutions:**  
**Hon. Munir Babba Dan Agundi.**  
“That the House do consider the Report of the Committee on Agricultural Colleges and Institutions on a Bill for an Act to Establish Federal University of Agriculture Ugbawka, Nkanu East, Enugu State to make Comprehensive Provisions for its Due Management and Administration; and for Related Matters (HB.1014) and approve the recommendations therein” (*Laid: 29/6/2022*).

**19. Committee on Agricultural Colleges and Institutions:****Hon. Munir Babba Dan Agundi.**

“That the House do consider the Report of the Committee on Agricultural Colleges and Institutions on a Bill for an Act to Establish Federal Institute of Fisheries Research, Ogidigben, Delta State for Fishery Research, Education and Cooperative Training in Nigeria and to make Comprehensive Provisions for its Due Management and Administration; and for Related Matters (HB.1278) and approve the recommendations therein” (*Laid: 29/6/2022*).

**20. Committee on Agricultural Colleges and Institutions:****Hon. Munir Babba Dan Agundi.**

“That the House do consider the Report of the Committee on Agricultural Colleges and Institutions on a Bill for an Act to Establish College of Agriculture, Geidam, Yobe State to Provide full-time courses leading to the award of Diploma, Higher National Diploma in Agriculture and allied disciplines and be responsible for the due Administration of the College; and for Related Matters (HB.1277) and approve the recommendations therein” (*Laid: 29/6/2022*).

**20. Committee on Health Institutions:****Hon. Pascal Obi:**

“That the House do consider the Report of the Committee on Health Institutions on a Bill for an Act to Amend the Federal Medical Centres Act, 2022 to Establish Federal Medical Centre, Gumel, Jigawa State; and for Related Matters (HB.1665) and approve the recommendations therein” (*Laid: 29/9/2022*).

**21. Committee on Public Accounts:****Hon. Oluwole Oke.**

“That the House do consider the Report of the Committee on Public Accounts on the Deliberate and Reckless Refusal by Ministries, Departments and Agencies of Government to render Audited Accounts for the periods 2014–2018 and 2019–2021 to the Auditor–General for the Federation and approve the recommendations therein” (*Laid: 8/12/2022*).

**GENERAL FINDINGS 2014 – 2018****The Committee found that:-**

- (i) some Agencies complained that the Procurement Process of hiring their External Auditors can be cumbersome, which is the reason for operating during these periods without being audited.
- (ii) Gross negligence on the part of the Directors of Finance & Accounts/Bursars in some Agencies in ensuring the accounts are Audited as at when due.
- (iii) delay in approving/signing of Audited Accounts by the Governing Council/Board
- (iv) delay in the appointment of Governing Council/Board delays auditing process.
- (v) some incumbent Chief Accounting Officers refused to sign Audited Accounts prepared by Former Accounting Officers. This act denied the Agencies the opportunity to submit same to the Office of the Auditor General as at when due.
- (vi) some Supervisory Ministries neglect their duty of oversight over the accounting processes of Departments and Agencies under their jurisdiction.
- (vii) lack of synergy between the DFA/Bursar and the Chief Executive officer in Public Finance Management led to defect in rendering the audited account.
- (viii) negligence by some Accounting Officers of Agencies in ensuring Chairmen and Board Members/Directors endorse/sign the Audited Accounts to enable compliance with extant laws.

- (ix) some Agencies submitted to the Committee unsigned Audited Accounts.
- (x) some Departments and Agencies are ignorant of the Extant Law requiring them to submit Copies of Audited Accounts to the Office of the Auditor General.
- (xi) the Office of the Auditor General sometimes did not deem it necessary to send reminders to the Agencies to comply with Extant Laws.
- (xii) some Letters evidencing remittance of Audited Accounts to the Office of the Auditor General had either faint or no acknowledgement of receipt stamp.
- (xiii) attendance showed that some Accounting Officers and in other cases Directors of Finance/Bursars were absent at the Public Hearing Sessions.
- (xiv) some Agencies provided insufficient copies of documents/information due to lack of funds. This hindered Honourable Members and Secretariat Staff from analysing the records.
- (xv) some Agencies produced false information in their documents and provided different answers when cross examined by the Committee.
- (xvi) in its quest for the truth and accuracy, the Committee directed some Agencies to re-appear before it with Former Chief Accounting Officers, Heads of Accounts Department and External Auditors, but the Agencies could not locate them due to one reason or the other e.g. No forwarding addresses, demise or incapacitation. This limited the efforts of the Committee to get to the bottom of the matter.
- (xvii) in the course of the Public Hearing, it was observed that there are provisions in some acts (establishing these MDA's) that are contrary to the provisions of Sections 88 and 89 of the Constitution of the Federal Republic of Nigeria. These acts mandate MDAs to submit their audited accounts to supervisory bodies instead of the Office of the Auditor General for the Federation. Notably amongst them is the provision of the Federal Mortgage Bank Act which mandates this Bank to submit its audited account to Central Bank of Nigeria. These acts must be amended to curb such mandate.
- (xviii) some Agencies alleged that the Secretariat of the Auditor General for the Federation is reckless and deliberately rejects Audited Accounts submitted by the Agencies. The Auditor General for the Federation should be advised to clearly define the duties of his officers that are in charge of receiving Audited Accounts from Agencies.
- (xix) some Agencies are headed by negligent and unprofessional Officers. They fail to adequately discharge their duties as Chief Executive Officer of the establishment.
- (xx) some Agencies appeared before the Committee with incomplete documents. E.g. Audited Accounts but no evidence of remittance of same to the Office of the Auditor General for the Federation.
- (xxi) some Agencies blatantly refused to honour the invitation extended to them by the Committee.
- (xxii) some Agencies tendered letters requesting re-scheduling of their appearance before the Committee, hence frustrating the investigation process.
- (xxiii) some Agencies submitted their Audited Account late to the Auditor-General of the Federation.
- (xxiv) some Agencies engage External Auditors late, leaving them with backlog of un-Audited Accounts to clear.

(xxv) some Agencies do not pay their External Auditors regularly, hence encouraging lackadaisical attitude toward timely auditing of accounts.

(xxvi) some External Auditors over-stay their tenure of Retention.

### **Recommendation for 2014 -2018**

- (i) that all Ministries, Departments and Agencies should be directed to submit their audited account on or before 31<sup>st</sup> May every year.
- (ii) that the Board or Governing Council Meeting should be convened to sign audited accounts immediately after it is submitted by the External Auditors.
- (iii) that in the absence of a Board or Governing Council, the Supervising body of the MDAs should sign audited accounts in order to avoid delay in rendition to the Office of the Auditor-General.
- (iv) that No. outgoing CEO should exit Office without duly completing the process of audited accounts, signed and rendered to the Office of the Auditor-General.
- (v) that there should be, from time to time, a Seminar organized for the CEOs and their DFAs/Bursar on the need for timely rendition.
- (vi) that the Office of the Auditor-General should acknowledge receipt of any rendition by clearly and properly stamping, endorsing and dating it.
- (vii) that under no circumstance should a provision of MDA's Act be contrary to the provision of sections 85, 88 and 89 of the Constitution. Section 85 of the Constitution and the Audit Circular mandate MDAs to submit their audited accounts to the Office of the Auditor-General.
- (viii) that the Executive Arm of Government should compel MDAs to respect and honour invitations by the legislative Arm of Government.
- (ix) **Nigeria Maritime Administration and Safety Agency (NIMASA)**  
that the reckless and deliberate refusal by the Management of the Agency to render their audited accounts for the past five years (2005 – 2019) is a violation of Section 85 (3) (b) of the 1999 Constitution. All those in Office that were responsible should be disciplined and referred to the EFCC in line with Financial Regulation 3129 of 2009.
- (x) **Federal Airport Authority of Nigeria (FAAN)**  
that the Authority of FAAN should be cautioned to desist from the late rendition of their audited accounts to the Auditor General Office.
- (xi) **Nigeria Bulk Electricity Transmission (NBET)**  
that the Managing Director and the officers involved should be sanctioned accordingly for flagrant violation of Section 85 (3) (b) of the Constitution for not submitting the Agency's audited accounts to the Auditor General for the Federation from 2012 to 2019.
- (xii) **Security and Exchange Commission**  
that the Agency failed to render its audited accounts from the year 2014 – 2018. All officers of the Commission involved in non-compliance should be sanctioned accordingly.
- (xiii) **Petroleum Equalization Management Board**  
that the Board could not submit its 2017 and 2018 audited accounts while in year 2020. This Act infringes on Section 85 (3) (b) of the Constitution. All officers involved should be sanction in line with FR 3129.
- (xiv) **National Social Insurance Trust Fund (NSITF)**  
that the Committee frowned at the worrisome attitude of the Agency for refusing to render its audited accounts for the last 13 years, yet benefited from the Federal Treasury. All the

Director-Generals and DFAs as well as the various External Auditors from 2006 to 2019 should be handed over to the EFCC in line with FR No. 3129 for prosecution accordingly.

**(xv) Federal Mortgage Bank of Nigeria**

that all the former MDs, DFAs and External Audited from 2013 to 2018 that are involved in the non-rendition of audited accounts should be handed over to EFCC and sanctioned accordingly.

**(xvi) Federal Housing Authority**

that the Authority submitted audited accounts last in 2003. The Agency could not provide proof for the rendition of 2014 audited accounts. This act negates Section 85 (3) (6) of the Constitution. Therefore all former MDAs, DFAs and External Auditors should be handed over to the EFCC and sanctioned accordingly.

**(xvii) Nigeria Integrated Water Resources**

that the Agency could not tender documents on rendition of audited accounts since its inception in 2009. All former DGs, DFAs as well as the present Ag. DG should be sanctioned. The EFCC should prosecute all found responsible in accordance with the law.

**(xviii) Federal University of Agriculture, Abeokuta**

that the former Vice Chancellor, former Bursar and present Vice Chancellor should be sanctioned and handed over to EFCC for non-rendition of 2016 – 2018 audited accounts.

**(xix) Federal University of Technology Owerri**

for delay in rendition of 2011 – 2014 and for non-rendition of 2016 – 2018, the Vice Chancellor and the Bursar should be sanctioned.

**(xx) University of Calabar**

that the former Vice Chancellor, former Bursars, present Vice Chancellor and his Bursar should be sanctioned and handed over to EFCC for non-rendition of audited accounts to the Office of the Auditor General from 2012 to 2018.

**(xxi) Nigeria Communication Satellite (NigComSat)**

that the MD and DFA of the Agency should be sanctioned and handed over to the EFCC for non-rendition of 2014 – 2016 audited accounts.

**(xxii) Infrastructure Concession Regulatory Commission (ICRC)**

that the former DG and DFA, and also the present DG and DFA should be sanctioned and handed over to the EFCC for non-rendition of 2015–2018 audited accounts to the Office of the Auditor General.

**(xxiii) National Drug Law Enforcement Agency (NDLEA)**

that all Officers responsible for the non-rendition of 2014–2018 audited accounts of the agency should be sanctioned in line with FR 3129.

**(xxiv) Nigeria Customs Service**

that the Committee invited the DG of the Bureau of Public Procurement to appear before it to clarify the position of the Customs Service. The Service was asked to make all copies of their correspondences to BPE (Bureau of Public Enterprises) for clarification. Up to the time of writing this report, the service has not complied with the directive, the Custom Service should therefore be warned to desist from disrespecting the rulings of the House Committees. And appropriate disciplinary measures be taken against them in order to curb future disrespect to the Parliament.

**(xxv) Abuja Investment Company**

that this Agency has no record of rendition except for 2014 which was rendered to the Office of the Auditor-General in 2020. All former MDs, former DFAs, and the present MD and his DFA should be sanctioned and handed over to the EFCC for prosecution in line with the extant law.

**(xxvi) Oil & Gas Free Zone Authority, Onne, River State**

that all renditions from 2014 to 2017 were done in 2020. It took the Company 6 years to submit 2014 audited accounts. This is a constitutional breach and gross misconduct. All those responsible for the delay in remission of the audited accounts, as at when due, should be sanctioned in line with FR 3129. And they should be handed over to the EFCC.

**(xxvii) Administrative Staff College, Badagry, Lagos State**

that the College never rendered any audited accounts to the Office of the Auditor General from 2012 to date. The Committee recommended that the former DG of the College, the former External Auditors, the Chairman and Members of the Board should be sanctioned in line with FR No. 3129.

**(xxviii) Transmission Company of Nigeria (TCN)**

that the Company has never rendered its audited accounts to the Auditor General for the Federation since its inception in 2013 to date. All those responsible should be sanctioned in line with Financial Regulation No. 3129.

**(xxix)** that the following Institutions/Agencies should be warned and sanctioned for delay and for non-rendition of their audited accounts to the Auditor General Office respectively.

- (a) Nigeria Hydrological Services Agency
- (b) University of Jos
- (c) University of Ilorin
- (d) Federal Medical Centre, Umualia
- (e) Federal University of Technology, Akure
- (f) Federal University, Gusau
- (g) Hussein Adamu Federal Polytechnic, Kazaure
- (h) Federal College of Education, Asaba
- (i) Federal College of Education, Obudu
- (j) University of Agriculture, Makurdi
- (k) Federal Teaching Hospital, Ado-Ekiti
- (l) Federal Medical Centre, Lokoja
- (m) National Medical Research, Lagos
- (n) Adeyemi College of Education, Ondo State
- (o) National Institute for Pharmaceutical
- (p) Research, Idu, Abuja

**(xxx)** that all Chief Accounting Officers of the 54 Government Agencies listed on pages 4 – 6 that refused to appear to defend their positions during the Public Hearing without any written reason, prominent among them are; Central Bank of Nigeria (CBN), Nigeria National Petroleum Corporation (NNPC), NDDC, Revenue Mobilization Allocation and Fiscal Commission etc., should be issued warrant of arrest to compel their appearance to respond to the matter within a week in line with section 89 (d) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended).

**(xxxi)** urge the House to Consider the Committee's findings and approve the recommendations as contained therein;

**(xxxii)** further to the latest submissions by the Auditor General for the Federation on the rendition of Accounts by Agencies and Institutions of government covering the 2019–2020 financial years, the House may wish to direct the Committee to further carry out an investigation on all the agencies listed in the submission.



### Recommendations for 2019 -2021

- (i) urge the Federal Ministry of Finance, Accountant General of the Federation and Auditor-General for the Federation to jointly issue a Government Circular specifying strong sanctions against Agencies that violated FR 3010;
- (ii) that many Agencies often violate the Appropriation Act by deliberately subjecting their internally generated revenue to some Committees directly overseeing them for approval and expend same illegally without Mr. President's assent.

## COMMITTEE MEETINGS

S/N	Committee (s)	Date	Time	Venue
1.	Rules and Business	Thursday 8 December 2022	3.00 p.m.	Committee Room 06 (White House) Assembly Complex
2.	Public Petitions ( <i>Investigative Hearing</i> )	Thursday 8 December 2022	3.00 p.m.	Committee Room 247 (New Building) Assembly Complex
3.	<i>Ad-hoc</i> Committee on Federal Government Abandoned Solar Power Grid Project	Thursday 8 December 2022	3.00 p.m.	Committee Room 307 (New Building) Assembly Complex