



HOUSE OF REPRESENTATIVES FEDERAL REPUBLIC OF NIGERIA

VOTES AND PROCEEDINGS

Thursday, 25 January, 2007

1. The House met at 10-12 a.m. Mr Speaker read Prayers.
2. **Votes and Proceedings:**
Mr Speaker **announced** that he had examined and approved the Votes and Proceedings of Wednesday, 24 January, 2006.

By unanimous consent, the Votes and Proceedings was adopted.
3. Announcements:
(i) Political Rally:
Mr Speaker read the following communication from Chief Olabode George, Deputy National Chairman and Director-General, National Campaign of the Peoples Democratic Party (**PDP**):



PDF National Campaign Secretariat Yar'Adua/Goodluck 2007

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24th January, 2007



Alhaji Aminu **Hello** Masari, Rt
Honourable Speaker, House of
Representatives,
National Assembly Complex, Abuja.

**INVITATION TO THE FLAG-OFF OF THE NATIONAL PRESIDENTIAL
CAMPAIGN OF THE PEOPLES DEMOCRATIC PARTY (PDP) ON SATURDAY
27TH JANUARY, 2007**

I write to inform You that the National Campaign Council is organising a flag-off rally for the purpose of presenting the Party's Flag to its Presidential Candidate on Saturday 27th January, 2007 at Tafawa Balewa Square Lagos.

I wish to respectfully invite you to this event and also to request you to inform our Honourable Members of the House to attend.

I regret that I had not informed you earlier than this — it was not intentional.

Please accept the assurances of my best regards.

(Signed)

CHIEF OLABODE GEORGE, CON

Deputy National Chairman & Director

General, National Campaign

(ii) Conference Committees:

Mr Speaker named the following Conferees:

(a) Chartered Institute of Certified Secretaries and Reporters of Nigeria Bill, 2005 (HB.43):

(i) Hon. Leo Awoyemi — *Chairman*

(ii) Hon. Babangida Ngoroje

(iii) Hon. Ifeanyi Ugwuanyi

(iv) Hon. Azumi Bebeji

(v) Hon. Cletus Upaa

(vi) Hon. Bala Ibn Na'Allah

(b) National Agricultural Development Fund (Establishment) Bill, 2006 (HB. 104):

(i) Hon. Mani Nasarawa *Chairman*

(ii) Hon. Chidi Nwogu

(iii) Hon. Uchendu Andrew

(iv) Hon. Longhor John

(v) Hon. Dantong Gyang

(vi) Hon. S- O. Adeyemi

(c) Chartered Institute of Purchasing and Supply of Nigeria (Establishment) Bill, 2005:

(i) Hon. S. M. Dikko *Chairman*

(ii) Hon. A. O. Adebajo

(iii) Hon. Nasiru Garba Dantiye

(iv) Hon. Wale Okediran

(v) Hon. Adeyemi Oluwale

(vi) Hon. Simon Aondona

(iii) Breakdown of Law and Order in Oyo State House of Assembly:

Mr Speaker named the Membership of a high-powered Select Committee to investigate the above subject matter pursuant to House Resolution **66/2007**:

(a) Hon. Alex Nwofe

(b) Hon. Peter Jiya

(c) Hon. Saudatu Sanni

(d) Hon. Ayinde Gbadebo M.

(e) Hon. Bala Yero

(f) Hon. John Inokon

(g) Hon. Sani Ahmed Tore

(h) Hon. Wale Okediran.

4. Admittance to the Chamber:

Motion made and Question proposed, "That this House do admit to its Chamber, pursuant to Section 67 (1) of the Constitution of the Federal Republic of Nigeria, 1999, the President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria to lay the Report of the 2006 National Population Census Figures in accordance with the provisions of Section 213 (3) of the same Constitution" (*Hon. Bawa Bwari*),

Question put and agreed to.

Entry of Mr President

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10.44 a.m.

(i) Remarks by Mr Speaker:

Mr Speaker welcomed the President and remarked that for the first time since the country returned to democratic government in May 1999, Mr President was in the Chamber as prescribed in Section 67 (1) of the Constitution of the Federal Republic of Nigeria, 1999 to lay the Report of the 2006 National Population Census as provided in Section 213 (3) of the same Constitution. In line with legislative tradition, he invited Mr President to lay the Report On-The-Table.

- (ii) Remarks by the President, Federal Republic of Nigeria:
Mr President remarked as follows:

The Hon. Speaker of the House of Representatives of the Federal Republic of Nigeria, Hon. Members of the House, your Excellency, the Chairman, Board of Trustees of the Peoples Democratic Party, Distinguished Ladies and Gentlemen. Over the past seven and half years, this August House, with the Senate of the Federal Republic of Nigeria, have made history with the work they have done for the progress and advancement of Nigeria. Together, over that period of time, the National Assembly and the Executive Arm of Government have worked to advance the fortunes of this country. Of course, one very important element of planning and development is statistics, and for effective planning for development, our statistics must start from how many we are, where are we located, what is the age of Nigerians in their different numbers, so that effective planning can be carried out. That is essentially the purpose of the Census. Until the Census of last year 2006, Nigeria had not had a population census taken for about fifteen years. Now, we have a fair idea of how many we are.

Hon. Speaker and Members of the House, I had earlier written a letter believing that sending a letter with the result to the Presiding Officer will serve the same purpose as laying the Report on the Table.

The Senate of the Federal Republic of Nigeria has interpreted the stipulation in Section 213 (3) of the 1999 Constitution of the Federal Republic of Nigeria to mean that, laying on the Table should involve me personally and physically laying the Report of the 2006 Nigerian Population Census On-The-Table of each House. I therefore crave your indulgence to follow similar procedures in each House, by laying On-The-Table of the Honourable House of Representatives of the Federal Republic of Nigeria, the Report of the 2006 Nigerian Population Census.

Accept, Mr Speaker, the assurances of my highest consideration.

Report Laid:

Departure of Mr President

— ,

10.59 a.m.

5. Consideration of Reports:

(7) **Joint Committee on Finance and Public Accounts:**

Motion made and Question Proposed, "That this House do consider the Report of the Joint Committee on Finance and Public Accounts on a Bill for an Act to Establish the Chartered Institute of Cost and Management Accountants of Nigeria and for Matters Connected Therewith, 2004 (HB. 139) and approve the Recommendations therein" (Hon. Idris Umar Abdullahi).

Question put and agreed to.

Question that the House do resolve into the Committee of Whole to consider the Report, put and agreed to.

(HOUSE IN COMMITTEE)

(Mr Deputy in the Chair)

A BILL FOR AN ACT TO ESTABLISH THE CHARTERED INSTITUTE OF COST AND
MANAGEMENT ACCOUNTANTS OF NIGERIA AND FOR MATTERS CONNECTED THEREWITH

Committee Recommendation:

Clause 1: Establishment of the Institute of Cost and Management Accountants.

- (1) There is hereby established a body to be known as the Chartered Institute of Cost and Management Accountants of Nigeria (in this Act referred to as "The Institute"),
- (2) The Institute shall be a body corporate with perpetual Succession and shall have power to sue and be sued.
- (3) The Institute shall have its Headquarters situated at Kaduna (Hon. Idris Umar Abdullahi) — Agreed to.

Question that Clause 1 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 2: Functions of the Institute.
The Institute shall—

- (a) provide an organization, which shall be national and international in scope and activities for Cost and Management Accountants, Treasurers and Finance officers in Government Ministries, Parastatals, Corporation, Commercial, Public Bodies, Local Government and other Industrial Organizations.
- (b) prescribe a standard and level of efficiency and experience as essential qualities for election of members, thereby conferring upon them a recognized status by virtue of such membership;
- (c) secure a professional status necessary to promote and encourage the study and development of the science of Cost and Management Accountancy (in this Act referred to as the Profession);
- id)** enhance and increase knowledge and efficiency in Cost and Management Accountancy, both in the public and private practice in Industry and Commerce;
- (e) maintain a Register of members and publish, from time to time, a list of such members;
- (f) conduct examination in Cost and Management Accountancy and other subjects relevant to the profession and issue certificate of merit on the result and make awards as desirable;
- (g) promote the highest professional standard of competence in the practice of the profession and the conduct of members;
- (h) perform through the Council the functions conferred on it by this Act (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that Clause 2 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 3: Membership of the Institute.

The members of the Institute shall be:

- (a) those members who constitute the institute at the commencement of this Act;
- (b) persons who shall qualify for admission as provided in Section 3 (a) of this Act and who shall be admitted under procedures adopted by the Council (**Hon. Idris Umar Abdullahi**) — *Agreed to.*

Question that Clause 3 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 4: Requirements for admission to membership.

The following persons may qualify for admission as members of the Institute —

- (a) those who are in possession of a valid and unrevoked Cost and Management Accounts Certificate issued by the Institute;
- (b) those who have passed an examination in Cost and Management Accounting and related subjects satisfactory to the Institute's Council in an accredited University and Polytechnic;
- (c) those who is engaged in the practice of Cost and Management Accounting as a Proprietor, Partner, or as employee who has been licensed as an ACMA for more than two years, are practicing in firms enrolled in Institute approved monitoring programs (*Hon. Idris Umar Abdutlahi*) — *Agreed to.*

Question that Clause A stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 5: Right of Members.

- (1) A member of the Institute shall be entitled to use the designation, "a member of the Institute of Cost and Management Accountants (Chartered)"

- (2) Subject to the provision of this Act, there shall be two classes of membership—
 - (a) Associates and
 - (b) Fellows.
- (3) Members in the class of "Associates" shall be entitled to use the abbreviation ACMA (Associates Cost and Management Accountant) after their names.
- (4) Members in the class of "Fellows" shall be entitled to use the abbreviation "FCPA" (Fellow Cost and Management Accountants (FCMA) after their names.
- (5) "Fellow" shall be the highest Grade in the Institute {*Hon. Idris Umar Abdullahi*}—*Agreed to.*

Question that Clause 5 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 6: Council of the Institute.

There shall be as the governing body of the Institute, a Council which shall be charged with the administration and general management of the Institute (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that Clause 6 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 7: Composition of the Council.

The Council shall consist of —

- (a) a President;
- (b) Vice President;
- (c) Registrar/Chief Executive;
- (d) Twelve persons nominated by the Institute from the six geopolitical zones of Nigeria;
- (e) all immediate past Presidents of the Institute including the Incorporated Trustees (*Hon. Idris Umar Abdullahi*) ~ *Agreed to.*

Question that Clause 7 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 8: Tenure of Council Members.

The President shall be nominated by the Council members of the Institute; The President and vice President shall each hold office for a term of two years from the date of their nominations and the President shall be the Chairman at the meetings of the Institute, so however that in the event of death, inability or incapacity, the Vice President shall act as President for the unexpired portion of the term of office and as the Chairman, as the case may be and reference in this Act to the President shall be construed accordingly (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that Clause 8 stand pan of the Bill, put and agreed to.

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Committee Recommendation:

Clause 9: Cessation of Office.

If the President or the Vice President ceases to be a member of the Institute, he shall cease to hold any of the offices designated under this section (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that Clause 9 stand part of the Bill, put and agreed to.

Committee Recommendation:**Clause 10: First Schedule.**

The provisions of Schedule 1 to this Act shall have effect with respect to the qualification and tenure of office of members of the Council and other matters therein mentioned (*Hon. Idris Umar Abdullahi*) — Agreed to.

Question that Clause 10 stand pan of the Bill, put and agreed to.

Committee Recommendation:**Clause 11: Financial management and controls.**

- (1) There shall be established for the Institute a Fund into which shall be paid all fees and other moneys due and payable to the Institute in the course of the discharge of its functions.
- (2) There shall be paid out of the Fund —
 - (a) the remuneration and allowances of the Registrar and other employees of the Institute;
 - (b) such reasonable traveling and subsistence allowance of members of the Council as may be approved in respect of the time spent in the business of the Institute.
 - (c) any other expenses approved by the Council in the discharge of their functions under this Act.
- (3) The Council may invest moneys of the Fund in any security created or issued by or on behalf of the Federal Government or in any other securities in Nigeria.
- (4) The Council shall have authority to prescribed such procedures, as it deems appropriate to ensure adequate budgetary and financial controls.
- (5) Budgets shall be prepared and presented in the manner that the Council shall prescribe.
- (6) The Council may from time to time, borrow money for the purpose of the Institute and any interest payable on money so borrowed shall be paid out of the Fund of the Institute (*Hon. Idris XJmar Abdullahi*) — Agreed to.

Question that Clause 11 stand part of the Bill, put and agreed to.

Committee Recommendation:**Clause 12: Accounts.**

- (1) The Council shall keep such books of account as are necessary to give a true and fair view of the state of the affairs of the Institute and to explain its transactions.
- (2) The books of Accounts shall be kept at the office and at such other place or places as the Council shall think fit, and shall always be open for the inspection of the members of the Council.
- (3) The Institute in a General Meeting may, from time to time, provide reasonable conditions and make regulations as to the time and manner of inspection by the Corporate Members, of the books of account of the Institute.
- (4) * The Council shall, at least once in a year, lay before the Institute in a general meeting, an income and expenditure accounts, together with the balance sheet and the auditor's report thereon, for the period since the last account was presented.
- (5) A copy of such account, the balance sheet and auditor's report shall be sent, not less than twenty-one (21) days before the date fixed for the meeting and it shall be sent in the manner in which notices are hereinafter directed to be served (*Hon. Idris Umar Abdullahi*) — Agreed to.

Question that Clause 12 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 13: Appointment and Duties of **the** Registrar/Chief Executive.

- (1) The Council shall appoint a fit and proper person as the Registrar and shall also appoint such other persons as the Council may, from time to time, think necessary to assist the Registrar in the performance of his functions.
- (2) The Registrar shall prepare and maintain, in accordance with the rules made by the Council, a Register of the names, addresses, approved qualifications and such other qualifications and particulars as may be specified in the rules, of all persons who are entitled to be registered as members of the Institute and who, in the manner prescribed by such rules, apply to be so registered.
- (3) The Council shall make rules with respect to the form; the keeping of the Register and the making of entries therein and in particular shall —
 - (a) regulate the making of application for registration, as the case may be, and provide for evidence to be produced in support of such application;
 - (b) provide for notification to the Registrar, by the person to whom any registered particulars relate, of any change in those particulars;
 - (c) authorize a registered person to have any qualification, which is in relation to the relevant "division" of the profession, whether approve qualification or accepted qualification for the purpose of this Act registered in relation to his name in addition to or, as he may elect, in substitution for any other qualification so registered;
 - (d) specify the fees, including any annual subscription, to be paid to the Institute in respect of the entry of names on the register and authorize the Registrar to refuse to enter a name on the Register until any fee specified for the entry has been paid.
- (4) Notwithstanding the provisions of this section, the rules made for purposes of paragraph (d) of Subsection (3) shall not come into force until they are confirmed at a meeting of the Council (*Hon. Idris Umar Abdullahi*).

Amendment Proposed:

In subclause (1), line 1, immediately after the word "appoint", *leave out* the words "a fit and proper" (*Hon. Ike Chinwo*).

Question that the amendment be made, put and agreed to.

Question that Clause 13 as amended, stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 14: **Duties of the Registrar.**

The Registrar shall in addition to any other duties that may be assigned to him-

- (a) correct any entry in the Register which the Council directs him to correct as being in the Council's opinion, an entry which was incorrectly made;
- (b) make, from time to time, any necessary alteration to the particulars of registered persons;
- (c) remove, from the Register, the name of any registered person who had died;
- (d) record the names of the members of the Institute who are in default for more than six months, in the payment of annual subscription, and take such action in relation thereto (including removal of the names of defaulters from the Register) as the Council may direct;
- (e) send by post to any registered person a registered letter addressed to him at his address on the Register enquiring whether the registered particulars relating to him are correct and if he receives no reply to the letter within a period of six months from the date of posting it and upon the expiration of that period sends in like manner to the person in question, a second similar letter and if he receives no reply

to that letter within three months, three months from the date of posting it, the registrar may remove the particulars relating to the person in question from the Register, though the Council has the power to direct the Registrar to restore to the appropriate part of the Register any particular removed there from under this subsection (*Hon. Idris Dinar Abdullahi*) — *Agreed to.*

Question that Clause 14 stand part of (he Bill, put and agreed to.

Committee Recommendation:

Clause 15; Publication of Registers and list of corrections.

(1) The Registrar shall—

{a) cause the Register to be printed, published and put on sale to members of the public not later than two years from the commencement of this Act;

(b) thereafter in each year to cause to be printed, published and put on sale either a corrected edition of the Register or a list of corrections made to the Register.

(c) cause a print of each edition of the Register and of each list of correction to be deposited at the principal offices of the Institute; and

(d) keep the Register and list so deposited to be made available to members of the public at all reasonable times for inspection.

(2) A document purporting to be a print of an edition of a Register so published and of the list of corrections to that edition so published shall without prejudice to any other proof be admissible in any proceedings as evidence that any person specified in the document or the documents read together as being registered was so registered at the date of the edition or of the list of corrections as the case may be and that any person not so specified was not so registered.

(3) Where in accordance with Subsection (2) of this section a person is, in any proceeding shown to have been or not to have been registered at a particular date, he shall, unless the contrary is proved, be taken for the purposes of those proceedings, as having at all material times thereafter continued to be or not to be so registered (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that Clause 15 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 16: Registration of Members.

(1) Subject to the provisions of this Act, a person shall be registered as a member of the profession if he satisfies the Council that-

(a) immediately before the commencement of this Act, he holds a qualification approved for membership of any of the professional bodies mentioned in Schedule 4 to the Act or any other professional accounting body approved by Institute's Council;

(b) he or she is a graduate in Accountancy of any Nigeria University or Polytechnic with three years post qualification experience.

(c) he or she is a citizen of Nigeria and was immediately- before the commencement of this Act, the Accountant General, Auditor General or Chief Accountant in the Public service of the Federation or a Company quoted at the Nigeria stock exchange provided he or she possesses a bachelor's degree or HND in Accountancy or an equivalent qualification in Accountancy;

(d) he or she has obtained an approved Degree or Diploma in Accountancy and passed the professional Examination conducted By the Institute and had completed the practical training programme.

(2) An applicant for registration under this Act shall, in addition to evidence of qualification; satisfy the Council that

- (a) he is of good character;
 - (b) he has attained the age of thirty years; and
 - (c) he has not been convicted in Nigeria or elsewhere of offence involving fraud or dishonesty.
- (3) The Council may in its sole discretion provisionally, accept a qualification produced in respect of an application under this section; or direct that the application be renewed within such period as may be specified in the direction.
- (4) Any entry direction to be made in the Register under Subsection (4) of this section, shall show that the registration is provisional and no entry so made shall be converted to full registration without consent of the Council, signified in writing on their behalf (Hon. Idris Umar Abdullahi) — *Agreed to.*

Question that Clause 16 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 17: Approval of qualification.

- (1) The Council shall from time to time publish in the Federal Gazette particulars of qualifications for the time being accepted for registration under this Act.
- (2) The Council may approve any institution for the purposes of this Act and may for that purpose approve—
 - (a) any course of training at any approved institution which is intended for persons seeking to become or are already members of the Accountancy profession and which in the opinion of the Council, is designed to confer on persons completing it, sufficient knowledge and skill for the practice of the profession;
 - (b) any qualification, which as a result of an examination taken in conjunction with a course of training approved by the Council under this section, is granted to candidates reaching a standard at the examination indicating, in the opinion of the Council, that the candidate have sufficient knowledge and skill for practice of the profession.
- (3) The Council may, if it thinks fit, withdraw any approval given under this section in respect of any course, qualification or institution; but before withdrawing such approval, the Council shall —
 - (a) give notice that it proposes to do so to persons in Nigeria appearing to the Council to be persons by whom the course is conducted or the qualification is granted or the institution is controlled, as the case may be,
 - (b) afford each such person an opportunity of making to the Council representations with regard to the proposal; and
 - (c) take into consideration any representation made in respect of the proposal in pursuance of paragraph (b) of the subsection.
- (4) A course, qualification or institution shall not be treated as approved during any period the approval is withdrawn under Subsection (2) of this section.
- (5) Notwithstanding the provisions of Subsection (3) of this section, the withdrawal of an approval under Subsection (2) of this section shall not prejudice the registration of any person who, by virtue of the approval was registered (either unconditionally or subject to his obtaining a certificate of experience) immediately before the approval was withdrawn.
- (6) The giving or withdrawal of the approval shall have effect from such date either before or after execution of the instrument signifying the giving or withdrawal of the approval as the Council specify in the instrument, and the Council shall —

- (a) as soon as may be practicable publish a copy every such instrument in the Gazette; and

not later than seven days before the publications give a copy of the instrument to the Registrar (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that Clause 17 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 18: Supervision of institute and examination leading to qualification.

- (1) The Council shall keep itself informed of the nature of-
 - (a) the instruments being given at the approved institutions to persons attending the approved courses of training; and
 - (b) the examinations on the basis of which approved qualifications are granted.
- (2) And for the purpose of performing that duty, the Council may appoint, either from among its members or otherwise, persons to visit the approved institutions or to observe such examinations.
- (3) person appointed under this section is to report to the Council on —
 - (a) the adequacy of the instructions being given to persons attending the approved courses of training at institutions visited by him;
 - (b) the adequacy of the **examinations** observed him, and
 - (c) any other matters relating to the institution or examination on which the Council may, either generally or in a particular case, request him to report.
- (4) On receiving a report made in pursuance of this section, the Council may, if it thinks fit and shall, if so required by the institutions, send a copy of the report the person appearing to the Council to be in charge of the institution or responsible for **the** examination to which the report relates, requesting that persons to make an observation on the report to the Council within such period as may be specified in **the** request not being less than one month from the date of the request.
- (5) A person appointed under Subsection (2) shall not interfere with giving of any instructions or the holding of any examination in the Institution to which he is appointed (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that Clause 18 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 19: Trial Board.

- (1) There is established for the Institute a body to be known as the Trial Board (in this Act referred to as "the Trial Board"), which shall have powers to consider and determine any case under this Act (*Hon. Idris Umar Abdullahi*) — **Agreed to.**

Question that Clause 19 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 20: Hearing Panel.

- (1) There is established for the Institute a body to be known as the Hearing Panel (in this Act referred to as "the Board"), which shall have powers to —
 - (a) conduct a preliminary investigation into any case where it is alleged that a registered member has misbehaved in his capacity as such a member or is guilty of professional misconduct.
 - (b) decide whether the case should be referred to the Trial Board.
- (2) The Panel shall be appointed by the Council and shall; so far as applicable to the Trial Board and Hearing Panel respectively have effect with respect to those bodies.

- (3) The provisions of the Second Schedule shall, so far as applicable to the Trial Board and Hearing Panel respectively have effect with respect to those;
- (4) The Council may make rules as to acts, which constitute professional misconduct (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that Clause 20 stand pan of the Bill, put and agreed to.

Committee Recommendation:

Clause 21: Penalties for unprofessional conduct, etc.

- (1) Where-
 - (a) a person registered under this Act is adjudged by the Trial Board to be guilty of misbehaviour or of any professional misconduct, or
 - (b) a person is convicted by any court or tribunal in Nigeria or elsewhere having power to award imprisonment, of n offence whether or not punishable (with imprisonment) which in the opinion of the Trial Board is incompatible with the status of a member of the profession; or
 - (c) the Trial Board is satisfied that the name of any person had been fraudulently registered, the Trial Board may, if it thinks fit give recommendation to a sub-sequential meeting of the Council for an appropriate punishment either reprimanding that person or ordering the striking of his name off the relevant part of the Register.
- (2) The Trial Board may, if it think fit defer it as to the giving of a recommendation to a sub-sequential meeting of the Trial Board; but —
 - (a) no decision shall be deferred under this subsection for a period exceeding two years in the aggregate; and
 - (b) no person shall be a member of the Trial Board of the Trial Board for the purposes of reacting a decision, which had been deferred or further deferred, unless he was present as a member of the Trial Board when the decision was deferred.
- (3) For the purposes of Subsection (1) (b) of this section, a person shall not be treated as convicted unless the conviction stands at a time when no appeal or further appeal is pending or may (without extension of time) be brought in connection with the conviction.
- (4) When the Trial Board gives a direction under Subsection (1) of this section, which **is** approved by the Council, the Trial Board shall cause notice of the direction made by the Council to be served on the person to whom it relates.
- (5) A person to whom a direction relates may at anytime within twenty-eight days from the date of service on him of notice of the direction, appeal against the direction to the Board of Regents whose decision shall be final, but subject only to reversal by a Court of competent jurisdiction.
- (6) A direction of the Trial Board under Subsection (1) of this section shall take effect where —
 - (a) no appeal under this section is brought against the direction on the expiration of the time within an appeal against the direction ought to have been brought;
 - (b) an appeal is brought and is later either withdrawn or struck out for want of diligent prosecution; or
 - (c) an appeal is brought and is later withdrawn or struck out as aforesaid, if and when the appeal is dismissed, and shall not take effect except in accordance with foregoing provisions of this Subsection.

- (7) A person whose name is struck off shall not be entitled to be registered again except in pursuance of a direction in that behalf and a direction under this section for the striking off of a person's name from the Register may prohibit an application under this subsection by that person until the expiration of such period from the date of the direction (and where he has duly made such an application from the date of his last application) as may be specified in the direction (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that Clause 21 stand part of the Bill, put and agreed to.

Committee He commendation:

Clause 22: Miscellaneous.

Any person not being a member of the Institute of Cost and Management Accountant of Nigeria incorporated under the Companies and Allied Matters Act 1, 1990 Part C (in this Act referred to as "the Incorporated Institute") who but for this Act would have been qualified to apply for and obtain membership of the Incorporated Institute may within the period of three months beginning from the commencement of this Act. apply for membership of the Institute: in such manner as may be prescribed by Rules made by the Council, and if approved, he shall be registered according to his qualification (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that Clause 22 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 23: Person qualified to practice as Cost and Management Accountant.

Subject to Subsection (2) of this section a person shall be deemed to practice as a member of the profession if, in consideration of remuneration received or to be received and whether by himself or in partnership with any other person —

- (a) he engages himself in the practice of Accountancy or hold himself out to the public as a member of the Institute; or
- (b) he renders professional service or assistance in or about matters of the principle or detail relating to Accountancy;
- (c) he renders any other service which may be regulations made by the Council, be designed as service constituting Accountancy practice; or
- (d) describe himself as Associate Cost and Management Accountant (Chartered).
- (e) Nothing in this section shall be construed so as to apply to person who while in the employment or any Government, or engaged in commerce and industry perform the duties of an Accountant (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that Clause 23 stand pan of the Bill, put and agreed to.

Committee Recommendation:

Clause 24: Rules as to practice, etc.

- (1) The Council may make Rules —

- (a) for the training of suitable persons in public accounting methods and practice;
- (b) for the supervision and regulation of me engagement, training and transfer of such person;
- (c) prescribing the amount and dale for the payment of the annual subscribing due;
- {d) prescribing the form of license to practice to be issued annually or, if the Council thinks fit by endorsement on an existing license; and
- (e) restricting the right to practice in default of payment of the amount of the annual subscription where the default continues for longer than such period as may be prescribed by the Rules.

- (2) The Rules when made shall, if the Chairman of the Council directs, be published in the Gazette (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that Clause 24 stand pan of the Bill put and agreed to.

Committee Recommendation:

Clause 25: Provision of library facilities, etc.

- (1) The Institute shall —
- (a) provide and maintain a library comprising books- and publications for the advancement of knowledge accountancy, financial management cognate subjects as applied to all or any of the Professional services provided by Accountants engaged in public practice industry and commerce or the Civil Service and such other books and publication as the Council may think necessary for the purpose.
- (b) encourage research into financial management and such subject, as may be relevant to accountancy to he extent that the Council may from time to time consider necessary (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that Clause 25 stand pan of the Bill, put and agreed to.

Committee Recommendation:

Clause 26: **Regulations** and rules.

- (1) any regulation made pursuant to this Act shall be published in the Federal Government Gazette.
- (2) the Rules made for the purposes of this Act shall be subject to confirmation by the Council convened for that purpose, and if annulled. Shall cease to have effect on the day after the date of the annulment, but without prejudice to anything done in pursuance or intended pursuance of any such rules (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that Clause 26 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 27: **Transfer** to Institute of certain assets and **liabilities**.

- (1) From the Commencement of this Act —
- (a) all assets and liabilities held or incurred immediately before that day by or on behalf of the Incorporated Institute shall, by virtue of this Act, and without further assurance, vest in the Institute;
- (2) The provision of the Third Schedule to this Act shall have effect with respect to matters arising from the transfer by this section to the Institute of the property of the Incorporated Institute and with respect tot eh other matters mentioned therein (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that Clause 27 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 28: Interpretation.
In this Act —

^{L1} "Accounting-in-training" means a candidate that has completed and passed the final examination of the Institute and it engaged in practical experience programme (*Hon. Idris Umar Abdullahi*).

Question that the meaning of the words "Accounting-in-training" be as defined in the interpretation to this Act, put and agreed to.

"Institute" means the Chartered Institute of Cost and Management Accountant of Nigeria established by Section 1 of this Act" (*Hon. Idris Umar Abdullahi*).

Question that the meaning of the word "Institute" be as defined in the interpretation to this Act, put and agreed to.

"Incorporated Trustees" means members of Board of Trustees of the Incorporated Institute under the Companies and Allied Matters Act (*Hon. Idris Umar Abdullahi*).

Question that the meaning of the words "Incorporated Trustees" be as defined in the interpretation to this Act, put and agreed to.

"Hearing Panel" means Chartered Institute of Cost and Management Accountant Investigating Panel established under Section 20 of this Act (*Hon. Idris Umar Abdullahi*).

Question that the meaning of the words "Hearing Panel" be as defined in the interpretation to this Act, put and agreed to.

"Fees" include annual subscription (*Hon. Idris Umar Abdullahi*).

Question that the meaning of the word "Fees" be as defined in the interpretation to this Act, put and agreed to.

"Incorporated Institute" means Chartered Institute of Cost and Management Accountant of Nigeria incorporated under the Companies and Allied Matters Act (CAMA) (*Hon. Idris Umar Abdullahi*).

Question that the meaning of the words "Incorporated Institute" be as defined in the interpretation to this Act, put and agreed to."

"Trial Board" means Chartered Institute of Cost and Management Accountant of Nigeria disciplinary body established under Section 24 of this Act (*Hon. Idris Umar Abdullahi*).

Question that the meaning of the words "Trail Board" be as defined in the interpretation to this Act, put and agreed to.

"Member of the Institute" means a registered member of the Institute (*Hon. Idris Umar Abdullahi*).

Question that the meaning of the words "Member of the Institute" be as defined in the interpretation to this Act, put and agreed to.

"President" "1st Vice-President" and "2nd Vice-President" means respectively the office holders (*Hon. Idris Umar Abdullahi*).

Question that the meaning of the word "President" be as defined in the interpretation to this Act, put and agreed to.

"Professional" means the profession of Public Accountancy (*Hon. Idris Umar Abdullahi*).

Question that the meaning of the word "Professional" be as defined in the interpretation to this Act, put and agreed to.

"Chartered Institute of Cost and Management Accountant"¹ means a member of the Institute registered to practice Public Accountancy (*Hon. Idris Umar Abdullahi*).

*

Question that the meaning of the words "Chartered Institute of Cost and Management Accountant" be as defined in the interpretation to this Act, put and agreed to.

"Graduate public Accountant" means a person qualified by examination and serving as Accountant-in-training (*Hon. Idris Umar Abdullahi*).

Question that the meaning of the words "Graduate Public Accountant" be as defined in the interpretation to this Act, put and agreed to.

"register" means the register maintained in pursuance of Sections 18,19 and 20 of this Act (*Hon. Idris Umar Abdullahi*).

Question that the meaning of the word "Register" be as defined in the interpretation to this Act, put and agreed to.

"Registrar" means the person charged with the responsibility for administration of the Institute under the Council [Hon. Idris Umar Abdullahi].

Question that the meaning of the word "Registrar" be as defined in the interpretation to this Act, put and agreed to.

"Subversive" means action(s) or statements), which may threaten the existence of the Institute (Hon. Idris Umar Abdullahi).

Question that the meaning of the word "Subversive" be as defined in the interpretation to this Act, put and agreed to (Hon. Idris Umar Abdullahi) — Agreed to.

Question that Clause 28 stand part of the Bill, put and agreed to.

Committee Recommendation:

Clause 29: Citation.
This Act may be cited as the Institute of Cost and Management Account Act, 2007 {Hon. Idris Vmar Abdullahi) — Agreed to.

Question that Clause 29 stand part of the Bill, put and agreed to.

SCHEDULES

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SCHEDULE 1

SUPPLEMENTARY PROVISIONS RELATING TO THE COUNCIL

Qualifications and Tenure of office of members of the Council

1. (1) Subject to the provisions of this paragraph a member of the council shall hold office for a period of three years beginning with the date of his appointment or nomination.
- (2) Any member of the Institute who ceases to be a member thereof shall, if he is also a member of the Council cease to hold office on the Council.
- (3) Any nominated member of the Council may give notice in writing to the President to resign his office and any appointed members may with the consent of the Registrar in the same manner resign his office.
- (4) A person who retires from or otherwise ceases to be a nominated member of the Council and any appointed member may be reappointed.
- (5) Nominations to the Council shall be held in such manner as may be prescribed by rules made by the Council.
- (6) If for any reason a member of Council vacates office and such a member was appointed by the Registrar, the Registrar may appoint another fit person to fill that vacancy co-opt a fit person for such time as aforesaid.

Proceeding of the Council

2. (1) Subject to the provisions of this Act, the Council may in the name of the institute make standing orders regulating the proceedings of the Institute or of the Committee thereof.
- (2) The standing orders made under subparagraph (I) of this members and shall provide for decision to be taken by a majority of the members and, in the event of an equality of votes, the President or the Chairman shall have a second or casting vote.

- (4) The quorum of the Council shall be five and the quorum of a Committee of the Council shall be determined by the Council.

Meeting of the Institute

4. (1) The Council shall convene ft meeting of the Institute on 31st March in every year or on such other day as the Council, may from time to time appoint, so however, that if the meeting is

not held within one year after the previous meeting Mt more not than fifteen months shall elapse between the respective dams of the two meetings.

- (2) A special meeting of the Institute may be convened by the Council at any time and if not less than twenty members of the Institute so requires, by notice in writing addressed to the Registrar of the Council setting out the object of the proposed meeting and the Chairman of the Council shall convene a special meeting of the Institute shall be fifty members.

Meeting of the Council

5. (1) Subject to the provisions of any standing orders of the Council, the Council shall meet whenever it is summoned by the Chairman and if the Chairman is required to do so by not less than five other members he shall summon a meeting of the Council to be held within fourteen days from the date on which the notice is given.
- (2) At any meeting of the Council the President or in his absence the Vice President shall preside bur if both absent, the Registrar/Chief Executive shall preside at the meeting.
- (3) Where the Council desires to obtain the advice of any person on a particular matter, the Council may co-opt him as a member for such Council and shall not be entitled to vote at any meeting of the Council and shall not count towards a quorum.
- (4) Notwithstanding anything in the foregoing provisions of this paragraph the first meeting of the Council shall be convened after consultation with the Registrar/Chief Executive.

Committees

6. (1) The Council may Appoint one or more committees carry out on behalf of the Institute or of the Council such functions as the Council may determine.
- (2) A committee appointed under this paragraph shall consist of the number of persons determined by the Council of whom not more than one third may be persons who are not members of the Council.
- (3) A person other than a member of the Council shall hold office on the Committee in accordance with the terms of the letter by which he was appointed.
- (4) A decision of a committee of the Council shall be no effect until it is confirmed by the Council.

Miscellaneous

7. (1) The fixing of the seal of the Institute shall be authenticated by the signature of the Registrar/Chief Executive or of some other members of the Council authorized generally or specially by the Institute to act for that purpose.
- (2) Any contract or instrument which if made or executed by a person not being a body corporate would not be required to be under seal, may be made or executed on behalf of the Institute or of the Council, as the case may require by any person generally or specially authorized to act for that purpose by the Council.
- (3) Any document purporting to be a document duly executed under the seal of the Institute shall unless, the contrary is proved be deemed to be so executed.
- (4) The validity of any proceedings of the Institute or the Council or of a committee of the Council shall not be adversely affected by any vacancy in membership or by any defect in the appointment of a member of the Institute or of the Council or of a person to serve on the Committee or by reason that a person not entitled to do so took part in the proceedings.

- (5) Any member of the Institute or of the Council and any person holding, office on a committee of the Council who has a personal interest in any contract or arrangement entered into or proposed to be considered by the Council on behalf of the Institute or on behalf of the Council thereof shall forthwith disclose his interest to the Registrar or to the Council, as the case may be, and shall not vote on any question relating to the contractor arrangement.
- (6) A person shall not be reason only of his membership of the Institute be treated as holding an office in the public service of the Federation {*Hon. Idris Umar Abdullahi*} — *Agreed to.*

Question that the provisions of Schedule 1 stand part of the Bill, put and agreed to.

SCHEDULE 2

SUPPLEMENTARY PROVISIONS RELATING TO THE TRIBUNAL AND TRIAL BOARD

The Disciplinary Tribunal

1. The quorum of the Disciplinary Tribunal shall be four of whom at least two shall be registered members.
2. (1) The Rules shall in particular provide —
 - (a) for securing that notice of the proceedings shall be given at such time and in such manner as may be specified by the rule to the person who is the subject of the proceedings;
 - (b) for determining who in addition to the person aforesaid shall be a party to the proceedings;
 - (c) for securing that any party to the proceedings shall, if he so requires be entitled to be heard by the Disciplinary Tribunal;
 - id) for securing that any party to the proceedings may be represented by a legal practitioner;
 - (e) subject to the provisions of section 12 (5) of this Act as to the costs of proceedings before the Disciplinary Tribunal.
 - if) for requiring in a case where it is alleged that the person who is the subject of the proceedings is guilty of infamous conduct in any professional respect that where the Disciplinary Tribunal adjudge that the allegation has not been proved it, shall record a findings that the person is not guilty of such conduct in respect of the matters to which the allegations relates: and
 - (g) for publishing in the Gazette notice of any direction of the Disciplinary Tribunal, which has, taken effect providing that a person's name shall be struck off a register.
3. For the purposes of any proceedings before the Disciplinary Tribunal any member of the Disciplinary Tribunal may administer oaths and any party to the proceedings may sue out of the registry of the High Court writs of subpoenaed testificandum and duces tecum, but no person appearing before the Disciplinary Tribunal shall be compelled —
 - (a) to make any statement before Disciplinary Tribunal tending to incriminate himself; or
 - (b) to produce any document under such a writ which he could not be compelled to produce at the trial of an action.
4. (1) For the purpose of advising the Disciplinary Tribunal on questions of law arising in proceeding before it, there shall be appointed by the Council on the nomination of the Attorney General of the Federation and shall be a Legal Practitioner of not less than seven years standing.
 - (2) The Attorney General of the Federation shall make rules as to the functions of assessors appointed under this paragraph and in particular such rules shall contain provisions for securing —

- (a) that where an assessor advises the Disciplinary Tribunal on any question of law as to evidence procedure or any other matters specified by the rules, he shall do so in the presence of every party or person representing a party to the proceedings who appear there at or, if the advice is tendered while the Disciplinary Tribunal is deliberating in private, that every such part)¹ or person as aforesaid shall be informed that advice the assessor has tenured; and
 - (b) that every such party or person as aforesaid shall be informed if in any case the Disciplinary Tribunal, does not accept & advise of the assessor on such a question as aforesaid.
- 5. An assessor may be appointed under this paragraph either generally or for any particular proceedings or class of proceedings and shall hold and vacate office in accordance with the terms of the letter by which he is appointed.

Trial Board The

- 6.
 - (1) quorum of the Trial Board shall be three.
 - (2) The Trial Board may at any of its meeting attended by members of the Trial Board make standing orders with respect to the Trial Board.
 - (3) Subject to the provisions of any such standing orders the Trial Board may regulate its own procedure.

Miscellaneous

- (1) A person ceasing to be of the Disciplinary Tribunal or the Trial Board shall be eligible for appointment as a member of the Disciplinary Tribunal or Trial Board as the case may be.
 - (2) A person may, if otherwise eligible be a member of both the Disciplinary Tribunal and Trial Board but no person who acted as a member of Trial Board with respect to any case shall act a member of the Disciplinary Tribunal with respect to that case.
- 8. The Disciplinary Tribunal or the Trial Board may act notwithstanding any vacancy in its membership and the proceedings of either body shall not be invalidated by any irregularity in the appointment of a member of that body or subject to paragraph 7(2) of this schedule by reason of the fact that any person who was not entitled to do so took part in the proceedings of that body.
- 9. Any document authorized or required by virtue of this act to be served on the Disciplinary Tribunal or the Trial Board shall be served on the Register.
- 10. Any expenses of the Disciplinary Tribunal or the Trial Board shall be defrayed by the Institute (*Hon. Idris Umar Abdullahi*) — *Agreed to*.

Question that the provisions of Schedule 2 stand part of the Bill, put and agreed to.

SCHEDULE 3

TRANSITIONAL PROVISIONS AS TO PROPERTY, ETC.

Transfer to the institute of certain Assets and Liabilities

- 1.
 - (1) Every agreement to which the Registered Institute was a party immediately before the commencement of this Act, whether in writing or not and whether or not of such a nature that rights, liabilities and obligations there under could be assigned by the Registered Institute, shall unless its terms or subject matter make it impossible that it should have effect as modified in the manner provided by this subparagraphs have effect from the commencement of this Act so far it relates to assist and liabilities transferred by this Act to the Institute as if—
 - (a) the Institute had been a party to the agreement;

- ib) for any reference (however worded whether express or implied) to the Incorporated Institute, there were substituted as respects any thing failing to be done or after the commencement of this Act, a reference to the Institute; and
 - (c) for any reference (however worded whether express or implied to a members or members of the Council of the Registered institute or an officer of the Registered Institute, there were substitute, as respects anything failing to be done on or after the commencement of the Act, a reference to a member or members of the Council under this Actor the officer of the Registered Institute who corresponds as nearly as may be to the member or officer in question of the Registered Institute.
- (2) Other documents which refer, whether specially or generally to the Registered Institute shall be considered in accordance with subparagraph (1) of this paragraph so far as applicable.
- (3) Without prejudice to the generality of the foregoing provisions of this schedule where by the operation of this Act, any right, liability or obligation vests in the Institute, the Institute and all other persons shall, as from the commencement of this Act, have the same rights, powers and remedies (and in particular the same rights as to the taking or resisting of legal proceedings or the making or resisting of applications to any authority would have had it' it had all times been a right liability or obligation of the Institute.
- (4) Any legal proceedings or application to any authority pending on the appointed day by or against the Registered Institute and relating to assets or liabilities transferred by Act to the Institute may be continued on or after that day or against the Institute,
- (5) If the law in force at the place where any property transferred by this Act is situate provides for the registration of transfers or property of the otherwise), the law shall so far it provides for alterations of a register (but not for avoidance of transfer the payment of fees or any other matter) apply with the necessary modifications to the transfer of the property aforesaid, and it shall be the duty of the Institute to furnish, the necessary particulars of the transfer to the officer of the registration authority and for that officer to register the transfer accordingly.

Transfer of function, etc.

- 6.
 - (1) At it first meeting, the Council shall fix date (not less than six months after appointed day) for the annual meeting of the Institute.
 - (2) The members of the Council of the Registered Institute shall be deemed to be the members of the Council of the Institute until the date determine in pursuance of the foregoing subparagraph when the institute shall have its first annual meeting and they shall cease to hold office at the conclusion of such meeting.
 - (3) Any person on who immediately before the appointed day, held office as the President or Vice President of the Council of the Registered Institute by virtue of the articles of the Registered Institute shall on that day become the President or, as the case may be Vice President of the Institute and shall be deemed to have been appointed —
 - (a) to that office in pursuance of the provision of this Act corresponding to the relevant provision in the said articles of the Registered Institute; and
 - (b) on the date on which he took office, in pursuance of the relevant provision of those articles.
 - (4) The members of the Registered Institute shall as from the appointed day, register as members of the Institute, and without prejudice to the generality of this schedule relating to the transfer of property any person who immediately before the appointed day, was member of the staff of the Registered Institute shall on that day become the holder of an appointed with Institute with the status, designation and functions which correspond as nearly as may be those which appertained to him in his capacity as a member of the staff.
 - (5) Any person being an officeholder on or member of Council of the Registered Institute immediately before the appointed day and deemed under this paragraph to have been appointed to any like position in the Institute, or on the Council of the Institute and thereafter ceasing to hold otherwise than by reason of his misconduct, shall be eligible for appointment to office in the Institute or to membership of the Council, as the case may be,

- (6) All regulations rules and similar instruments made for the purposes of the Incorporated Institute and in force immediately before the appointed day shall except in so far as they are subsequently revoked or amended by any authority having power in that behalf effect, with any necessary modifications, as if duly made for the corresponding purposes of the Institute (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that the provisions of Schedule 3 stand part of the Bill, put and agreed to.

SCHEDULE 4

QUALIFICATION

The Chartered Association of Certified Accountant (UK);

The Institute of Chartered Accountants of England and Wales, Scotland, Canada; The

Institute of Chartered Accountants of Scotland; The Institute of Chartered Accountants Ireland;

The Institute of Certified Public Accountants (USA) Ireland, Canada, etc.;

Chartered Institute of Management and Accountancy (UK); The Chartered

Institute of Management and Accountants (UK); The Institute of Chartered

Accountants of Nigeria; The Association of National accountants of Nigeria;

And any other Local and International bodies that may be recognized by the Council from time to time (*Hon. Idris Umar Abdullahi*) — *Agreed to.*

Question that the provisions of Schedule 4 stand part of the Bill, put and agreed to.

Chairman to report Bill.

(HOUSE IN PLENARY)

Mr Deputy Speaker in the Chair, reported that the House in the Committee of Whole, considered the Report of the Joint Committee on Finance and Public Accounts on a Bill for an Act to Establish the Chartered Institute of Cost and Management Accountants of Nigeria and for Matters Connected Therewith, 2007. It approved Clauses 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 and 12, amended Clause 13, approved Clauses 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29 and Schedules 1, 2, 3 and 4.

Question that the House do adopt the Report of the Committee of Whole, put and agreed to.

- (77) *Committee on Works.*

Motion made and Question Proposed, "That this House do consider the Report of the Committee on Works on a Bill for an Act to Amend the Federal Roads Maintenance Agency Act, 2002 by providing among Other Things, an Additional Source of Funds for the Agency; and for Connected Purposes, 2004 (HB, 101) and approve the Recommendations Therein" (*Hon. Yunusa Yahaya*).

Question put and agreed to.

Question that the House do resolve into the Committee of Whole to consider the Report, put and agreed to.

(HOUSE IN COMMITTEE)

(Mr Deputy in the Chair)

A BILL FOR AN ACT TO AMEND THE FEDERAL ROADS MAINTENANCE AGENCY ACT, 2004 BY PROVIDING AMONG OTHER THINGS, AN ADDITIONAL SOURCE OF FUNDS FOR THE AGENCY; AND FOR CONNECTED PURPOSES, 2004

Amendment of Section 1:

Committee Recommendation.

Establishment of the Agency and location of its headquarters and operational offices.

- (1) There is established an agency to be known as the Federal Roads Maintenance Agency (in this Act referred to as "the Agency").
- (2) The Agency:
 - (a) Shall be a body corporate with perpetual succession and common seal; and
 - (b) May sue and be sued in its corporate name.
- (3) The Agency Headquarters shall be located in the Federal Capital Territory, Abuja.
- (4) The Agency shall maintain Operational Offices in each State of the Federation, which shall establish road camps for proper monitoring and maintenance of all federal roads (*Hon. Yunusa Yahaya*) — *Agreed to.*

Section 1 as amended, ordered to stand part of the Act.

Amendment of Section 2: *Committee*

Recommendation, Establishment of

Governing Board.

- (1) There shall be established for the Agency, a Fourteen (14) member Governing Board for the running of the affairs of the Agency (in this Act referred to as "The Board").
- (2) The Board shall consist of:
 - (a) The Chairman, who should be drawn from the Private Sector;
 - (b) A representative of the Federal Ministry of Works;
 - (c) a representative of the Federal Ministry of Finance;
 - (d) a representative of NARTO;
 - (e) a Civil Engineer of at least ten (10) years cognate experience and duly registered with COREN;
 - (f) should be expunged since it refers to (d) above.
 - (g) representative of the Federal Roads Safety Corps;
 - (h) one member from each of the six-Geopolitical Zones; and
 - (i) the Managing Director of the Agency
- (3) Members of the Board shall be appointed by the President and such appointment shall be subject to confirmation by the National Assembly (*Hon. Yunusa Yahaya*) — *Agreed 10.*

Section 2 as amended, ordered to stand part of the Act.

Amendment of Section 3:

Committee Recommendation.

Power of the Board.

- (1) The Board shall have power to:
 - (a) provide the general policies and guidelines relating to the programmes of the Agency;
 - (b) manage and superintend the affairs of the Agency;
 - (c) subject to the provisions of this Act, make, either and revoke rules and regulations for carrying on the functions of the Agency;
 - (d) fix term and conditions of service, including remuneration of the employees of the Agency; and

- (e) do such other things which in the opinion of the Board are necessary to ensure the efficient performance of the functions of the Agency.

Schedule

- 2. The Supplementary provisions set out in the Schedule to this Act shall have effect with respect to the proceedings of the Board and the other matters contained therein (*Hon. Yunusa Yahaya*) — *Agreed to*.

Section 3 as amended, ordered to stand part of the Act.

Amendment of Section 4:

Committee Recommendation.

Tenure of Office; etc.

The Chairman and other members of the Board, other than ex-officio members shall hold office —

- (a) for a term of Four (4) years and may be re-appointed for a further term of four (4) years and no more; and
- (b) on such terms and conditions as may be specified in their letters of appointments (*Hon. Yunusa Yahaya*) — *Agreed to*.

Section 4 as amended, ordered to stand part of the Act.

Amendment of Section 5:

Committee Recommendation.

Removal from Office etc.

- (1) Notwithstanding the provisions of section 4 of this Act, a member may at any time be removed from office by the President of the Federal Republic of Nigeria on the occurrence of any of the following:
 - (a) he becomes bankrupt;
 - (b) he is convicted for a felony or any offence involving dishonesty or fraud;
 - (c) he becomes of unsound mind or is incapable of carrying out his duties; or
 - (d) he is guilty of a serious misconduct in relation to his duties; or
 - (e) in the case of a person possessed of professional qualification, he is disqualified or suspended, other than at his own request, from practicing his profession in any part of the world by any order to a competent authority made in respect of that member.
- (2) A member of the Board may resign his appointment by a notice in writing under his hand, addressed to the President and that member shall, on the date of the receipt of the notice by the President of the Federal Republic of Nigeria cease to be a member of the Board.
- (3) Where a member of the Board ceases to hold office for any reason whatsoever, before the expiration of the term for which he is appointed, another person representing the same interest as that member shall be appointed to the Board for the unexpired term.
- (4) A member of the Board may be removed by the President if he is satisfied that it is not in the interest of the Agency or the interest of the public that the member continues in office (*Hon. Yunusa Yahaya*) — *Agreed to*.

Section 5 as amended, ordered to stand part of the Act.

Amendment of Section 6:

Committee Recommendation.

Emolument etc.

Members of the Board shall be paid such allowances as the Government may direct from time to time (*Hon. Yunusa Yahaya*) — *Agreed to*.

Section 6 as amended, ordered to stand part of the Act.

Amendment of Section 7:

Committee Recommendation.

Functions of the Agency.

The Agency shall ensure the efficient and effective maintenance of all existing Federal trunk roads or such other roads as may be declared, from time to time, as Federal trunk roads by the National Assembly (*Hon. Yunusa Yahaya*) — *Agreed to.*

Section 1 as amended, ordered to stand part of the Act.

Amendment of Section 8:

Committee Recommendation.

Immunity during an emergency.

In the exercise of the powers and functions of the Agency, no act done shall constitute a breach of any existing law, rules or regulations for the time being in force if such act or acts are necessary and exigent during emergencies (*Hon. Yunusa Yahaya*) — *Agreed to.*

Section 8 as amended, ordered to stand part of the Act.

Amendment of Section 9:

Committee Recommendation.

Appointment and duties etc of the Managing Director.

- (1) There shall be for the Agency, a Managing Director who shall be appointed by the President of the Federal Republic of Nigeria, on the recommendation of the Minister in charge of Highways.
- (2) The Managing Director shall be the Chief Executive and Accounting Officer of the Agency and be responsible for the execution of the policy and the day-to-day administration of the affairs of the Agency.
- (3) The Managing Director shall hold office:
 - (a) for a term of 4 years in the first instance and may be re-appointed for a further term of 4 years and no more; and
 - (b) on such terms conditions as may be specified in the letter of appointment.
- (4) The Managing Director may resign his appointment by a notice in writing under this hand, address to the President through the Board (*Hon. Yunusa Yahaya*) — *Agreed to.*

Section 9 as amended, ordered to stand part of the Act.

Amendment of Section 10: *Committee*

Recommendation. Appointment and duties of the Secretary.

The Board shall appoint for the Agency a Secretary who shall —

- (a) be a legal practitioner and so qualified to practice for a period of not less than 10 years;
- (b) keep the records and conduct the correspondences of the Agency; and
- (c) perform such other functions as the Board or the Managing Director may direct (*Hon. Yunusa Yahaya*) — *Agreed to.*

Section 10 as amended, ordered to stand part of the Act.

Amendment of Section 11:

Committee Recommendation.

Other employees of the Agency.

The Board shall appoint for the Agency, such officers and other employees as it may, from time to time, deem necessary (*Hon. Yunusa Yahaya*) ~ *Agreed to.*

Section 11 as amended, ordered to stand part of the Act.

Amendment of Section 12:*Committee Recommendation.***Appointment and Secondment from Public Service.**

- (1) Notwithstanding the provisions of sections 10 and 11, the Board, shall have power to appoint for the Agency either directly or on Secondment from any public service in the Federation, such number of employees as may, in the opinion of the Board be required to assist the Agency in the discharge of any of its functions under this Act.
- (2) The person so seconded under this second may elect to be transferred to the service of the Agency, and any previous service he may have rendered in the public service shall count as service to the Agency for the purpose of any pension subsequently payable by the Agency (*Hon. Yunusa Yahaya*) — *Agreed to.*

*Section 12 as amended, ordered to stand part of the Act.***Amendment of Section 13:***Committee Recommendation.***Pensions Act Cap. 346 LFN.**

- (1) It is hereby declared that service in the Agency shall be approved service for the purpose of the Pension Act and, accordingly, employees of the Agency shall be entitled to pension, gratuities and other retirement benefits as are prescribed under the Pensions Act.
- (2) Notwithstanding the provisions of sub-section (1) of this section nothing in this Act shall prevent the appointment of a person to any office on terms which preclude the grant of a pension, gratuity or other retirement benefits in respect of that office.
- (3) For the purposes of the application of the provisions of the Pensions Act, any power excisable by a Minister or other authority of the Federal Government, other than the power to make regulations under section 23 of the Pensions Act, is hereby vested in and shall be exercisable by the Agency and not by any other person or authority (*Hon. Yunusa Yahaya*) — *Agreed to.*

*Section 13 as amended, ordered to stand part of the Act.***Amendment of Section 14:***Committee Recommendation,***Establishment of Road Fund to be managed by the Agency.**

- (1) The funds of the Agency shall consist of:
 - (a) the take-off grant from the Federal Government;
 - (b) annual subvention from the Federal Government as provided for in the Appropriation Act;
 - (c) loans and grant-in-aid from federal, bilateral and multilateral agencies;
 - (d) rents, fees and other internally generated revenues from services provided by the Agency;
 - (e) all monies collected from Toll Gates;
 - (f) such monies accruing from road concessions;
 - (g) all other sums accruing to the agency from time to time;
 - (h) International vehicle transit charge as may be determined by the Hon. Minister of Works.

(3) The Board shall cause the publication of funds available to the Agency and its disbursement in the

electronic and print media from time to time (*Hon. Yunusa Yahaya*) — *Agreed to.*

*Section 14 as amended, ordered to stand part of the Act.***Amendment of Section 15:***Committee Recommendation.***Application of the Agency's fund.**

The Agency may, from time to time apply its funds-fa)

to the cost of administration of the Agency;

- (b) to the paying **of** the emoluments, allowances and benefits of members of the Board and for reimbursing members of the Board or of any Committee set up by the Board for such expenses as may be expressly authorized by the Board.
- (c) to the payment **of the** salaries, fees or other remuneration or allowances, gratuities and pensions, and other benefits payable to the offices and other employees of the Agency, so however of the Agency, so however that no payment of any kind under this paragraph (except such as may be expressly authorized by the Board) shall be made to any person who is made to any person who is **in** receipt of emoluments from the Federal or State Government;
- (d) for the development and maintenance of any property vested in or owned by the Agency; and
- (e) for and in connection with all or any **of** its functions under this Act (*Hon. Yunusa Yahaya*) — *Agreed to*.

Section 15 as amended, ordered to stand part of the Act.

Amendment of Section 16:

Committee Recommendation.

Annual Estimates and Accounts.

- (1) The Agency shall, not later than 30th August in each year, submit **to** the Minister and estimate of its expenditure and income (including payments to the Agency) for the next succeeding year.
- (2) The Agency shall keep proper accounts in respect of each year and proper records in relation to those accounts and shall cause its accounts to be audited within three months after the end of each year by auditors appointed from the list and in accordance with the guidelines supplied by the Auditor-General of the Federation (*Hon. Yunusa Yahaya*) — *Agreed to*.

Section 16 as amended, ordered to stand part of the Act.

Amendment of Section 17:

Committee Recommendation.

Audit.

- (1) The Auditor-General **of** the Federation shall:
 - (a) inspect and audit the accounts and records **of** the financial transactions of the Agency;
 - (b) inspect records relating to assets of the Agency; and
 - (c) draw the attention of the Minister to any irregularities, which is disclosed, by The inspection and audit.
- (2) The Auditor-General or an officer authorized by him is entitled at all reasonable time to a full and free access to all accounts, records, documents and papers of the Agency relating directly or indirectly to the receipt or payment of money by the Agency or to the acquisition, receipt, custody or disposal of assets by the Agency (*Hon. Yunusa Yahaya*) — *Agreed to*.

Section 17 as amended, ordered to stand part of the Act.

Amendment of Section 18:

Committee Recommendation.

Annual Reports.

The Agency shall prepare and submit to the President, through the Minister in charge of Highways, not later than six months after the end of each financial year, a report **of** the activities of the Agency during the immediate preceding year, and shall include in such report a copy **of** the audited accounts of the Agency for that year and the Auditor's report on the accounts (*Hon. Yunusa Yahaya*) — *Agreed to*.

Section 18 as amended, ordered to stand part of the Act.

Amendment of Section 19:

Committee Recommendation.

Power to accept gift, etc.

The Agency may accept any **gift of land**, money or other property on such terms and conditions, if any, as may be specified by the person or organization making the gift provided that the Agency shall not accept any **gift** if the conditions attached are inconsistent with the functions of the Agency and the terms of existing laws (*Hon. Yunusa Yahaya*) — *Agreed to*.

Section 19 as amended, ordered to stand pan of the Act.

Amendment of Section 20:
Committee Recommendation.

Power to Borrow.

- (1) The Agency may, from time to time, borrow such sums as it may require for the performance of its functions under this Act.
- (2) The Agency shall not, without the approval of the Minister, borrow money which exceeds, at any time, the amount set by the Minister.
- (3) Notwithstanding subsection (1) of this section. Where the sum to be borrowed is in foreign currency, the Agency shall not borrow the sum without the prior approval of the Minister (*Hon. Yunusa Yahaya*) — *Agreed lo.*

Section 20 as amended, ordered to stand part of the Act.

Amendment of Section 21:
Committee Recommendation.

Investment Cap, 449 LFN.

The Agency may, subject to the provisions of this Act and the conditions of any trust created in respect of any property, invest all or any of its funds in any security prescribed by the Trustee Investment Act or in such other securities as may, from time to time, be approved by the Board (*Hon. Yunusa Yahaya*) — *Agreed to.*

Section 21 as amended, ordered to stand part of the Act.

Amendment of Section 22:
Committee Recommendation.

No exemption from Payment of income tax.

The Agency shall not be exempted from the payment of income tax on any income accruing from investments made by the Board for the Agency or otherwise howsoever (*Hon. Yunusa Yahaya*) — *Agreed to.*

Section 22 as amended, ordered to stand part of the Act.

Amendment of Section 23:
Committee Recommendation.

Power to acquire and Cap. 202 LFN.

The Agency may subject to the Land Use Act, acquire, any land for discharging its functions (*Hon. Yunusa Yahaya*) — *Agreed to.*

Section 23 as amended, ordered to stand part of the Act.

Amendment of Section 24:
Committee Recommendation.

Limitation of Suits Against the Agency etc., Cap. 379 LFN.

Subject to the provisions of this Act, the provisions of the Public officers Protection Act shall apply in relation to any suit instituted against an officer or employee of the Agency (*Hon. Yunusa Yahaya*) — *Agreed to.*

Section 24 as amended, ordered to stand part of the Act.

Amendment of Section 25:
Committee Recommendation.

Service of documents.

A notice, summons or other documents required or authorized to be served upon the Agency under the provisions of this Act or any other enactment or law may be served by delivering it to the Managing Director or by sending it by registered post addressed to the Managing Director at any of the principal offices of the Agency (*Hon. Yunusa Yahaya*) — *Agreed to.*

Section 25 as amended, ordered to stand part of the Act.

Amendment of Section 26:*Committee Recommendation.***Indemnity of Officers.**

A member of the Board, the Managing Director, any officer or employee of the Agency shall be indemnified out of the assets of the Agency against any liability incurred by him in defending any proceeding, whether civil or criminal, in which judgment is given in this favour or in **which** he is acquitted, if any such proceeding is brought against him in his capacity as a member of the Board, the Managing Director, officer or other employee of the Agency (*Hon. Yunusa Yahaya*) — *Agreed to.*

Section 26 as amended, ordered to stand part of the Act.

Amendment of Section 27:*Committee Recommendation.***Secrecy.**

- (1) A member of the Board or the Managing Director or **any** other officer or employee of the Agency shall:
- (a) not, for his personal gain, make use of any information which has come to his knowledge in the exercise of his powers or **is** obtained by him **in the** ordinary course of his duty as a member of the Board or as the Managing Director, officer or employee of the Agency;
 - (b) treat as confidential any information which has come to his knowledge in the exercise of his powers or is obtained by him in the performance of his duties under this Act;
 - (c) not disclose any information referred to under paragraph (b) of this subsection, except where required to do so by a circumstances as may be prescribed by the Board, from time to time.
- (2) Any person who contravenes the provisions of subsection (1) of this section commits an offence and is liable on conviction to a fine of not less than N20,000 or imprisonment for a term not exceeding two years or to both such fine and imprisonment (*Hon. Yunusa Yahaya*) — *Agreed to.*

Section 27 as amended, ordered to stand part of the Act.

Amendment of Section 28:*Committee Recommendation.***Establishment of Road Camps.**

The Agency may establish road camps in each Local Government Area where Federal Road is located (*Hon. Yunusa Yahaya*) — *Agreed to.*

Section 28 as amended, ordered to stand part of the Act.

Amendment of Section 29:*Committee Recommendation. Savings***and Transitional Provisions.**

- (1) The statutory functions, rights, interest, obligations and liabilities of the department responsible for the maintenance of Federal Roads before the commencement of this Act under any contract or instrument by virtue of this Act shall be deemed to have been assigned to and vested in the Agency.
- (2) All assets, funds, resources and any other movable or immovable property which immediately before the commencement of this Act, were vested in the department responsible for the maintenance of the Federal Roads shall be vested **in** the Agency.
- (3) Any person who immediately before the coming into force of this **Act** is the holder of any office in the department responsible for the maintenance of the Federal Roads shall continue **in** office and be deemed to have been appointed to the office by the Agency (*Hon. Yunusa Yahaya*) — *Agreed to.*

Section 29 as amended, ordered to stand part of the Act.

Amendment of Section 30:*Committee Recommendation.***Regulations.**

The Board may, with the approval of the Minister **in** charge of Highways make such regulations as in its opinion are necessary or expedient for giving effect to the provisions of this Act and for the due administration of its provisions (*Hon. Yunusa Yahaya*) — *Agreed to.*

Section 30 as amended, ordered to stand part of the Act.

Amendment of Section 31:
Committee Recommendation.
Interpretation.

In this Act except the context otherwise requires:

"Agency" means the Federal Roads Maintenance Agency established by section 1 of this Act (*Hon. Yunusa Yahaya*).

Question that the meaning of the word "Agency" be as defined in the interpretation to this Act, put and agreed to.

"Board" means the Governing Board established for the Agency by section 2 of this Act (*Hon. Yunusa Yahaya*).

Question that the meaning of the word "Board" be as defined in the interpretation to this Act, put and agreed to.

"Federal Roads" has the meaning given to it by section 28 of the Federal Highway Act, Cap. 135 (*Hon. Yunusa Yahaya*).

Question that the meaning of the words "Federal Roads" be as defined in the interpretation to this Act, put and agreed to.

"Function" includes Power and Duty (*Hon. Yunusa Yahaya*).

Question that the meaning of the word "Function" be as defined in the interpretation to this Act, put and agreed to.

"Geopolitical zones" means the geo-political units of the Federation (*Hon. Yunusa Yahaya*).

Question that the meaning of the words "Geopolitical zones" be as defined in the interpretation to this Act, put and agreed to.

"Member" means the Federal Minister in charge of Federal Highways (*Hon. Yunusa Yahaya*).

Question that the meaning of the word "Minister" be as defined in the interpretation to this Act, put and agreed to.

"Ministry" shall be construed accordingly (*Hon. Yunusa Yahaya*).

Question that the meaning of the word "Ministry" be as defined in the interpretation to this Act, put and agreed to.

"President" means the President of the Federal Republic of Nigeria (*Hon. Yunusa Yahaya*).

Question that the meaning of the word "President" be as defined in the interpretation to this Act, put and agreed to.

"Power" includes functions and duty; and (*Hon. Yunusa Yahaya*).

Question that the meaning of the word "Power" be as defined in the interpretation to this Act, put and agreed to.

"Road Camps" means the outfit and or unit office established by the Agency along Federal Roads in each Local Government Area and include the Federal Road's Camps which cater for clusters of Local Government Areas in High population density urban areas (*Hon. Yunusa Yahaya*).

Question that the meaning of the word " Road Camps" be as defined in the interpretation to this Act, put and agreed to.

Section 31 as amended, ordered to stand part, of the Act.

Amendment of Section 32:

Committee Recommendation.

Citation.

This Act may be cited as the Federal Roads Maintenance Agency (Amendment) Act, 2007 {*Hon. Yunuso Yahaya*} — *Agreed to.*

Section 32 as amended, ordered to stand part of the Act.

THE SCHEDULE

SUPPLEMENTARY PROVISIONS RELATING TO THE BOARD

Proceeding of the Board Cap. 192 LFN

1. Subject to this Act and section 27 of the interpretation Act (which provides for decisions of a statutory body to be taken by a majority of its members and for the person presiding at any meeting, when a vote is ordered to have a second or casting vote), the Board may make standing orders regulating its proceedings or that of any of its Committees.
2. At every meeting of the Board the Chairman shall preside and in his absence the members present at the meeting shall appoint one of their members to preside.
3. The quorum at a meeting of the Board shall consist of the Chairman or, in an appropriate case, the person presiding at the meeting pursuant to paragraph 2 of this Schedule, and five other members.
4. The Board shall for the purposes of this Act, meet not less than three times in each year and subject, thereto, the Board shall meet whenever it is summoned by the Chairman, and if required to do so, by notice given to the Chairman by not less than five members, the Chairman shall summon a meeting of the Board to be held within 14 days from the date on which the notice is given.
5. Where the Board desires to obtain the advice of any person on a particular matter, the Board may co-opt him to the Board for such period as it thinks fit, but a person who is a member by virtue of this sub-paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards a quorum.

Committees

6. (1) Subject to its standing orders, the Board may appoint such number of standing ad hoc Committees as it think fit to consider and report on any matter with which the Agency is concerned.
- (2) A committee appointed under this paragraph shall:
 - (a) consist of such number of person (not necessarily members of the Board as may be determined by the Board), and a person other than a member of the Board shall hold office on the Committee in accordance with the terms of his appointment; and
 - (b) be presided over by a member of the Board.
- (3) The quorum of any Committee set up by the Board shall be as may be determined by the Board.
- (4) A decision of a Committee of the Board shall be of no effect until it is confirmed by the Board.

Miscellaneous

7. The fixing of the seal of the Agency shall be authenticated by the signature of the Chairman, the Managing Director or any other person generally or specifically authorized by the Board to act for that purpose.
8. Any contract or instrument which, if made by a person not being a body corporate, would not be required to be under seal may be made or executed on behalf of the Agency by the Managing Director or by any other person generally or specifically authorized by the Board to act for that purpose.

9. Any document purporting to be a contract, instrument or other document duly signed or sealed on behalf of the Agency shall be received in evidence and shall, unless the **contrary** is proved, be presumed without further proof to have been so signed or sealed.
10. (1) The validity of any proceedings of the Board or of any of its Committees shall not be affected by;
- (a) any vacancy in the membership of the Board or Committee; or
 - (b) any defect in the appointment of a member of the Board or committee; or
 - (c) reason that any person not entitled to do so took part in the proceedings of the Board or Committee.
11. (1) A member of the Board who is directly or indirectly interested in any matter being deliberated on by the Board or is interested in any contract made or proposed to be made by the Agency shall as soon as possible after the relevant facts have come to his knowledge, disclose the nature of his interest at a meeting of the Board.
- (2) A disclosure under subparagraph 1,1) of this section shall be recorded in the minutes of the Meeting of the Board and the member concerned shall:
- (a) not, after the disclosure take part in any deliberation or decision of the Board on the issue; and
 - (b) be excluded for the purpose of constituting a quorum of any meeting of the Board for any deliberation or decision, with regard to the subject matter in respect of which his interest is so disclosed.
12. No member of the Board shall be personally liable for any act or omission done or made in good faith while engaged on the business of the Agency (*Hon. Yunusa Yahaya*) — *Agreed to.*

Provisions of the Schedule, ordered to stand part of the Act.

Chairman to Report Bill.

(HOUSE IN PLENARY)

Mr Deputy Speaker in the Chair, reported that the House in the Committee of Whole, considered the Report of the Committee on Works on a Bill for an Act to Amend the Federal Roads Maintenance Agency Act, 2002 by providing among Other Things, an Additional Source of Funds for the Agency; and for Connected Purposes, 2007. It approved Clauses 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32 and the Schedule.

Question that the House do adopt the Report of the Committee of Whole, put and agreed to.

5. Adjournment:
That this House do now adjourn till Tuesday, 30 January, 2007 at 10.00 a.m. (*Hon. Abdul Ningi*).

Adjourned accordingly at 11.40 a.m.

Aminu Bello Masari
Speaker