

COMPILATION OF TREASURY CIRCULAR
INDEX OF YEAR 2005 Federal Treasury Circular

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TRY/A9&B9/2005	OAGF/INSP/0089/S.996/1	Closure of year 2005 Accounts	Guidelines for the closure of Accounts and Treatment of Unspent Balances in The Recurrent And capital Accounts.

Office of the Accountant-General of the Federation Federal Ministry of Finance

Ref.No. TRY/A1&B1/ 2005
OAGF/FA/1662/T/6
Tel. No. 09-2340949
E-mail: oagfnigeria@yahoo.com
Website: www.oagf.gov.ng

P.M.B 7015
Garki Abuja,
Nigeria,
16th February, 2005

TREASURY CIRCULAR

To:

The Chief of Staff to the President,
The Deputy Chief of Staff, Office of the Vice President,
All Honourable Ministers,
The Secretary to the Government of the Federation,
The Head of the Civil Servant of the Federation,
All Special Advisers,
All Service Chiefs/ Inspector-General Police,
The Governor, Central Bank of Nigeria,
The Chairman, Federal Civil Service Commission,
All Federal Permanent Secretaries,
The Clerk of the National Assembly,
The Secretary of the National Assembly Service Commission,
The Executive Secretary, National Judicial Council,
The Auditor-General for the Federation,
All Directors-General/Chief Executives,
Of Extra- Ministerial Offices and Agencies
All Directors of Finance and Accounts
All Head of Accounts Divisions,
All Head of Internal Audit Units,
All Zonal Coordinator,
The Sub-Treasurer of the Federation,
All Federal Pay Officers.

Introduction of The New Fifteen (15) Digits Chart of The Accounts

In order to strengthen accountability, probity and transparency in the management of public funds, the office of the Accountant-General of the Federation, in collaboration with the budget Office of the Federation, has introduced a new Chart of Accounts (COA) to be used in the preparation of the accounts of the Federal Government with effect from 1st January, 2005.

2. The new Chart of Account will enhance effectiveness, efficiency and completeness in the recording and reporting of government financial transactions as well as meet International Accounting Standards (IAS) and the General Financial Statistics (GFS) classification systems.

3. The basic features of the new Chart of the Account are as follows:

- (i) Ministries are assigned the same head code for Recurrent and Capital Expenditures as well as Revenue;
- (ii) Sub-organizational Codes are assigned to Agencies/Offices under Main Ministry for easy identification;
- (iii) Budget Control codes are introduced for monitoring purposes;
- (iv) Sub-heads are standardized for all Ministries/Agencies/Offices;
- (v) Capital Expenditures are to be reported as project heads and sub-heads;
- (vi) The Classification Codes are now fifteen (15) digits as against the existing twelve (12) digits. The breakdown is as follow:-

(a)	Head Code	-	3 digits
(b)	Sub-Organisational Code	-	4 digits
(c)	Budget Control Code	-	4 digits
(d)	Sub-head Code	-	4 digits

Consequently, new formats of monthly Transcripts of Accounts, Bank Reconciliation Statement and monthly Returns of Expenditure, Advances and Revenues have been adopted in line with the new Chart of Accounts.

4. The new Chart of Accounts for your Ministry/Agency is attached herewith for guidance. Moreover, a training programme would be organized service-wide for Accounts and Internal Audit Staff on the application of the new Chart of Accounts. However, while the arrangement for the training is in progress, the Account Department of your ministry/agency could contact the Head of Consolidated Accounts Division of the Treasury Service Department of this Office for assistance before preparing the Transcripts of Account and other Monthly Returns for January, 2005

5. All Ministries, Extra-Ministerial Offices and Agencies are enjoined to comply with the provision of this circular with effect from January, 2005



Chief A. O. Oni, JP.
Ag. Accountant-General of the Federation

**Office of the Accountant-General of the Federation
Federal Ministry of Finance**

Ref. No. TRY/A2&B2/2005
OAGF/TS/286/S.10/Vol.II/279
Tel. No. 09-2340949
E-mail: oagfnigeria@yahoo.com
Website: www.oagf.gov.ng

P. M. B. 7015
Garki Abuja,
Nigeria,
17th February, 2005

TREASURY CIRCULAR

To:

The Chief of Staff to the President,
The Deputy Chief of Staff, Office of the Vice President,
All Honourable Ministers,
The Secretary to the Government of the Federation,
The Head of the Civil Servant of the Federation,
All Special Advisers,
All Service Chiefs/ Inspector-General of Police,
The Governor, Central Bank of Nigeria,
The Chairman, Federal Civil Service Commission,
All Federal Permanent Secretaries,
The Clerk of the National Assembly,
The Secretary of the National Assembly Service Commission,
The Executive Secretary, National Judicial Council,
The Auditor-General for the Federation,
All Directors-General/Chief Executives,
of Extra- Ministerial Offices and Agencies
All Directors of Finance and Accounts
All Head of Accounts Divisions,
All Head of Internal Audit Units,
All Zonal Coordinator,
The Sub-Treasurer of the Federation,
All Federal Pay Officers.

**Installation of Computer System For the Accounting
Transaction Recording and Reporting System (ATRRS)**

Further to Treasury Circular Ref. No. TRY/A2&B2 of 4th March, 2004 on Computerisation of Accounting Transaction Recording and Reporting System in federal ministries and agencies, I wish to inform you that through the World Bank

Economic Management Capacity Assistance Project (EMCAP), new sets of computer systems have been acquire for all Line Ministries, Extra-ministerial Offices, Federal Pay Offices, Agencies and Other Arms of Government. This will facilitate the implementation of the Transactions Recording and Reporting Accounting Software developed for the take off of computerisation of Federal Government Accounts.

2. consequently, for the purpose of installation of the computer system, each ministry, agency and other arms of government are required to:

- (i) prepare an Air-conditioned Room for the installation of the Computer System;
- (ii) acquire one Computer Table and Chair, and
- (iii) a suitable Power Source plus Extension Cable,

3. Furthermore, each ministry/agency and other arms of governments are required to nominate two (2) Computer Proficient Accountants for the associated training. The names and particulars of the nominees should be forwarded to the Accountant-General of the Federation and marked for the attention of Director Treasury Service, not later than 28th February, 2005

4. Your cooperation will be appreciated for the success of the Project, please.



Chief A. O. Oni, JP
Ag. Accountant-General of the Federation.

Office of the Accountant-General of the Federation Federal Ministry of Finance

Ref. No. TRY/A3&B3/2005
OAGF/TRA/III/236/II/124/DTA
Tel. No. 09-2340949
E-mail: oagfnigeria@yahoo.com
Website: www.oagf.gov.ng

P. M. B. 7015
Garki Abuja,
Nigeria.
21st March, 2005

TREASURY CIRCULAR

To:

The Chief of Staff to the President,
The Deputy Chief of Staff, Office of the Vice President,
All Honourable Ministers,
The Secretary to the Government of the Federation,
The Head of the Civil Service of the Federation, All Service Chiefs/ Inspector-
General of Police,
The Chairman, Federal Civil Service Commission,
All Federal Permanent Secretaries,
The Clerk of the National Assembly,
The Auditor-General for the Federation,
The Secretary of the National Assembly Service Commission,
The Executive Secretary, National Judicial Council,
All Directors-General/Chief Executives,
Extra-Ministerial Offices and Agencies
All Directors of Finance and Accounts
All Zonal Coordinator, OAGF
All Head of Accounts Divisions,
All Head of Internal Audit Units,
The Sub-Treasurer of the Federation,
All Federal Pay Officers.

Entrance Examinations into the Federal Treasury Academy, Orozo Abuja.

This is to inform you that the next academic session of the Treasury Academy will commence on Monday, 9th May, 2005. Towards this end, the entrance examinations for the selection of prospective candidates to the school would be conducted on Wednesday, 20th April, 2005 for Module I and Thursday, 21st April, 2005 for Module II at the Treasury Academy premises, Orozo Abuja from 9.00a.m each day.

2. Eligibility for Admission

Module I

- i. Substantive Assistant Executive Officers (Accounts or Audit) who have spent at least one year on that grade level and who possess at least OND in Accounting/Business Administration with five (5) credits including English and Mathematics in School Certificate or GCE O'Level or equivalent;
- ii. Executive Officers (Accounts or Audit) who possess at least OND in Accounting/Business Administration with five (5) credits including English and Mathematics in School Certificate or GCE O' Level or equivalent;
- iii. Officers who are on GL 08 (Higher Executive Officer Accounts) who possess at least OND in Accounting/Business Administration with five (5) credits including English and Mathematics in School Certificate or GCE O'Level or equivalent;
- iv. Accounting Technicians Certificate of ICAN

Module II

- i. Officers who have successfully completed the new Module I course and have attained the post of higher Executive Officer (Accounts or Audit) GL 08 and above;
- ii. Officers who hold at least HND in Accounting and have attained the post of Higher Executive Officer (Accounts or Audit).

In all cases, preference will be given to candidates who are computer literate.

3. Application forms can be obtained free of charge directly from the **Office of the Director, Federal Treasury Academy, Orozo**. Duly completed application forms shall be returned to the same office through the applicant's Director of Finance and Account/Audit, not later than 8th April, 2005. All applications must be supported with:

- i. Photocopies of certificates obtained;
- ii. Gazette or copy of letter of first appointment
- iii. Gazette publication of last promotion (if available); or letter of promotion in lieu of gazette.

4. The examination shall be a three-hour paper on four (4) subjects namely:

Module I

- i. Mathematics
- ii. Communication Skills
- iii. Government Accounting
- iv. Financial Accounting

Module II

- i. Financial Accounting
- ii. Communication Skills
- iii. Government Accounting
- iv. Business Mathematics

5. Within a week to the examination date, all candidates in Abuja are to collect their examination slip from the **Office of the Director, Federal Treasury Academy, Orozo**; while their counterparts in the states shall collect their slip from **Federal Pay Offices** in their state Headquarters.

6. Kindly bring the content of this circular to the notice of all Accounts and Audit staff for their information, Please.



J. N. Naiyeju, JP
Accountant-General of the Federation

FEDERAL TREASURY ACADEMY
Office of the Accountant-General of the Federation
Orozo-Abuja

Entrance Examination Syllabus

MODULE I

1. Mathematics:

Multiplication and division of numerals, simple fractions, elementary percentage, metric system and decimals, areas and volumes, percentages, profit and loss, commission, square root and cube root, simple and compound interest, simple equations and simultaneous equations.

Factors: expansion of type $(x - a)(x + b)$, $(x^2 + ax + b)(cx + d)$; ratios relative comparison of time and speed, working capacity time and quantity, proportions, simple and compound.

2. Communication Skill:

Letter writing, official correspondence and routine communication, Narrative and Descriptive Essay, Comprehension, Paragraphing and précis writing.

Recommended Textbook:

A textbook of Business Communication by R. T. Chapel and W. L. Road, or any other deemed appropriate.

3. Government Accounting:

Basic knowledge of government financial procedures and terminologies government financial control, and stores procedures & control.

Recommended Textbook: Financial Regulation.

4. Financial Accounting:

Accounting terminologies, concepts and assumption, Principles of double entry system, day books including journals, ledger, Trial-Balance and Balance Sheet. Non-trading organizations, partnership (formation and final accounts), bank reconciliation.

MODULE II

1. Financial Accounting:

Accounting terminologies, concepts and assumptions. Principles of double entry system, day books including journals, ledgers, Trial-Balance and

Balance Sheet. Non-trading organization, partnership (formation and final accounts), bank reconciliation.

2. **Communication Skills:**

Letters of application, meeting terminology, reports, channels of communication in the service (horizontal, vertical, lateral) circulars, agenda, minutes.

3. **Government Accounting:**

Nature and scope of government accounting, the nature of fund appropriation and accounting, public accounting concepts, accounting classifications of receipts and payments, budget estimate procedures, expenditure control, banking requirements and bank reconciliation.

4. **Business Mathematics**

As in Module I, including quadratic simultaneous and linear equations, discounting and present values, evaluation of capital investment projects, probability, mutually exclusive outcomes, equally likely outcomes conditional probability

Note:

Every nominee must affix two (2) recent passport size photographs (4"x4"), duly certified by the Head of Department or Head of Finance & Account / Audit Department and placed at the space provided at the top right hand corner of this form, failing which the form will not be accepted.

.....
Applicant's Signature

.....
Date

Part II: (to be certified by the Head of Department or Head of Account/Audit Department)

I certify that the information stated above by the officer is correct to the best of my knowledge.

Rank:.....

Signature:

Name:.....
(in block letter)

Date: (affix Office Stamp.)

FOR OFFICIAL USE ONLY

**Affix one
passport
photograph
with gum, pls**

Examination No.:

Name:

Ministry/Department:

Module:

.....
Official Signature

N/B

- i. This slip be produced in the Examination Hall.
- ii. Centre of Examination.....
- iii. Date of Examination.....
- iv. Time of Examination: 8:00a.m..

FEDERAL TREASURY ACADEMY
Office of the Accountant-General of the Federation
Orozo-Abuja

Entrance Examination Form

Affix one
passport
photograph
with gum, pls

Nominating Ministry/Agency:.....

Department:.....

Present Station:.....

Course Applied For: Module I [] Module II [] Module III []

(Tick as appropriate)

Part I: Particulars of Officers Nominated

(a) Surname:.....(Mr./Mrs./Miss)

Other Names:.....

(b) Substantive Rank and Data attained:.....

(c) Date of First Appointment:.....

(d) Date of Confirmation:.....

(e) State of Origin:.....

(f) Date of Birth:.....

(g) Residential Address:.....

(h) Salary Grade Level:.....

(i) Educational Qualifications:.....

[Attach certificate copies of (b), (c), (d), & (i) above]

(j) Previous Training Courses (if any) taken at the Federal Treasury Academy, and Date:.....

(k) State Result (whether passed, failed or referred, and subjects):.....

.....(Attach photocopies of results)

Office of the Accountant-General of the Federation Federal Ministry of Finance

Ref. No. TRY/A4 & B4/2005
OAGF/TS/026/Vol.II/223

P.M.B. 7015
Garki-Abuja
Nigeria
27th May 2005

Treasury Circular

To:

The Chief of Staff to the President,
The Deputy Chief of Staff, Office of the Vice President,
All Honourable Ministers,
The Secretary to the Government of the Federation,
The Head of the Civil Service of the Federation,
All Special Advisers,
All Service Chiefs/Inspector-General of Police,
The Governor, Central Bank of Nigeria,
The Chairman, Federal Civil Service Commissions
All Federal Permanent Secretaries,
The Auditor-General for the Federation,
The Clerk of the National Assembly,
The Executive Secretary, National Judicial Council,
All Directors-General/Chief Executives
of Extra-Ministerial Offices and Agencies
All Directors of Finance and Accounts,
All Heads of Accounts Divisions,
All Heads of Internal Audit Units,
All Zonal Coordinators,
The Sub-Treasurer of the Federation,
All Federal Pay Officers.

Operation of year 2005 Annual General Imprest Warrant

This is to inform you that the Annual General Imprest Warrant for 2005 has been signed by the Hon. **Minister of Finance** in accordance with the provision of Financial Regulation (FR) No. 1102.

2. With the authority conveyed by the Annual General Imprest Warrant, all Accounting Offices in the three arms of government, including ministries, extra-ministerial offices and agencies, are now authorised to approve funds to eligible imprest Holders. However, the limit of reimbursable imprests shall remain as

follows:

Designation of Imprest Holder	Limit of Reimbursable Imprest
Honourable Minister	- 150,000.00
Permanent Secretary/Director-General	- 100,000.00
Director	- 50,000.00
Head of unit or branch in state	
Or any other Imprest Holder	- 30,000.00

Reimbursement of any standing imprest shall normally be once in a quarter but shall not exceed **twice** where the need arises.

3. The attention of all Accounting Officers and officers controlling expenditure is also drawn to Circular No. TRY/A5 & B5/2001 of 7th September, 2001 which stipulates that special imprests shall not be used in place of Local Purchase Orders and that all local procurement of stores and services costing above 100,000.00 shall be made only through award of contracts.

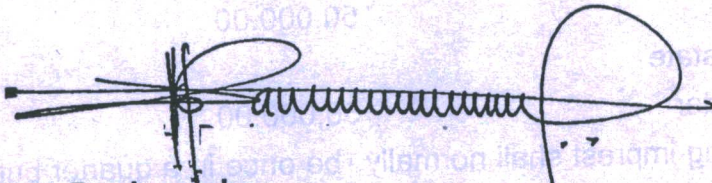
4. Moreover, all imprest holders shall adhere strictly to the guidelines in the Financial Regulations Nos. 1106 to 1112 in keeping the accounts of their imprests. Essentially, all self-accounting ministries, extra-ministerial offices and agencies in all arms of government must submit to the Accountant-General of the Federation within thirty five (35) days from the date of this Circular a return showing:

- (a) The particulars of the vouchers with which the imprests in respect of year 2004 were retired; and
- (b) the list of entitled imprest holders and their locations for year 2005.

5. The Treasury Inspectorate Department of this Office shall carry out regular inspection of all imprest accounts during the financial year. Any breach of the regulations on imprest accounts shall lead to the withdrawal of the right to issue any

imprest by the affected Accounting Officer together with other appropriate sanctions.

6. Kindly bring the contents of this Circular to the notice of all officers concerned, please.



I. H. Dankwambo

Accountant-General of the Federation.

Approved List Of Representatives of the Accountant-General of the Federation

Office of Accountant-general of the Federation Federal Ministry of Finance

Ref. No. TRY/A5 & B5/2005
OAGF/TS/040/Vol.I/121
Tel: 09-2340949, 2340329
E-mail: oagfnigeria@yahoo.com
Website:www.oagf.gov.ng.

P.M.B. 7015
Garki-Abuja
Nigeria.
30th june,2005

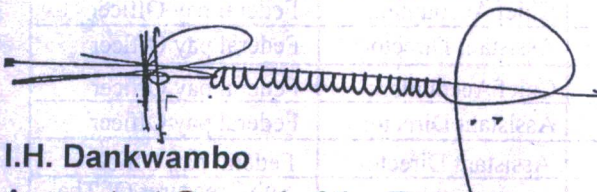
Federal Treasury Circular.

To:
The Chairman, Revenue Mobilization Allocation
and Fiscal Commission
All State Commissioners of local Government,
All Secretaries to State Governments,
All Zonal Co-ordinators, OAGF,
All Federal Pay Officers,
All Heads of Internal Audit Units (FPOs),

Appointment of Representatives of the Accountant-General of the Federation in the Joint Local Government Account Allocation Committee

Pursuant to the implementation of the Monitoring of Revenue Allocation of Local Government Act, 2005, the Officers as per the attached are hereby approved as representatives of the Accountant-General of the Federation in the Joint Government Account Allocation Committee in all the States and Federal Capital Territory, Abuja.

- All the representatives are required to submit their reports to the Accountant-General of the Federation, in the attached format, within seven (7) days after each monthly allocation meeting.
- Thanks for your co-operation



I.H. Dankwambo
Accountant-General of the Federation

2. Approved List Of Representatives of the Accountant-General of the Federation in Joint Local Government Allocation Committee

Zone		States	Name	Rank	Designation
South East	1	Enugu	K.A.Nwaokwah	Assistant Director	Zonal Co-ordinator
	2	Ebonyi	O.B. Opara	Chief Accountant	Federal pay Officer
	3	Anambra	N.N Ogude	Assistant Director	Federal pay Officer
	4	Abia	A.O Nwokeji	Chief Accountant	Federal pay Officer
	5	Imo	M.L Akpan	Chief Accountant	Federal pay Officer
South South	6	Rivers	N.J Ntu	Assistant Director	Zonal Co-ordinator
	7	Delta	M. Elechi	Chief Accountant	Federal pay Officer
	8	Edo	S.A Oladimeji	Assistant Director	Federal pay Officer
	9	Cross River	J.A Fatuya	Assistant Director	Federal pay Office
	10	Akwa Ibom	Y.A Ndem	Chief Accountant	Federal pay Officer
	11	Bayelsa	E.O Abiona	Chief Accountant	Federal pay Officer
South West	12	Oyo	O.T Awofisayo	Assistant Director	Federal pay Officer
	13	Ondo	I.N Apalara	Assistant Director	Federal pay Officer
	14	Ekiti	A.S Ogunnaike	Chief Accountant	Federal pay Officer
	15	Osun	A.R Saka	Assistant Director	Federal pay Officer
	16	Lagos	J.O Laniyan	Assistant Director	Federal pay Officer
	17	Ogun	G.O Olofinro	Chief Accountant	Federal pay Officer
	North central	18	Pleateau	E.M Olie	Assistant Director
19		Kwara	A.O Agbolade	Chief Accountant	Federal pay Officer
20		Nasarawa	S.N. Ebiloma	Chief Accountant	Federal pay Officer
21		Niger	N.C Asabe (Mrs.)	Chief Accountant	Federal pay Officer
22		Benue	G.T Adesanya(Mrs.)	Assistant Director	Federal pay Officer
23		Kogi	E.O Obingene	Assistant Director	Federal pay Officer
North East		24	Borno	I.A Gundtutse	Assistant Director
	25	Adamawa	A. Obua	Assistant Director	Federal pay Officer
	26	Bauchi	Alhaji I. Suleiman	Chief Accountant	Federal pay Officer
	27	Gombe	D.A Pada	Chief Accountant	Federal pay Officer
	28	Taraba	E.E. Mene - Egegi	Chief Accountant	Federal pay Officer
	29	Yobe	N.A Murtala	Chief Accountant	Federal pay Officer
North West	30	Kano	alhaji A.A Ibrahim	Assistant Director	Zonal Co-ordinator
	31	Jigawa	G. Wayagari	Chief Accountant	Federal pay Officer
	32	Zamafara	M.A Abdullahi	Chief Accountant	Federal pay Officer
	33	Kaduna	E.N. Nwakozor	Assistant Director	Federal pay Officer
	34	Katsina	I.I. Yusufu	Chief Accountant	Federal pay Officer
	35	Kebbi	A.M. Akyen	Assistant Director	Federal pay Officer
	36	Sokoto	J.M. Manigi	Assistant Director	Federal pay Officer
FCT	37	FCT	I.G Iduh	Assistant Director	Sub-Treasurer Of The Federation

**OFFICE OF ACCOUNTANT-GENERAL OF THE FEDERATION
 FEDERAL PAY OFFICE
 REPORT OF JOINT LOCAL GOVERNMENT ACCOUNT ALLOCATION COMMITTEE MEETING**

Month.....
 State

Revenue Allocation to Local Government Councils

S/n	Name of Local Government Council	Revenue Allocation			Deductions					Total Deductions (=N=)	Balance due to LGC for Utilization (=N=)	Remarks		
		FAAC (=N=)	10% State Int Gen. Revenue (=N=)	Total Revenue (=N=)	SPEB (=N=)	Pension (=N=)	Training (=N=)	Others (=N=)						

Note: The details of other deductions should accompany this report

**Office of the Accountant-general of the Federation
Federal Ministry Of Finance**

OAGF/TS/259/Vol.1/6
TRY/A6 & B6/2005
Tel. No. 09-2340949
E-mail: oagfnigeria@yahoo.com
Website: www.oagf.gov.org

P.M.B. 7015
Garki-Abuja
Nigeria,
18th August, 2005

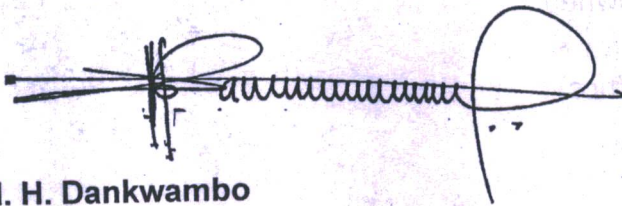
Treasury Circular

To:
The Chief of Staff, Office of the President,
The Deputy Chief of Staff, Office of the Vice President,
All Honourable Ministers,
The secretary to the Government of the Federation,
The Head of the civil service of the Federation,
All Special Advisers,
All Service Chiefs/Inspector-General of police,
The Governor, Central bank of Nigeria,
The Chairman, Federal civil service commission,
All Federal Permanent secretaries,
The clerk of the National Assembly,
The secretary of the National Assembly service commission,
The executive secretary, National Judicial council,
The Auditor-General for the Federation,
All Directors-General/Chief Executives,
of Extra-Ministerial Offices and Agencies
All Directors of Finance and Accounts,
All Heads of Accounts Divisions.

**Submission of Audited Accounts by Parastatals
and Government Owned Companies and Corporations**

In order to reduce the high incidence of poor financial management and inefficiency in parastatals and government owned companies, government has directed as follows

- (i) All parastatals and government owned companies should ensure that their annual financial statements of account are prepared and audited not later than 31st May of the following year of the accounts.
 - (ii) A copy of the audited accounts, together with the domestic report, should be submitted to the Auditor-General and Accountant-General of the Federation not later than 30th June of the following year of the accounts for analysis and comments.
 - (iii) The Accountant-General of the Federation shall submit the reports and comments on the account of each parastatal to the Hon. Minister of Finance within two months of the receipt of the accounts and therefore, the attention of the supervising ministry shall be drawn to the reports on the accounts.
2. Kindly ensure that copies of this circular are forward to all parastatals and Agencies under your supervision for strict compliance, please.



I. H. Dankwambo
Accountant-General for the Federation

**Office of the Accountant-General of the Federation
Federal Ministry of Finance**

TRY/A7&B7/2005

OAGF/TS/026/IV/301

Website: www.oagf.gov.org

E-mail: oagfnigeria@yahoo.com

P.M.B. 7015

Garki-Abuja

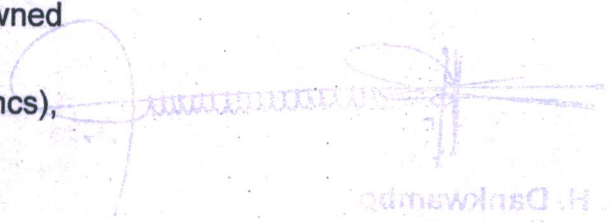
Nigeria

6th October, 2005

Treasury Circular

To:

- The Chief of Staff to the President,
- The Deputy Chief of Staff to the Vice-president;
- All Honourable Ministers,
- The Secretary to the Government of The Federation,
- The Head of The Civil Service of the Federation
- The Chairman, federal Civil Service Commission,
- All Federal Permanent Secretaries,
- The Auditor- General for the Federation,
- The Chairman, Federal Inland Revenue Service(firs),
- All Director- General/ Chief Executives of
Extra-ministerial Office and Agencies
- All Chief Executives of Government-owned
Companies and Parastatals,
- The Comptroller-general Of Customs(ncs),
- All Directors of Finance and Accounts,
- The Sub-treasurer of the Federation,
- All Zonal Coordinators.
- All Federal Pay Officers,
- All Head of Internal Audit Units.



**Remittance of directors' fees Into the Consolidated Revenue Fund
(CRF) of the Federal Government of Nigeria (FGN)**

It has been observed, with dismay, that the level of collection and remittance of Directors' fees into the consolidated revenue fund of FGN in the last five Years is very low. The reasons for the low level of collections were as follows:

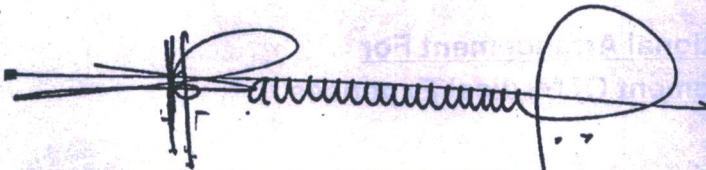
- (i) Non-remittance of directors' fees by most civil servants who are serving on the boards of companies and parastatal wholly or partly owned by the federal government of Nigeria.
- (ii) Non-remittance of Directors fees by political office holders who are on the payroll of Federal Government and serving as chairman or members of Boards of companies and parastatals.
- (iii) Non-remittance of fees directly into MOFI's Independent Revenue Account by the companies and parastatals concerned.

2. In order to address the problem, the Honourable Minister of Finance has approved that Directors' fees, in respect of Federal Government representatives (civil servants and political appointees) who are on the payroll of government and are serving on the Boards of Companies and parastatals, should henceforth be remitted directly to the Account of the Ministry of Finance Incorporated (MOFI). The particulars of the Account are:

- (i) **Bank: Central Bank of Nigeria, Abuja.**
- (ii) **Account Name: MOFI Independent Revenue Account;**
- (iii) **Account No: 10002309-57**

Subsequently, the evidence of such remittances should be submitted to the office of the Accountant-General of the Federation, Ministry of Finance Incorporated (MOFI), for issuance of official receipt to cover the amount remitted.

3. In the light of the above, Accounting Officers are obliged to please give very wide circulation to the contents of this circular for strict compliance by all companies and parastatals under their supervision.



I.H. Dankwambo
Accountant-General of the Federation.

Office of the Accountant - General of the Federation Federal Ministry of Finance

TRY/A8& B8/2005

ACC/0299/VOL.II/208

Website: www.oagf.gov.org

E- mail: oagfnigeria@yahoo.com

P.M.B 7015

Garki-Abuja,

Nigeria

4th October,2005

TREASURY CIRCULAR

TO:

The Chief of Staff to The President,

The Deputy Chief Of Staff to the Vice-president,

All Honourable Ministers,

The Secretary to The Government of the Federation,

The Head of The Civil Service of the Federation,

The Chairman, Federal Civil Service of the Commission,

All Federal Permanent Secretaries,

The Auditor - General for the Federation,

The Chairman, Federal Inland Revenue Service (FIRS)

All Director-General/Chief Executives of

Extra-ministerial Offices and Agencies

All Chief Executives of Government-owned

Companies And Parastatals,

The Controller-general of Customs (NCS),

All Directors of Finance and Accounts,

The Sub- Treasurer of the Federation,

All Zonal Coordinators.

All Federal Pay Officers,

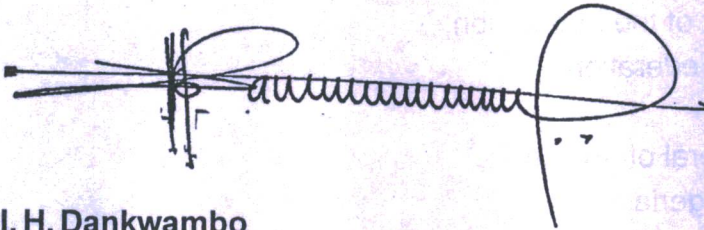
All Heads of Internal Audit Units.

Transitional Arrangement For Re- Imbursement Of Medical Expenses

Further to the national salaries, income and wages commission circular reference No. SWC/S/64/S.167/216 of 12th February, 2004 on Medical Refunds, I wish to inform you that:

- (a) all staffers are to continue to receive 10% of their basic salary as medical allowance until the National Health Insurance Scheme (NHIS) finally takes off in 2006;
- (b) Similarly, all ministries and agencies are to stop deduction of 10% from staff salary for National Health Insurance Scheme (NHIS) as well as deduction of any contribution to the scheme until further notice.

2. Accounting officers are requested to please give this circular wide circulation in their ministries/agencies for guidance and to ensure strict compliance.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke, followed by a large circular flourish.

I. H. Dankwambo

Accountant-General of the Federation.

Office of the Accountant - General of the Federation Federal Ministry of Finance

Ref No.: TRY/A9& B9/2005
OAGF/TS/026/IV/314
Website: www.oagf.gov.ng
E-mail: oagfnigeria@yahoo.com

P.M.B 7015
Garki-Abuja,
Nigeria
15th December, 2005

TREASURY CIRCULAR

TO:

The Chief of Staff to the President,
The Deputy Chief of Staff to the Vice-president,
All Honourable Ministers,
The Secretary to the Government of the Federation,
The Head of Civil Service of the Federation,
All Special Advisers,
All Service Chiefs/Inspector-General of Police,
The Governor, Central Bank of Nigeria,
The Chairman, Federal Civil Service Commission,
All Federal Permanent Secretaries,
The Auditor-General for the Federation,
The Secretary, National Judicial Commission,
The Clerk of the National Assembly,
The Chief Registrar, Supreme Court of Nigeria,
All Directors-general/Chief Executives of
Extra-ministrial Offices and Agencies,
All Directors of Finance and Accounts,
All Heads of Accounts Divisions,
All Zonal Coordinators (OAGF),
The Sub-treasurer of the Federation,
All Head of Internal Audit Units,
All Federal Pay Officers

Closure of Year 2005 Accounts.

This is to remind all accounting officers, Revenue collectors and officers

responsible for the Control of Expenditure to be alert and ensure full compliance with Financial Regulations in order to prevent Fraud and Financial malpractice during closure of 2005 Accounts. In particular, the following guidelines should be strictly adhered to by all Ministries, Extra-Ministrial offices and other Arms of Government.

2. **Discharge Of Contracts And Compliance With Due Process Guidelines**

In line with Financial Regulation (FR) Nos. 804 (ii) and 513, no payment vouchers should be raised or cheques issued in respect of contracts yet to be executed. All payment **Must** comply with the due Process Guidelines.

Any officer found violating the rules shall face disciplinary actions and appropriate sanctions shall be imposed on the erring Ministry, Extra-Ministrial offices and the Arms of Government in accordance with extant rules and regulations.

3. **Revenue Accounting.**

3.1 Contrary to the provisions of the Financial Regulations and the Constitution of the Federal Republic of Nigeria, some Ministries, and Extra-Ministrial offices, Agencies and other Arms of Government do collect revenues, such as VAT, Withholding Tax (WHT), Fees, fines, interest and other revenues, without remitting the money to the Treasury. It should be noted that spending of Government Revenue without appropriation is a violation of the Appropriation Act. **Thus, all revenue collected shall be brought into account on or before the close of business on Friday, 30th December, 2005.**

3.2 In this Regard, all Revenue Collectors should ensure that their collections are paid into the consolidated Revenue Fund (CRF) and accounted for by showing Evidence of Payment, duly supported by Treasury Form 15A, and submitted to the Federal Sub-Treasury, Abuja or the appropriate Federal Pay Office before close of work on Friday 30th December 2005 in line with FR No. 309(d)

3.3 In the case of Nigerian Mission Abroad, payment of the Independent Revenue as highlighted in paragraph 3.1 above, should be into the **Independent revenue Account No. 400939 134 at JP Morgan Chase Bank, New York, Code: CHASUS 33** and the evidence of the payment should faxed to the treasury (Fax number: 234-9-2340949) latest by 12 noon on Friday 30th December, 2005.

4. **Retirement of Imprest.**

All imprest holders are expected to retire their imprest on or before Thursday, 29th December 2005 as contained in Financial Regulation No. **IIII(a)**. Renewal of Imprest Accounts in the New Year shall be subject to evidence of retirement of the previous ones.

5. **Treatment of Unspent Balances of Recurrent Expenditure.**

5.1 In line with section 16 of the Finance (Control and Management) Act, LFN,1990 and the Financial Regulation No. 513(a), all unexpended recurrent votes shall lapse at the expiration of the 2005 Financial year. In view of foregoing, all unspent cash and bank balances in the Recurrent Expenditure cash books at the end of 2005 financial year shall be paid into the Consolidated Revenue Fund Account through the Federal Sub-Treasury at Old Secretariat, Area1, Garki - Abuja or the appropriate Federal Pay Offices in the States latest by the close of work on Friday,30th December,2005.

5.2 All Accounting Officers are required to **file a return of unspent cash and bank balances** on the recurrent expenditure cash books, along with copies of Treasury Receipts, to reach the Office of the Accountant-General of the Federation latest by 3 pm on Friday,30th December,2005. It is obligatory to comply with this regulation in order to avoid the imposition of stiff penalties against defaulters.

6. **Treatment of the Capital Accounts.**

In accordance with the provision of the Appropriation and Supplementary Appropriation Acts, 2005, any amount not cash backed before 30th December,2005 shall automatically lapse. However, all monies in the

Central Capital Account (CCA) at the Central Bank of Nigeria (CBN) as at parastatals up to the 31st March 2006. After that date, all unspent balances of capital allocations in the CCA shall lapse and shall be transferred to the CRF. **It should be noted that only Due Process certificates obtained before 31st December, 2005 shall be valid to access money in the CCA up to 31st March, 2006.**

7. **Prudent Management of Funds.**

By the provision of Financial Regulation No. 515, the Federal Government requires all Accounting Officers to exercise due economy and value for money in all financial transactions of their Ministries. **Money shall not be spent merely because it has been voted.**

8. **Arrangement for Closing the 2005 Accounts.**

It should be noted that **all entries** into the Departmental Vote Expenditure Allocation (DVEA) Books, Ledgers, Cheques Summary Register and Imprest Accounts shall be concluded on Thursday, 29th December, 2005. All cash Books should be balanced before 12:00 noon on Friday, 30th December, 2005. Treasury Officers shall be deployed to Ministries /Extra-Ministerial offices, Agencies and other Arms of Government on Friday, 30th December, 2005 by 1:00pm to rule off all the cash books and take cash books balances.

9. **Annual Board of Survey and Verification of Cash and Bank Balances.**

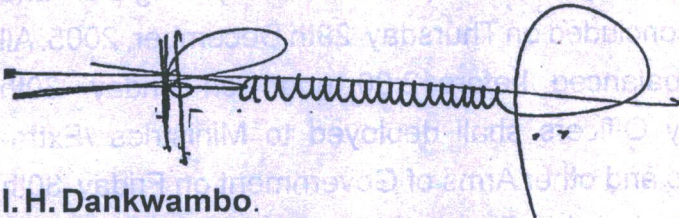
In accordance with Financial Regulation No. 1401, the Annual Board of Survey shall be convened as from Monday, 2nd January, 2006, to examine the cash on hand, bank balances, stamps and other security documents held by all Arms of Government including Ministries, Extra-Ministerial Offices and Agencies. Also, by 16th January, 2006, Treasury Officers shall be deployed to all Ministries, Extra-Ministerial Offices, Agencies and other Arms of Government, to extract all relevant accounting information pertaining to the closure of all books of accounts for the Financial year 2005 and to ascertain

the level of compliance with the provisions of this Circular.

10. Submission of Transcripts of Accounts for year 2005.

In view of the newly introduced computerization of the accounts in line ministries and agencies, all Accounting Officers are enjoined to prepared and submit all **transcripts of account** as well as Bank Reconciliations Statements for the twelve (12) months of year 2005 on or before 31st January 2006. It is the desire of the O.A.G.F. to finalise the preparation of the accounts for year 2005 by the end of March,2006 for submission to the **Auditor-General for the Federation. It should be noted that no cash-backing of funds shall be given to any Ministry or Agency which defaults in the rendition of transcripts of accounts and bank reconciliations statements henceforth.**

11. All Accounting Officers are requested to bring the contents of this circular to the attention of their accounts and audit staff for strict compliance, please.



I. H. Dankwambo.

Accountant-General of the Federation.

INDEX OF YEAR 2006 FEDERAL TREASURY CIRCULAR

S/N	Treasury No & Date	Reference	Subject	Remark	Page
1.	TRY/A1&B1/2006	OAGF/TS/026/VOL.IV	Payment by Cheque	To ensure that all payment by Arms of Government in both capital and recurrent Accounts are henceforth made by Cheque	
2.	TRY/A2&B2/2006	OAGF/TS/026/VOL.IV/345	Operation of year 2006 Annual General Imprest Warrant.	Guidelines for the operation of year 2006 Annual General Imprest Warrant.	
3.	TRY/A3&B3/2006	OAGF/TS/FSR7R/34/II/94	Implementation of Annual Appropriation Acts (Capital)	Guidelines for the operations of capital Expenditure and Explanation of procedures for contract award to avoid delay in Procurement process due to erroneous dependence on the release of warrant	
4.	TRY/A4&B4/2006	OAGF/TS/026/IV/350	Implementation of Stamp Duties Acts.	Information of operation of Stamp Duties and Explanation of transactions that require stamp duties.	
5.	TRY/A5&B5/2006	OAGF/TS/ABJ/I/261	Request for submission of indebtedness of officers Affected in the public service Reform Right Sizing	Explanation of the items of indebtedness and other details for the purpose of determine the balance of their retiring benefits.	

6.				
7.	TRY/A7&B7/2006	OAGF/TRS/MD/II/II	Financial Guideline on the operation of Funds for the Millennium Development Goals Project under Ministries, Department and Agencies (MDA's)	Guideline for the operation of Millennium Development goals Funds.
8.	TRY/A7&B7/2006	OAGF/TS/026/IV/333	Closure of Year 2006 Accounts.	Guidelines for closure of Accounts and Treatment of Unspent Balances in Recurrent and Capital Accounts. Accounts.

Office of the Accountant-general of the Federation Federal Ministry of Finance

Ref:No: TRY/A1&B1/2006
OAGF/TS/026/Vol.iv/
E-mail: oagfnigeria@yahoo.com
Website: www.oagf.gov.org

P.M.B. 7015
Garki-Abuja
Nigeria
22nd March 2006

Federal Treasury Circular

To:

The Chief of Staff to the President,
The Deputy Chief of Staff to the Vice-president,
All Honourable Ministers,
The Secretary to the Government of the Federation,
The Head of Civil Service of the Federation,
All Special Advisers,
All Service Chiefs/Inspector-General of Police,
The Governor, Central Bank of Nigeria,
The Chairman, Federal Civil Service Commission,
The Chairman, National Salaries, Incomes and Wages Commission,
All Federal Permanent Secretaries,
The Auditor-General for the Federation,
The Executive Secretary, National Judicial Council,
The Clerk of the National Assembly,
All Directors-general/Chief Executives of
Extra-Ministrial Offices and Agencies,
All Directors of Finance and Accounts,
All Heads of Accounts Divisions,
All Zonal Coordinators (OAGF),
The Sub-Treasurer of the Federation,
All Heads of Internal Audit Units,
All Federal Pay Officers.

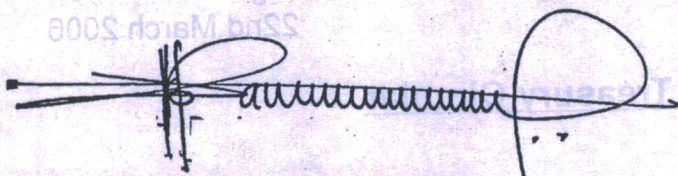
Payments by Cheque

The policy on payments by cheque, as contained in FR. Nos 614 and 618, was recently reviewed by the National Payments System Committee (NPSC) which found that the volume of cash payments by all Arms of Government is high.

2. It has therefore been decided that in addition to the policy on Capital Accounts, **all payments to the Public on Recurrent Accounts, shall from this**

date henceforth be by cheque.

3. I wish to enjoin all Accounting Officers in particular and all Heads of Finance and Accounts Departments in all ministries, extra-ministerial office, agencies and other arms of Government in general, to ensure strict compliance with this circular and give it the widest circulations, please.



Ibrahim H. Dankwambo 22/03/06
Accountant- General of the Federation

Payments by Cheque

The volume of payments by cheque, as contained in FR Nos 614 and 618, which is reviewed by the National Payments System Committee (NPSC) which has the volume of payments by all arms of Government is high.

It has therefore been decided that in addition to the policy on Capital Accounts, all payments to the Public on Recurrent Accounts shall from this

Office of the Accountant-general of the Federation Federal Ministry of Finance

Ref:No: TRY/A2&B2/2006
OAGF/TS/026/Vol.iv/345
E-mail: oagfnigeria@yahoo.com
Website: www.oagf.gov.org

P.M.B. 7015
Garki-Abuja
Nigeria
3rd May, 2006.

Federal Treasury Circular

To:

The Chief of Staff to the President,
The Deputy Chief of Staff to the Vice-president,
All Honourable Ministers,
The Secretary To The Government of the Federation,
The Head of Civil Service of the Federation,
All Special Advisers,/Senior Special Assistants,
All Service Chiefs/Inspector-general of Police,
The Governor, Central Bank Of Nigeria,
The Chairman, Federal Civil Service Commission,
The Chairman, Police Service Commission,
The Chairman, Revenue Mobilization,
Allocation and Fiscal Commission,
The Chairman, Federal Inland Revenue Service,
The Chairman, Code of Conduct Bureau,
The Chairman, Code of Conduct Tribunal,
The Chairman, Independent National Electoral Commission,
The Chairman, National Population Commission,
The Chairman, Federal Character Commission,
The Chairman, Independent Corrupt Practices and
Other Related Offences Commission,
The Chairman, Economic and Crime Commission,
The Chairman, National Drug Law Enforcement Agency,
The Chairman, National Salaries,
Income and Wages Commission,
All Permanent Secretaries,
The Clerk of the National Assembly,
The Executive Secretary, National Judicial Council,
The Auditor-General for the Federation,
All Directors-General/Chief Executives of
Extra-Ministrial Offices and Agencies,
All Directors of Finance and Accounts,
All Heads of Accounts Divisions,

All Zonal Coordinators (OAGF),
The Sub-Treasurer of the Federation,
All Head of Internal Audit Units,
All Federal Pay Officers.

Operation of Year 2006 Annual General Imprest Warrant

This is to inform you that the Annual General Imprest Warrant for 2006 has been signed by the Hon. Minister of Finance in accordance with the provision of Financial Regulation (FR) No. 1102.

2. With the authority conveyed by the Annual General Imprest Warrant, all Accounting Officers in the three Arms of Government, including Ministries, Extra-Ministerial offices and agencies, are now authorised to approved funds to eligible imprest holders. However, the limit of reimbursable imprest shall remain as follows:

Designation of Imprest Holder	Limit of Reimbursable Imprest N
Honourable Minister	- 150,000.00
Permanent Secretary/Director-General	- 100,000.00
Director	- 50,000.00
Head of Unit or Branch in States or any other Imprest Holder	- 30,000.00

The frequency of reimbursement of any standing imprest shall normally be **once in a quarter** and shall not exceed **twice in a quarter** where the need arises.

3. The attention of all Accounting Officers and Officer Controlling expenditure is also drawn to Treasury circular No. TRY/A5&B5/2001 of 7th September, 2001 which stipulate that special imprest shall not be used in place of Local Purchase Orders and that all local procurement of stores and services costing above N100,000.00 shall be made only through award of contracts.

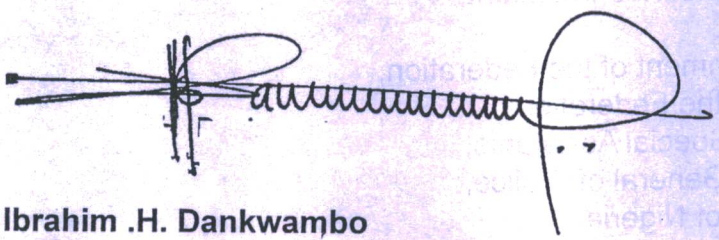
4. Moreover, all imprest holders shall adhere strictly to the provisions of the Financial Regulation Nos. 1106 to 1112 in keeping the accounts of their imprests. Essentially, all self-accounting Ministries, Extra-Ministerial offices and agencies and all Arms of Government are required to submit to the Accountant-General of the Federation, within thirty-five (35) days from the date of this circular a return showing:

- (a) the particulars and vouchers with which the imprests in respect of year 2005 were retired; and

(b) the list of entitled imprest holders and their locations for year 2006.

5. The Treasury Inspectorate Department of this Office shall carry out regular inspection of all Imprest Accounts during the financial year. Any branch of the regulation in the operation Imprest Accounts shall lead to the withdrawal of the right to issue any imprest by the affected Accounting Officer and appropriate sanctions shall be applied accordingly.

6. You are to bring the contents of this circular to the attention of all officers concerned for strict compliance, please.



Ibrahim .H. Dankwambo
Accountant-General of the Federation.

Office of the Accountant-General of the Federation Federal Ministry of Finance

TRY/A3&B3/2006

Ref. No: OAG/TS/FRS7R/034/II/94E

E-mail: oagfnigeria@yahoo.com

Website: www.oagf.gov.org

13th June, 2006.

Federal Treasury Circular

To:

The Chief of Staff to the President,
The Deputy Chief of Staff to the Vice-president,
All Honourable Ministers,
The Secretary To The Government of the Federation,
The Head of Civil Service of the Federation,
All Special Advisers./Senior Special Assistants,
All Service Chiefs/Inspector-General of Police,
The Governor, Central Bank of Nigeria,
The Chairman, Federal Civil Service Commission,
The Chairman, Police Service Commission,
The Chairman, Revenue Mobilization,
Allocation and Fiscal Commission,
The Chairman, Federal Inland Revenue Service,
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The Chairman, Code of Conduct Tribunal,
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Other Related Offences Commission,
The Chairman, Economic and Crime Commission,
The Chairman, National Drug Law Enforcement Agency,
The Chairman, National Salaries,
Income and Wages Commission,
All Permanent Secretaries,
The Clerk of the National Assembly,
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The Auditor-General for the Federation,
All Directors-General/Chief Executives of
Extra-Ministrial Offices and Agencies,
All Directors of Finance and Accounts,
All Heads of Accounts Divisions,
All Zonal Coordinators (OAGF),

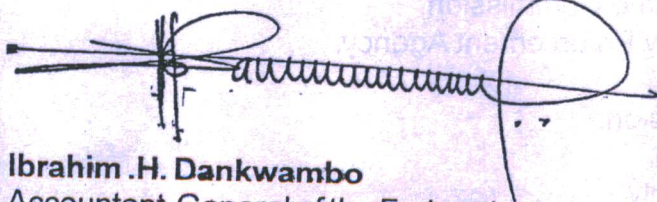
The Sub-Treasurer of the Federation,
All Head of Internal Audit Units,
All Federal Pay Officers.

Implementation of Annual Appropriation Acts (Capital)

It has been brought to the attention of Government that some Ministries, Extra-Ministerial Offices and Agencies in all Arms of Government usually delayed their procurement processes due to erroneous dependence on the release of warrants from the Office of the Accountant-General of the Federation.. Often, times, reference is made to Treasury Circular No.A5/B5/2001 of 30th October, 2001 which stated that contract award process shall begin once the honourable Minister of Finance has signed and issued the Capital Warrant.

2. Consequently, it has become necessary to clarify that the Treasury Circular A5&B5/2001, 30th of October, 2001, does not require Ministries and Agencies to delay the Commencement of their procurement processes until the release of warrant by this Office. All Arms of Government, including Ministries, Extra-Ministerial Offices and Agencies, are required to commence the **procurement process** as early as January each financial year. Only the **contract award process (obtaining due process certificate and issuing letters of award of contracts)**, which is in the final stage of the procurement process, should be delayed till capital warrants are issued by the Minister of Finance in Order to ensure that there is appropriation and release of funds for capital projects.

3. Kindly ensure that the contents of this circular are brought to the attention of all officers involved, please.



Ibrahim .H. Dankwambo
Accountant-General of the Federation.

Office of the Accountant-general of the Federation Federal Ministry of Finance

TRY/A4&B4/2006
E-mail: oagfnigeria@yahoo.com
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Ref. No: OAGF/TS//026/IV/350
20th July, 2006.

Federal Treasury Circular

To:

The Chief of Staff to the President,
The Deputy Chief of Staff to the Vice-president,
All Honourable Ministers,
The Secretary to the Government of the Federation,
The Head of Civil Service of the Federation,
All Special Advisers,/Senior Special Assistants,
All Service Chiefs/Inspector-General of Police,
The Governor, Central Bank of Nigeria,
The Chairman, Federal Civil Service Commission,
The Chairman, Police Service Commission,
The Chairman, Revenue Mobilization,
Allocation and Fiscal Commission,
The Chairman, Federal Inland Revenue Service,
The Chairman, Code of Conduct Bureau,
The Chairman, Code of Conduct Tribunal,
The Chairman, Independent National Electoral Commission,
The Chairman, National Population Commission,
The Chairman, Federal Character Commission,
The Chairman, Independent Corrupt Practices
and Other Related Offences Commission,
The Chairman, Economic and Crime Commission,
The Chairman, National Drug Law Enforcement Agency,
The Chairman, National Salaries,
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All Permanent Secretaries,
The Clerk of the National Assembly,
The Executive Secretary, National Judicial Council,
The Surveyor-General of the Federation,
The Auditor-General for the Federation,
All Directors-General/Chief Executives of
Extra-Ministrial Offices and Agencies,
All Directors of Finance and Accounts,

All Heads of Accounts Divisions,
All Zonal Coordinators (OAGF),
The Sub-treasurer of the Federation,
All Head of Internal Audit Units,
All Federal Pay Officers.

Implementation of Stamp Duties Act

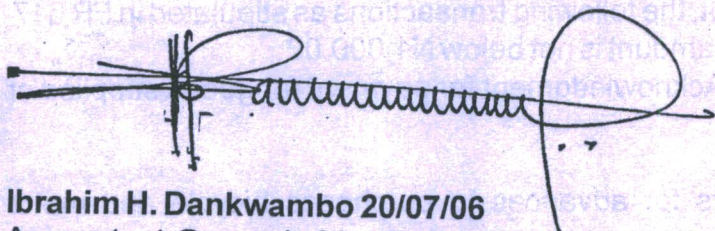
Government has observed some lapses in the implementation of the Duty Act Cap. 411 Volume xxii LFN 1990 and the Financial Regulation FR No. 617 which specified the nature of transaction and amount of payment liable to Stamp Duties.

2. For the avoidance of doubt, the following transactions as stipulated in FR 617 (a) are liable to Stamp Duty if the amount is not below N1,000.00:
 - i. Receipts given in Acknowledgment for payment for goods supplied or services rendered;
 - ii. Payment Vouchers for advances to purchases bicycle and motor vehicle;
 - iii. Refunds of amounts deposited in the Treasury unless the receipts for such payments are exempted under FR 617 (b); viii, ix and xv
 - iv. Fess drawn by normal salaries e.g language examiners etc.
 - v. Gratuities for passing language examinations and
 - vi. Composite Vouchers for payment of several separate amounts.
3. It should be noted that the Stamp Duties Act also provides as follows:
 - i. Section 89 (2) requires that every receipt given by any person in acknowledgement of goods purchased or services rendered should be denoted by an adhesive postage stampworth ₦50.00 issued by the Nigerian Postal Service
 - ii. Section 14 (2) makes it mandatory for a receipt to be so denoted; and
 - iii. Section 92 makes it a criminal offence punishable on conviction for any person to give a receipt liable to duty and which is not duly stamped or refused to give a receipt duly stamped where a receipt would be liable to duty.
4. It has also been observed that the non-compliance with the above provision

is as a result of lack of enforcement by Central Pay Officers who do fail to demand for N50.00 postage stamps to be fixed on receipts or payment vouchers before releasing cash/cheque to payees.

5. Henceforth, Paying Officers in all government establishments who fail to comply with the provisions of the Stamp Duties Act Cap 411, Volume xxii LFN 1990 and FR 617 as stated hereabove would be surcharged for all amounts due on Stamp Duty that were not duly collected. Such officers would be subjected to appropriate disciplinary sanctions.

6. You are please requested to give adequate publicity to the content of this circular especially amongst the staff in charge of Central Pay Offices.



Ibrahim H. Dankwambo 20/07/06
Accountant-General of the Federation.

**OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION
FEDERAL MINISTRY OF FINANCE**

TRY/A5&B5/2006

E-mail: oagfnigeria@yahoo.com

Website: www.oagf.gov.org

Ref. No: OAGF/TS/ABJ/II/261

28th September, 2006.

Federal Treasury Circular

To:

The Chief of Staff to the President,
The Deputy Chief of Staff to the Vice-president,
All Honourable Ministers,
The Secretary to the Government to the Federation,
The Head of Civil Service to the Federation,
All Special Advisers./Senior Special Assistants,
All Service Chiefs/Inspector-General of Police,
The Governor, Central Bank of Nigeria,
The Chairman, Federal Civil Service Commission,
The Chairman, Police Service Commission,
The Chairman, Revenue Mobilization,
Allocation and Fiscal Commission,
The Chairman, Federal Inland Revenue Service,
The Chairman, Code of Conduct Bureau,
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and Other Related Offences Commission,
The Chairman, Economic and Crime Commission,
The Chairman, National Drug Law Enforcement Agency,
The Chairman, National Salaries,
Income and Wages Commission,
All Permanent Secretaries,
The Clerk to the National Assembly,
The Executive Secretary, National Judicial Council,
The Surveyor-General of the Federation,
The Auditor-General for the Federation,
All Directors-General/Chief Executives of
Extra-Ministrial Offices And Agencies,
All Directors of Finance And Accounts,

All Heads of Accounts Divisions,
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All Federal Pay Officers.

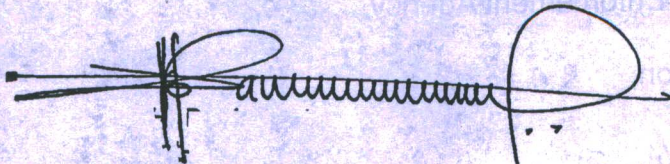
Request for Submission of Indebtedness of Officers Affected in the Public Reforms Rightsizing

The Presidential Committee on the payment of severance package for the officers affected in the Public Reforms Rightsizing exercise has requested for submission of information by all ministries on the indebtedness of the officers to enable the Committee determine their retiring benefits.

2. For avoidance of doubt, the Committee requires information on the following items in respect of each of the affected officers:
- (i) Outstanding Motor Vehicle of Motorcycle or Bicycle advances;
 - (i) Unretire Touring and Personal Advances;
 - (iii) Outstanding Salary Advances and
 - (iv) Any other form of indebtedness to the Federal Government.

The submission should include the date advance was granted repayment period and total amount outstanding.

3. Kindly ensure that this information **is received by the Accountant-General of the Federation on or before 9th October, 2006**, in order to accelerate the payment of retirement benefits to all the affected officers in your establishment.
4. Thank you for your cooperation.



Ibrahim H. Dankwambo
Accountant-General of the Federation.

**Office of the Accountant-General of the Federation
Federal Ministry of Finance**

TRY/A7&B7/2006

E-mail: oagnigeria@yahoo.com

Website: www.oagf.gov.org

Ref. No: OAGF/TRS/MD/III/II

25th October, 2006.

Federal Treasury Circular

To:

The Chief of Staff to the President,
The Deputy Chief of Staff to the Vice-president,
All Honourable Ministers,
The Secretary to the Government of the Federation,
The Head of Civil Service of the Federation,
All Special Advisers./Senior Special Assistants,
All Service Chiefs/Inspector-General of Police,
The Governor, Central Bank of Nigeria,
The Chairman, Federal Civil Service Commission,
The Chairman, Police Service Commission,
The Chairman, Revenue Mobilization,
Allocation and Fiscal Commission,
The Chairman, Federal Inland Revenue Service,
The Chairman, Code of Conduct Bureau,
The Chairman, Code of Conduct Tribunal,
The Chairman, Independent National Electoral Commission,
The Chairman, National Population Commission,
The Chairman, Federal Character Commission,
The Chairman, Independent Corrupt Practices
and Other Related Offences Commission,
The Chairman, Economic and Crime Commission,
The Chairman, National Drug Law Enforcement Agency,
The Chairman, National Salaries,
Income and Wages Commission,
All Permanent Secretaries,
The Clerk of the National Assembly,
The Executive Secretary, National Judicial Council,
The Surveyor-General of the Federation,
The Auditor-General for the Federation,
All Directors-General/Chief Executives of
Extra-Ministrial Offices and Agencies,
All Directors Of Finance and Accounts,

All Heads of Accounts Divisions,
All Zonal Coordinators (OAGF),
The SubTreasurer of the Federation,
All Head of Internal Audit Units,
All Federal Pay Officers.

Financial Guidelines On The Operation Of Funds For Millennium Development Goals Projects Under Ministries, Department and Agencies (MDAs)

In partial fulfilment of the conditions for the debt relief granted to Nigeria by major foreign creditors, the expected savings accruing therefore are to be applied towards the funding of key developmental projects under the **Millennium Development Goals (MDGs)** in selected Ministries, Department and Agencies (MDAs). This is in addition to funds being provided from the Consolidated Revenue Fund (CRF) through the approved annual budget.

2. Guidelines on the Operation of the Funds

In order to track, monitor and reports on all MDG projects funded by savings accruing from the **Debt Relief Gains (DRGs)** and regular budgetary allocation, the under listed guidelines are hereby issued for the management and control of the funds.

3. Unique Classification Codes

Unique Budget Control Codes have been created for all MDG funded projects as follows:

(i) 000000030000000 ONGOING MDG PROJECTS NOT FUNDED FROM DRGS

000000030010000 PROJECT 1
000000030020000 PROJECT 2
000000030030000 PROJECT 3
000000030040000 PROJECT 4
000000030050000 PROJECT 5
000000034990000 PROJECT 499

(ii) 000000035000000 ONGOING MDG PROJECTS FUNDED FROM DRGS

000000035010000 PROJECT 1
000000035020000 PROJECT 2
000000035030000 PROJECT 3
000000035040000 PROJECT 4
000000035050000 PROJECT 5

000000039990000 PROJECT 499

(iii) 000000040000000 NEW MDG PROJECTS NOT FUNDED FROM DRGS

000000040010000 PROJECT 1

000000040020000 PROJECT 2

000000040030000 PROJECT 3

000000040040000 PROJECT 4

000000040050000 PROJECT 5

000000044990000 PROJECT 499

(iv) 000000045000000 NEW MDG PROJECTS NOT FUNDED FROM DRGS

000000045010000 PROJECT 1

000000045020000 PROJECT 2

000000045030000 PROJECT 3

000000045040000 PROJECT 4

000000045050000 PROJECT 5

000000049990000 PROJECT 499

The Codes are to be used in conjunction with the appropriate Head, Sub-Organisation and Sub-Head Codes which are contained in the New Chart of Accounts. Moreover, the project number (Budget Control Codes) represents the range allowed for each category of MDG project subject to maximum of 499 projects per category.

4. Maintenance of Accounting Records

All participating MDAs are to maintain separate accounting records for funds received under the MDG. There shall be separate bank accounts and cashbooks for all MDG related receipt and payments. All applications for cash backing in respect of MDG warrants shall be made separately.

5. Rendition of Monthly Accounts

All participating MDAs are to prepared and submit monthly, quarterly and annual reports of receipts and payments in respect of all MDG transactions in a standard format to be issued in due course. All monthly and quarterly reports must be received in OAGF within 15 days of each month and quarterly; and within 30 days of the end of each year in respect of annual reports.

6. Compliance with Financial Rules and Regulations

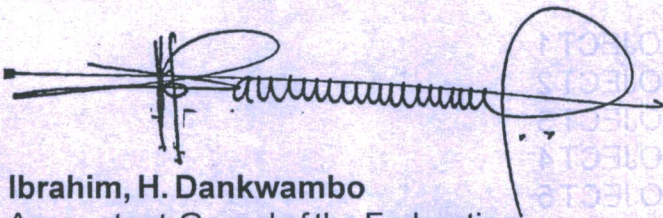
For the purpose of transparency and accountability, all expenditure under the MDG projects must be done in accordance with extant rules and regulations

guiding public expenditure. In particular all payments shall be subjected to prepayment audit.

7. MDG Due Process Compliance Certificates

For the purpose of ensuring effective control and implementation of MDAs shall be required to obtain an MDG Compliance Certificate from the Office of the Senior Special Assistant to the President-MDGs (SSAP-MDGs) as a precondition for cash backing of MDG warrants. The procedures and requirements for issuing the certificate should be obtained from the Office of the SSAP-MDGs.

8. All participating MDAs are enjoined to ensure that these guidelines are strictly complied with, please.



Ibrahim, H. Dankwambo
Accountant-General of the Federation.

**Office of the Accountant-General of the Federation
Federal Ministry of Finance**

TRY A8&B8/2006

Ref. No: OAGF/TS/026/IV/333

E-mail: oagfnigeria@yahoo.com

Website: www.oagf.gov.org

P.M.B 7015

Garki-Abuja, Nigeria.

29th November 2006.

Federal Treasury Circular

To:

The Chief of Staff to the President,
The Deputy Chief Of Staff, Office of the Vice-president,
All Honourable Ministers,
The Secretary to the Government of the Federation,
The Head of Civil Service of the Federation,
All Special Advisers,
All Service Chiefs/Inspector-general Of Police,
The Governor, Central Bank of Nigeria,
The Chairman, Federal Civil Service Commission,
All Chairmen of Federal Executives Commission and Council
All Federal Permanent Secretaries,
The Auditor-General for the Federation,
The Secretary, National Assembly,
The Chief Registrar, Supreme Court of Nigeria,
All Directors-General/Chief Executives of
Extral-Ministerial Departments and Agencies,
All Directors of Finance and Accounts,
All Heads of Accounts Divisions,
All Zonal Coordinator (OAGF),
The Sub-Treasurer of the Federation,
All Federal Pay Officers,
All Heads of Internal Audit Units.

Closure of 2006 accounts

In preparation for the closure of 2006 Accounts, I wish to draw your attention to certain areas of the Financial Regulations and Treasury Circulars which all Accounting Officers, Officers Controlling Votes of Expenditure and Revenue collectors should comply with in order to prevent lapses that usually occurred in the process of closing all the accounts.

2. **Discharge of Contracts and Compliance with Due Process Circular**

In line with Financial Regulations (FR) Nos. 804 (ii) and 513, no payment vouchers should be raised or cheques issued in respect of contracts yet to be executed. All payments **must** comply with the Due Process Guidelines. Any officer found violating these rules shall face disciplinary actions and appropriate sanctions shall be imposed on the erring Ministry, Extra-Ministerial Office, Agency and other Arms of Government in accordance with the existing rules and regulations.

3. **Revenue Accounting.**

3.1 Contrary to the provisions of the Financial Regulations and the Constitution of the Federal Republic of Nigeria, some Ministries/Extra-Ministerial Offices, Agencies and other Arms of Government collect revenues such as Value Added Tax(VAT), Withholding Tax(WHT), fees, fines, interest and other revenues without promptly remitting the money into the treasury. It should be noted that spending of Government Revenue without appropriation is a violation of the Appropriation Act which is a serious misconduct. **Thus, all revenue collected during the year shall be brought into account on or the close of business on Thursday, 28th December, 2006.**

3.2 In this regard, all Revenue Collectors should ensure that their collections are paid into the Consolidated Revenue Fund (CRF) and accounted for by showing evidence of payment, duly supported by Treasury Form 15A, and submitted to the Federal Sub-Treasury, Abuja or the appropriate Federal Pay Office before close of work on **Thursday 28th December, 2006** in line with FR No. 309(d).

3.3 In the case of Nigeria Mission abroad, payment of the Independent Revenue as highlighted in paragraphs 3.1 above, should be into the **Independent Revenue Account No. 400939134 at J. P. Morgan Chase Bank, New York Code: CHASUS 33** and the evidence of payment should be faxed Treasury (Fax Number: 234-9-2340949) not later than 12 noon on Thursday 28th December, 2006.

4. **Retirement of Imprests.**

All imprest holder are expected to retire their imprests on or before **Wednesday, 27th December, 2006** as contained in Financial Regulation No. IIII (a). Renewal of imprest Accounts in the New Year shall be subject to evidence of retirement of the previous ones.

5. Treatment of Unspent Balances of Recurrent Expenditure.

5.1 In line with section 16 of the "Finance (Control and Management) Act, LFN, 1900" and the "Finance Regulation 100 No. 513(a)", all unexpended recurrent votes for this financial year shall lapse at the expiration of the year. Consequently, all unspent cash and bank balances in the Recurrent Expenditure cash books at the end of 2006 financial year must be paid back to the consolidated Revenue Fund Account through the Federal Sub-Treasury at old Secretariate, Area 1, Garki-Abuja or the appropriate Federal Pay offices in the states latest by the close of work on **Thursday, 28th December, 2006.**

5.2 All Accounting officers are required to **file a return of Unspent cash and bank balances** on the recurrent expenditure cash books, along with copies of Treasury Receipt, to reach the office of the Accountant-General of the Federation latest by 3 p.m on **Thursday, 28th December, 2006.** It is obligatory to comply with this regulation in order to avoid the imposition of stiff penalties against defaulters.

6. Treatment of the Capital Accounts.

In accordance with the provision of Appropriation Act, 2006, any amount not cash-backed before **28th December, 2006** shall automatically lapse. However all monies in the Central Capital Account (CCA) at the Central Bank of Nigeria (CBN) as at 29th December, 2006 could be accessed by respective Minister and parastatals up to the 31st March 2007. After that date, all unspent balances of capital allocations in the CCA shall lapse and shall be transferred to the CRF. It should be noted that **Due Process Certificates obtained before 28th December, 2006 shall be valid to access any money in the Central Capital Account up to 31st March, 2007.**

7. **Prudent Management of Funds.**

By the provision of Financial Regulation No. 515, Government requires all Accounting officers to exercise due economy and value for money in all financial transactions of their Ministries. **Money shall not be spent merely because it has been voted.**

8. **Arrangement for Closing the Year 2006 Accounts.**

It should be noted that **all entries** into the Departmental Vote Expenditure Allocation (DVEA) Books, Ledgers, Cheque Summary Register and Imprest Accounts shall be concluded on **Wednesday, 27th December, 2006**. All cash Books should be balanced before 12:00 noon on **Thursday, 28th December, 2006**. Treasury officers shall be deployed to Ministries /Extra- Ministerial offices, Agencies and other Arms of Government on **Thursday, 28th December, 2006**. By 1:00pm to rule off all the cash books and take cash books balances.

9. **Annual Board of Survey and Verification of Cash and Bank Balances.**

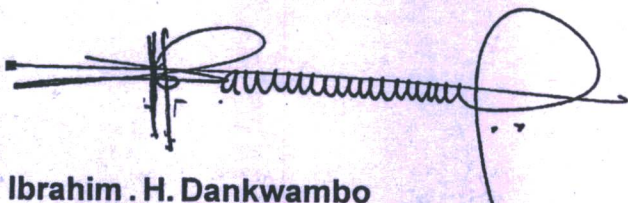
In accordance with Financial Regulation No. 1401, the Annual Board of Survey shall be convened as from Monday, 2nd January, 2007, to examine the cash on hand, bank balances, stamps and other security documents held by all Arms of Government including Ministries, Extra-Ministerial Offices and Agencies. Also, by 16th January, 2007, Treasury Officers shall be deployed to all Ministries, Extra-Ministerial Offices, Agencies and other Arms of Government, to extract all relevant accounting information pertaining to the closure of all books of accounts for the Financial year 2006 and to ascertain the level of compliance with the provisions of this Circular.

10. **Submission of Transcripts of Accounts for year 2006.**

Statements for the twelve (12) months of year 2006 are prepared and

submitted on or before 31st March, 2007. It is the desire of the office of the Account General of the Federation to finalize the consolidation and preparation of the accounts 2006 accounts by the end of April, 2007 for the submission to the **Auditor-General for the Federation**. It should be noted that **no cash backing of funds shall be given to any Ministry or Agency which may default in the rendition of the monthly transcript of Accounts and Bank reconciliation statement as required in this circular.**

11. All Accounting Officers are implored to bring the contents of this circular to the attention of their accounts and audit staff for strict compliance, please.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke, positioned above the name and title of the signatory.

Ibrahim . H. Dankwambo
Accountant-General of the Federation.

D (CAD)

Pls find on pages 1 to 41 compilation of Treasury Circulars issued by this office in the year 2005 and 2006 which are to be [ut into booklets form.

2. However, two of the circulars could not be traced. There are
 - * A5 & B5 /2005 - Application of Representative of AGF to the Joint Local Account Allocation Committee
 - * A6 & B6/2006 - National workshop on Accounting and Financial Reporting in the Public Sector.
3. The Table of content are on pages 42 to 45 for your persual
4. Submitted for your consideration and further necessary action pls.

B. Ladipo

B. Ladipo
CA. (FSR &R)
15/10/2007