

INDEX OF FEDERAL TREASURY CIRCULARS, 2000

<u>TREASURY NO. & DATE</u>	<u>REFERENCE NO.</u>	<u>SUBJECT</u>	<u>REMARKS</u>	<u>PAGE</u>
A1 & B1/2000 20/12/2000	OAGF/PRS/055/111/43	Limitation on the Number of Banks for Retail Banking Services	Limitation on Number of Commercial Bank for each Ministry	6
A2 A & B2A/2000 31/3/2000	OAGF/PRS/055/111/50	Direct lodgement of Re-imbudment cheques by FGN Parastatals into the Debt Recoveries from parastatals and State Governments Account No.10111501-27 with Central Bank of Nigeria, Abuja.	A new arrangement to be adopted by Parastatals in making payments for the servicing of their loan obligations.	8
A2&B2/2000 17/5/2000	OAGF/PRS/005/111/57	Implementation of the Harmonised Salary Structure and Allowances for Top Public Office Holders and the Harmonised Public Service Structure (HAPSS) and Allowances.	Treasury Guideline for the implementation of Harmonised Salary Structure and Allowances.	10
A3 & B3/2000 31/5/2000	OAGF/PRS/005/111/67	Amendment to Treasury Circular on the implementation of the Harmonised Salary Structure and Allowances for Top Public Service Salary Structure (HAPSS) and Allowances.	Amendment to Treasury Circular A2 & B2/2000 of 17th May, 2000.	14
A4 & B4/2000 20/7/2000	OAGF/PRS/005/111/109	Annual Operation of the General Imprest Warrant.	Guidelines for the operation of the General Imprest Warrant.	16
A5 & B5/2000 21/7/2000	OAGF/PRS/005/111/111	Operation of Capital Account with the Central Bank of Nigeria.	Return of the Capital Account of each Ministry to Central Bank of Nigeria.	19

INDEX OF FEDERAL TREASURY CIRCULARS, 2000

<u>TREASURY NO. & DATE</u>	<u>REFERENCE NO.</u>	<u>SUBJECT</u>	<u>REMARKS</u>	<u>PAGE</u>
A6 & B6/2000 25/8/2000	OAGF/PRS/005/111/114	Balances of Bank Accounts as at 20th August, 2000.	Submission of each Ministry's Bank Balances to guide Cash Backing of Warrant.	21
A7 & B7/2000 6/9/2000	OAGF/PRS/005/111/111	Provision of Funds for Payment of New Salaries and Allowances.	Determining Ministries' and Parastatals monthly Personnel Costs so as to ensure proper funding.	23
A8A & B8A/2000 27/9/2000	OAGF/PRS/005/111/119	Payment of Motor Basic Allowance and Rent Subsidy to officers on GL.17 and above.	Abrogation of payment of Motor Basic Allowance and Rent Subsidy to officers on GL.17 and above.	25
A8&B8/2000 28/9/2000	OAGF/PRS/005/111/144	Operational Guidelines for the Reactivated Capital Accounts with the CBN.	Guidelines for operation of Reactivated Capital Accounts with CBN.	27
A9 & B9/2000 28/11/2000	OAGF/PRS/005/111/147	Closing of Year 2000 Accounts	Financial Regulations and Accounting Guidelines for closing of Accounts for year 2000.	31
A10 & B10/2000 5/12/2000	OAGF/PRS/005/111/151	Briefing on the closure of Year 2000 Accounts and operation of the Capital Accounts as from Year 2001	Briefing of all D (FS) and DD (Accounts) on guidelines for the closure of Year 2000 Accounts and operation of Capital Accounts as from Year 2001.	34
A11 & B11/2000 12/12/2000	OAGF/PRS/005/111/152	On-Sight Pay Parade for December Salary.	On-Sight Pay Parade for December 2000 Salaries to Ascertain Actual Wage Bill of the Federal Public Service.	35

OTHER FINANCE CIRCULARS

<u>TREASURY NO. & DATE</u>	<u>SUBJECT</u>	<u>REMARKS</u>	<u>PAGE</u>
SGF/OP/1/S.3/T.I/172 11/10/99	Policy Guidelines for the Award of Contracts in Government Ministries and Parastatals	Guidelines for the award of contracts and limits of authority of various Government Officers.	37
SWC 04/Vol.IV/99 5/5/2000	Harmonised Public Service Structure (HAPS) and Allowances for the Federal Public Service	Commencement of the newly approved Harmonised Public Service Structure and Allowance	40
SGF/OP/1/S.3/11/57 24/5/2000	Unauthorised Fringe Benefits	Stopping of unauthorised Frings Benefits enjoyed by some Government Functionaries.	43
PRES/131 23/10/2000	Audit of Federal Government Accounts	Reminder on quarterly Audit of Books of Accounts of Federal Government Ministries.	44
58841/S.3/T.2/61 6/11/2000	Guidelines for Hotel Accommodation for Government Guests.	Guidelines for the utilisation of hotel Facilities by Ministries, Parastatals and Agencies.	45
SGF/OP/1/S.3/11/256 15/12/2000	End of Year unnecessary Contracts and unwarranted spending spree in Ministries and Parastatals.	Checking of End of Year spending spree in Ministries and Parastatals.	47

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

TR.NO.A1 & B1/2000

Ref. No.OAGF/PRS/055/111/43

P.M.B 7015

Garki, Abuja.

20th January, 2000.

FEDERAL TREASURY CIRCULAR

To:

**The Chief of Staff to the President,
Deputy Chief of Staff, Office of the Vice-President,
All Honourable Ministers,
Secretary to the Government of the Federation,
Head of the Civil Service of the Federation.
Special Advisers,
Service Chiefs/Inspector-General of Police,
Governor of the Central Bank of Nigeria.
Chairman, Federal Civil Service Commission,
All Federal Permanent Secretaries,
Clerk to the National Assembly,
Chief Registrar, Supreme Court of Nigeria,
Auditor-General for the Federation,
Directors-General/Chief Executives of Extra-ministerial Departments,
Parastatal, Agencies and Government Owned Companies,
All Directors of Finance and Supplies,
All ds of Accounts Divisions,
Federal Sub-Treasurer, Abuja,
All Heads of Internal Audit Units,
All Federal Pay Officers.**

**LIMITATION OF THE NUMBERS OF BANKS FOR RETAIL
BANKING SERVICES**

Further to the Federal Treasury Circular No.A1&B1/1999, reference No.OAGF/PRS/367/Vol. 1/124 of 5th March, 1999, on retail banking business, I wish to inform you that it is now mandatory for each ministry, extra-ministerial

Department, parastatals and Agency to limit to a maximum of five (5) the number of banks and discount houses chosen for retail banking services.

2. In view of this directive, all the previous clearances given in respect of nominated banks and discount houses are deemed to have lapsed by the 31st December, 1999. Consequently, you are required to submit a fresh list of the names and particulars of five commercial/ merchant banks and discount houses that you want to patronize with effect from January, 2000. The list could include any of your current banks and discount houses, a deletion of any one of them or an addition of any new ones you may wish to patronize henceforth, provided that you keep to the maximum limit of five (5) for the year 2000. Moreover, you should ensure that your submission is received in this office not later than 31st January, 2000 to avoid any delay in receiving your subsequent allocations of fund.

3. Furthermore, all Accounting Officers are to ensure that the bank statements of each account are obtained regularly from the banks and bank reconciliation carried out monthly to prevent errors, abuses and fraud. The present requirement of having to prepare monthly transcripts of accounts together with monthly bank reconciliation statements and relevant returns to be made to the Accountant -General of the Federation is very mandatory for all Accounting officers.

4. All Accounting officers of Ministries, extra-ministerial and agencies are enjoined to please bring the contents of this circular to the notice of all officers concerned and to ensure immediate compliance, accordingly.

5. All enquiries on any aspect of this circular should be directed to the office of the Accountant-General of the Federation for necessary clarification.

J. K. NAIYEYU

Accountant-General of the Federation

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

TR.NO.A2A & B2A/2000

Ref. No.OAGF/PRS/055/111/50

**P.M.B 7015, Garki,
Abuja, Nigeria
31st March, 2000.**

FEDERAL TREASURY CIRCULAR

To:

The Chief of Staff to the President,
Deputy Chief of Staff, Office of the Vice-President,
All Honourable Ministers,
Secretary to the Government of the Federation,
Head of the Civil Service of the Federation.
Special Advisers,
Service Chiefs/Inspector-General of Police,
Governor of the Central Bank of Nigeria.
Chairman, Federal Civil Service Commission,
All Federal Permanent Secretaries,
Clerk to the National Assembly,
Chief Registrar, Supreme Court of Nigeria,
Auditor-General for the Federation,
Directors-General/Chief Executives of Extra-ministerial Departments,
Parastatal, Agencies and Government Owned Companies,
All Directors of Finance and Supplies,
All ds of Accounts Divisions,
Federal Sub-Treasurer, Abuja,
All Heads of Internal Audit Units,
All Federal Pay Officers.

**DIRECT LODGEMENT OF R-IMBURSEMENT CHEQUES BY FGN
PARASTATALS INTO THE DEBT RECOVERIES FROM PARASTATALS
AND STATE GOVERNMENTS ACCOUNT NO.10111501-27 WITH
CENTRAL BANK OF NIGERIA, ABUJA**

This is to bring to your notice that the above account, which is maintained in this office, was opened in 1996 to receive reimbursement cheques from parastala and State

Governments in respect of servicing on their behalf by the Federation Account. The receipt into this account forms a component of the Federation Account.

2. A new arrangement has now been worked out for the Parastatals to adopt immediately in making payments for the servicing of their loan obligations as follows:

i) Parastatals are to make cheque lodgements into the above named account with the Central Bank of Nigeria (CBN) using their Teller and submit a completed Treasury Form 15. This form is obtainable from the Loan Servicing Section of this Office. The Form and the copy of the CNB, Abuja Teller should be forwarded to the Accountant-General of the Federation with a covering letter stating the nature and the reason for the payment.

ii) Alternatively, the parastatals may irrevocably ^{by} **Standing or Special Bankers Order** to their Bankers to credit Account Number 10111501-27 with the CBN, Abuja with the agreed monthly instalmental payment. The parastatals will advise this Office on the instalmental payment on a Form 15 and with a letter as in (i) above.

iii) In either of the cases mentioned in items (i) and (ii) above, this Office will only issue receipt for credits received and reflected in the periodic Bank Statements issued by CBN in respect of the above account. The parastatals should ensure that receipts are obtained from this Office on all instalmental payments made.

3. This new system will eliminate the present delay encountered in accounting for the recoveries from the parastatals. The recoveries from the State Governments are deducted at source from the Federation Account before distribution and are therefore, not covered by this new process of repayment.

4. It will be appreciated if the contents of this Circular are brought to the notice of all concerned for compliance with immediate effect.

J.KNAIYEJU
Accountant-General of the Federation.

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

Ref: No.A2 & B2/2000

OAGF/PRS/055/111/57

**P.M.B 7015,
Garki, Abuja,
17th May, 2000.**

FEDERAL TREASURY CIRCULAR

To:

The Chief of Staff to the President,
Deputy Chief of Staff, Office of the Vice-President,
All Honourable Ministers,
Secretary to the Government of the Federation,
Head of the Civil Service of the Federation.
Special Advisers,
Service Chiefs/Inspector-General of Police,
Governor of the Central Bank of Nigeria.
Chairman, Federal Civil Service Commission,
All Federal Permanent Secretaries,
Clerk to the National Assembly,
Chief Registrar, Supreme Court of Nigeria,
Auditor-General for the Federation,
Directors-General/Chief Executives of Extra-ministerial Departments,
Parastatal, Agencies and Government Owned Companies,
All Directors of Finance and Supplies,
All ds of Accounts Divisions,
Federal Sub-Treasurer, Abuja,
All Heads of Internal Audit Units,
All Federal Pay Officers.

**IMPLEMENTATION OF THE HARMONISED SALARY STRUCTURE AND
ALLOWANCES FOR TOP PUBLIC OFFICE HOLDERS AND THE HARMO-
NISED PUBLIC SERVICE SALARY STRUCTURE (HAPSS) AND ALLOWANCES**

With reference to Circulars Nos. SWC. 04/Vol.IV/991 of 5th May, 2000 and SWC 04/S.I/Vol.IV/136 of 5th May, 2000 on the new Harmonised Salary Structure and Allowances, issued by the Chairman of the National Salaries, Incomes and Wages Commission,

the guidelines below are issued to guide all Accounting Officers in the implementation of the provisions of the two circulars where applicable.

2. (I) **Transport Allowance, Meal Subsidy and Utility Allowance**
All these allowances, at the approved rate per month, should continue be paid along with salaries of all Public Office Holders and Public Service Officers.
- (ii) **Entertainment Allowance**
The allowance should be paid along with the salaries of all Public Office Holders in categories 1-10 and Public Service Officers on GL.15 to GL 17 only.
- (iii) **Domestic Servant Allowance**
This allowance is payable along with the salaries of all Public Office Holders in categories 1-10 and entitled Public Service Officer on Grade Level 15-17. There should be no annual increment and no other addition or allowance, including leave grant. Only the amount under GL 03, step 8 is payable per annum. However, the allowance, like any other allowance, is not taxable.
- (iv) **Leave Grant Allowance**
This should be paid along with the salaries of all Public Office Holders and Public Service Officers except new entrants into the service who have not served for a minimum of six months in accordance with CRS (R 1999) 13209. In order to avoid double claim of the leave grant allowance, it should be paid the salaries of Officers in any one month of the leave year to be determined by the Accounting Officer. However, the leave grant allowance payable shall be based on Officer's substantive basic salary on the 1st of January of the leave concerned as stated in CRS (R 1999) No.13207 (c).
- (V) **Rent Subsidy**
This allowance shall be paid along with salaries but it shall payable to any Public Office Holders or Public Service Officers who are presently occupying government quarters as stated in Treasury Circular A1 & B1/1996 of 28th February, 1996 and CRS (R1999) No.12203. Also, all Public Office Holders and Public Service Officers who are continually staying in hotels for more than twenty eight (28) days shall not be entitled to rent subsidy allowance during the period.

(iv) **Constituency Allowance**

This shall be paid to legislators only application. It is not to be taxed.

3. **Funding**

The effective date of the new salary package is 1st May, 2000. However, payment of salaries should not be delayed on account of non release of additional funds to pay the new rate of salaries and allowances. The rates of salaries before May, 2000 could be paid pending the release of funds for payment of the new salary package in arrears. All Accounting Officers are required to apply formally to the Hon. Minister of Finance for allocation of fund for any additional amount required to pay new salary package from 1st May - 31st December, 2000. The application should be supported with duly completed copies of form OAGF/PRS/2k attached. A copy of such application shall also be forwarded to the Accountant-General of the Federation.

4. All Accounting Officers and Directors of Finance and Supplies are required to please take personal responsibilities for the implementation of the new salary package and to ensure that the guidelines are strictly adhered to. All claims for funds to implement the new salary package must be verified and certified accordingly.

J.K NAIYEJU

Accountant-General of Federation.

Name of Organisation _____

THE AMOUNT REQUIRED TO IMPLEMENT GOVERNMENT APPROVED HARMONISED SALARY STRUCTURE AND ALLOWANCES

S/N	Grade Level	No. Of Officers	Total Amount on Old Grade Level ₦	Total Amount on New Grade Level ₦	Amount Required to pay from 1/5/2-31/12/2000 ₦
1	01				
2	02				
3	03				
4	04				
5	05				
6	06				
7	07				
8	08				
9	09				
10	10				
11	11				
12	12				
13	13				
14	14				
15	15				
16	16				
17	17				
18	Categories 1-10				

Prepared by the Head of Accountants/DFS

Confirmed by the Accounting Officer (Permanent Secretary)

Name: _____

Name: _____

Signature: _____

Signature: _____

Rank: _____

Rank: _____

Date: _____

Date: _____

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

Ref: No. TR. No. A3 & B3/2000

OAGF/PRS/005/111/67

**P.M.B 7015,
Garki, Abuja,
31st May, 2000.**

FEDERAL TREASURY CIRCULAR

To:

**The Chief of Staff to the President,
Deputy Chief of Staff, Office of the Vice-President,
All Honourable Ministers,
Secretary to the Government of the Federation,
Head of the Civil Service of the Federation.
Special Advisers,
Service Chiefs/Inspector-General of Police,
Governor of the Central Bank of Nigeria.
Chairman, Federal Civil Service Commission,
All Federal Permanent Secretaries,
Clerk to the National Assembly,
Chief Registrar, Supreme Court of Nigeria,
Auditor-General for the Federation,
Directors-General/Chief Executives of Extra-ministerial Departments,
Parastatal, Agencies and Government Owned Companies,
All Directors of Finance and Supplies,
All ds of Accounts Divisions,
Federal Sub-Treasurer, Abuja,
All Heads of Internal Audit Units,
All Federal Pay Officers.**

**AMENDMENT TO TREASURY CIRCULAR ON THE IMPLEMENTATION
OF THE HARMONISED SALARY STRUCTURE AND ALLOWANCES
FOR TOP PUBLIC OFFICE HOLDERS AND HARMONISED PUBLIC
SERVICE SALARY STRUCTURE (HAPSS) AND ALLOWANCES**

This is to draw your attention to the following amendments/clarifications in respect of Federal Territory Circular No.A2 & B2/2000 of 17th May, 2000.

(I) **Domestics Servant Allowance**

Paragraph 2 (iii) should be deleted and replaced with the following:

“This allowance is payable along with the salaries of all Public Office Holders in categories 1-10 and entitled Public Service Officers on Grade Levels 15-17. In addition to the amount under Grade Level 03 step 8, each domestic servant shall be entitled to all allowances normally paid to officers on the same grade level including leave grant and rent subsidy by excluding annual increment.

(ii) **Constituency Allowance**

Paragraph 2 (vi) to be the deleted and replaced with the following:

“Constituency allowance shall be payable, monthly, along with the salaries of Legislators in the National Assembly.

2. Please note that all other provisions of the Federal Treasury Circular No.A2 & B2/2000 of 17th May, 2000 remain valid.

J.K. NAIYEJU

Accountant-General of the Federation.

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

Ref: No. TR. No. A4 & B4/2000

OAGF/PRS/005/111/109

**P.M.B 7015,
Garki, Abuja,
20th July, 2000.**

FEDERAL TREASURY CIRCULAR

To:

The Chief of Staff to the President,
Deputy Chief of Staff, Office of the Vice-President,
All Honourable Ministers,
Secretary to the Government of the Federation,
Head of the Civil Service of the Federation.
Special Advisers,
Service Chiefs/Inspector-General of Police,
Governor of the Central Bank of Nigeria.
Chairman, Federal Civil Service Commission,
All Federal Permanent Secretaries,
Clerk to the National Assembly,
Chief Registrar, Supreme Court of Nigeria,
Auditor-General for the Federation,
Directors-General/Chief Executives of Extra-ministerial Departments,
Parastatal, Agencies and Government Owned Companies,
All Directors of Finance and Supplies,
All ds of Accounts Divisions,
Federal Sub-Treasurer, Abuja,
All Heads of Internal Audit Units,
All Federal Pay Officers.

ANNUAL OPERATION OF THE GENERAL IMPREST WARRANT

I wish to inform you that the Annual General Imprest Warrant for Year 2000 has been signed by the Honourable Minister of Finance.

2. With the authority for issuing imprest conveyed in the Warrant. Accounting Officers in all Federal Ministries and extra-ministerial departments can now allocate funds to heads of departments and formations in accordance with their need. The limit of reimbursable imprest allocation has been approved as follows:-

S/N	Designation of Imprest Holder	Limit of Reimbursable Imprest ₦
I	Honourable Minister	150,000
Ii	Permanent Secretary/Director-General	100,000
Iii	Director/Head of Department	50,000
Iv	Head of Formation in each State and any other Imprest Holders.	30,000

3. It should be noted that Imprest is an advance granted to officers of the Government to meet urgent expenditure under the approved recurrent estimates for which vouchers cannot be presented immediately for payment. Imprest is not additional budgetary allocation. Consequently, the following guidelines should be strictly adhered to keeping the accounts of all imprests.

- (I) Every imprest holder must keep a record of all imprest receipts and payments:
- (Ii) All regulations regarding the control of expenditure and the disbursement of public money must be observed.
- (Iii) All self accounting ministries/extra-ministerial departments and agencies are to submit to the Accountant-General of the Federation, within forty two (42) day from the date of this circular, a return showing the details of all imprest issued.
- (Iv) Within twenty-one (21) days of the end of every financial year, all ministries are to submit a return to the Accountant-General of the Federation showing particulars of the vouchers with which each imprest was retired.

4. Any breach of the above guidelines will lead to the withdrawal of the right to issue any imprest within the effected ministry/extra-ministerial department and agency. The Treasury Inspectorate Department will carry regular inspection of all imprests during each financial year.

5. Kindly bring the contents of this circular to the notice of all officers concerned.

J.K. NAIYEJU

Accountant-General of the Federation.

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

Ref: No. TR. No. A5. &B5/2000

OAGF/PRS/005/III/111

P.M.B. 7015

Garki Abuja.

21st July, 2000.

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,
Special Advices,
All Service Chiefs/Inspector-General of Police,
The Chairman, Federal Civil Service Commission,
The Governor, Central Bank of Nigeria,
All Federal Permanent Secretaries,
The Auditor-General for the Federation,
The Clerk of the National Assembly
All Directors-General/Chief Executives of
Extra-Ministerial Departments and Agencies,
The Chief Registrar, Supreme Court of Nigeria,
All Directors of Finance and Supplies,
All Heads of Account Divisions,
The Sub-Treasurer of the Federation,
All Heads of Internal Audit Units,
All Federal Pay Officers.

OPERATION OF CAPITAL ACCOUNT WITH THE CENTRAL BANK OF NIGERIA

Government has observed the failure of ministries and parastatals to comply

w i t h t h e
directives to purchase Treasury Bills with their idle funds so that the negative
i n f l u e n c e o f
Such funds on the economy may be eliminated or contained. Consequently,
Government has directed that, henceforth, all releases of funds for capital
allocation and special projects shall be made only into capital accounts of
ministers, extra ministerial departments, parastatals and agencies to be
maintained with the Central bank of Nigeria (CBN).

2. In order to implement this directive, CBN has been requested to reactivate the capital accounts of all Federal Ministries/extra ministerial departments, parastatals and agencies, open capital accounts for those ones that have not opened such in the past and credit all future capital allocations due to the ministries into the accounts.
3. By this circular, all Federal ministries, extra-ministerial departments, parastatals and agencies are accordingly directed to liaise with the CBN to formalise the reactivation on or opening of their capital accounts, as the case may be. The withdrawal of money from the reactivated capital account with CBN is subject to the full utilisation of the capital allocation currently with the commercial/merchant banks and discount houses. Futhermore, they are to fully utilise the current balances in their capital and special accounts with commercial/merchant banks and discount houses by 31st December, 2000, and transfer an unutilised balances in these accounts to their capital accounts with the CBN so as to close the capital accounts with the commercial banks and discount houses.
4. The contents of this circular, which amends Treasury Circular No. A1 & B 1 / 1 9 9 9 o f
5th March, 1999, should be brought to the notice of all parastatals and agencies for immediate compliance.
5. All enquiries on this circular should be addressed to this office, for necessary clarification.

J.K. NAIYEJU

Accountant-General of the Federation.

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

Ref: No. TR. No. A5. &B5/2000

OAGF/PRS/005/III/114

P.M.B. 7015
Garki Abuja.

225th August, 2000.

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,
Special Advices,
All Service Chiefs/Inspector-General of Police,
The Chairman, Federal Civil Service Commission,
The Governor, Central Bank of Nigeria,
All Federal Permanent Secretaries,
The Auditor-General for the Federation,
The Clerk of the National Assembly
All Directors-General/Chief Executives of
Extra-Ministerial Departments and Agencies,
The Chief Registrar, Supreme Court of Nigeria,
All Directors of Finance and Supplies,
All Heads of Account Divisions,
The Sub-Treasurer of the Federation,
All Heads of Internal Audit Units,
All Federal Pay Officers.

BALANCE OF BANK ACCOUNTS AS AT 20TH AUGUST, 2000

Government has decided that funding of warrants through cash backing should be automatic but based on the needs of ministries, extra-ministerial departments. Parastatals and agencies in order to mop up idle government funds in the bank accounts with commer-

cial banks and discount houses. The practice of stock-piling government fund in banks without using them for the purposes they are voted for should therefore be discouraged.

2. Consequently, you are requested to please, furnished this office with the statements of balances in all the bank accounts as at 20th August, 2000. You are also to indicate the particulars of all the bank accounts maintained by your ministry/extra-ministerial department. It should be noted that any undisclosed bank account shall be declared frozen and forfeited to the Treasury without formality.

3. Periodically, balance in the bank accounts of ministries and extra-ministerial departments shall be monitored to guilds this office in the cash backing of warrants.

4. Kindly submit the required information to this office immediately in order to ensure the smooth funding of your ministry, please.

J.K NAIYEJU
Accountant - General of the Federation

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

Ref: No. TR. No. A5. &B5/2000

OAGF/PRS/005/III/111

P.M.B. 7015

Garki Abuja.

28th November, 2000.

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,
Special Advices,
All Service Chiefs/Inspector-General of Police,
The Chairman, Federal Civil Service Commission,
The Governor, Central Bank of Nigeria,
All Federal Permanent Secretaries,
The Auditor-General for the Federation,
The Clerk of the National Assembly
All Directors-General/Chief Executives of
Extra-Ministerial Departments and Agencies,
The Chief Registrar, Supreme Court of Nigeria,
All Directors of Finance and Supplies,
All Heads of Account Divisions,
The Sub-Treasurer of the Federation,
All Heads of Internal Audit Units,
All Federal Pay Officers.

PROVISION OF FUNDS FOR PAYMENT OF NEW SALARIES AND ALLOWANCES

As a result of enquiries received concerning the payment of the new salaries and allowances in the Public Service, it has become necessary to issue this circular in order to

Sueamline the funding of personal costs in ministries and parastatals.

2. For the purpose of determining the actual monthly salaries and allowances paid in each ministry/parastatal, you are required to assemble the underlisted audited salary books and documents for the months of **March, April, May, June, July and August, 2000.**

- (i) Cash Payrolls
- (ii) Bank Payrolls
- (iii) Bank Schedules
- (iv) Group Registers
- (v) Vote Book
- (vi) Abstract of salary payrolls for each month duly signed by the Director (Finance and Supplies).

3. The Director (Finance and Supplies) and the Deputy Director (Accounts) in each Ministry/Extra-Ministerial Department or Parastatals, as well as Federal Pay officers in the States, are required to bring along with them all the items listed in paragraph two (2) above for discussion with Treasury Officials in the Office of the Accountant-General of the Federation on 12th and 13th September, 2000 starting at 9a.m. Prompt daily. The Federal Pay Officers are specifically required to bring along with them the above listed items in respect of the branches of ministries/extra-ministerial departments in their respective states.

4. The schedule for the verification exercise is attached herewith. The exercise will not extend beyond 13th September, 2000 and each ministry/parastatal is required to avail itself this opportunity for ensuring proper funding of the monthly salaries and allowances henceforth.

N.JAZIAGBA. Mni
Ag. Accountant-General of the Federation

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

Ref. No. TR. No. A5. &B5/2000

OAGF/PRS/005/III/119

P.M.B. 7015

Garki Abuja.

27th September, 2000.

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,
Special Advises,
All Service Chiefs/Inspector-General of Police,
The Chairman, Federal Civil Service Commission,
The Governor, Central Bank of Nigeria,
All Federal Permanent Secretaries,
The Auditor-General for the Federation,
The Clerk of the National Assembly
All Directors-General/Chief Executives of
Extra-Ministerial Departments and Agencies,
The Chief Registrar, Supreme Court of Nigeria,
All Directors of Finance and Supplies,
All Heads of Account Divisions,
The Sub-Treasurer of the Federation,
All Heads of Internal Audit Units,
All Federal Pay Officers.

**PAYMENT OF MOTOR BASIC ALLOWANCE AND RENT SUBSIDY TO
OFFICERS ON GL. 17 AND ABOVE**

It is observed that a number of ministries, extra-ministerial establishments and other arms of government pay officers on GL. 17 and above. Rent subsidy and motor basic

Allowances, even when they occupy government quarters and enjoy the use of official vehicles, contrary to the provisions of the Public Service Rules (PSR) and extent establishment circulars.

Specifically, sections 17604 (b) of the PSR states that "Officers who live in government quarters or who are provided with residential accommodation at government quarters or who are provided with residential accommodation at government expense are not entitled to rent subsidy". Furthermore, with regards to payment of moto basic allowances, government has noted that since officers on grade level 17 and above ordinarily enjoy chauffeur driven vehicles at government expense, they should not be entitled to payment of this allowance.

3. It is recognition of the foregoing that government has directed that with effect from 1st October, 2000, all officers on GL. 17 and above should cease to draw any of these allowances. Consequently, all payments as they affect this category of officers for the above items. Irrespective of any previous circulars, are abrogated.

4. All Accounting Officers, Directors of Finance & Supplies and Heads of Accounts & Internal Audit in all arms of government, ministries and extra-ministerial departments are by this circular, enjoined to ensure strict compliance.

J.K. NAIYEJU

Accountant-General of the Federation

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

Ref. No. TR. No. A8. &B7/2000

OAGF/PRS/005/III/144

P.M.B. 7015
Garki Abuja.
28 September, 2000.

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,
Special Advices,
All Service Chiefs/Inspector-General of Police,
The Chairman, Federal Civil Service Commission,
The Governor, Central Bank of Nigeria,
All Federal Permanent Secretaries,
The Auditor-General for the Federation,
The Clerk of the National Assembly
All Directors-General/Chief Executives of
Extra-Ministerial Departments and Agencies,
The Chief Registrar, Supreme Court of Nigeria,
All Directors of Finance and Supplies,
All Heads of Account Divisions,
The Sub-Treasurer of the Federation,
All Heads of Internal Audit Units,
All Federal Pay Officers.

**OPERATIONAL GUIDELINE FOR THE REACTIVATED CAPITAL
ACCOUNTS WITH THE CBN**

Further to Federal Treasury Circular Ref. No A5 & B5/2000 of 21 at July, 2000, on the operation of capital accounts with the Central Bank of Nigeria (CBN), the following

procedures will now guide the operation of the reactivated capital accounts of any arm of government, including each ministry, extra-ministerial department, agency and parastatals, where public fund is disbursed.

- (i) All capital allocations would henceforth be released directly into only the re activated accounts with the CBN.
- (ii) All signature cards for the operation of the Capital accountant must be sent to the Accountant-General of the Federation (AGF) for endorsement and for onward transmission to the CBN
- (iii) No drawings from the Capital Account shall be allowed until the submission of conclusive evidence to the AGF confirming the closure and transfer of the balance of the existing capital account with commercial/merchant banks into the reactivated Capital account with the CBN. There shall be no further operation of any Capital Account with commercial/merchant banks as from January 2001.
- (iv) All cheques draw on the Capital Account must be in favour of contractors or suppliers of capital items of expenditure. On no account must any money be transfered or withdrawn from the Capital Account into any commercial bank or for any other purpose other than for payment to contractors, for goods supplied and services rendered.
- (v) Payment vouchers shall be raised only on contracts that have gone through due tender processes and received appropriate approval, taking cognizance of the existing spending limit and authority in incur expenditure as contained in Federal Regulations, chapter 33 and Circular No. SGF/OP/I/S/172 of 11th October, 1999 on Tenders procedures and award of contracts.
- (vi) Cheques to be issued in favour of contractors must be raised, only after payment vouchers has been prepared with full supporting documents, that is verified job valuation certificates, approved tender documents and stores receipt vouchers in case of suppliers.
- (vii) Where payment of mobilization fees is required, the payment voucger must be supported with appropriate tender and contract documents as well as performance guarantee or bond issued by a reputable bank or insurance company.

- (viii) Where cheques are issued to parastatals by the supervising ministry, for settlement of capital project contractors, the payment vouchers must be supported with the appropriate presidential. On no account must any money be transferred from the Capital Account to any parastatal without satisfying these conditions.
 - (ix) All cheques raised on the capital account shall be accompanied with a bank schedule which should be confirmed at the CBN Branch Operation Office. Copies of the bank schedule must be forwarded to the AGF for information only.
 - (x) Monthly Returns of all payments from the Capital account must be rendered to the Accountant - general of the federation by the twenty first day of the following month after the payments as provided in FR. No 208. The Monthly Returns must contain the details including a copy of approval of Mr. President and or the Federal executive Council, the contract agreement, as well as the Amount so far paid on the contract, and the purpose of the payment.
 - (xi) For any payment in excess of N100 million, clearance shall first be obtained from the AGF with details including a copy of approval of Mr. President and or the Federal Executive Council, the contract agreement, as well as the amount so far paid on the contract, and the purpose of the payment.
 - (xii) For the avoidance of doubt, only contracts that have been provided for in the current year budget shall be paid. Where a contract belongs to a previous fiscal year and it had not been rolled over into the next budget, the express approval of the honourable Minister of Finance (HMF) shall be obtained and the AGF shall be notified about the approval of the HMF before such payment could be made from the Capital Account.
2. There should be no overdrawing of Bank Accounts. In accordance with FR No. 806, all arms of government, including ministries, extra-ministerial departments, agencies and parastatals are enjoined to ensure that all payments are within the level of the funds available in their bank accounts. It is very essential that extra care should be exercised to guard against issuing cheques that would be refused by the bank because of inadequate fund in the account to cover it. Furthermore, no cheques should be issued against the Capital Account

with the CBN until the credit advice is duly received from the CBN indicating that the account has been credited.

3. You are kindly requested to bring the contents of this circular to the attention of all concerned for strict compliance, please.

J.K NAIYEJU
Accountant - general of the Federation.

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

Ref. No. TR. No. A5. &B5/2000

OAGF/PRS/005/III/147

P.M.B. 7015
Garki Abuja.

28th November, 2000.

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,
Special Advises,
All Service Chiefs/Inspector-General of Police,
The Chairman, Federal Civil Service Commission,
The Governor, Central Bank of Nigeria,
All Federal Permanent Secretaries,
The Auditor-General for the Federation,
The Clerk of the National Assembly
All Directors-General/Chief Executives of
Extra-Ministerial Departments and Agencies,
The Chief Registrar, Supreme Court of Nigeria,
All Directors of Finance and Supplies,
All Heads of Account Divisions,
The Sub-Treasurer of the Federation,
All Heads of Internal Audit Units,
All Federal Pay Officers.

CLOSING OF YEAR 2000 ACCOUNT'S

I wish to draw your attention to certain areas of the financial regulations and accounting guideline which all Accounting Officers, Officers controlling votes of Expenditure and sub-heads of revenue should comply with, in order to prevent any lapses in the process of closing all the accounts at ent of the financial year, 2000.

2. **Discharge of Contracts:**

In accordance with Finance Regulations FR. Nos. 804 (ii) and 513, no payment vouchers should be raised in respect of contracts yet to be performed and no cheques should be issued for payment of services not yet performed, or for goods not yet supplied. Any officer found violating these rules shall be disciplined and appropriate sanctions shall be imposed against the Ministry/Extra Ministerial Department in accordance with the extant rules.

Revenue Accounting:

All Revenue collected during the financial year, 2000, shall be brought into account on or before the close of business on Thursday, 28th December, 2000. All Revenue collectors should ensure that monies collected are promptly paid to the Consolidated Revenue fund account (CRF) and accounted for by showing evidence of payment, duly supported by the Treasury form 15A, and submitted to the Federal sub-Treasury, Abuja or the appropriate Federal Pay Office before closure of work on Thursday, 28th December, 2000 in accordance with FR. NO 322. On no account must revenue, including interest on bank deposits, be spent by any Ministry.

4. Retirement of Imprest:

All imprest holders are advised to retire their imprest on or before Thursday , 28th December, 2000 in accordance with Financial Regulation No. 11 (a) which compels all standing imprest to be retired at the end of the financial year. All applications for renewal of imprest accounts shall be supported with evidence of retirement of the previous one.

5. Treatment of Unspent Balance of Recurrent Expenditure Sub- Heads.

In accordance with Financial Regulation No. 513, the authority for expenditure conveyed by any of the recurrent Expenditure Warrants shall lapse at the end of the financial year to which it relates. Moreover, the Federal Government, by the provision of Financial Regulation No.515, requires all Accounting Officers to exercise due economy in all financial transaction of their Ministry. Money must not be spent merely because it had been voted. Consequently, all unspent cash and bank balance in the Recurrent expenditures cash book at the end of the financial year must be paid back to the Consolidated Revenue Fund Account through the Federal Sub- Treasury at Garki, Area 1, Abuja or the appropriate Federal pay Office latest by the close of work on Thursday, 28th December 2000. Every accounting officer must file a return of unspent cash and bank balances on the recurrent expenditure cash book together with copy of Treasury receipts to reach the office of the Accountant - General of the Federation latest by 3p.m. On Friday, 29th December, 2000. Failure to comply with this regulation will be treated as a very serious mis-conduct and appropriate disciplinary actions and penalties shall be imposed accordingly. Moreover, such failure will delay future releases of fund the Treasury.

6. Treatment of Unspent Balance of the Capital expenditure Sub-Heads.

The operation of the Capital account shall be strictly in accordance with the new guideline as contained in Treasury circular ref. NO. A8 & B8 of 21 st November, 2000. Consequently, the authority of all th Capital expenditure Warrants and expenditure Sub-heads shall be closely monitored by officials of the Treasury Inspectorate Department of the OAGF to ensure compliance with laid down rules and regulations.

7. **Accounting Arrangements for Closing the Year 2000 Accounts.**

The last working day of financial year, which is Friday 29th December, 2000 shall be utilised for balancing all the books of account, as well as effecting reconciliation of the cash Book balance with Bank balances. This means that no payment or receipt transaction should take place on the last working day of the financial year. All entries of Accounting Records, Departmental vote Expenditure Allocation (D.V.E.A.) Books, Cash Books, Ledgers, Cheques Summary register and Imprest Accounts shall be concluded on Thursday, 28th December, 2000 and balanced on Friday, 29th December, 2000.

8. **Annual Boards of Survey and verification of Balances of The Cash and Bank Balances.**

In Accordance with Financial Regulation NO. 1401, the Annual Boards of survey shall be convened as from Tuesday, 2nd January, 2001 to examine the cash, Bank Balances, Stamps and other security documents held by each ministry/extra ministerial department and agency. Subsequently, Treasury Inspectors shall be deployed to all ministries in December, 2000 and ascertain the level of compliance with the provisions of this circular and the capital account guidelines.

9. **Preparation and submission of Transcripts Accounts for Year 2000.**

In order to ensure that the financial statement of accounts of the Federal Government are compiled, prepared and submitted for audit examination within the statutory period, all ministries/extra-ministerial departments are enjoined to prepare and submit at the 2001. It should be noted that no cash backing will be given to all budgetary allocations of any defaulting ministry henceforth.

10. **Compliance**

Kindly bring the content of this circular to the attention of all accounting staff and internal auditors so that they can arrange their work schedule appropriately and also notify members of the public who customarily have transactions with them.

J.K. Naiyeju
Accountant - General of the Federation.

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

A10 & B10/2000

OAGF/PRS/005/III/151

P.M.B. 7015
Garki Abuja.

5th December, 2000.

FEDERAL TREASURY CIRCULAR

To:

All Permanent Secretaries

All Directors - General and Chief executives of
Extra - Ministerial Departments and Agencies

All Directors of Finance and Supplies,

All Heads of Account divisions

All Heads of Internal Audit Units.

**BRIEFING ON THE CLOSURE OF YEAR 2000 ACCOUNTS AND OPERATION
OF THE CAPITAL ACCOUNTS AS FROM YEAR 2001**

I am directed to refer to Treasury circular Nos. A8 & B8/2000 of 21st November, 2000 and A9 & B9/2000 of 28th November 2000 and to invite all Directors of Finance and Supplies, all Deputy Directors of Accounts and all Heads of internal Audit Units, in all arms of Government, to a meeting on Friday 8th December, 2000 in the Conference Room, Block 'A' Office of the Accountant-General of the Federation, Garki, Abuja at 10:00am prompt.

2. The purpose of the meeting is to brief all of you about guidelines for the closure of the Year 2000 Accounts and the operation of the capital accounts with CBN as from Year 2001

3. Pleaes be punctual.

A.O/ ONI
Director (Planning, Research and Statistics)
For: accountant - General of the Federation

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

Ref: No. TR. No. A11 & B11/2000

OAGF/PRS/005/111/152

**P.M.B 7015,
Garki, Abuja,
12th December, 2000.**

Federal Treasury Circular

To:

The Chief of Staff to the President,
Deputy Chief of Staff, Office of the Vice-President,
All Honourable Ministers,
Secretary to the Government of the Federation,
Head of the Civil Service of the Federation.
Special Advisers,
Service Chiefs/Inspector-General of Police,
Governor of the Central Bank of Nigeria.
Chairman, Federal Civil Service Commission,
All Federal Permanent Secretaries,
Clerk to the National Assembly,
Chief Registrar, Supreme Court of Nigeria,
Auditor-General for the Federation,
Directors-General/Chief Executives of Extra-ministerial Departments,
Parastatal, Agencies and Government Owned Companies,
All Directors of Finance and Supplies,
All ds of Accounts Divisions,
Federal Sub-Treasurer, Abuja,
All Heads of Internal Audit Units,
All Federal Pay Officers.

On Sight Pay Parade for December Salary

In furtherance of efforts to eliminate ghost workers and ascertain the actual wage bill of the Federal Public Service, all Accounting Officers in all the arms of government, including Federal Ministries, extra-ministerial department, agencies and parastatals are hereby mandated to plan effectively and carry out a comprehensive on-sight parade on the 20th, 21st and 22nd of December, 2000, in their Headquarters and all the branch offices through the country. Towards this end, Cash backing has been provided to all establishments for the payment of staff salaries up to and including December, 2000 to ensure the success of the exercise.

2. The Accounting officer should make adequate security arrangements for the exercise in each station. At the end of the sight payment of the December salaries, a comprehensive report should be submitted to the Accounting-General of the Federation. The report should give the Nominal Roll, Station and showing the name,

rank grade level and step together with the gross salary and allowances of each of the officer on the payroll.

The report, which must be signed by the Accounting Officer, should reach this office not later than 29th December, 2000.

3. Officers of the OAGF have been assigned to monitor the sight payment of the December salaries in all the pay offices throughout the country.
4. It is important for all Accounting Officers to carry out this exercise thoroughly and faithfully as future releases for personnel emoluments will depend on the successful implementation of the exercise.
5. You are kindly requested to ensure every strict compliance with this circular.

J.K. NAIYEJU
Accounting-General of the Federation.

CIRCULAR

REF:SGF/OP/1/S.3/T./1/172

Office of the Secretary to
The Government of the Federation
The Presidency,
New Federal Secretariat Complex
Abuja.

11th October, 1999

The Chief of Staff to the President,
Deputy Chief of Staff, Office of the Vice-President,
All Honourable Ministers,
Secretary to the Government of the Federation,
Head of the Civil Service of the Federation.
Special Advisers,
Service Chiefs/Inspector-General of Police,
Governor of the Central Bank of Nigeria.
Chairman, Federal Civil Service Commission,
All Federal Permanent Secretaries,
Clerk to the National Assembly,
Chief Registrar, Supreme Court of Nigeria,
Auditor-General for the Federation,
Directors-General/Chief Executives of
Parastatal, Agencies and Government
Owned Companies,

POLICY GUIDELINES FOR THE AWARD OF CONTRACTS IN GOVERNMENT MINISTRIES AND PARASTATALS

It has been observed that some Federal Government Parastatals have been awarding contracts completely unmindful of extant rules and regulations on the procedures, including limits of authority and advance payment/mobilization, for the award of contracts. The Federal Executive Council has considered the issue in all its ramifications and noted that the Financial Regulations and extant rules contain provisions and procedures for award of contracts and the limits of authority that govern operations of government business.

2. Accordingly and for the avoidance of doubt, the president of the Federation has directed that it be re-iterated that award of contracts by Government Ministries/Parastatals shall continue to be governed by the following guidelines.

(I) Contracts of Works, Services and Purchases Up to N500,000.00

Ministries and Extra-Ministrial departments are empowered to make purchases or award any contract whose value does not exceed N500,000 without tendering, subject

to the approval of the permanent Secretary. However, relevant quotations should be obtained from all suitable sources. All expenditures incurred under this policy should be reported to the Honourable Minister on quarterly basis for information.

(i) **Departmental Tenders Board (DTB)**

The DTB is empowered to award any contract whose value exceeds N500,000.00 but not more than N1,000,000.00. The recommendations of the DTB shall be subject to the approval of the Permanent Secretary or the relevant Services Head in Case of the Army, Navy, Air Force and the Police.

(ii) **Ministerial Tenders Board (Armed Forces/Ministry of Defense and Nigeria Police Force Tenders and Purchasing Board.**

The Ministerial Tender Board (MTB) whose Chairman shall be relevant Permanent Secretary for the relevant Service Head in the case of Force Tenders and Purchasing Board (FTPB), is empowered to award any contract whose value exceeds N1,000,00.00 but not more than N20,000,000.00. The recommendation of the MTB shall be subject to the approval of the Honourable Minister.

(iv) **Federal Tenders Board (FTB)**

The FTB, whose composition shall be determined from time to time by the Council of Ministers, is empowered to award any contract whose value exceeds N20 million but does not exceeds N50 million. Any contract awarded by the Federal Tenders Board shall be submitted to the Federal Executive Council for information.

(V) **Powers of Board of Corporations and Parastatals over Tenders.**

Parastatals are empowered to make purchases or award any contract, the value of which does not exceed N300,000.00 without tendering, subject to the approval of the Chief Executive. Any contract in excess of N300,000.00 shall be referred to the Board of the relevant Corporation /Parastatals which is empowered to award contract the value of which does not exceed N10,000,000.00. any contract with value in excess of N10,000,000.00, shall be referred the relevant Ministerial Tenders Board, while that in excess N20,0000,000.00 shall be referred to the Federal Tenders Board.

(Vi) **Contracts in Excess of N50,000,000.00**

All contracts in excess of N50,000,000.00 must be brought to the Federal Executive Council for consideration and approval.

(vii) **Tenders Splitting Not Allowed**

It is regarded as a serious offence for any officer to deliberately split contracts of work, purchases or services in order to circumvent the provisions of the Financial Regulations. Such breach of the rules shall be subject to disciplinary action.

(viii) **Competitive Tenders**

As much as possible, all Tenders must adopt the Open Competitive Tendering Procedures. However, if it is considered necessary to use the selective or Limited Tender Procedures, the short-listing or selection of at least five contractors or five suppliers should be done by the appropriate Tenders Board.

(ix) **Mobilization**

Mobilization fee, where necessary and appropriate shall not exceed 25% of the contract sum.

(X) **Audit Inspection**

Certified true copies of all contract agreement shall be forwarded to the Offices of the Auditor-General of the Federation and Accountant-General of the Federation. In addition, minutes of Tenders Board meeting and full records of all the tendering process must be kept and made available for inspection, by the Offices of the Auditor-General of the Federation and Accountant-General of the Federation, on demand. Such records shall be kept for a period of five years from the date of completion of the contract.

3. All government functionaries are advised, henceforth, to adhere strictly to the above guidelines as well and the extant rules and the revised Financial Regulations recently circulated.

Chief U. J. Ekaette, mni
Secretary to the Government
Of the Federation.

**NATIONAL SALARIES, INCOME AND WAGES COMMISSION
OFFICE OF THE CHAIRMAN**

Ref: No. SWC. 04/Vol.IV/991

Telephone

**Wing B, Third Floor
Federal Secretariat Complex
Shehu Shagari Way,
PMB 346, Garki,
Abuja, Nigeria.
5th May, 2000.**

The Chief of Staff to the President,
Deputy Chief of Staff, Office of the Vice-President,
All Honourable Ministers,
Secretary to the Government of the Federation,
Head of the Civil Service of the Federation.
Chairman, Federal Civil Service Commission,
Permanent Secretaries and Heads of Extra-Ministerial Departments
Directors-General & Chief Executives Parastatal,
Agencies and Government Owned Companies,
The Clerk of the National Assembly
The Auditor-General of the Federation
The Accountant-General of the Federation
The Chief Registrar, Supreme Court of Nigeria

**HARMONISED PUBLIC SERVICE SALARY STRUCTURE (HAPSS) AND
ALLOWANCES FOR THE FEDERAL PUBLIC SERVICE**

I wish to refer to my letter No.SWC.04/080 of 29th March,1999 and to inform you that a new Harmonised Public Service Salary Structure (HAPSS) and associated allowances for the Federal Public Service have been approved by Government . The remuneration package is attached as an annex to this letter. The effective date of the new package is 1st May, 2000.

2. Any enquiries arising from the circular should be addressed to the Chairman National Salaries, Incomes and Wages Commission.

**OWELLE G.P.O CHIKELU,
CHAIRMAN.**

RESTRICTED

NATIONAL SALARIES, INCOMES AND WAGES COMMISSION. THE PRESIDENCY, ABUJA.

HARMONISED ALLOWANCES FOR THE FEDERAL PUBLIC SERVICE

EFFECTIVE DATE: 1ST MAY, 2000

S/N	TYPE ALLOWANCE	GRADE LEVEL	RATE PER MONTH
1.	Transport	01 - 06	1100
		07 - 01	1450
		12 - 141	1700
		15 - 17	2000
2.	Meal Subsidy	01 - 06	500
		07 - 01	700
		12 - 141	800
		15 - 17	900
3.	Utility	01 - 06	300
		07 - 01	500
		12 - 141	650
		15 - 17	800
4.	Entertainment	15	700
		16 - 17	900
5.	Domestic Servant	15	1.Domestic Staff on Gl03 step 8 2.Domestic Staff on Gl03 step 8

NOTE:

1. Rent Subsidy is payable only to qualified staff at the rate of 40% of Annual Basic Salary.
2. Leave Grant is payable at the rate of 10% of Annual Basic Salary.

NATIONAL SALARIES, INCOMES AND WAGES COMMISSION, THE PRESIDENCY, ABUJA
HARMONISED PUBLIC SERVICE SALARY STRUCTURE (HAPSS) FOR THE FEDERAL PUBLIC
SERVICE: EFFECTIVE DATE: 1ST MAY, 2000

Grade LEVEL	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	INCR. RATE
01	4800	49104	50208	51312	52416	53520	54624	55728	56832	57936	59040	60144	61248	62352	63456	1104
02	49932	51408	52884	54360	55836	57312	58788	60264	61740	63216	64692	66168	67644	69120	70596	1476
03	51588	53436	55284	57132	58980	60828	62676	64524	66372	68220	70068	71916	73764	75612	77460	1848
04	54168	56388	58608	60828	63048	65268	67488	69708	71928	74148	76368	78588	80808	83028	85248	2220
05	61740	64320	66900	69480	72060	74640	77220	79800	82380	84960	87540	90120	92700	95280	97860	2580
06	75876	79020	82164	85308	88452	91596	94740	97884	101028	104172	107316	110460	113604	116748	119892	3144
07	101760	105636	109512	113388	117264	121140	125016	128892	132768	136644	140520	144396	148272	152148	156024	3876
08	133632	138288	142944	147600	152256	156912	161568	166224	170880	175536	180192	184848	189504	194160	198816	4656
09	157512	163056	168600	174144	179688	185232	190776	196320	201864	207408	212952	218496	224040	229584	235128	5544
10	185436	191532	197628	203724	209820	215916	222012	228108	324204	240300	246396	252492	258588	264684	270780	6096
11	218004	227640	237276	246912	256548	266184	275820	285456	295092	304728	314364					9636
12	243732	253920	264108	274296	284484	294672	304860	315048	325236	335424	345612					10188
13	269580	280548	291516	302484	313452	324420	335388	346356	357324	368292	379260					10968
14	301452	316260	331068	345876	360684	375492	390300	405108	419916							14808
15	333420	351216	369012	386808	404604	422400	440196	457992	475788							17796
16	371748	391944	412140	432336	452532	472728	492924	513120	533316							20196

CIRCULAR

REF:SGF/OP/1/S.3/T./1/57
Office of the Secretary to
The Government of the Federation
The Presidency,
Federal Secretariat,
Abuja.

24th May, 2000

The Chief of Staff to the President,
Deputy Chief of Staff, Office of the Vice-President,
All Honourable Ministers,
Secretary to the Government of the Federation,
Head of the Civil Service of the Federation.
Special Advisers,
Service Chiefs/Inspector-General of Police,
Governor of the Central Bank of Nigeria.
Chairman, Federal Civil Service Commission,
All Federal Permanent Secretaries,
Clerk to the National Assembly,
Chief Registrar, Supreme Court of Nigeria,
Auditor-General for the Federation,
Directors-General/Chief Executives of
Parastatal, Agencies.

UNAUTHORIZED FRINGE BENEFITS

It has come to the notice of the Federal Government that some Government functionaries and public office holders had in the past enjoyed certain fringe benefits which were not specifically approved by the Federal Government. Some were also in the habit of utilizing Government funds for their private journeys.

2. The Federal Government frowns at this development and has directed that this practice must stop forthwith. Apart from the Salaries and allowances approved by the Federal Government for the various categories of public office holders and other Government functionaries, including civil servant, nothing else would be allowed.

3. In line with the policy stance of this Administration on transparency and accountability. Government expects all its functionaries, in particular those in leadership position, to exhibit a high degree of discipline and probity in all their actions, especially in the management of public funds.

4. You are to bring the content of this circular to the notice of all your staff as any deviation from these guidelines will be followed with immediate sanctions.

Chief U.J. Ekaette, mni
Secretary to the Government
Of the Federal.

PRESIDENT
FEDERAL REPUBLIC OF NIGERIA

PRES/131

October 23, 2000

**The Auditor-General
Of the Federation,
Federal Secretariat,
Abuja.**

Dear Auditor-General,

AUDIT OF FEDERAL GOVERNMENT ACCOUNTS

The audit of the Federal Government of Nigeria accounts for the four fiscal years ended 31st December, 1998 was recently concluded. Some of the players in office during this period have since left the service of Government and therefore could not avail themselves of useful recommendations of the audit exercise.

Post-mortem audit exercise, no matter how thorough, does not serve much useful purpose to users if there is a considerable time lag both in the conduct of the audit and submission of the report thereon.

It was for this reason that I strongly suggested to you that notwithstanding the statutory requirement that audit report of accounts of any fiscal year should be submitted not later than the end of September of the year following, you should do quarterly audit of books of account and the report ready by the end of the month following each quarter.

Indeed, a timely quarterly audit report will assist accounting officers to know deviations from norms and as such take corrective steps to rectify same within the fiscal year.

I am dismayed that my instruction about a quarterly audit exercise has been implemented. I want to see this exercise carried out before the end of this year for all Ministries, departments and agencies, including the Military and Police.

Yours Sincerely,

OLUSEGUN OBASAJO.

Copy:

- President of the Senate
- Chief Justice of the Federation
- Secretary to the Government of the Federation
- Head of Service of the Federation
- Honourable Minister of Finance
- Inspector General of Police
- Accountant-General of the Federation.

CIRCULAR

Ref:N0: 58841/S.3/T.2/61
Office of the Secretary to the
Government of the Federation,
The Presidency,
Federal Secretariat,
Abuja.

6th November, 2000

The Chief of Staff to the President,
Deputy Chief of Staff, Office of the Vice-President,
Honourable Ministers,
Head of the Civil Service of the Federation.
Chairman, Federal Commission,
Permanent Secretaries and Heads of Extra-Ministerials
Departments,
The Chief Registrar, Supreme Court of Nigeria,
The Accountant-General of the Federation,
The Auditor-General for the Federation,
Directors-General/Chief Executives of Parastatal,
Agencies and Government-Owned Companies,

**GUIDELINES FOR HOTEL ACCOMMODATION FOR
GOVERNMENT GUESTS**

The attention of Government has been drawn to the practice of Ministries, Extra-Ministerials Departments and Parastatals entering into arrangements for credit facilities with hotels. This practice, apart from committing Government to unnecessary expenditure, sometimes results in avoidable embarrassment both to the hotels and to Government.

2. For the avoidance of doubt, I wish to reiterate hereunder, measures which should guide the utilization of hotel facilities for Government Sponsored guests by Ministries, Extra-Ministerials Department, Parastatals and Agencies of Government:

(I) Only Ministers, Permanent Secretaries and Chief Executives of Extra-Ministerial Department and Parastatals are authorised the reservation of Hotel accommodation for Government sponsored guests;

(Ii) The duration of stay in hotels should be clearly indicated and any extension should be approved by the relevant authority as in (i) above.

(Iii) The extant rules barring Government guests from incurring bills on alcoholic, beverages, international phone calls, laundry services, etc. At Government expense, should be strictly adhered to and attention of hotels drawn to them during reservations;

(Iv) Unauthorised booking is prohibited and bills incurred in that regard will not be honoured by Government;

(V) The status of Government guests should be taken into consideration in determining the categories of room entitlement and this should be in accordance with the extant rules;

(Vi) All hotel booking must be backed with cash, and no reservation should be made when there is no fund;

(Vii) Officers/hotels must ensure that official guests check out at the expiration of the booked period; and

(Viii) Ministries, Extra-Ministerial Departments and Parastatals should work alternative and more secure venue for holding meetings and public sittings by Panels and Commissions of Inquiry

3. You are requested to bring the contents of this circular to the attention of all functionaries of Government for immediate compliance.

Chief U.J. Ekaette, mni
Secretary to the Government
Of the Federation.

CIRCULAR

Ref: NO.SGF/OP/1/S.3/11/256
Office of the Secretary to the
Government of the Federation,
The Presidency,
Federal Secretariat,
Abuja.

15th December, 2000

The Chief of Staff to the President,
Deputy Chief of Staff, Office of the Vice-President,
Honourable Ministers,
Head of the Civil Service of the Federation.
Special Advisers/Senior Special Assistants,
Service Chiefs/Inspector-General of Police,
Governor of the Central Bank,
Chairman,
Federal Civil Service Commission,
Chief Registrar,
Supreme Court of Nigeria,
Accountant-General of the Federation,
Auditor-General for the Federation,
Directors-General/Chief Executives of
Parastatal, Agencies and Government
Owned Companies,

END OF YEAR UNNECESSARY CONTRACTS
AND UNWARRANTED SPENDING SPREE
IN MINISTRIES AND PARASTATALS

Reports have reached Mr. President that officials of Ministries, Extra-Ministerials Departments and Parastatals are engaging in spending spree for the sole purpose of exhausting funds released to them before the year runs out. Particularly worrisome are the revelations that such officials are awarding unnecessary contracts to purchase unnecessary goods at inflated costs and splitting the contracts so as to be within their authorization limits. These officials regrettably, are highly placed persons who are using their knowledge of the rules improperly.

2. I wish to stress that these acts are highly reprehensible as they violate extant financial regulations and constitute a serious offence under the Corrupt practices and other Related Offences Act, 2000.

3. Mr. President had therefore directed Ministers, Permanent Secretaries and Chief Executives of Parastatals and Government Agencies to check these acts and to personally scrutinized all payments to make sure that contracts, goods and services are really needed and that the prices are not inflated. If otherwise, payment must be stopped and all officials found guilty must be made to face serious disciplinary action.

4. Honourable Ministers, Permanent Secretaries and Chief Executives of Parastatals and Government Agencies are to comply immediately with the above directives.

Chief U.J. Ekaette, mni
Secretary to the Government
Of the Federation.



