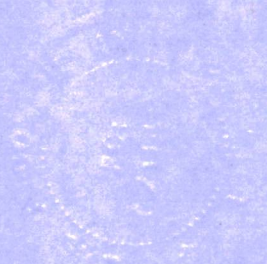


**FEDERAL TREASURY
CIRCULARS
2003 - 2004**



FEDERAL BUREAU OF INVESTIGATION
CIRCULARS
2003 - 2004

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

Ref. No. TRY/A1&B1/2003
OAGF/TS/026/1/204

P.M.B. 7015,
Garki - Abuja.
Nigeria.
20th March, 2003

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 Federal 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-Ministerial Departments and Agencies,
All Directors of Finance and Accounts,
All Head of Accounts Divisions,
The Sub-Treasurer of the Federation,
All Heads of Internal Audit Units,
All Federal Pay Officers.

Operation of Year 2003
Annual General Imprest Warrant

The Annual General Imprest Warrant for Year 2003 has been signed by the Honourable Minister of Finance in accordance with the Provisions of Financial Regulations (FR) No. 1102.

2. Consequently, all Accounting Officers in the three arms of government are now authorised to approve funds to heads of departments and other eligible standing imprest holders based on their needs. However, the limit of reimbursable Standing Imprest allocation is as follows:

	N
Honourable Minister	150,000.00
Permanent Secretary/Director-General	100,000.00
Director/Head of Department	50,000.00
Head of Formation in each State and any other Imprest Holders	30,000.00

It should also be noted that Standing Imprest is an advance granted to officers of government to meet urgent expenditure under the approved recurrent estimates for which vouchers cannot be presented immediately for payment. Therefore, the frequency of obtaining reimbursement of any standing Imprest should be limited to once in a quarter but where the need arises not exceeding twice.

3. Moreover, attention of all Accounting Officers and Officers controlling expenditure is drawn to the provision of Treasury Circular 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 N100,000.00 shall only be made through contracts.

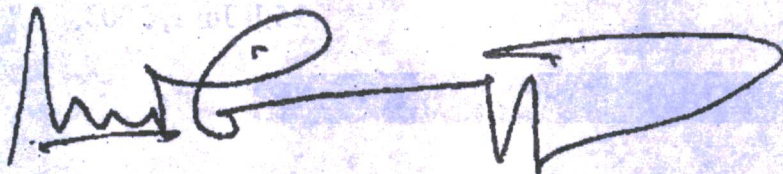
4. In keeping the account of all imprests, all Imprest holders are enjoined to adhere strictly to Financial Regulations No. 1106 to 1112. Essentially, all self-accounting ministries, extra-ministerial offices and agencies in all arms of government must submit to the Accountant-General of the Federation, within thirty (30) days from the date of this circular, a return showing:

- (a) The particulars of the vouchers with which the imprests of Year 2002 were retired.
- (b) The details including the location of all imprests issued in respect of Year 2003.

5. The Treasury Inspectorate Department of this Office will carry out

regular inspection of all Imprest Accounts during the financial year. Any breach of the regulations of Imprest Accounts will lead to the withdrawal of the right to issue any imprest by the affected ministry, agency or arm of government.

6. You are kindly requested to bring the contents of this circular to the notice of all officers concerned.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke ending in a large, rounded flourish.

J. K. NAIYEJU, JP
Accountant-General of the Federation

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

Ref. No. TRY/A2&B2/2003
OAGF/TS/026/II/207

P.M.B. 7015,
Garki - Abuja,
Nigeria.
25th June, 2003.

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 Federal Permanent Secretaries,
- The Clerk of the National Assembly,
- Executive Secretary, National Judicial Council,
- The Auditor-General for the Federation,
- All Directors - General / Chief Executives
of Extra-Ministerial Departments and Agencies,
- All Directors of Finance and Accounts,
- All Head of Accounts Divisions,
- The Sub-Treasurer of the Federation,
- All Heads of Internal Audit Units,
- All Federal Pay Officers.

Foreign Currency Account for Deposit of Federal Government
Independence Off-Shore Revenue.

Further to the Treasury Circular No. A3&B3/1995, Ref. No. AGF/TRY/132/
Vol.1/8 of 20th July, 1995 on the above subject matter, you are hereby advised
on the change in the bank and account number into which all Federal

Government Independent off-shore Revenue earned in foreign currencies are to be paid. This change is due to the restructuring of Morgan Guarantee Trust Company, New York, which was the receiving bank.

2. Accordingly, the Central Bank of Nigeria (CBN) has advised this Office on the account particulars with effect from June 18, 2001 as follows:

Account Name: INDEPENDENT REVENUE ACCOUNT
Account Number: 400939134
Banker: JP MORGAN CHASE BANK, NEW YORK
Bank Code: CHASUS 33

3. All arms of the Federal Government, Ministries, Parastatals and Agencies concerned are hereby enjoined to ensure that all foreign currency earnings are paid promptly into the above account and notify the Office of the Accountant-General of the Federation, immediately.

4. The detailed particulars of the account as stated above must be quoted in all transactions related to the account.

5. You are required to please, ensure that the contents of this Circular are brought to the attention of all officers concerned for their strict compliance.



J. K. NAIYEJU, JP,
Accountant-General of the Federation.

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

Ref. No. TRY/A3&B3/2003
OAGF/TS/026/II/207

P.M.B. 7015,
Garki - Abuja,
Nigeria.
26th June, 2003

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 Federal 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-Ministerial Departments and Agencies,
All Directors of Finance and Accounts,
All Head of Accounts Divisions,
The Sub-Treasurer of the Federation,
All Heads of Internal Audit Units,
All Federal Pay Officers.

No payment of salary for Workers who
Absent themselves from Duties.

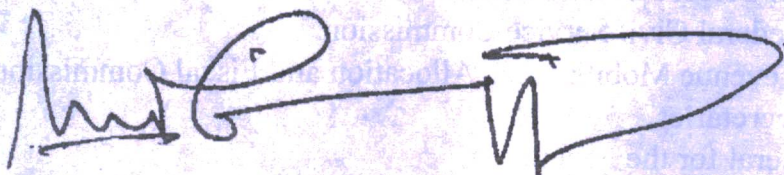
Further to the Treasury Circular No. A11&B11/2000, of 12th December, 2000 on pay parade, it has become imperative to closely monitor the personnel

bill in the public service and to ensure that salaries are paid for work actually done by public officers.

2. Accordingly, payment of salaries and allowances should only be made to officers who actually report for duties and carry out their assigned responsibilities. Officers who absent themselves from duty without approval are not entitled to payment of salaries for the period of their absence.

3. Consequently, Accounting Officers are reminded to ensure that all relevant records, including assumption of duty and movement registers, are properly maintained and the salaries sections adequately advised.

4. You are kindly requested to ensure strict compliance with the contents of this circular.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke, followed by a vertical line and a small hook at the end.

J. K. NAIYEJU, JP,
Accountant-General of the Federation

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

Ref. NO: TRY/A4 & B4/2003
OAGF/TS/026/11/221
E-mail: oagfnigeria@yahoo.com
Tel: 09 - 2340949, 2340329, 2343882

P. M. B. 7015
Garki - Abuja
Nigeria
15th September, 2003

FEDERAL TREASURY CIRCULAR

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,
The Chairman, Federal Civil Service Commission,
The Chairman, Revenue Mobilization, Allocation and Fiscal Commission
All Permanent Secretaries,
The Auditor-General for the Federation,
The Clerk of the National Assembly,
The Secretary National Judicial Council
The Chief Registrar of the Supreme Court of Nigeria,
All Honourable Commissioners of Finance and Economic Planning,
All Secretaries to State Governments,
All Clerks to State Assemblies,
All State Auditors - General,
Chairmen, Local Government Service Commissions,
Chairmen, Local Government Caretaker Committees,
All Auditors-General for Local Government,

**Implementation of the Report on Standardization of Federal, States
and Local Governments Accounts of Nigeria.**

The Federation Accounts Allocation Committee (FAAC), in its effort to strengthen accountability, probity and transparency in the management of public funds, set up a Technical Sub-Committee to study the present accounting contents and format of the three tiers of government, update them and standardize their reporting format.

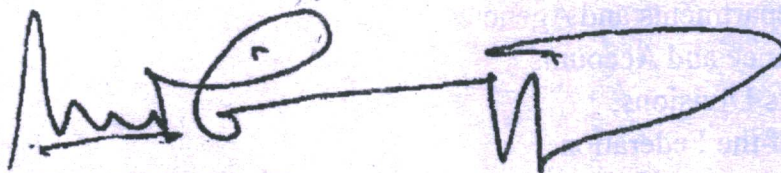
2. The committee was made up of six Accountants-General in the States representing each of the geo-political zones in the country and a Director in the Office of the Accountant-General of the Federation as the Secretary.

3. The Ad Hoc Committee assessed the incomparable nature of the Financial Statements of Federal, States and Local Governments and fashioned out a new financial reporting format for the three tiers of government that is informative, understandable, comparable and useful to all stakeholders and users of the reports.

4. At its meeting of 27th May, 2003, FAAC adopted the final report for implementation with effect from **1st January, 2004**.

5. Consequently, all tiers of government, the Federal, States and Local Government Councils in the Federation are hereby directed to commence the implementation of the standardized reporting format with effect from 1st January, 2004 as contained in Volume II of the Report.

6. All stakeholders are advised to please make adequate provision to release their staff for proper training on the new product which will be organized by this Office between October and early December, 2003.



J. K. NAIYEJU, JP

Accountant-General of the Federation.

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

Ref. No. TRY/A5&B5/2003
OAGF/TS/026/II/223

P.M.B. 7015,
Abuja,
Nigeria.
1st December, 2003.

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 Federal Permanent Secretaries,
The Secretary, National Judicial Commission,
The Clerk of the National Assembly,
The Secretary, National Judicial Commission,
The Auditor-General for the Federation,
All Directors-General/Chief Executives of
Extra-Ministerial Departments and Agencies,
All Directors of Finance and Accounts,
All Head of Accounts Divisions,
The Sub-Treasurer of the Federation,
All Head of Internal Audit Units,
All Federal Pay Officers.

Closure of Year 2003 Accounts

At this time of the financial year, it is necessary to draw your attention to certain areas of the Financial Regulations and accounting guide lines which all Accounting Officers, Officers Controlling Votes of Expenditure and

Sub-heads of Revenue should comply with, in order to prevent lapses in the process of closing all the accounts at the end of the financial year 2003.

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

In accordance 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 performed, services yet to be rendered and goods yet to be supplied. Therefore, all payments must comply with the due process circulars. Any officer found violating these rules shall face disciplinary actions and appropriate sanctions shall be imposed on the erring Ministry/Extra - Ministerial Departments and other Arms of Government in accordance with extant rules and regulations.

3. Revenue Accounting

3.1 It has been observed that some Ministries, Extra-Ministerial Departments, Agencies and other Arms of Government collect independent revenues such as fees, fines, interest and similar revenues, but failed to remit them to the Treasury. This is a serious offence under the Financial Regulations and the Constitution of the Federal Republic of Nigeria. In addition, to spend government revenue without appropriation is a violation of the Appropriation Act. Therefore, all revenue collected before and during the financial year 2003, shall be brought into account on or before the close of business on Tuesday 30th December, 2003.

3.2 In this regard, all Revenue Collectors should ensure that monies collected are promptly paid into the Consolidated Revenue Fund Account (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 Tuesday 30th December, 2003, in accordance with FR No. 322. On no account shall revenue, including contract tenders fees, fines, toll gate fees, interest on bank deposits and rent be spent by any arm of Government including Ministry, Extra-Ministerial Department or Agency.

4. Retirement of Imprest

All imprest holders are advised to retire their imprests on or before Tuesday

30th December, 2003, in accordance with Financial Regulations No. 1111(a). Any 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 accordance with Section 16 of the "*Financial (control and management) Act, LFN, 1990*" and the "*Financial Regulations No. 513 (a)*," all unexpended votes are to lapse at the expiration of the year in respect of which they are appropriated. In other words, 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 transactions of their Ministries. ***Money shall not be spent merely because it had been voted.*** Please, remember that this Office will be inspecting the pattern of expenditure in the month of December, and the Hon. Minister of Finance is taking a critical look at this issue.
- 5.2 Consequently, all unspent cash and bank balances in the Recurrent Expenditure cash books at the end of the financial year must be paid back to the Consolidated Revenue Fund Account through the Federal Sub-Treasury at Old Secretariat, Garki, Area 1, Abuja or the appropriate Federal Pay Offices in the States' Headquarters latest by the close of work on Tuesday, 30th December, 2003.
- 5.3 Each Accounting Officer is required to ***file a return of unspent cash and bank balances*** on the current expenditure cash books, together with copies of Treasury Receipts, to reach the Office of the Accountant-General of the Federation latest by 3 p.m. on Wednesday, 31st December, 2003. ***Failure to comply with this regulation shall be treated as a serious dereliction of duty and appropriate disciplinary actions and penalties shall be imposed accordingly, including placement of embargo on release of funds from the Treasury to the erring ministry or agency.***

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

- 6.1 In accordance with the provisions of the Appropriation and Supplementary Appropriation Acts, 2003, any amount not cash-backed before 31st December, 2003, shall automatically lapse.
- 6.2 All amounts already cash-backed to the capital account of all arms of Government, Ministries, Extra-Ministerial Offices and Agencies which were not utilized before 24th December, 2003 shall be transferred to the Single Treasury Account Operation (SATO) in Central Bank of Nigeria (CBN) from that date. Such funds are, however, available for use by the relevant ministries, agencies or other arms of government up till the 31st March, 2004, provided all due process conditions are met.
- 6.3 The particulars and total amount of all uncleared cheques drawn on the capital accounts before 24th December, 2003 should be forwarded to this Office not later than 29th December, 2003 for provision of cash to back up the amount due out of the bank balance and to advise CBN accordingly.
- 6.4 The schedule of payments and other relevant documents must be forwarded to this Office for confirmation and clearance before CBN could be directed to release, for payment, any part of the balance transferred from individual capital account as at 31st December, 2003.

7. **Arrangements for Closing the Year 2003 Accounts**

It is to be emphasized that no financial transactions should take place on the last working day of the financial year. All entries into the Accounting Records, Departmental Vote Expenditure Accounts (DVEA) Books, Cash Books, Ledgers, Cheques Summary Registers and Imprest Accounts shall be concluded on Tuesday, 30th December, 2003. Treasury Officers shall be deployed to all arms of Government, including Ministries and Agencies on Wednesday, 31st December, 2003 by 8.00 a.m. to rule off all cash books, take cash book balances and make situation reports.

8. **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 Friday, 2nd January, 2004, to examine the cash on hand, Bank balances, stamps and other security documents held

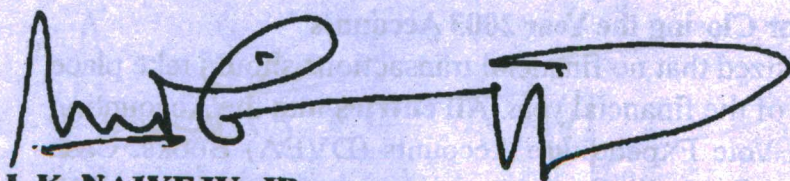
by all Arms of Government, including Ministries, Extra-Ministerial Departments and Agencies. Therefore, Treasury Officers shall be deployed to all Ministries and other Arms of Government in the first week of January 2004, to extract all relevant accounting information pertaining to the closure of all books of accounts for the financial year 2003 and ascertain the level of compliance with the provisions of this circular.

9. Submission of Transcripts of Accounts for Year 2003.

To ensure that the financial statements of accounts of the Federal Government are compiled, prepared and submitted for audit examination within the statutory period, all Arms of Government, Ministries, Extra-Ministerial Departments and Agencies are enjoined to prepare and submit all their *transcripts of account* and bank reconciliation statements for the twelve (12) months of year 2003 on or before 31st January, 2004. The Treasury is working earnestly to ensure that the accounts for year 2003 are finalised by the end of March 2004. It should be noted that no cash backing shall be given to any Ministry or Agency which defaults in the rendition of transcripts of accounts and bank reconciliation statements henceforth.

10. Conclusion

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



J. K. NAIYEJU, JP

Accountant-General of the Federation.

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

Ref. No: TRY/A2&B2/2004
OAGF/TS/125/2

P.M.B. 7015
Garki - Abuja,
Nigeria.
4th March, 2004.

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 Federal Permanent Secretaries,
The Clerk of the National Assembly,
The Chief Registrar, Supreme Court of Nigeria,
The Auditor-General for the Federation,
All Directors-General/Chief Executives of Extra-Ministerial
Departments, Parastatals, Agencies and Government Owned Companies,
All Directors of Finance and Supplies
Federal Sub-Treasury,
All Zonal Co-ordinators,
All Federal Pay Officers,
Heads of Internal Audit Units.

**Computerisation of Accounting Transaction, Recording and Reporting
System of the Federal Government**

As part of the implementation strategy of the reforms of the accounting system in the public service, the Office of the Accountant-General of the Federation, with technical support from the Fiscal Department of the IMF is developing

software basically for the computerisation of the Transaction Recording and Reporting System (TRRS) of the accounting process of the Federal Government. When the developed software is perfected, it will improve the quality of financial data and facilitate the timely preparation and reporting of government accounts. It is also expected to enhance the accountability and transparency policy of the present administration.

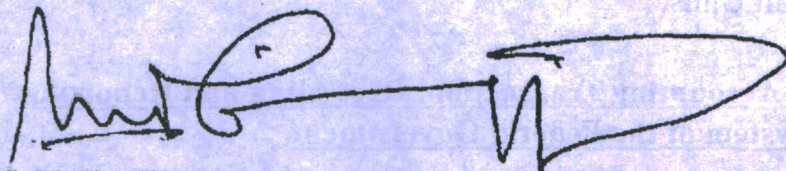
2. In furtherance of the above objective, five pilot centres have been selected to test run the software application before it is passed to all ministries/agencies. These centres include, Office of the Accountant-General of the Federation, Federal Ministries of Works, Finance, Housing and Agriculture. As soon as the test run of the software is completed, it will be extended in phases to all line ministries and other arms of government.

3. In order to make the project succeed, all accounting officers are enjoined to please, give their commitment and make necessary arrangements to provide the following facilities for the smooth take off of the computerisation project:

- * Adequate office accommodation
- * Computer Hardware and peripherals; and
- * Two accountants who are computer literate to manage the system accordingly.

As soon as these facilities are ready, the Accountant-General of the Federation should be informed so that the project can take off in the ministry/agency.

4. Please, bring the content of this circular to all concerned.



J. K. NAIYEJU, JP,
Accountant-General of the Federation.

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

Ref. No. TRY/A3&B3/2004
OAGF/TS/125/3

P.M.B. 7015,
Garki - Abuja.
Nigeria.
24th March, 2004.

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 Clerk of the National Assembly,
The Secretary, National Assembly Service Commission
The Secretary, National Judicial Commission,
The Auditor-General for the Federation,
All Directors-General/Chief Executives of
Extra-Ministerial Departments and Agencies,
All Directors of Finance and Accounts,
All Heads of Accounts Divisions,
The Sub-Treasurer of the Federation,
All Zonal Co-ordinators,
All Federal Pay Officers,
All Heads of Internal Audit Units.

Delay in the Submission of Transcripts of Accounts
and Bank Reconciliation Statements

This Office is experiencing serious delay from ministries, agencies and other arms of government in the rendition of important financial returns.

For instance, the accounts of the fiscal year 2003 which were programmed to be finalized latest by the end of March 2004 could not be concluded because of delay from the ministries and agencies. This is a contravention of the Financial Regulations, Nos. 208 and 212.

2. Consequently, I wish to remind all Accounting Officers, that is the Permanent Secretaries and Heads of Government Offices and Agencies, who bear this responsibility, that your co-operation is highly required to get the financial returns properly prepared and forwarded to this Office **latest by the end of April, 2004.**

3. To meet this deadline, all those with arrears are to set up special task forces to prepare these financial returns up to 31st December, 2003 and forward them to this Office before 30th April, 2004. The financial returns must be duly signed by the Director of Finance and Accounts/Supplies and countersigned by the Permanent Secretary or the Head of the Agency/Office. Moreover, I wish to appeal to all Accounting Officers to please, give their personal commitment to this exercise and see that things are done properly. All those who had submitted their transcripts of accounts with improper bank reconciliation statements should re-prepare and re-submit the correct and complete documents.

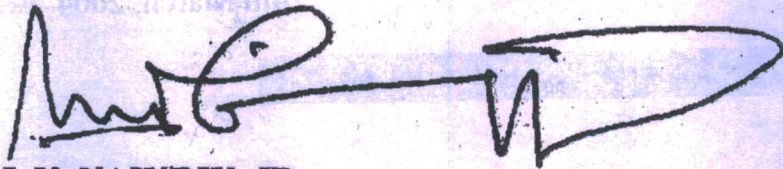
4. It must be noted that this Office has the statutory responsibility to submit the financial statements of the Federal Government to the Auditor-General for the Federation for auditing purposes **latest by the end of June of the following year of account.** The financial statements of year 2003 therefore, fall due by June 2004 and this Office is desirous of meeting this target as part of its service delivery objective. The co-operation of all Accounting Officers is therefore required to meet this target.

5. In spite of this appeal, if there is any default, this Office may be compelled to impose any of the following sanctions on erring ministries and affected officials of the Treasury:

- i. Delay further cash backing of funds to the defaulting ministry until all returns are properly submitted.
- ii. Recall the affected Treasury Staff to the Headquarters for severe disciplinary action.

iii. Insert appropriate qualifying notes of non-compliance in the consolidated financial statements to be submitted to the Auditor-General for the Federation.

6. Please, bring the content of this circular to the attention of all concerned.



J. K. NAIYEJU, JP,
Accountant-General of the Federation

Special Payment of Monthly Salaries of Military
Para-Military and All Federal Civil Servants

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

Ref. No: TRY/A4&B4/2004
OAGF/TS/125/4

P.M.B. 7015,
Garki - Abuja.
Nigeria.
24th March, 2004

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,
The 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 Chief Registrar, Supreme Court of Nigeria,
The Auditor-General for the Federation,
The Directors-General/Chief Executives of Extra-Ministerial
Offices, Parastatals and Agencies,
All Directors of Finance and Supplies,
All Heads of Internal Units,
The Sub-Treasurer of the Federation,
All Zonal Co-ordinators,
All Federal Pay Officers,

Prompt Payment of Monthly Salaries of Military,
Para-Military and All Federal Civil Servants

As a result of complaints of delay in payment of salaries in the Federal Service, Government has directed that with effect from the month of April, 2004, the monthly salaries of military and para-military personnel must be

paid to them through their bank accounts not later than **20th of each month**. Similarly, Government has also directed that the monthly salaries of all other Federal Civil Servants, both at Abuja and all the States of the Federation, should be paid to them **not later than 28th of each month**. In view of these directives, the new funding procedures as enumerated below shall be applicable with effect from April, 2004.

2. **Salaries of Military and Para-Military Personnel**

Warrants for the monthly salaries of military and para-military agencies shall be issued not later than the 4th day of each month. Upon the receipt of the warrant, the Accountant-General of the Federation shall issue mandate for cash-backing to the Central Bank of Nigeria not later than 10th of each month. The CBN will ensure that the bank accounts of the military and para-military agencies, as listed in the cash-backing mandate, are credited not later than the 13th day of each month to enable the agencies effect payment of monthly salaries in their various locations not later than the 20th day of each month. The approved Flow Chart for the new Funding Procedure is attached as **Appendix I**.

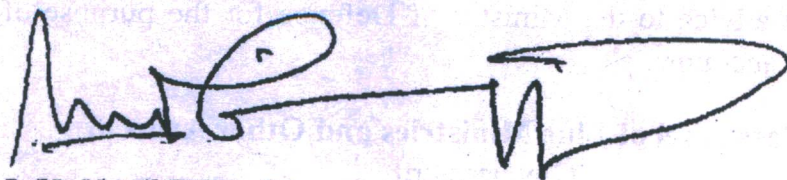
3. To achieve the targeted pay-day every month, the bank accounts of the Army, Navy and Airforce will be credited directly by CBN upon advice from the Accountant-General of the Federation. Consequently, the Ministry of Defence is required to submit to the Budget Office of the Federation and the Accountant-General of the Federation on quarterly basis, the **schedule of Monthly Remittances** dues to each of the three agencies. The schedule to be submitted to the Accountant-General of the Federation must include additional information such as the names and addresses of banks and accounts numbers for the payment. The Central Bank of Nigeria is also required to send the monthly credit/debit advice to the Ministry of Defence for the purpose of reconciliation of the accounts.

4. **Salaries of Personnel of Line Ministries and Other Arms of Government**

In order to ensure that salaries of all Federal Civil Servants in all the States of the Federation are paid not later than **28th day of every month**, it has been decided that each ministry, agency and other arms of government, having field offices in the States, will forward to the Accountant-General of the Federation and the Budget Office of the Federation, on quarterly basis,

the Schedule of Monthly Remittances to the State Offices and the headquarters to enable the Accountant-General of the Federation remit directly to the Federal Pay Offices, through the Central Bank of Nigeria, the personnel emoluments due to the Field Offices. The Schedule of monthly remittances should be forwarded for each quarter, not later than the 26th day of the last month of the preceding quarter, when the salaries are due. The approval Flow Chart for the new Funding Procedure is attached as **Appendix II**.

5. To meet the deadlines in this circular, all those charged with the responsibility of salary payment must prepare the salary vouchers and cheques in advance of the dates the CBN is to credit their bank accounts.
6. Based on the Funding Procedures which have been approved by Government, all Field Offices shall henceforth be funded by the Central Bank of Nigeria simultaneously with their Headquarters. The Central Bank of Nigeria is also required to send the Credit/Debit Advice to the Headquarters of ministries or agencies to facilitate reconciliation of the accounts.
7. In addition to the above, special arrangement shall henceforth be made for early release of funds for payment of salaries during festivals in order to ensure the comfort of officers. For the purpose of eliminating delays caused by banks, it has been decided that any bank that causes delay in crediting the accounts of ministries and Federal Pay Offices should henceforth be blacklisted and replaced.
8. Kindly ensure that the contents of this circular are brought to the attention of all officers concerned for strict compliance, please.



J. K. NAIYEJU, JP.

Accountant-General of the Federation

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

Federal Ministry of Finance

Approved Flow Chart for Salary Payment of Ministry of Defence, Police, Office of Security Adviser and Intelligence Community and Federal Road Safety Commission

Duration	2 days	2 days	5 days	4 days	6 days
Responsibility by:					
BOF	Prepares and Raises Warrant and forwards to the HMF latest by the 2nd of the month				
HMF		Approves and Signs Warrants and sends to AGF for mandate latest by the 4th of the Month			
AGF			Processes Warrant, prepares mandate and sends to CBN for payment latest by the 10th of the month		
CBN				Confirms Mandate latest by the 11th of the Month.	
CBN				Applies and credits all bank accounts of line ministries, agencies, parastatals and other arms of government latest by the 13th of the month.	
MOD, Police, NSA and FRSC					Processes and makes payment of salary to all staff latest by the 20th of the month.

Appendix II

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

Federal Ministry of Finance

Approved Flow Chart for Salary Payment in all Federal Ministries, Agencies, Parastatals and other Arms of Government

Duration	2 days	2 days	5 days	4 days	6 days
Responsibility by:					
BOF	Prepares and Raises Warrant and forwards to the HMF latest by the 7th of the month	Approves and Signs Warrants and sends to AGF for mandate latest by the 10th of the Month	Processes Warrant, prepares mandate and sends to CBN for payment latest by the 18th of the month	Confirms Mandate latest by the 19th of the Month.	Processes and makes payment of salary to all staff latest by the 28th of the month.
HMF					
AGF					
CBN				Applies and credits all bank accounts of line ministries, agencies, parastatals and other arms of government latest by the 22nd of the month.	
CBN					
Line Ministries, Agencies, Parastatals and other Arms of Government					

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

Ref. No. TRY/A5 & B5 /2004

OAGF/TS/125/4

P. M. B. 7015

Garki - Abuja

Nigeria.

21st April, 2004

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,
All Federal 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 Ministerial Departments and Agencies,
Offices, Parastatals and Agencies,
All Directors of Finance and Accounts,
All Heads of Accounts Divisions,
The Sub-Treasurer of the Federation,
All Heads of Internal Audit Units,
All Federal Pay Officers.

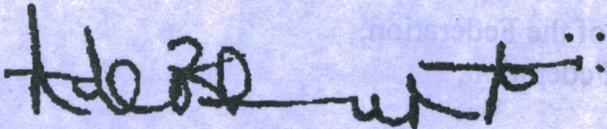
Prompt Cash Backing of Overhead Cost

The purpose of this circular letter is to draw your attention to the fact that in line with the overall government policy of ensuring regular cash backing of all warrant releases, the 1st quarter Overhead Warrant releases were

promptly cash backed by this Office on monthly basis from January through March, 2004.

2. Moreover, I wish to inform you that the 2nd quarter Overhead Warrant has been issued by the Honourable Minister of Finance. The amount due for the month of April would be cash backed on or before the 26th of April, 2004 while May and June releases would be cash backed not later than the 28th of each month.

3. Consequently, you are please advised to check always with your banks in order to confirm the cash backing by CBN. Any deviation from the above should be reported to the Accountant-General of the Federation promptly.



CHIEF A. O. ONI, JP.
Ag. Accountant-General of the Federation.

Prompt Cash Backing of Overhead Cost

In pursuance of this circular letter to draw your attention to the fact that in view of the over government debt and spiraling inflation and backlog of all various releases, the Minister of Finance has decided to...

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

Ref. No. TRY/A5&B5/2004
OAGF/TS/026/Vol. II/223

P.M.B. 7015
Garki - Abuja
Nigeria.
20th May, 2004

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,
All Federal 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 Ministerial Departments and Agencies,
All Directors of Finance and Accounts,
All Heads of Accounts Divisions,
The Sub-Treasurer of the Federation,
All Heads of Internal Audit Units,
All Federal Pay Officers.

Operation of Year 2004 Annual General
Imprest Warrant.

This is to inform you that the Annual General Imprest Warrant for the Year 2004 has been signed by the Hon. Minister of Finance in accordance with the provision of Financial Regulations (FR) No. 1102.

2. With the authority for issuing imprests conveyed in 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 approve 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 Formation in the State or any other Imprest Holder	30,000.00

The frequency of obtaining reimbursement of any standing imprest should be limited to once in a quarter but not exceeding twice in a quarter where the need arises.

3. The attention of all Accounting Officers and officers controlling expenditure is also drawn to the provision of Treasury Circular TRY/A5&B5/2001 of 7th September, 2001 which stipulates 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 only be made through contract awards.

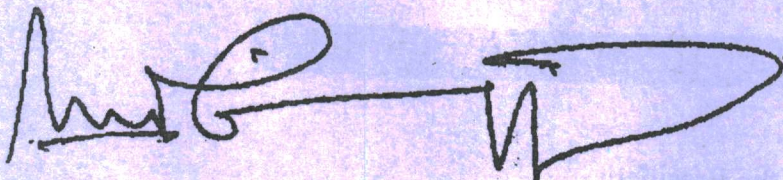
4. Moreover, all imprest holders must adhere strictly to the guidelines in the Financial Regulations Nos. 1106 to 1112 in keeping the accounts of their imprest. Essentially, all self-accounting ministries, extra-ministerial offices and agencies in all arms of government must submit to the Accountant-General 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 2003 were retired; and
- b. the list of entitled imprest holders and their locations for Year 2004.

5. The Treasury Inspectorate Department of this office will carry out

regular inspection of all imprest accounts during the financial year. Any breach of the regulations on imprest accounts will lead to the withdrawal of the right to issue any imprest by the affected Accounting Officer.

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

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke ending in a large, pointed flourish.

J. K. NAIYEJU, JP,
Accountant-General of the Federation

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

Ref. No. A6 & B6/2004
OAGF/TS/026/Vol. IV/20

P. M. B. 7015
Abuja, Nigeria.
31st May, 2004

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 Chief/Inspector-General of Police,
The Governor, Central Bank of Nigeria,
The Chairman, Federal Civil Service Commission,
All Federal Permanent Secretaries,
The Secretary, National Judicial Council,
The Clerk of the National Assembly,
The Auditor-General for the Federation,
All Directors-General / Chief Executives of Extra
Ministerial Departments and Agencies,
All Directors of Finance and Accounts,
All Heads of Accounts Divisions,
All Heads of Internal Audit Units,
All Zonal Co-ordinators of FPOs,
The Sub-Treasurer of the Federation,
All Federal Pay Officers.

**Guidelines for Accessing the Central
Capital Account (CCA) in the CBN**

This is to reiterate to all Accounting Officers that capital funds are now to be maintained in a Central Capital Account in the Central Bank of Nigeria. This is in line with the economic reforms of government for improved management of public funds.

2. Funding of Capital Warrants

In this connection, as soon as the capital warrant is released, a mandate would be issued to the Central Bank of Nigeria for the full transfer of the amount in the warrant from the consolidated Revenue Fund into the Central Capital Account in favour of all the beneficiaries mentioned therein.

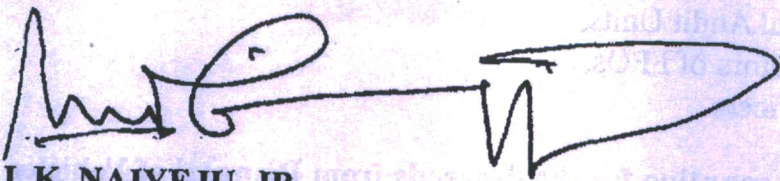
3. Funding of Individual Capital Accounts

The Central Bank of Nigeria will be authorized to release funds from the Central Capital Account into Individual capital accounts of all arms of government including ministries, extra-ministerial offices, agencies and parastatals. The amount to be released for spending will be based on the level of Due Process Certificate submitted in line with the Appropriation Act. The amount released will remain in the individual capital accounts until fully utilized. Accordingly, each establishment can draw cheques against the amount in the individual capital account in accordance with the projects listed in the authority for the release of funds from the Central Capital Account. *Consequently, forwarding of cheques schedules to this Office for clearance in no longer required.*

4. Returns on Utilization of Capital Funds

It should be noted that further releases from the Central Capital Account into individual capital account of each arm of government including ministries and parastatals will be subject to rendition of full returns on the utilization of the amount previously released. Copies of the returns should be submitted to the Accountant-General of the Federation and the Director-General, Budget Office.

5. You are kindly advised to comply with these guidelines in order to facilitate the smooth implementation of the capital budget, please.



J. K. NAIYEJU, JP,
Accountant-General of Federation.

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

Ref. No. TRY/A7&B7/2004
OAGF/TS/125/Vol. 1/1

P. M. B. 7015
Garki - Abuja.
Nigeria.
11th June, 2004

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 Chief/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, National Judicial Council,
The Clerk of the National Assembly,
The Auditor-General for the Federation,
All Directors-General / Chief Executives of Extra
Ministerial Departments and Agencies,
All Directors of Finance and Accounts,
All Heads of Accounts Divisions,
The Sub-Treasurer of the Federation,
All Heads of Internal Audit Units,
All Zonal Co-ordinators of FPOs,
All Federal Pay Officers.

**Guidelines for Accounting for the Proceeds from Disposal of Vehicles
and Other Fixed Assets under the Monetisation Policy**

The attention of Accounting Officers is hereby drawn to Circulars Nos.
PS/FMW/084/1/2, PS/FMW/084/1/3 and PS/FMW/084/1/8 of 9th, 14th and

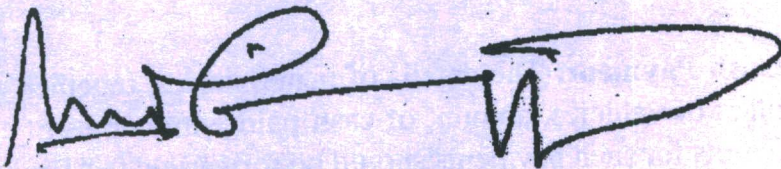
26th January, 2004 on Disposal of Vehicles and Other Fixed Assets under the Monetization Policy.

2. The following guidelines are issued for the purpose of accounting for the amount realized from the disposal of Vehicles and other fixed assets by all the arms of government including ministries, extra-ministerial offices and agencies:

- a. All funds realized from the disposal of assets should be classified to the appropriate revenue head and sub-head (i.e. Head 11, Sub-head - Sale of Government Vehicles and Other Fixed Assets). The full amount should be remitted to the Sub-Treasurer of the Federation for payment into the following designated Accounts in the Central Bank of Nigeria:
 - i. **Account Name:** "Monetization Proceeds" (Fixed Assets Disposal)
Account No. 10127405 - 23
 - ii. **Account Name:** "Monetization Proceeds" (Motor Vehicles Disposal)
Account No. 10127406 - 24
- b. **For Outright Cash Payment:** The details of beneficiaries, together with the particulars of vehicles, amount of cash paid with copies of the Treasury Receipts for such payments should be forwarded to "The Chairman of the Disposal Committee, Office of the Head of Civil Service of the Federation, Abuja," through the Sub-Treasurer of the Federation, Federal Sub-Treasury, Abuja.
- c. **For Payment Through Loans:** A detailed report on beneficiaries through loans should be forwarded to "The Chairman of the Disposal Committee, Office of the Head of Civil Service of the Federation", for record purposes. The details should include:
 - i. Name and Rank of Officer
 - ii. Make and particulars of the vehicle or Fixed Asset
 - iii. Disposal value of vehicle or Fixed Asset
 - iv. Period of Loan Repayment

Monthly recoveries from the salaries of beneficiaries shall be credited appropriately as in paragraphs 2(a) of this Circular and remittance shall be promptly made to the sub-Treasurer of the Federation for payment into the appropriate designated account with the Central Bank of Nigeria. It should also be noted that interest of 4% p.a. should be charged on the loan which is based on the recoverable conversion value and the recovery period shall not exceed three (3) years.

- d. All relevant books and records of accounts should be maintained for all the proceeds and recoveries.
 - e. For all proceeds, both cash and payments through loans, from Disposal of Vehicles and other Fixed Assets, full returns, on the amount realized, should be sent to the Accountant-General of the Federation and the Auditor-General for the Federation for their records.
3. Any enquiry on the above guidelines should be referred to this Office for further clarification.



J. K. NAIYEJU, JP,
Accountants-General of the Federation

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

Ref. No. TRY/A8&B8/2004

OAGF/TS/026/Vol.IV/21

Tel: 09 - 2340949

e-mail: oagfnigeria@yahoo.com

Website: www.oagf.gov.ng

P.M.B. 7015,
Garki - Abuja.
Nigeria.

28th July, 2004.

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 Federal Permanent Secretaries,
The Clerk of the National Assembly,
The Secretary to 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,
All Heads of Internal Audit Units,
All Zonal Co-ordinators,
The Sub-Treasurer of the Federation,
All Federal Pay Officers.

Further Clarification on Guidelines for Collection Procedure for Withholding Tax (WHT) and Remittance of Value Added Tax (VAT)

Further to the Circular Ref. No. A4&B4/1995 of 17th August, 1995 on "Compliance with Guidelines on Collection Procedure for Withholding Tax (WHT) and Value Added Tax (VAT) by government ministries, parastatals and agencies", the following clarifications are issued for effective collection and rendition of Returns on Value Added Tax (VAT).

2. The Value Added Tax Act. No. 102 of 1993 as amended requires all suppliers of goods and services to charge 5% VAT on vat-able goods and services in addition to the Withholding Tax (WHT) payable. For Corporate persons, the VAT so charged shall be paid together with the value of supplies or services to the provider of the supplies or services (i.e. the Contractor/Supplier). The Contractor/Supplier shall make Returns to Government after deducting the input VAT associated with the supply or service.

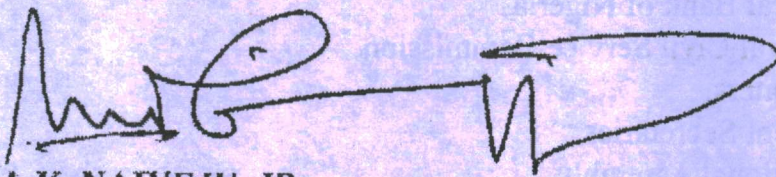
3. As for all arms of government, including ministries, parastatals and other government agencies, the VAT Act places a dual role on them **as agents of government for the collection and remittance of VAT**. In this regard, all government agencies are to make provisions for the payment of VAT in their award of contracts. There shall be no contract award without appropriate provision for Value Added Tax (VAT) in the contract. The amount of the VAT so provided shall not be paid to the contractor but remitted to the FIRS at the same time the contract payment is being made to the contractor. The remittance of the VAT due to FIRS shall be done at the same time the contract or supply payment is made, but not later than 30 days after, in any event. A Treasury Receipt shall be obtained to cover the remittance of the VAT due.

4. Consequently, it is mandatory for Accounting Officers in each arm of government, including ministries, parastatals or government agencies, to ensure full compliance with the dual roles of **making provision** for the VAT due on all supplies and services contracts and **actual remittance** of the VAT due to FIRS. Any loss of government revenue through direct payment of VAT to contractors or failure to provide for VAT due and remitting it to FIRS by any government ministries and agencies shall be recovered from the statutory allocation of the defaulter as required by the tax law. Moreover, it should be noted that failure to provide for and remit VAT due on vat-able supplies and

services are punishable on conviction by a fine as provided under the VAT Act No. 102, of 1993. Therefore, it must be reiterated that any default in the implementation of this circular will be duly sanctioned.

5. While FIRS will rigorously be carrying out monitoring exercise to detect and expose defaulters, the Inspectorate Department and revenue Monitoring Division of this Office will complement the efforts to confirm that these guidelines are not violated.

6. All Accounting Officers in all arms of government including ministries, parastatals and other agencies are to familiarize themselves with the enabling law and the back up information Circular No. 9902 of the FIRS to ensure compliance. They are also enjoined to please, bring the contents of this Circular to the notice of all the Account and Internal Audit Staff for their information, guidance and compliance.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke ending in a large, rounded flourish.

J. K. NAIYEJU, JP,
Accountant-General of the Federation

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

Ref. No. TRY/A9&B9/2004
OAGF/TS/040/Vol. 1/121
e-mail: oagfnigeria@yahoo.com
Website: www.oagf.gov.ng.

P.M.B. 7015,
Garki - Abuja,
Nigeria.
12th December, 2004.

FEDERAL TREASURY CIRCULAR

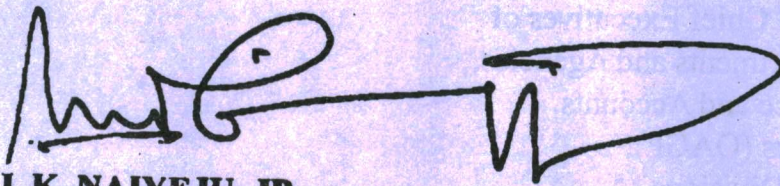
To:

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 State Commissioners,
All Federal Permanent Secretaries,
The Clerk of the National Assembly,
The Auditor-General for the Federation,
The Secretary to the National Assembly Service Commission,
The Executive Secretary, National Judicial Council,
All Directors-General / Chief Executives of
Extra-Ministerial Offices and Agencies,
All Directors of Finance and Accounts,
All Zonal Co-ordinators,
All Heads of Accounts Divisions,
All Heads of Internal Audit Units,
The Sub-Treasurer of the Federation,
All Federal Pay Officers.

Request for Waiver or Exemption of Custom Duties, VAT, Port Charges and Other Legitimate Charges

The Federal Government has observed with great concern and dissatisfaction the ever increasing request for waiver or exemption of Custom Duties, VAT and Port Charges on imported equipment, goods and materials.

2. These requests have impacted negatively on the revenue drive of government at a time when the burden of governance is increasing.
3. In order to stem this unpleasant development, government has directed that, with effect from January 2005, no waiver or exemption of Custom Duties, VAT, Port Charges and Other Legitimate Charges would be granted on imported equipment, goods and materials except in respect of Defence, Security and Police. Also, waiver or exemption would continue to be granted on importation by Diplomatic Missions and Donations of equipment, goods and material from foreign government and agencies to non-profit making organizations or bodies in Nigeria.
4. All accounting officers at Federal and State offices are enjoined to ensure strict compliance with the provisions of this Circular.



J. K. NAIYEJU, JP,
Accountant-General of the Federation.

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

Ref. No. TRY/A10&B10/2004
OAGF/TS/026/Vol. IV/284
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Website: www.oagf.org.

P.M.B. 7015,
Garki - Abuja,
Nigeria.
28th September, 2004.

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 Chairman, Federal Civil Service Commission,
All Federal Permanent Secretaries,
The Clerk of the National Assembly,
The Secretary, Judicial Service Commission,
The Auditor-General for the Federation,
All Directors-General / Chief Executives of
Extra Ministerial Departments and Agencies,
All Directors of Finance and Accounts,
All Zonal Co-ordinators (OAGF),
All Head of Accounts Divisions,
All Heads of Internal Audit Divisions.

Implementation of the Contributory Pension Scheme in the
Federal Public Service

Further to the Circular Ref. No. HCSF/C/503/11/96 of 28th June, 2004 issued by the Head of Civil Service of the Federation conveying the approval of Mr. President for the take off of the Contributory Pension Scheme, I wish to issue the following guidelines for the collection and accounting for the proceeds of the Scheme. This arrangement, will subsist pending when the Pension Fund Administrators and Custodians are licenced.

2. **i. Collection of Contributions**

- (a) Contributions of the employer and deductions from employees' salary will be centralized and made at source before monthly allocations of personnel costs are released upon receipt of the warrant from the Hon. Minister of Finance.
- (b) Contributions of the employee will be based on the basic salary in addition to transport and housing allowances.
- (c) Contributions will be lodged at the Central Bank of Nigeria where pension contribution account has been opened.

ii. Rate of Monthly Deductions

The amount to be deducted as shared from the government and the salary of each officer is:

- (a) Military Staff - 2.5% of i(b)
- (b) Civilian Staff - 7.5% of i(b)
- (c) Government contribution
for ii(a) and ii(b) respectively - 12.5% and 7.5% of i(b)

iii. Exempted Officers

- (a) All employees who are entitled to retirement benefits before 1st July, 2004 and those who have three (3) or less years to retire from the service are exempted from the Scheme.
- (b) All Judicial Officers appointed to the Supreme Court or Court of Appeal and other Judicial Officers appointed to any other court, as per section 291 of the 1999 Constitution of the Federal Republic of Nigeria are also exempted from the Scheme.

iv. Accounting for the Contribution

- (a) National Pension Commission (NPC) will open Retirement Savings Accounts (RSA) for each employee and credit both the collections and interest earned to the account.

- (b) On receipt of payments and advice of National Pension Commission, CBN is required to invest the fund as provided in the Pension Reform Act, 2004.
- (c) The Commission will maintain accounting record for the contributions and ensure proper reconciliation of the accounts.
- (d) On quarterly basis, the Commission will generate and distribute RSA statements to each of the contributing employees through their offices.
- (e) Each ministry or agency shall designate a liaison officer not below the rank of a Director for all matters relating to the Scheme.

v. **Payroll Adjustment and Reporting Requirement**

The implementation of the scheme would necessitate amendment of the payroll systems of the ministries and agencies to reflect contributions as follows:

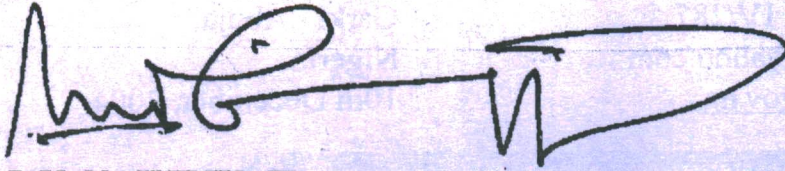
- (a) Cash backing for the personnel cost will be released net of the contributions of both the employee and employer. The total salary of individual employee therefore, should be grossed up to include only the employee's contribution to the scheme.
- (b) Employees' contributions should then be shown as deduction in the payroll as well as the pay slips.
- (c) Employees' contributions should be treated as a memorandum entry in the payroll record, as no further remittance would be required; and
- (d) Total contributions by the employee as well as the employer should then be compiled along with the profile of each contributor monthly.

vi. **Effective Date**

The effective date of the scheme was 1st July, 2004.

3 Accounting officers in all federal ministries/extra-ministerial offices are requested to please, take personal responsibility for the implementation

of the new pension scheme and to ensure that these guidelines are strictly adhered to.

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke ending in a large, rounded flourish.

J. K. NAIYEJU, JP

Accountant-General of the Federation

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

Ref. No. TRY/A11&B11/2004
OAGF/TS/026/VOL. IV/287
e-mail: oagfnigeria@yahoo.com
Website: www.oagf.gov.ng

P.M.B. 7015,
Garki - Abuja,
Nigeria.
10th December, 2004.

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 Federal Permanent Secretaries,
The Auditor-General for the Federation,
The Secretary, National Judicial Commission,
The Clerk of the National Assembly,
The Chief Register, Supreme Court of Nigeria,
All Directors-General/Chief Executive of
Extra-Ministerial 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.

Closure of Year 2004 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 malpractices during the closure of year 2004 Accounts. In particular, the following

guidelines should be strictly adhered to by all ministries/extra-ministerial offices and other arms of government.

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 should comply with the Due Process Circular. Any officer found violating these rules shall face disciplinary actions and appropriate sanctions shall be imposed on the erring ministry/extra-ministerial office and other arms of government.

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 do collect independent revenues such as fees, fines, interests, sales of properties and assets, passport, as well as VAT and Withholding Tax (WHT) without remitting the money into the Treasury. It should be noted that spending of Government Revenue without appropriation is a violation of the Appropriation Act and the Financial Regulations. ***Thus, all revenue collected shall be paid into Treasury latest by 12 noon on Friday, 31st December, 2004.***

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 latest by 12 noon on Friday 31st December 2004 in line with FR No. 309(d).

3.3 For the Nigerian Mission abroad, payment of the Independent Revenue as highlighted in paragraphs 3.1 above, should be paid into the ***Independent Revenue Account No. 400 939 134 at JP Morgan Chase Bank, New York, Code: CHASUS 33*** and the evidence faxed to the Treasury (Fax number: 234-9-2340949) latest by 12 noon on Friday 31st December, 2004.

4. **Retirement of Imprests**

All imprest holders are expected to return their imprests on or before Thursday, 30th December, 2004 in accordance with Financial Regulations No. III(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 Financial Regulations No 513(a), all unexpended recurrent expenditure votes will lapse on 31st December, 2004.

Consequently, all unspent cash and bank balances in the recurrent expenditure cash books at the end of 2004 financial year shall be paid back to the Consolidated Revenue Fund Account through the Federal Sub-Treasury at the Old Secretariat, Area 1, Garki - Abuja or the appropriate Federal Pay Offices in the States latest by the close of work on Friday, 31st December, 2004.

5.2 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 p.m. on Friday 31st December, 2004. Failure to comply with this regulation shall be treated as a serious dereliction of duty and this will attract appropriate disciplinary actions and penalties.

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

In accordance with the provision of the Appropriation Act 2004, any amount not cash-backed into the Central Capital Account (CCA) at the CBN before 31st December, 2004 shall automatically lapse. *However, all monies already cash-backed into the CCA at the CBN as at 31st December, 2004 could still be accessed by respective ministries and parastatals up to the 31st March 2005.* All unspent balances of capital allocations in the CCA after 31st March, 2005 shall lapse and be transferred to the CRF.

7. **Prudent Management of Funds.**

In accordance with the provision of Financial Regulations No. 515, Government requires All Accounting Officers to exercise due economy in all

financial transactions in their ministries and establishments. **Money shall not be spent merely because it has been voted.**

8. Arrangements for Closing of 2004 Accounts

It should be noted that **all entries** into the Departmental Vote Expenditure Allocation (DVEA) Books, Ledgers, Cheques Summary Registers and Imprest Accounts shall be concluded by Thursday, 30th December, 2004. All Cash Books should be balanced before 12.00 noon on Friday, 31st December, 2004. **Treasury Officers shall be deployed to all ministries/extra-ministerial offices, agencies and other arms of Government on Friday, 31st December 2004 by 1.00 p.m. to rule off all cash books and extract the cash book balances.** All Accounting Officers are kindly requested to please cooperate with these officers to ensure the smooth prosecution of this assignment.

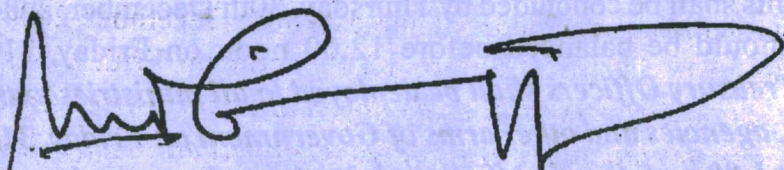
9. Annual Board of Survey and Verification of Cash and Bank Balances.

In accordance with Financial Regulations No. 1401, the Annual Board of Survey shall be convened as from Monday, 3rd January, 2005, 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. Thereafter, 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 2004 and to verify the level of compliance with the provisions of this Circular.

10. Submission of Transcripts of Accounts for Year 2004.

All Accounting Officers are enjoined to prepare and submit all **Transcripts of Accounts** as well as Bank Reconciliation Statements for the whole of 2004 on or before 31st January, 2005. **It is the desire of the Office of the Accountant-General of the Federation to finalise the preparation of the Federal Government Accounts for 2004 by 31st March, 2005 for submission to the Auditor-General for the Federation for auditing.** It should be noted that a special report shall be forwarded to the President and the Public Accounts Committee of the National Assembly in respect of any establishment that may fail to submit the transcripts of Accounts for 2004 on the due date.

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



J. K. NAIYEJU, JP.

Accountant-General of the Federation

OFFICE OF THE HEAD OF CIVIL SERVICE
OF THE FEDERATION

The Presidency,
Federal Secretariat Phase II,
Abuja.
28th June, 2004.

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 Chairman, Federal Civil Service Commission,
All Federal Permanent Secretaries and Heads of Extra-Ministerial Departments,
All Directors-General and Chief Executives of Parastatals
The Clerk to the National Assembly,
The Secretary, National Judicial Council,
The Auditor-General for the Federation,
The Accountant-General of the Federation

Implementation of the Contributory Pension Scheme in the
Public Service of the Federation

Following the enactment of the Pension Reform Act of 2004, the President, Commander-in-chief of the Armed Forces of the Federal Republic of Nigeria, Chief Olusegun Obasanjo, GCFR has approved the implementation of the Contributory Pension Scheme in the Public Service of the Federation with effect from 1st July, 2004.

2. The Scheme is intended to, among others, ensure that every person who has worked in either the public or private sector receives his retirement benefits as and when due. The new pension scheme will be contributory, fully funded, based on individual accounts that are privately managed by Pension Fund Administrators with the pension funds assets held by Pension Fund Custodians to be licensed and supervised by the National Pension Commission.


3. For Ministries and Agencies which are funded from the Annual Federal Budget, Government shall contribute **seven and half percent of employees'**

basic salary, housing allowance and transport allowance on a monthly basis while employees shall contribute seven and half percent of the same base. In the case of the Military, government shall contribute twelve and half percent and the employee shall contribute two and half percent of the basic salary and housing and transport allowances. All self-funded Federal Parastatals and Agencies are advised to comply with the provisions of the Act relating to the minimum contributions by the employer and the employee.

4. However, employees who are entitled to retirement benefits before the commencement of the Act but have three (3) or less years to retire are exempted from the Scheme. Similarly, categories of persons mentioned in Section 291 of the Constitution of the Federal Republic of Nigeria 1999 shall be exempted from the Scheme.

5. The National Pension Commission will, in due course, issue a circular on the details and transitional arrangements of the Scheme.

6. All enquiries relating to this Circular should be directed to the Ag. Director-General of the National Pension Commission at the Federal Secretariat, Phase 1, Block 'A', Fourth Floor, Room 4.34, Shehu Shagari Way, Abuja. Tel. Nos: 09-5232893 and 5236594



M. YAYALE AHMED, CFR

Head of Civil Service of the Federation

CIRCULAR

Ref. SGF.6/S.2/4/442

**Office of the Secretary to the
Government of the Federation,
The Presidency,
Federal Secretariat,**

Abuja.

22nd October, 2004.

**The Chief of Staff to the President,
The Deputy Chief of Staff to the Vice President,
All Honourable Ministers/Ministers of State,
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, Code of Conduct Bureau,
The Chairman Federal Character Commission,
The Chairman, Independent National Electoral Commission
The Chairman, National Population Commission,
The Chairman, Revenue Mobilization, Allocation and Fiscal Commission,
All Permanent Secretaries,
The Clerk of the National Assembly,
The Secretary, National Judicial Council,
The Accountant-General of the Federation,
The Auditor - General of the Federation,
All Directors-General/Chief Executives of Parastatals,
Agencies and Government-Owned Companies,**

**Denomination of all Contracts in Local Currency and ensuring at least
75% Local Content in their Execution**

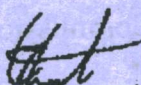
This is to inform all stakeholders of the recent decision of the Federal Executive Council on the above subject matter that all Federal Ministries, parastatals and Agencies should denominate their contracts, procurements and

consultancy fees in local currency (Naira), and also ensure that companies bidding for Federal Government contracts disclose the sources of their raw material inputs with preference being given to those having local content of at least 75%

2. In order to facilitate local content development, the following criteria must be included in the evaluation of companies' bids for major projects:

- (i) each company shall be required to provide their policy on the development of local content/indigenous capacity building with marks totalling not less than 10% allotted to any bid submission that effectively addresses the issue of local content through a programme of sub-contracting to wholly Nigerian companies for the execution of some components of the major projects; and
- (ii) any company that has a social responsibility programme for the community where the project is sited shall be allotted marks totalling not less than 5%

3. All Ministries, Parastatals and Agencies are to comply with the provisions of this circular with effect from the 2005 fiscal year.



CHIEF U. J. EKAETTE, CFR, mni
Secretary to the Government

FEDERAL MINISTRY OF FINANCE
OFFICE OF THE HONOURABLE MINISTER OF STATE

BD/CEH.246^{III}/T⁵/329

P.M.B. 14,
Garki, Abuja.
25th November, 2004.

CIRCULAR

The Chief of Staff of the President,
The Deputy Chief of Staff to the 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,
The Chairman, Federal Civil Service Commission,
All Permanent Secretaries,
All Heads of Extra-Ministerial Departments,
Accountant-General of the Federation,
The Auditor-General of the Federation,
The Secretary, National Judicial Council,
All Directors - General and Chief Executives of Parastatals
and Agencies

Re-Implementation of Due Process

Consequent upon series of enquiries and requests made to this office by some government ministries, departments and agencies for endorsement to draw from funds already released into the capital expenditure fund with the Central Bank, it has become necessary to advise ministries, agencies and departments to utilize such funds provided they are issued due process certification by the Budget Monitoring and Price Intelligence Unit (BMPIU). In order to avert the waste of time arising from writing and processing such letters, you are by this circular advised to liaise directly with the Accountant-General of the Federation (AGF) for funds released upon due process certification.

2. This is predicated upon the need to ensure speedy execution and implementation of government policies and programmes often emphasized by Mr. President.

(Signed)

NENADI E. USMAN (MRS)

Honourable Minister of State for Finance

CIRCULAR

Ref: SWC/S/04/S.199/31

The Presidency,

National Salaries, Incomes

& Wages Commission,

Federal Secretariat Complex,

Shehu Shagari Way, Abuja.

8th December, 2004.

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 Commissions,
All the Federal Permanent Secretaries and Heads of Extra-Ministerial
Departments
All Directors-General & Chief Executives of Parastatals / Agencies
The Clerk of the National Assembly,
The Auditor-General for the Federation
The Accountant-General of the Federation
The Secretary, National Judicial Council

Circulation of Fake Circulars on the Review of Salaries and Allocances in the Federal Public Service

Attention of Government has been drawn to the circulation of fake circulars on the review of salaries and allowances in the Federal Public Service. These fake circulars are in varying forms. In a particular instance, a false statement was added as part of the explanatory note to the table of allowances attached to circular Ref. No. SWC.04/Vol.IV/991 of 15th May, 2000 on the Harmonised Public Service Salary Structure (HAPSS) issued by the National Salaries, Incomes and Wages Commission. The false insertion reads:

“3, All Professional allowances not mentioned above which have not been revised since 1st January, 1999, will be increased by 100% of their current rates while those already revised since 1st January, 1999 will remain at their current rates.”

2. The salary table attached to circular Ref. No. SWC.04/Vol.V/197 of 9th October, 2003 on the Harmonised Tertiary Institutions Salary Structure (HATISS) also issued by the National Salaries, Incomes and Wages Commission has been faked and circulated to agencies. The Fake HATISS table has eliminated the first two salaries steps in the authentic table and has forged the signature of the Permanent Secretary, National Salaries, Incomes, and Wages Commission. A copy each of the fake tables mentioned above have been attached as appendices I & II to this circular.

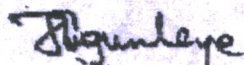
3. Another fake salary table is the one on HAPSS in which the deduction of union dues was included.

4. Government is concerned that the implementation of such fake tables of salaries and allowances by Ministries and agencies has contributed, in no small measure, to the bloating of the wage bill. This ploy by some unscrupulous persons in the Public Service will not be tolerated. Henceforth, heads of Ministries, Extra-ministerial Departments and Agencies will be held responsible for the implementation of such fake salary tables.

5. All Ministries, Extra - Ministerial Departments, Agencies and Parastatals are hereby directed to ensure the authenticity of the tables of salaries and allowances which they are currently implementing. In case of any doubt, such tables should be referred to the National Salaries, Incomes and Wages Commission for clarification.

6. Government has also directed that the National Salaries, Incomes and Wages Commission will, on regular basis, visit Federal Ministries, Extra-Ministerial Departments, Parastatals and Agencies to verify and authenticate the salary structures and allowances applicable to each organization. This exercise will ensure that the wage bill is kept under continuous surveillance.

7. Please ensure strict compliance with this circular.



J. O. OGUNLEYE (MRS)

Permanent Secretary

