



OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

FEDERAL MINISTRY OF FINANCE

TREASURY HOUSE

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Ref. No. TRY A1 & BI/2014
OAGF/CAD/026/V.I/216

9th January, 2014.

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/Senior Special Assistants,
The National Security Adviser,
All Service Chiefs/Inspector-General of Police,
The Governor of Central Bank of Nigeria,
The Chairman, Federal Civil Service Commission,
The Chairman, Police Service Commission,
The Chairman, Revenue Mobilization, Allocation and Fiscal Commission, The
Chairman, Federal Inland Revenue Services,
The Chairman, Code of Conduct Bureau,
The Chairman, Code of Conduct Tribunal,
The Chairman, Independent National Electoral Commission,
The Chairman, National Population Commission,
The Chairman, Federal Character Commission,
The Chairman, Independent, Corrupt Practices and other Related Offences
Commission,
The Chairman, Public Complaints Commission,
The Chairman, Economic and Financial Crimes Commission,
The Chairman, National Drug Law Enforcement Agency,
The Chairman, National Salaries, Income and Wages Commission,
All Federal Permanent Secretaries,
The Clerk of the National Assembly,
The Executive Secretary, National Judicial Council,
The Chief Registrar, Supreme Court,
The Chief Registrar, High Court,
The Auditor-General for the Federation,
The Surveyor-General of the Federation,
The Director of Treasury Federal Capital Territory Administration,
The Secretary of the National Assembly Service Commission,
All Directors-General/Chief Executives of Extra-Ministerial,
Offices and Agencies,

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The Secretary of the National Assembly Service Commission,
All Directors-General/Chief Executives of Extra-Ministerial Offices and
Agencies,
All Directors of Finance and Accounts,
All Zonal Coordinators, OAGF,
All Fleads of Internal Audit Units,
The Sub-Treasurer of the Federation,
All States Auditors-General,
All Local Governments Chairmen,
All Federal Pay Officers,
All Diplomatic Missions.

Amendment to Treasury Circular on e-Payment

It has been reported that some Ministries, Departments and Agencies (MDAs) deduct Withholding Taxes and Value Added Taxes (VAT) and make payments to the designated banks without indicating the Tax Identification Number(s) of the contractors from whom such deductions are made. Consequently, the following amendment is hereby issued in respect of Treasury Circular Ref. No. TRY/A3&B3/2011/OAGF/CAD/026/V/67 of 7th June, 2011 on the use of Tax Payers Identification Number (TIN) and Bank Account Sort Code.

2. To ensure transparency and early remittances of all Withholding Taxes and Value Added Taxes (VAT) deducted from contractors, every Ministry, Department and Agency (MDA) should ensure the adoption of the format attached to this Circular when making payments to contractors under the Government Integrated Financial Management Information System (GIFMIS) and REMITA platforms. Henceforth, no tax returns should be made to the banks without containing the information in the format.
3. Accounting Officers, Directors (Finance and Accounts), Heads of Accounts and Internal Audit Units of MDAs are enjoined to give this Circular the necessary attention and ensure strict compliance, please.


J. O. Otunla, FCA
Accountant-General of the Federation

PROPOSED GIFMIS FORMAT	
Field	Description
Beneficiary TIN	TIN of Beneficiary. This will be validated when sent to Remita
Beneficiary Name	Name of Beneficiary
Bank Code	Three digit Sort code of Receiving Bank
Acct #	Beneficiary Account Number
Amount	Payable Amount
Currency	Currency of Payable Amount
COA	Chart of Account Code
Funds	Funding Account Code
Description	Description of Payment
Beneficiary Email	Beneficiary Email Address
Phone #	Beneficiary Phone Number
Ref #	Payment Reference Number
Gross Amount	Contract Value
WHT Deducted	WHT Amount Payable
VAT Deducted	VAT Amount Payable
Invoice #	Free-text field that may be used for additional information relevant to the transaction; e.g. invoice number, receipt number etc
Tax Authority	Tax Authority of the MDA making payments
Contract Date	Date in which contract was issued
Contract Type	Type of Contract. Drop down list provided by FIRS

PROPOSED REMITA FORMAT

Field	Description
Beneficiary TIN	This is the TIN of the company that made the supplies. Will be validated.
Beneficiary Name	Name of Recipient
Phone #	Phone Number of Beneficiary
Email	Email of Beneficiary
Bank Code	Three digit bank code
Acct #	Account Number of Beneficiary
Gross Amount	Contract Value
WHT Rate	Applicable WHT rate
WHT Deducted	WHT Amount Payable
VAT Rate	Applicable VAT rate
VAT Deducted	VAT Amount Payable
Net Amount	Net Amount payable to the beneficiary
Invoice #	Free-text field that may be used for additional information relevant to the transaction; e.g. invoice number, receipt number, COA etc
Contract Date	Date of contract. In the format DD/MM/YYYY
Short Description	Short contract description
Long Description	Long contract description
Payment Date	Date of contract. In the format DD/MM/YYYY
Tax Authority	Tax Authority of the organisation making the deduction at source
Contract Type	Type of Contract. Drop down list provided by FIRS