

# OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION



## FEDERAL MINISTRY OF FINANCE TREASURY HOUSE

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2<sup>nd</sup> November, 2010

### Federal Treasury Circular

#### **TO:**

The Principal Secretary to the President,  
The Principal Secretary to the Vice President,  
All Honourable Ministers,  
The Secretary to the Government of the Federation,  
The Head of the Civil Service of the Federation,  
All Special Advisers,  
All Sendees Chiefs/Inspector-General of Police,  
The Governor, Central Bank of Nigeria,  
The Chairman, Federal Civil Service Commission,  
All Chairmen, Federal Executive Commissions and Councils, All  
Federal Permanent Secretaries,  
The Auditor-General for the Federation,  
The Secretary, National Judicial Commission,  
The Clerk of the National Assembly,  
The Chief Registrar, Supreme Court of Nigeria,  
All Directors-General/Chief Executives of  
Extra-Ministerial Departments and Agencies,  
All Directors of Finance and Accounts,  
All Heads of Accounts Divisions,  
All Zonal Coordinators (OAGF),  
The Sub-Treasurer of the Federation,  
All Federal Pay Officers,  
All Heads of Internal Audit Units.

### **Closure of Year 2010 Accounts**

The financial year 2010 is gradually coming to an end and as it has been the practice, there is need to remind ourselves on the guidelines to follow during the closure of year 2010 accounts. In particular, the following guidelines should be strictly adhered to by all Ministries, Extra-Ministerial Offices, Agencies and other Arms of Government.