



## OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

### FEDERAL MINISTRY OF FINANCE

#### TREASURY HOUSE

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**Date: July 17, 2013**

### 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,  
The Governor of Central Bank of Nigeria,  
All Service Chiefs/Inspector-General of Police,  
The Chairman, Federal Civil Service Commission,  
The Chairman, Police Service Commission,  
The Chairman, Revenue Mobilization, Allocation and Fiscal Commission, The  
Chairman, Federal Inland Revenue Service,  
The Chairman, Code of Conduct Bureau,  
The Chairman, Code of Conduct Tribunal,  
The Chairman, Independent National Electoral Commission,  
The Chairman, National Population Commission,  
The Chairman, Federal Character Commission,  
The Chairman, Independent Corrupt Practices and other Related Offences  
Commission,  
The Chairman, 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 The Chief  
Registrar, High Court,  
All Federal Permanent Secretaries,  
The Clerk of the National Assembly,  
The Executive Secretary, National Judicial Council,  
The Chief Registrar, Supreme 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,  
All Directors of Finance and Accounts,  
All Zonal Coordinators, OAGF All Heads of Internal Audit Units,  
The Sub-Treasurer of the Federation,  
All Federal Pay Officers,  
All Diplomatic Missions.

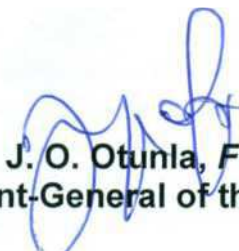
**COMMENCEMENT OF ELECTRONIC INSPECTION OF ACCOUNTING BOOKS AND RECORDS OF MINISTRIES, DEPARTMENTS AND AGENCIES (MPA) AND DIPLOMATIC MISSIONS**

The Office of the Accountant-General of the Federation will commence electronic inspection of books of account and other records of Ministries, Departments and Agencies (MDAs) and Diplomatic Missions from August, 2013 to enhance effectiveness, efficiency and integrity of the Public Financial Management System. The electronic inspection exercise will be based on in-depth analysis and checking of cash books, bank statements, returns of revenue and expenditure.

2. Consequently, MDAs and Diplomatic Missions should henceforth forward to the Accountant-General of the Federation electronic copies of their cash books, bank statements, bank reconciliation statements, returns of revenue and expenditure not later than 15 days after the end of every month. Electronic copies of these returns for January to June, 2013 should be forwarded to the Office of the Director (Inspectorate) or by e-mail to [inspectorate\(a\).aifmis.gov.na](mailto:inspectorate(a).aifmis.gov.na) on or before **30<sup>th</sup> August, 2013**.

3. MDAs requiring clarifications and standardized templates for the purpose of rendering these returns should contact the Director, Treasury Inspectorate accordingly.

4. Accounting Officers, Directors (Finance and Accounts), Heads of Accounts Department and Internal Audit Units of MDAs are enjoined to give this Circular widest circulation and strict compliance.

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