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# Office of the Head of Service of the Federation THE PRESIDENCY

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HCSF/428/S.1/120

7<sup>th</sup> August, 2015

The Chief of Staff to the President,  
Deputy Chief of Staff to President, Office of the Vice President,  
The Head of the Civil Service of the Federation,  
Permanent Secretaries,  
Service Chiefs/Inspector-General of Police,  
Governor, Central Bank of Nigeria,  
Chairman, Federal Civil Service Commission,  
Chairman, Police Service Commission,  
Chairman, Code of Conduct Bureau,  
Chairman, -Code of Conduct Tribunal,  
Chairman, Federal Character Commission,  
Chairman, Revenue Mobilization, Allocation & Fiscal Commission,  
Chairman, Independent National Electoral Commission,  
Chairman, National Population Commission,  
Chairman, Independent Corrupt Practices and Other Related Offences Commission, Chairman,  
Federal Inland Revenue Service,  
Chairman, National Drug Law Enforcement Agency,  
Clerk of the National Assembly,  
Secretary, National Judicial Council,  
Auditor-General for the Federation,  
Accountant-General of the Federation,  
Surveyor-General of the Federation,  
Chief Executives of Parastatals and Agencies,  
Heads of Extra-Ministerial Departments.

## **Re: introduction of Treasury Single Account (TSA)** **(e-Collection of Government Receipts)**

His Excellency Muhammadu Buhari, President, Federal Republic of Nigeria has approved the establishment and operation of Treasury Single Account for e-Collection of Government Receipts for all Federal MDAs with effect from the date of this circular.

2. To aid transparency and facilitate compliance with sections 80 and 162 of the Constitution of the Federal Republic of Nigeria 1999 (as amended), all receipts due to the Federal Government or any of her agencies shall be paid into the TSA as follows:

**Account Name:** Accountant General! **(Federal Sub-Treasury)**, Account No. **3000002095** maintained in the Central Bank of Nigeria (CBN), except otherwise expressly approved.

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3. For the avoidance of doubt, Ministries, Departments and Agencies (MDAs) are categorized as follows:

<b>S/N</b>	<b>Category</b>	<b>Examples</b>	<b>Implementation Strategy</b>
1	MDAs fully funded through the Federal Government Budget	All Ministries, Departments, Agencies and Foreign Missions, etc.	<ul style="list-style-type: none"> <li>i. All collection from these Agencies to be paid directly into the TSA (e-Collection)</li> <li>ii. Expenditure to be drawn from CRF based on Annual Budget</li> </ul>
2	MDAs “partially funded” through the Federal Government Budget but generate additional revenues	Teaching Hospitals, Medical Centres, Federal Tertiary Institutions, etc.	<ul style="list-style-type: none"> <li>i. All Revenue Collection from these Agencies to be paid into the TSA except (Union Dues)</li> <li>ii. Sub-Accounts linked to TSA to be maintained at CBN</li> <li>iii. System will be configured to allow access to funds based on approved budget</li> </ul>
3	MDAs not funded through the Federal Budget but expected to pay operating surplus/ 25% of Gross Earnings to the CRF	CBN, SEC, CAC, NPA, NCC, FAAN, NCAA, NIMASA, NDIC, NSC etc.	<ul style="list-style-type: none"> <li>i. All Collection from these Agencies to be paid into the TSA except (Union Dues)</li> <li>ii. Sub-Accounts linked to TSA to be maintained at CBN</li> <li>iii. System will be configured to allow access to funds based on approved budget</li> </ul>
4	MDAs that are funded from the Federation Account	NNPC, FIRS, NCS, MMSD, DPR.	<ul style="list-style-type: none"> <li>i. All Federation revenue generated by these Agencies to paid into Federation Account</li> <li>ii. All Independent Revenue generated by these Agencies to be paid into the TSA</li> <li>iii. FGN Share of Federation Account to be paid into CRF</li> <li>iv. Statutorily approved cost of Collection to be deducted from Federation Account to meet Budgeted Expenditure</li> </ul>
5	Agencies funded through the Special Accounts (Levies)	NSC, RMRDC, PTFD, NITDA, etc.	<ul style="list-style-type: none"> <li>i. Sub-Accounts linked to TSA to be maintained at CBN</li> <li>ii. System will be configured to allow access to funds based on approved budget</li> </ul>
6	Profit oriented Public Corporations/ Business Enterprises	BOI, NEXIM, BOA, Transcorp Hilton, etc.	Dividends from these agencies to be paid into the TSA

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7	Revenue Generated under Public Private Partnership	All Incomes from PPP arrangement e.g. Production of International Passports, Seaport Concession Arrangement etc.,	<ul style="list-style-type: none"><li>i. TSA Sub-Accounts to be maintained in CBN</li><li>ii. FG portion of the collection to be paid into TSA</li><li>iii. Partners portion of the revenue to be transferred to the partner's account</li></ul>
8	MDAs with Revolving Funds and Project Accounts	Drug Revolving Funds, (Teaching Hospitals, Universities) Fertilizer Revolving Fund, Roll-Back Malaria, Sure-P, etc.	<ul style="list-style-type: none"><li>i. Project Account (Revolving Funds) to be maintained at CBN</li><li>ii. Collection (IGR) from these Agencies to be paid to TSA</li><li>iii. System will be configured to allow access to funds based on approved budget</li></ul>

4. In this regard, Government has put in place effective monitoring mechanisms to ensure strict compliance. All Accounting Officers, Directors of Finance and Accounts, Directors of Internal Audit, Heads of Accounts and Heads of Internal Audit Units of MDAs and other arms of Government are enjoined to give this Circular the widest circulation and ensure strict compliance to avoid sanctions.

5. Further enquiries on this circular should be directed to the Accountant-General of the Federation.



**Danladi I. Kifasi**, CFR, mni  
Head of the Civil Service of the Federation