



**FEDERAL MINISTRY OF FINANCE**

**TREASURY HOUSE**

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**16<sup>th</sup> November, 2020**

**FEDERAL TREASURY CIRCULAR**

**To:**

The Chief of Staff to the President,  
The Deputy Chief of Staff, Office of the Vice President,  
All Honourable Ministers / Ministers of State,  
The Secretary to the Government of the Federation,  
The Head of the Civil Service of the Federation,  
All Special Advisers/Senior Special Assistants,  
The National Security Adviser,  
All Service Chief/Inspector-General of Police,  
The Governor, 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 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, Incomes and Wages Commission,  
The Chairman, National Assembly Service Commission,  
All Federal Permanent Secretaries,  
The Clerk of the National Assembly,  
The Executive Secretary, National Judicial Council,  
The Chief Registrar, Supreme Court of Nigeria,  
The Auditor-General for the Federation,  
The Surveyor-General of the Federation,  
All Directors-General/Chief Executives of Extra-Ministerial Offices and  
Agencies,



The Director Treasury, Federal Capital Territory Administration,  
All Directors of Finance and Accounts and Directors of Internal Audit,  
The Sub-Treasurer of the Federation,  
All Heads of Accounts Divisions,  
All Heads of Internal Audit Units  
All Zonal Coordinators,  
All Federal Pay Officers,  
All Diplomatic Missions

**Compliance with the Guidelines on the Implementation  
of Treasury Single Account (TSA)/e-Collection**

It has come to the attention of the Office of the Accountant-General of the Federation (OAGF) that some individuals, companies and institutions have been approaching Federal Government owned Ministries, Departments and Agencies (MDA) for engagement as electronic collection and payment service solution providers under the Treasury Single Account (TSA) policy. This is to inform all MDA that the extant structure of the TSA as well as applicable Circulars, Guidelines and business processes as approved by Mr. President have not changed.

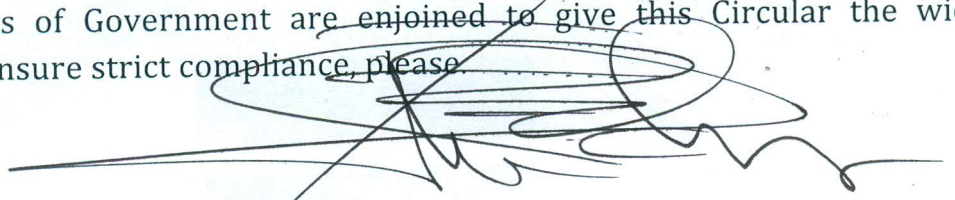
2. The OAGF is working with the other stakeholders to introduce a new model that will accommodate other Service Providers and provide options for MDAs. In view of the over-arching need to safeguard public funds, maintain the stability and the credibility of the TSA, this process is being approached with all the care and attention to details that it deserves.

3. MDAs are reminded that anything done outside the extant TSA Circulars and Guidelines as approved by Mr. President or issued by the Accountant-General of the Federation constitutes an infraction and shall attract appropriate sanction. Whenever in doubt; MDA are encouraged to seek clarification, preferably in writing, from this Office.

4. All MDA, Deposit Money Banks, Service Providers and the general public are enjoined to exercise patience as we work to conclude the new model. When completed and approved by appropriate authorities; the Office of the Accountant-General of the Federation as the owner and driver of the TSA has the exclusive responsibility to communicate details including processes, commencement date, transition arrangement and support framework.

5. For the avoidance of doubt; any instruction, directive or pronouncement that seeks to change the existing TSA structure as well as MDA collection and payment processes, not communicated through the OAGF shall be disregarded.

6. All Accounting Officers, Chief Executives, Directors of Finance and Accounts, Directors of Internal Audit, Heads of Accounts and Heads of Internal Audit Units of MDA in all arms of Government are enjoined to give this Circular the widest circulation and ensure strict compliance, please.

A large, stylized handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the left.

**Ahmed Idris, FCNA**

Accountant-General of the Federation