



OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

FEDERAL MINISTRY OF FINANCE

TREASURY HOUSE

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OAGF/TRY/A4 & B4/2021

12th July, 2021

OAGF/CAD/026/V.III/765

Federal Treasury Circular

To:

The Chief of Staff to the President, C-in-C,
The Deputy Chief of Staff, Office of the Vice President,
All Honourable Ministers,
The Secretary to the Government of the Federation,
The Head of the Civil Service of the Federation,
The National Security Adviser,
All Special Advisers,
The Chief of Defence Staff/Service Chiefs/Inspector-General of Police,
The Governor, Central Bank of Nigeria,
The Chairman, Federal Civil Service Commission,
The Chairman, Police Service Commission,
The Chairman, Code of Conduct Bureau,
The Chairman, Code of Conduct Tribunal,
The Chairman, Federal Character Commission,
The Chairman, Revenue Mobilization, Allocation and Fiscal Commission,
The Chairman, Federal Inland Revenue Service,
The Chairman, Independent National Electoral Commission,
The Chairman, National Population Commission,
The Chairman, Independent Corrupt Practices and other Related
Offences Commission,
The Chairman, Economic and Financial Crimes Commission,
The Chairman, National Drug Law Enforcement Agency,
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 of Treasury, Federal Capital Territory Administration,
All Directors of Finance and Accounts/Internal Audit,

All Heads of Accounts,
All Heads of Internal Audit,
The Sub-Treasurer of the Federation,
All Zonal Coordinators,
All Federal Pay Officers,
All Diplomatic Missions

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

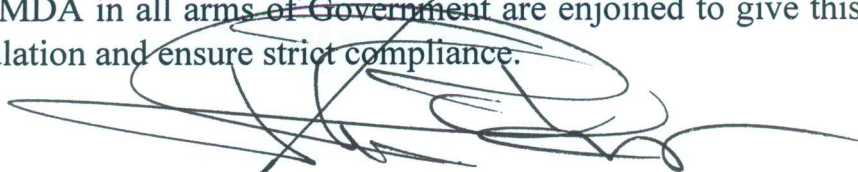
Further to Treasury Circular, No. OAGF/TRY/A10&B10/2020 Ref No: OAGF/CAD/026/V.111/570 of 16th November, 2020 on the above subject matter, it has become necessary to remind all stakeholders of the need for full compliance with the contents of the Circular to sustain the orderly implementation and improvement of the Treasury Single Account (TSA).

2. The Office of the Accountant-General of the Federation (OAGF) is aware of the current challenges being experienced by Ministries, Departments and Agencies (MDA) with respect to bank statements, wrong/non-crediting of receipts into TSA Sub-Accounts and the attendant widespread inability to reconcile accounts since first week of December, 2020. The Office is working with relevant institutions to address these challenges at the shortest possible time.

3. Furthermore, this is to draw the attention of all MDA, Deposit Money Banks, Payment Solution Service Providers (PSSP) and the general public to the afore-referenced Treasury Circular and to reiterate that **“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”**. Consequently, MDA are not allowed to engage the services of any PSSP or Payment Gateway without the express approval of the **Accountant-General of the Federation (AGF)**.

4. For further guidance, copies of the extant TSA Guidelines and Treasury Circulars on TSA are available at the OAGF for collection by any interested MDA.

5. 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.



Ahmed Idris, FCNA
Accountant-General of the Federation