



OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

FEDERAL MINISTRY OF FINANCE

TREASURY HOUSE

Samuel Ladoke Akintola Boulevard. P.M.B 7015, Garki, Abuja, Nigeria

Tel: 070-98202056. E-mail: oagfnigeria@yahoo.com

Website: www.oagf.gov.ng

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8th November, 2023

All Permanent Secretaries,
Chairmen of Statutory Commissions,
All Directors-General/Chief Executives,
Heads of Parastatals, Extra Ministerial Depts. & Agencies,
Heads of Military/Police/Paramilitary Establishments,
Executive Secretaries.

REINFORCEMENT OF THE FEDERAL TREASURY CIRCULAR ON POSTING COMPLIANCE

Further to the Federal Treasury Circular Ref. No. **HMFBNP/MDAs/FEDERAL TREASURY CIRCULAR/01/2023** dated **26th January, 2023** on the above subject, I write to formally remind you that the Circular is still in force.

2. However, it was observed with dismay that some Ministries, Departments and Agencies (**MDAs**) still reject Treasury pool officers on posting without any justification in total disregard of the Circular under reference.

3. For the avoidance of doubt, the Accountant-General of the Federation has the statutory power as enshrined in the Financial Regulations **section 106** which says that "**The Accountant-General of the Federation is the Head of the Federal Government Accounting Services and the Treasury. He/she has the responsibility for providing adequate accounting systems and controls in the Ministries, Extra-Ministerial Offices and other arms of Government**". It is imperative to note that the **AGF** is solely responsible for the deployment of Treasury officers to **MDAs** that are fully or partially funded by

Government, as well as Revenue Generating Agencies (RGAs).

4. Henceforth, the Posting Compliance Committee will go round the **MDAs** to reinforce compliance and any organisation found wanting shall be sanctioned appropriately as spelt out in the attached **Federal Treasury Circular**.

5. You are kindly requested to give the content of this reminder the widest publicity it deserves for strict adherence.

6. Please accept as usual the assurances of my highest esteem.



Dr. (Mrs) Oluwatoyin S. Madein
Accountant-General of the Federation



FEDERAL MINISTRY OF FINANCE, BUDGET AND NATIONAL PLANNING

Office of the Honourable Minister

Ahmadu Bello Way,
Central Business District,
P.M.B 14 Garki, Abuja
Nigeria.

☎:09-6702444
08180147408

HMFBNP/MDAs/FEDERAL TREASURY CIRCULAR/01/2023

26th January, 2023

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 the Civil Service of the Federation,
All Special Advisers/Senior Special Assistants,
The National Security Adviser,
All 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, Revenue Mobilization, Allocation and Fiscal
Commission,
The Chairman, Federal Inland Revenue Services,
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,
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 and Directors of Internal Audit,
All Heads of Accounts Divisions,
All Heads of Internal Audit Units,
All Zonal Coordinators,
All Federal Pay Officers,
All Diplomatic Missions

**INCESSANT REJECTION OF TREASURY OFFICERS POSTED TO
MINISTRIES, DEPARTMENT AND AGENCIES**

Further to the Treasury Circular Reference No. OAGF/CAD/026/V.11/300; TRY/A1 & B1/2015, dated 22nd July, 2015, the attention of the Office of the Accountant-General of the Federation (OAGF) has been drawn to the growing incidence of rejection of Treasury Pool Officers posted to Ministries, Departments and Agencies (MDA) and the insistence of some Accounting Officers and Heads of Agencies on working with their preferred Officers. In other instances; Treasury Officers sabotage the posting process by excessive lobbying, instigating the rejection of their colleagues and through other unwholesome practices.

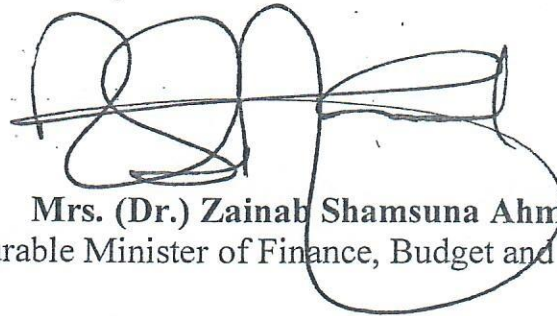
2. These practices undermine the ability of the OAGF to discharge its statutory functions; erode discipline and diminish fidelity to rules and regulations. The Civil Service is built on order and discipline and if nothing is done to check these practices; the pooling system, and with it, the institutional capacity of the OAGF to discharge one of its most critical roles, are at the risk of irreversible damage.

3. Against the backdrop of the on-going efforts at repositioning the OAGF as a centre of accountability and transparency; all Accounting Officers, Chief Executive Officers and Heads of Government in MDA are kindly requested to comply fully with the posting instructions of the OAGF. This will further strengthen the institutional capacity of the OAGF to discharge its responsibilities to the nation.

4. In the event of continued non-compliance with its posting instructions, the OAGF reserves the right to apply appropriate sanctions against erring MDAs. These sanctions may include, but not limited to, **revocation of access right to Federal Government payment platforms and withdrawal of Self-Accounting status**. This is to forestall the abuse of public funds that is always associated with these practices.

5. Treasury Officers are reminded that, under Public Service Rule Number 030301, refusal to accept posting is misconduct which attracts severe penalty. It therefore behoves all to co-operate with the OAGF in restoring order and discipline to the operations of the Treasury.

6. All Accounting Officers, Chief Executives, Directors of Finance and Accounts, Directors of Internal Audit, Heads of Accounts and Heads of Internal Audit Unit are respectfully enjoined to give this Circular the widest circulation and compliance, please.



Mrs. (Dr.) Zainab Shamsuna Ahmed, CON
Honourable Minister of Finance, Budget and National Planning