



OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

FEDERAL MINISTRY OF FINANCE

TREASURY HOUSE

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Ref: No TRY A1 & B1 / 2015
OAGF/CAD/ 026/V.1/253

19th March, 2015

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,
The Director of Treasury, Federal Capital Territory Administration,
All Directors-General/Chief Executives of Extra-Ministerial Offices and
Agencies
All Directors of Finance and Accounts and Directors of Internal Audit,
All Heads of Accounts Divisions,
All Heads of Internal Audit Units,
All Zonal Coordinator,
All Federal Pay Officers,
All Diplomatic Missions

Introduction of e-Collection of Government Receipts

Further to Federal Treasury Circular Reference No. *TRY/A6 & B6/2012* of 4th July, 2012 on the Guidelines for Implementation of Government Integrated Financial Management Information System (GIFMIS), it has become imperative to issue this additional instruction on e-Collection.

2. With effect from 1st April, 2015, all payments due to the Federal Government or any of her agencies are to be paid into the **Consolidated Revenue Fund (CRF)** or **designated accounts in the Central Bank of Nigeria (CBN)** through Deposit Money Banks (DMBs) or electronic channels using the CBN Payment Gateway. This is in line with the operations of the Treasury Single Account (TSA) and the e-Payment policies of the Federal Government.

3. Consequently, the following guidelines shall apply:

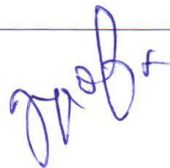
- (i) All Ministries, Departments and Agencies (MDAs) shall provide payers with details of receipts payable to the government. Account details of MDAs have been configured in the CBN Payment Gateway for this purpose;
- (ii) All payers shall make payments into the **CRF** or other **designated accounts in CBN** through any branch of DMBs or electronic payment channels using the CBN Payment Gateway;



- (iii) MDAs shall provide the required service(s) to the payers only after confirmation of the payment into the **CRF** or the **agency's designated accounts in CBN** as applicable;
- (iv) All MDAs are to keep Cash Book/Memorandum Register where all receipts are recorded and thereafter, prepare and submit Returns to the OAGF on monthly basis and
- (v) MDAs are to liaise with the Settlement Centre in the Office of the Accountant-General of the Federation (OAGF) for any query, reports or updates on collections made on their behalf.

4. For effective implementation, MDAs have been categorized as follows:

S/No	Category	Examples	Remarks
i)	MDAs fully funded through the National Budget	All Ministries, relevant Departments and Agencies	All receipts to go to the CRF/TSA
ii)	MDAs partially funded through the National Budget but generate additional revenues	Teaching Hospitals, Medical Centres, Federal Universities, Polytechnics, Colleges of Education, etc	Collection Accounts to be maintained in CBN
iii)	MDAs not funded through the National Budget but expected to pay operating surplus to the CRF	CAC, NPA, NCC, FAAN, NCAA, NIMASA, etc	Collection Accounts to be maintained in CBN
iv)	MDAs that are funded from the Federation Account	NNPC, FIRS, Customs Service, DPR, etc	All FAAC and CRF receipts to be paid into the designated accounts in CBN respectively
v)	Agencies funded through the Special Accounts	NSC, RMRDC, PTDF, NITDA, etc	Collection Accounts to be maintained in CBN
vi)	MDAs with Revolving Funds and Project Accounts	Drug Revolving Fund, Fertilizer Revolving Fund, Roll-Back Malaria, Sure-P, etc	All Revolving Funds and Project Accounts to be kept in CBN
vii)	Profit oriented public corporations/business enterprises	BOI, NEXIM, BOA, Transcorp Hilton, etc	Policy not applicable

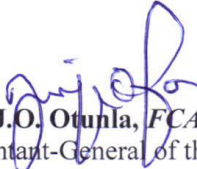


5. Consequently, all MDAs as categorized in paragraph 4 (i - vi) above, are hereby directed to close all existing revenue, project, revolving fund and other collection accounts in DMBs not later than 31st March, 2015 and thereafter transfer the available balances in the accounts into the **CRF** or **any other account opened for each MDA in the Central Bank of Nigeria** using the CBN Payment Gateway as applicable. Evidence of transfer of the balances and closure of the accounts should be forwarded to the Accountant-General of the Federation, not later than Monday, 13th April, 2015. **For the avoidance of doubt, bank accounts are to be properly closed in line with extant rules and regulations.**

6. All MDAs included under categories (ii) to (vi) of paragraph 4 above are required to complete the attached registration/user enrolment and revenue forms to enable them have direct access to the CBN Payment Gateway for the management of their accounts at CBN. Completed forms are to be forwarded to the Settlement Centre in the Office of the Accountant-General of the Federation.

7. Further clarification on MDA categorization as contained under paragraph 4 above should be directed to the Office of the Accountant-General of the Federation. Additional information on the FGN e-Collection Scheme is available at www.oagf.gov.ng.

8. 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 sanction, please.


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