



OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

FEDERAL MINISTRY OF FINANCE

TREASURY HOUSE

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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 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,
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,
All Vice Chancellors of Federal Universities,
The Surveyor-General of the Federation,
All Directors-General/Chief Executives of Extra-Ministerial Offices and
Agencies,
Chief Executives of Federal Teaching Hospitals/Medical Centres,
All Rectors of Federal Polytechnics / Monotechnics,
All Provosts of Federal Colleges of Education,
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 of FPOs,
All Federal Pay Officers,
All Diplomatic Missions

**Restructuring of Finance and Accounts Department of Ministries,
Departments and Agencies (MDA) and Approved Formats of Books
of Accounts/Other Accounting Records in line with
IPSAS Accrual Basis of Accounting**

As part of the ongoing transformation of the Treasury services for greater efficiency, transparency and accountability as enshrined in the Economic Reforms and Governance Project (ERGP), the drive to enhance and sustain the robust achievements in the Public Finance Management Reforms, the Head of the Civil Service of the Federation has approved the restructuring of the Finance and Accounts Department in MDA. Furthermore, the restructuring is to ensure standardization and uniformity in the discharge of the finance function in respect of

budgeting, accounting and financial reporting across MDA in line with the implementation of International Public Sector Accounting Standards (IPSAS) Accrual Basis of Accounting.

2. Approved Organogram

Henceforth, the Finance and Accounts Department of MDA shall have the following Divisions and Branches:

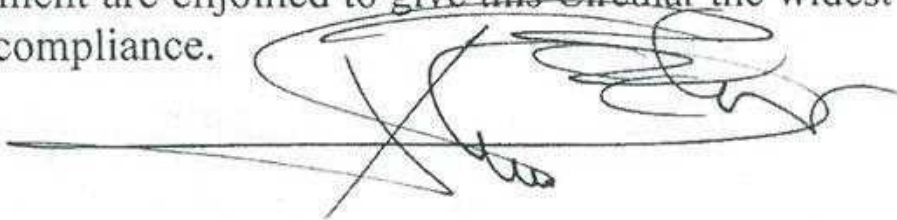
S/No.	Approved Divisions	Approved Branches	Remarks
1	Revenue and External Assistance	<ul style="list-style-type: none"> a. Revenue Mobilization and Receivables b. Aid and Grants 	The Division shall be established in MDA where the revenue generation is substantial. Where the revenue generation is not much, a Section shall be created to be manned by an officer not above Salary Grade Level 13.
2	Expenditure	<ul style="list-style-type: none"> a. Recurrent b. Capital c. Central Pay Office 	
3	Budget	<ul style="list-style-type: none"> a. Recurrent Budget b. Capital Budget, Monitoring and Evaluation 	The Division shall be manned by Administrative Officers with support of Accounts Officers and reports to Director of Finance and Accounts.
4	Final and Fiscal Reporting	<ul style="list-style-type: none"> a. Assets Management and Accounting b. Final and Fiscal Accounts c. Audit Query 	

Approved Formats of Books of Accounts/Other Accounting Records

To meet the requirements of IPSAS Accrual Basis of Accounting, the Treasury has developed formats of Books of Accounts/Other Accounting Records for use by all MDA as Manual records in addition to the Federal Government Budgeting and Accounting Software, Government Integrated Financial Management Information System (GIFMIS) and other approved Platforms.

4. The approved detailed Organogram, functions and formats of Books of Accounts/Other Accounting Records are attached and available on the OAGF Website: www.oagf.gov.ng

5. All Accounting Officers, Directors/Heads of Finance and Accounts, Directors/Heads of Internal Audit of MDA and Other Arms of Government are enjoined to give this Circular the widest circulation and ensure compliance.



Ahmed Idris, *FCNA*
Accountant-General of the Federation