**TSA/ FGN e-Collection Scheme scope is stated below:** The TSA/e-Collection is applicable to all MDAs and for all receipts, whether revenue or not in FGN. The only exception is Federal Government equity funded enterprises from whom dividends are expected. For clarity and the avoidance of doubt, States, Local Governments and their agencies are not included in the scope of the FGN TSA/e-Collections scheme.

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| **S/N** | **MDA Category** | **Examples** | **Implementation Strategy** |
| 1 | MDAs fully funded through the Federal Government Budget | All Ministries, Departments, Agencies and Foreign Missions, etc. | 1. All Collections from these Agencies to be paid directly into the CRF/TSA 2. Expenditure to be drawn from CRF/TSA based on Annual Budget |
| 2 | MDAs “partially funded” through the Federal Government Budget but generate additional revenues | Teaching Hospitals, Medical Centers, Federal Tertiary Institutions, etc. | 1. All Collections from these Agencies to be paid directly into the CRF/TSA, except for extra budgetary receipts which are be paid into Sub-Accounts at CBN, which are linked to TSA 2. Platform will be configured to allow access to funds based on approved budget |
| 3 | MDAs not funded through the Federal Budget but expected to pay operating surplusof 25% of Gross Earnings to the CRF | CBN, SEC, CAC, NPA, NCC, FAAN, NCAA, NIMASA, NDIC, NSC etc. | 1. All Collection from these Agencies to be paid into Sub-Accounts at CBN, which are linked to TSA 2. Platform will be configured to allow access to funds in the Sub Account(s) based on approved budget |
| 4 | MDAs that are funded from the Federation Account | NNPC, FIRS, NCS, MMSD, DPR | 1. All Federation revenues generated by these Agencies to be paid into the Federation Account at CBN 2. All Independent Revenue generated by these Agencies to be paid into CRF/TSA 3. FGN Share of Federation Account to be paid into CRF/TSA 4. Statutorily approved cost of Collection to be deducted from Federation Account and paid into Sub-Accounts at CBN which are linked to TSA 5. Platform will be configured to allow access to funds in the Sub Account(s) based on approved budget |
| 5 | Agencies funded through the Special Accounts (Levies) | NSC, RMRDC, PTDF, NITDA, etc. | 1. Sub-Accounts linked to TSA to be maintained at CBN. 2. All IGR collected to be directly into the CRF/TSA 3. Platform will be configured to allow access to funds in the Sub Account(s) based on approved budget |
| 6 | Profit oriented Public Corporations/Business Enterprises | BOI, NEXIM, BOA, Transcorp Hilton, etc. | i. Sub-Accounts linked to TSA to be maintained at CBN.  ii. Platform will be configured to allow access to funds in the Sub Account(s) based on approved budget  iii. Dividends from these agencies to be paid into the CRF/TSA |
|  | Revenue Generated under Public Private Partnership (PPP) | All Incomes from PPP arrangement e.g. Production of International Passports, Seaport, Concession Arrangement etc. | 1. TSA Sub-Accounts to be maintained at CBN 2. FG portion of the collection to be paid into CRF/TSA 3. Partners portion of the revenue to be transferred to the partners account |
| 8 | MDAs with Revolving Funds and Project Accounts | Drug Revolving Funds, (Teaching Hospitals, Universities) Fertilizer Revolving Fund, Roll-Back Malaria, SURE-P, etc. | 1. Project Account (Revolving Funds) to maintained at CBN 2. Collection (IGR) from these Agencies to be paid to CRF/TSA 3. Platform will be configured to allow access to funds in the Sub Account(s) based on approved budget |

***FGN MDA Categorization for FGN TSA/e-Collection***