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OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

FEDERAL MINISTRY OF FINANCE

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Ref. No.TRY A6 & B6/2012

0 AG F/CAD/026/V1/1

4<sup>th</sup> July, 2012

## **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 Civil Service of the Federation,  
All Special Advisers,  
All Service Chiefs/Inspector-General of Police,  
The Governor, Central Bank of Nigeria,  
The Chairman, Federal Civil Service Commission,  
All Federal Permanent Secretaries,  
The Auditor-General for the Federation,  
The Secretary, National Judicial Commission,  
The Clerk of the National Assembly,  
The Chief Registrar, Supreme Court of Nigeria,  
All Directors-General/Chief Executives of  
Extra-Ministerial Departments and Agencies,  
All Directors of Finance and Accounts,  
All Heads of Accounts Divisions,  
All Zonal Coordinators (OAGF),  
The Sub-Treasurer of the Federation,  
All Heads of Internal Audit Units,  
All Federal Pay Officers

### **GUIDELINES ON IMPLEMENTATION OF GOVERNMENT INTEGRATED FINANCIAL MANAGEMENT INFORMATION SYSTEM (GIFMIS)**

Further to the issuance of Treasury Circular reference TRY/A8&B8/2011 dated 30<sup>th</sup> December, 2011 that introduced Treasury Single Account as a component of Government Integrated Financial Management Information System (GIFMIS), it has become imperative to issue the following guidelines to be complied with by all the Ministries, Departments and Agencies (MDA) listed in the first phase of Treasury Single Account (TSA) implementation circular referenced above. The implementation guidelines are as follows:

#### **1. Payment, Collection and Accounting for Independent Revenue**

- i. All revenues accruing to the Federal Government shall be collected and processed through GIFMIS with immediate effect.

- ii. All Payers of revenues shall pay directly into Treasury Single Accounts (TSA) at the Central Bank of Nigeria (CBN) through any of the Deposit Money Banks (DMB).
- iii. In making this payment of revenues, all payers of revenues will use the respective unique revenue code that will serve as a reference number which is generated through GIFMIS by the respective MDA. Revenue payers must enter the revenue code at the reference number field on the Bank Teller.
- iv. The Revenue codes shall be made available to revenue payers by the respective MDA Revenue Officer to enable the payer make payment at the Deposit Money Bank.
- v. The unique revenue codes shall be generated by the MDA from GIFMIS for each revenue sub-head of the MDA. As new independent revenues are identified, this process of generating unique codes will similarly be done.
- vi. The generated codes will serve as revenue identifier in the GIFMIS to facilitate the payment, collection and reporting of the revenue.
- vii. After the payment, the revenue payer shall take the deposit slip back to the MDA for confirmation of lodgment and processing of required document and rendering of the required service by the MDA.
- viii. MDAs shall provide the required service to the revenue payer only after confirmation of the payment in GIFMIS.
- ix. Each MDA shall assign a Senior Officer to be responsible for revenue collection, generation of revenue codes, confirmation of revenue payments and generation of revenue reports from GIFMIS.

### **Payments**

- i. All payments out of the budget for the fiscal year 2012 are to be effected using the GIFMIS platform for the MDAs listed under the phase 1 of the TSA.
- ii. Upon release of Warrant, each MDA can make payments directly from TSA up to the limit of warrant allocation issued in their favour.
- iii. MDAs are to process their payments in line with extant rules and regulations and enter them into GIFMIS at the point of payment.
- iv. All payment orders shall be entered into the GIFMIS system by a transactions initiator (Desk Officer) and sent electronically to a designated Reviewer, first Approver (**B Signatory**), and final Approver (**A signatory**).
- v. The relevant documentations including the approval in the processing file shall accompany the e-payment to the transaction initiating officer before inputting into the system.

- vi. All officers on the e-payment chain shall ensure the correctness of payee details, amount due, account details and prior approval before the payments are processed electronically.
- vii. Officers who are assigned roles under GIFMIS are to ensure that their passwords are not disclosed to anyone and that password is regularly changed.
- viii. Accounting Officers and their representatives must promptly report any suspected breach of passwords or any unusual transaction in their ledger to the appropriate system administrators at both their MDA and OAGF.

### **3. Release of Warrants and Cash-backing**

For all MDA on TSA, no cash-backing is required. Once BOF issues warrants/AIE, the MDA shall access their allocation on-line and process with payments directly from TSA without waiting for cash backing. MDA should run appropriate reports from GIFMIS to establish the amounts of the warrants/AIE issued to them.


For all Non-TSA MDAs, the status quo will continue; once Warrants and AIEs are issued, OAGF will release the amounts warranted to the respective MDA account.

### **4. Submission of Monthly Reports**

During the transition, MDAs on TSA are required to submit two sets of Transcripts of accounts; one extracted from GIFMIS and the other from the legacy records following the old formats until further notice.

To enable consolidation of Financial Returns, MDAs that are not using GIFMIS are required to collect an Electronic Template from Consolidated Accounts Department and use it in rendition of Monthly Returns.

**5.** All Accounting officers are implored to bring the contents of this Circular to the attention of their Account and Audit staff for immediate compliance.

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