



OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

FEDERAL MINISTRY OF FINANCE

TREASURY HOUSE

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TRY/A5 & B5/2023

OAGF/CAD/026/Vol.V/803

14th July, 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,

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

**Role Players Validation, Enrolment and Employees Data Deactivation on
Government Integrated Financial Management Information System
(GIFMIS) Platform**

The Office of the Accountant-General of the Federation has observed with dismay the anomalous practices whereby some Ministries, Departments and Agencies (MDA) nominate officers as role players on the GIFMIS Platform without recourse to segregation of duties, as required for effective internal control system. Worst is where MDA nominate role players whose primary duties are far above their schedule of duties as provided in the scheme of service.

2.0 It has further been observed that some MDA fail or delay in reporting the retirement, posting, transfer or demise of role players on the GIFMIS platform for immediate deactivation and possible reassignment of role. The act of keeping the role players active on the system, when they are already retired, posted, transferred or dead, pose a serious security challenge to the entire GIFMIS system.

3.0 Moreover, there has been a surge in request for enrolment of role players by some yet to be identified individuals from MDAs hence, the recent introduction of dual authentication of enrolment request by the Accounting Officers and Sub-Accounting Officers of MDA.

4.0 To ensure that only authorized Officer(s) in the service of the Federal Government of Nigeria have access to the system, it is imperative to therefore, issue these guidelines:

4.1 Validation of Existing Role Players

In view of the foregoing, all MDA are to forthwith validate their respective GIFMIS role players **on or before 28th July 2023**. Accordingly, Accounting Officers are enjoined to endorse each of the user(s) validation forms. All completed form **must** be accompanied with a copy of the officer's ID card and most recent pay slip. Officers from the Treasury have been mandated to carry out the exercise.

4.2 Enrolment of a New Role Player(s)

All MDAs that desire to enroll a role player into GIFMIS platform shall ensure that:

- i. only officer(s) of relevant profession in the service of Federal Government of Nigeria are nominated for enrolment on the system;
- ii. each completed form is endorsed by the Accounting Officer and Head of relevant department;
- iii. segregation of duties is observed in assigning the roles;
- iv. all completed forms are accompanied with a copy of the officer's ID card and most recent pay slip;
- v. authentication email referencing the letter to the OAGF are sent by the Accounting Officer and Sub-Accounting Officer to mdaconfirm@gifmis.gov.ng from their respective recognized email address in the system; and
- vi. roll player has an alternate who shall become active in the absent of the role player.


5.0 Furthermore, apart from other roles, the Accounting Officers and Internal Auditors shall have view access in the payment process while the Sub-Accounting Officers shall be the payment final approval on GIFMIS platform.

6.0 In the event of retirement, posting, transfer, demise, etc. of a role player, a written report and letter for a change of role player shall be forwarded to the Officer of the Accountant-General of the Federation not later than two (2) weeks from the date the event occur.

7.0 Similarly MDAs are hereby advised to forward the list of employees earlier migrated into the system but are currently retired, posted, suspended, transferred or dead for deactivation upon occurrence of the event or conclusion of the assignment.

8.0 For the avoidance of doubt, any USER or USERS not validated **on or before 28th July, 2023** shall be deactivated and removed from the system.

9.0 All Accounting Officers, Director/Heads of Finance and Accounts, Directors/Heads of Internal Audit of MDA are enjoined to give this Circular the widest circulation and ensure strict compliance.


Mrs Oluwatoyin S. Madein PhD, FCCA, FCA.
Accountant-General of the Federation