



FUNDS/FAD/2023/3/1/128

1st December, 2023

All Directors/Heads of Finance and Accounts
All Directors/Heads of Internal Audit
All Federal Pay Officers
All GIFMIS Role Players

TRANSACTION ADVISORY ON:
UPLOAD OF CAPITAL CASH PLAN UNDER THE BOTTOM-UP CASH
PLANNING POLICY OF THE FEDERAL GOVERNMENT OF NIGERIA FOR THE
MONTH OF DECEMBER, 2023.

As part of the Treasury action plan preparatory to the closure of 2023 capital budget, the upload of cash plan for the month of December, 2023 shall be done in two (2) tranches so as to accommodate MDAs upload of financial commitments duly processed and ready for payment with regard to 2023 capital before the end of the fiscal year.

2. Consequently, MDAs are expected to finalise their cash plan for the first tranche on or before 15th December, 2023 while the second tranche should be finalised on or before 27th December, 2023.
3. In furtherance of the efforts aimed at achieving the ultimate goals of the policy, may I further remind all MDAs that submission of cash plan without financial commitments (procurement and purchase invoice) on the GIFMIS platform shall attract sanctions as contained in the Cash Management Policy Guidelines. To this end, MDAs are advised to work with their respective GIFMIS support officers to ensure strict compliance.
4. Please accept the assurances of my high regards.

Dr. (Mrs) Oluwatoyin S. Madein
Accountant-General of the Federation