



**FEDERAL MINISTRY OF FINANCE**

**TREASURY HOUSE**

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**Treasury Circular**

**TRYA4 & B4/2024  
OAGF/CAD/026/V.1V/859**

**8<sup>th</sup> April, 2024**

**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,  
The National Security Adviser,  
All Special Advisers/Senior Special Assistants,  
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,  
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,  
All Directors-General/Chief Executives of  
Extra-Ministerial Offices and Agencies,  
All Directors of Finance and Accounts and Directors of Internal Audit,  
All Heads of Accounts Divisions,  
All Heads of Internal Audit Units,

The Sub-Treasurer of the Federation,  
 All Zonal Coordinators, (OAGF),  
 All Federal Pay Officers,  
 All Diplomatic Missions

**REVISED POLICY ON CASH MANAGEMENT AND BOTTOM-UP CASH PLAN  
 OPERATIONAL GUIDELINES**

Pursuant to the implementation of the Finance Circular with reference number FMF/CME/FC/2024/25 dated 19<sup>th</sup> March, 2024 on the implementation of the revised policy on Cash Management and Bottom-Up Cash Plan for the purpose of optimizing Federal Government Revenue, the operational guidelines are hereby issued.

2.0 To facilitate the implementation of the revised cash management policy by Ministries, Departments and Agencies (MDAs), the role players on the Government Integrated Financial Management Information System have been reviewed accordingly.

**2.1 MDA Procurement and Contract Management Role Players on GIFMIS**

Accounting Officers of MDAs shall be the sole finalizer of all procurement related activities or transactions on the GIFMIS platform while the procurement officers shall continue to be responsible for the processes in line with extant laws and regulations. The new role player shall be:

Sno	Description	Amended Player
i	<b>Requisition</b>	
	Desk officer	Procurement Officer
	Reviewer	Procurement Officer
	1 <sup>st</sup> Approver	Director/Head (Procurement)
	Final approver	Accounting Officer
ii	<b>Purchase Order</b>	
	Desk officer	Procurement Officer
	Reviewer	Procurement Officer
	1 <sup>st</sup> Approver	Director/Head (Procurement)
	Final approver	Accounting Officer
iii	<b>Contract</b>	
	Desk officer	Procurement Officer
	Reviewer	Procurement Officer
	1 <sup>st</sup> Approver	Director/Head (Procurement)
	Final approver	Accounting Officer
iv	<b>Job Order</b>	
	Desk officer	Procurement Officer
	Reviewer	Procurement Officer
	1 <sup>st</sup> Approver	Director/Head (Procurement)
	Final approver	Accounting Officer

v	<b>Delivery Note</b>	
	Desk officer	Store Officer
	Reviewer	Stock verifier
	1 <sup>st</sup> Approver	Director (Adm/ GS)
	Final approver	Accounting Officer
vi	<b>Job completion Certificate</b>	
	Desk officer	General Service/ Admin Officer
	Reviewer	Director/Head (Procurement)
	1 <sup>st</sup> Approver	Director/ Head (Internal Audit)
	Final approver	Accounting Officer

## 2.2 MDA Payables Management role Players on GIFMIS

No payable in respect of contract award shall be initiated in the GIFMIS platform until all the relevant procurement documents relating to paragraph 2.1 above has been attached.

The Payables Management role players has been reviewed to ensure adequate control. Accounting Officers of MDA shall be the sole finalizer of all employee payables and purchase invoice. The reviewed role players shall be:

Sno	Description	Amended Player
i	<b>Employee Payables</b>	
	Desk officer	Head (Other Charges and Capital Section)
	Reviewer	Director/Head (Internal Audit)
	1 <sup>st</sup> Approver	Director/Head (Finance and Accounts)
	Final approver	Accounting Officer
ii	<b>Purchase Invoice</b>	
	Desk officer	Head (Other Charges and Capital Section)
	Reviewer	Director/Head (Internal Audit)
	1 <sup>st</sup> Approver	Director/Head (Finance and Accounts)
	Final approver	Accounting Officer

## 2.3 MDA Payment Role players on GIFMIS

2.3.1 In line with Mr. President's directive, all payments shall be made directly to the contractors and beneficiaries by the Accountant-General of the Federation without the need to release funds to the MDAs. All such payments shall be made upon receipt of final approval by the Minister of Finance and Coordinating Minister of the Economy. For the avoidance of doubt, MDAs shall continue to be responsible for all their financial transactions, processes, and internal controls system in line with extant laws and regulations.

2.3.2 All payments are to be effected within five (5) working days from the date of issuance of warrants and AIEs. Directors/Heads of Finance and Accounts of MDAs shall initiate while the Accounting Officers shall review and authorize all payments. No commitments shall be paid without the authorization of the Accounting Officers in the system.

2.3.3 All payments not effected within the stipulated time shall result in reversal of the warrants and AIEs.

3.0 Director/Head (Internal Audit) of MDAs are to be enrolled and granted access on the GIFMIS platform as highlighted on paragraph 2 above to:

- a) review all job completion certificate;
- b) audit all financial commitments (payables); and
- c) ensured that relevant documents for financial commitments and payments are attached to each transaction in the system before passing such commitment.

4.0 Furthermore, Accounting Officers are advised to ensure that all Treasury functions in MDAs are performed by only treasury officers duly deployed by the Office of the Accountant-General of the Federation

. Where an MDA does not have the full complement of staff to implement the new process, the respective Accounting Officers are to request for more staff from the relevant pool offices.

5.0 Audit Monitoring Department of the OAGF has been granted access to carry out continuous monitoring of all commitments passed by the internal Auditors of MDAs. The monitoring report should be submitted to the Accountant General of the Federation before the FCMPC meeting.

6.0 The e-Inspection Unit of the Inspectorate Department of the OAGF is hereby authorized to carry out continuous inspection of all cash needs and documents uploaded into the GIFMIS platform. Inspection report should be submitted to the Cash Management Technical Committee before the monthly meeting.

7.0 Accordingly, the access into GIFMIS platform granted to the existing role players affected by the revised cash management policy shall be withdrawn on the 31<sup>st</sup> March, 2024. In addition, MDAs are required to immediately forward the names of the new role players pursuant to this circular on or before the stated date.

8.0 All Accounting Officers, Chief Executives, Directors of Finance and Accounts, Directors of Internal Audit, Heads of Accounts, and internal Audit unit are respectfully enjoined to give this Circular the widest circulation and compliance, please.



Dr. (Mrs) Oluwatoyin S. Madein *FCCA, FCA, FCNA*  
Accountant-General of the Federation