



OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION
FEDERAL MINISTRY OF FINANCE
ADMINISTRATION DEPARTMENT

OAGF/ADM/PROM/1070/VOL.III/50

23rd June, 2026

CIRCULAR

The Secretary to the Government of the Federation,
The Head of the Civil Service of the Federation,
The Chairman, Federal Civil Service Commission,
Permanent Secretaries,
Special Advisers/Senior Special Assistants,
Service Chiefs/Inspector-General of Police,
Auditor-General of the Federation,
Surveyor-General of the Federation,
Clerk of the National Assembly,
Chairmen/Chief Executive Officers of Commissions,
Directors-General/Chief Executive Officers of Agencies and Government-Owned
Companies,
Executive Secretaries,
Registrars/Rectors/Provosts/Vice Chancellors of Federal Tertiary Institutions,
Managing Directors/Chief Executive Officers of Government-Owned Companies,
All Directors (OAGF),
All Directors of Finance and Accounts,
All Directors, Internal Audit,
All Heads of Accounts and Internal Audit,
Zonal Treasury Coordinators (OAGF),
Federal Pay Officers (OAGF).

RE: YEAR 2026 DIRECTORATE LEVEL PROMOTION
EXAMINATION/INTERVIEW FOR TREASURY OFFICERS ON SALARY
GRADE LEVELS 14, 15 AND 16

I am directed to refer to the Circular from the Federal Civil Service Commission, Ref. No. **FC.6243/GOV/2026/VOL. I/1** dated **22nd June, 2026** on the above subject and to request the submission of all completed Promotion Briefs and relevant supporting documents in respect of eligible Treasury Officers due for participation in the Year 2026 Directorate Level Promotion Examination/Interview.

2. In accordance with the approved promotion guidelines and eligibility requirements, only officers who satisfy the underlisted conditions shall be considered for the exercise:

a. Officers on Salary Grade Level 14 who obtained their last promotion on or before **1st January, 2023** and;

b. Officers on Salary Grade Levels 15 and 16 who obtained their last promotion on or before **1st January, 2022.**

3. In furtherance of the implementation of the Performance Management System (PMS) in the Federal Public Service and in line with extant guidelines governing promotion exercises, the following Performance Appraisal Reports shall be submitted in respect of eligible officers:

i. Officers on Salary Grade Levels 15 and 16 shall submit duly completed **PMS** Performance Appraisal Reports for the years **2023, 2024 and 2025** and **APER** for the year **2022**;

ii. Officers on Salary Grade Level 14 shall submit duly completed **PMS** Performance Appraisal Reports for the years **2023, 2024 and 2025.**

4. All PMS Performance Appraisal Reports submitted for the exercise must be properly completed and duly endorsed by the appropriate Reporting, Countersigning and Reviewing Officers. Incomplete, unsigned or improperly filled appraisal reports shall not be accepted for the purpose of the promotion exercise.

5. It has been observed that some Ministries, Departments and Agencies (MDAs) were yet to fully commence the implementation of the Performance Management System (PMS) in 2023. Accordingly, for officers from such MDAs, the average of the PMS scores obtained in **2024 and 2025** shall be adopted as the officer's PMS score for **2023** for the purpose of determining eligibility and assessment during the promotion exercise.

6. To facilitate timely processing and transmission of submissions to the Federal Civil Service Commission, all completed **Promotion Briefs, Forms A, B, Excel Sheet, PMS/APERs (where applicable) and other relevant supporting documents** are to reach the Office of the Director (Administration), Office of the Accountant-General of the Federation, not later than **Tuesday, 7th July, 2026.**

7. Heads of Departments, Units and Treasury Offices are enjoined to ensure that all submissions are complete, accurate and in strict compliance with the requirements contained in the Federal Civil Service Commission's Circular and this Circular.

8. **Please note that late submission, incomplete documentation, falsification of records or failure to comply with any of the stipulated requirements shall result in the exclusion of the affected officer(s) from the Year 2026 Directorate Level Promotion Examination/Interview.**

9. Kindly bring the content of this Circular to the attention of all Treasury Officers under your supervision and ensure strict compliance.



Dauda Abdulhamid

Director (Administration)

for: Accountant-General of the Federation