

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION



**FEDERAL MINISTRY OF FINANCE
TREASURY HOUSE**

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TRY A1 & B1 / 2018

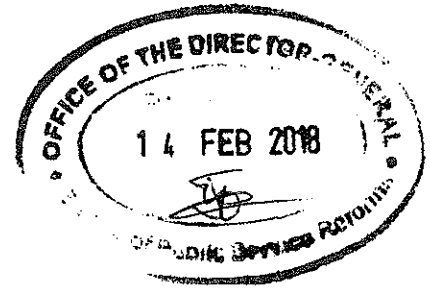
Ref. No: OAGF/CAD/ 026/V.111/152

24th January, 2018

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 Service,
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,
All Vice Chancellors of Federal Universities,
The Surveyor-General of the Federation,
All Directors-General/Chief Executives of Extra-Ministerial Offices and
Agencies,
Chief Executives of Federal Teaching Hospitals/Medical Centres,
All Rectors of Federal Polytechnics/Monotechnics,
All Provosts of Federal Colleges of Education,
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 of FPOs,
All Federal Pay Officers,
All Diplomatic Missions

**Registration of Beneficiaries (Non-Employees) of Payment By
Government Ministries, Departments and Agencies (MDA) with
Federal Inland Revenue Services (FIRS)**

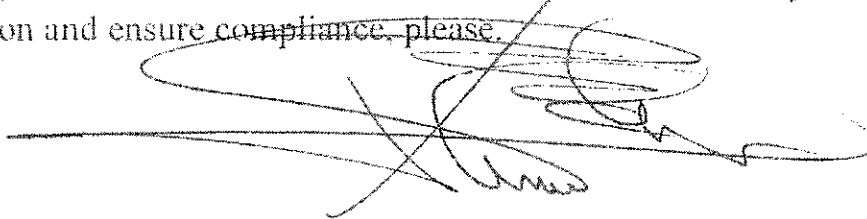
Further to the issued Treasury Circular Ref. No. TRY: A2&B2/2017 OAGF/CAD/026/V.111/193 of 17th May 2017, regarding 'Measures to Strengthen Revenue Collection and Accounting by Ministries, Departments and Agencies of Government', it has become imperative to issue the following clarifications to guide successful implementation of payments by Government Ministries, Departments and Agencies. Henceforth.

- a) Any Company, Non-Governmental Organization (NGO), Society, Union, Association and/or private individual whose name is not in the Government Integrated Financial Management Information System (GIFMIS) platform should proceed to register/update their respective details with Federal Inland Revenue Service before any payment(s) can be made to that individual or body. Government will, henceforth, not pay any Organization, Individual or Group whose details cannot be found in the GIFMIS database, which automatically links with FIRS registered names.
- b) Consequently, organizations and persons that relate or transact business with government should register with FIRS immediately. The requirements for registration of the different categories of Organizations and/or Individuals are contained in *Appendix I*, attached to this circular. In the event that names of Suppliers/Contractors are not found in the list pre-entered in GIFMIS platform, or should any supplier's particulars be incorrect or incomplete, the affected supplier(s) should refer to the FIRS office where the supplier/contractor is registered for tax purposes and obtain Tax Identification Number (TIN).

In addition, the registration for TIN should include suppliers' account details. Attached are the contact details of respective FIRS Offices in the States for information and registration purposes.

2. In line with the above, all concerned are to note that the Master Data for Government Employees are now centrally maintained by the Office of the Accountant General of the Federation, while data for Companies, Non-Governmental Organizations, Trade Unions, Societies or Associations of any kind, as well as Individuals not employed by government should be registered with Federal Inland Revenue Service (FIRS). Any employee whose detail is missing in the MDA Master-data existing in GIFMIS database should be communicated to the Office of the Accountant General of the Federation by the Accounting Officer of the MDA.

3. All Accounting Officers, Directors/Heads (Finance and Accounts), Director/Heads (Internal Audit) of MDA and Other Arms of Government are enjoined to give this Circular widest circulation and ensure compliance, please.

A large, stylized handwritten signature in black ink, appearing to be 'Ahmed Idris', is written over the text of the third paragraph. The signature is highly fluid and overlaps the words 'compliance, please'.

Ahmed Idris, FCNA
Accountant-General of the Federation

OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

Attachment to Treasury Circular On

Registration of Beneficiaries (Non-Employee) of Payment By Government MDAs with Federal Inland Revenue Services (FIRS)

S/N	ORGANIZATION	STATUS	REQUIREMENT FOR ORGANIZATIONS REGISTERED WITH CAC/OTHER AUTHORITY	REQUIREMENT FOR ORGANIZATIONS NOT REGISTERED WITH CAC/OTHER AUTHORITY	TAXPAYER UPDATE REQUIREMENT
1.	Government Organizations that provide services for a fee to other government organizations		Provide Organization Name, Address, Email and Phone Number	N/A	Provide BVN of Signatory, Account Number, Bank Name and Bank Address.
2.	Non Governmental Organization		Provide Organization Name, Address, RC Number, Registration Date, Date of Commencement, Email and Phone Number	Obtain registration Number from CAC or Commerce & Industry or Provide Name, address, email, phone from Parent body	Provide BVN of Signatory, Account Number, Bank Name and Bank Address.
3.	Associations and Unions		Provide Organization Name, Address, RC Number, Registration Date, Date of Commencement, Email and Phone Number	Obtain registration Number from CAC or Commerce & Industry or Provide Name, address, email, phone from parent body	Provide BVN of Signatory, Account Number, Bank Name and Bank Address.
4.	Cooperative Societies		Provide Organization Name, Address, RC Number, Registration Date, Date of Commencement, Email and Phone Number	Obtain registration Number from CAC or Commerce & Industry or Provide Name, address, email, phone from parent body	Provide BVN of Signatory, Account Number, Bank Name and Bank Address.
5.	Religious Institutions e.g. Mosques and Churches		Provide Organization Name, Address, RC Number, Registration Date, Date of Commencement, Email and Phone Number	Obtain registration Number from CAC or Commerce & Industry or Provide Name, address, email, phone from parent body	Provide BVN of Signatory, Account Number, Bank Name and Bank Address.
6.	Traditional Rulers		N/A	Provide ID (Passport or Driver's license) Name, Address, Email and Phone Number	Provide BVN, Account Number, Bank Name and Bank Address.
7.	Pastors and Imams		N/A	Provide ID (Passport or Driver's license) Name, Address, Email and Phone Number	Provide BVN, Account Number, Bank Name and Bank Address.
8.	Individuals other than Government Employees Paid by MDAs		N/A	Provide ID (Passport or Driver's license) Name, Address, Email and Phone Number	Provide BVN, Account Number, Bank Name and Bank Address.
9.	Local Government Councils		Provide Organization name, Address, Email and Phone Number		Provide BVN of Signatory, Account Number, Bank Name and Bank Address.

STATE CO-ORDINATORS' DIRECTORY				
S/N	NAME	JURISDICTION	PHONE NUMBER	E-MAIL
1	BABABDE ODI BANSU	ORUN, OYO AND OSUN	08037032669	bababdeodibansu2013@yahoo.co.uk
2	TOLUWALASE AKPOME DADE	LAGOS MAINLAND AND WEST		
3	ORONKWO ANTHONY	IMO AND ANAMBRA	08023108077	anthony.oronkwo@firs.gov.ng
4	CYRIL ACUS FIFCHI	LAGOS ISLAND REGION	08033022303	gabriel.ogunjemilusi@firs.gov.ng
5	AGU BENNETT	AKWA IROM, BAYELSA AND CROSS RIVERS	08033806630	beninet.agu@firs.gov.ng
6	ABBA KABIR	KERRE, SOKOTO AND ZAMFARA	8036195060	abba.kabir@firs.gov.ng
7	ALHASSAN A.Y	YOBE, FARABA AND GOMBE	08033804313	salhaya.alhassan@firs.gov.ng
8	AHMED DARMASAUDE	PLATAFU, ADAMAWA, BAUCHI AND BORNO	08030412757	darmedsaude@yahoo.com
9	PAM DAVOH	JIGAWA, KANO AND KATSINA	080335453023	ahmed.darmasaude@firs.gov.ng
10	GBOLAGA OSHIGA	EBONYI, ENUGI AND ABIA	8037032669	davou.pam@firs.gov.ng
11	ISOLA AKINGBADE	EKITI, OMO AND KWARA	08023050146	tosakingbade@gmail.com
12	J.T. JIMOH	LAGOS MAINLAND EAST AND C.C.F. & STAMP DUTY	08022245941	jimmohjt@yahoo.co.uk
13	ANDREW AYABAM	RENUE, KADUNA AND NIGER	08082006908	andrew.ayabam@gmail.com
14	SALIHU BABA AUKALI	FCT, KOGI AND NASARAWA	08065175711	salhualif@yahoo.co.uk
15	JOEL ONOYAKPO THOMAS	DELTA, EDO AND RIVERS	08022233571	joelonoyakpo@yahoo.com
16	OLUWA GADMUS AMILENAI OLADIMEPE	SPECIAL DUTY, OIL & GAS FIN INST, MINEs AND TELFCOMs	08023393052	amcenaibadimus@gmail.com