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OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

**FEDERAL MINISTRY OF FINANCE
TREASURY HOUSE**

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TRY/A2 & B2/2010
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12th May, 2010

Federal Treasury Circular

To:

The Principal Secretary to the President,
The Principal Secretary to the Vice President,
All Honourable Ministers,
The Secretary to the Government of the Federation,
The Head of the Civil Service of the Federation,
The Special Advisers,
All Services Chiefs/Inspector-General of Police,
The Governor, Central Bank of Nigeria,
The Chairman, Federal Civil Service Commission,
All Chairmen, Federal Executive Commissions and Councils,
All Federal Permanent Secretaries,
The Auditor-General for the Federation,
The Secretary, National Judicial Commission,
The Clerk of the National Assembly,
The Chief Registrar, Supreme Court of Nigeria,
All Directors-General/Chief Executives of
Extra-Ministerial Departments and Agencies,
All Directors of Finance and Accounts,
All Heads of Accounts Divisions,
All Zonal Coordinators (OAGF),
The Sub-Treasurer of the Federation,
All Federal Pay Officers,
All Heads of Internal Audit Units.

Operation of Year 2010 Annual General Imprest Warrant

This is to inform you that the Annual General Imprest Warrant for 2010 has been signed by the Hon. Minister of Finance in accordance with the provisions of Financial Regulations (FR. No. 1003).

2. With the authority conveyed by the Annual General Imprest Warrant, all Accounting Officers in the three arms of government, including ministries, extra-Ministerial offices and agencies are now authorized to approve funds to eligible imprest holders. However, the limit of reimbursable imprests shall be as follows:

<i>Designation of Imprest Holder</i>	<i>Limit of Reimbursable Imprest</i>
	<i>N</i>
Honourable Minister	300.0. 00
Permanent Secretary and Director-General	200.0. 0
Directors / Heads of Department	0
Head of Formations in each state and any	100,000.0
Other authorized Imprest Holder	0

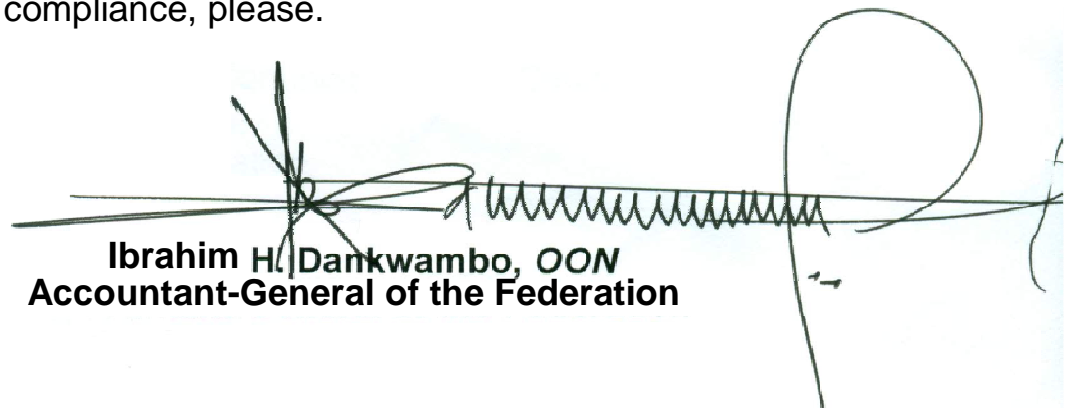
The frequency of reimbursement of any standing imprest shall normally be once in a quarter and shall not exceed twice in a quarter where the need arises.

3. All accounting Officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above N200,000.00 shall be made only through award of contracts, except as provided by the Public Procurement Act 2007.

4, Moreover, all imprest holders shall adhere strictly to the provisions of the Financial Regulations Nos. 1005to1012 in keeping the accounts of their imprests. Essentially, all self-accounting ministries, extra-ministerial offices and agencies and all arms of government are required to submit to the Accountant-General of the Federation, within thirty (30) days from the date of this Circular, a return showing:

- (a) the particulars of the vouchers with which the imprests in respect of year 2009 were retired; and
- (b) the list of entitled imprest holders and their locations for year 2010.

5. For the purpose of compliance with the e-payment circular, imprest holders are to open Operations Bank Account for the management of imprests. In line with the extant regulations, monthly returns of detailed imprest paid to Operations Account and retirement thereof shall be rendered to the Office of the Accountant- General of the Federation.
6. The Treasury Inspectorate Department of this office shall carry out regular inspection of all accounts during the financial year. Any breach of the regulations in the operation of imprest accounts shall lead to the withdrawal of the right to issue any imprest by the affected Accounting Officer and appropriate sanctions shall be applied accordingly.
7. You are to bring the contents of this circular to the attention of all officers concerned for strict compliance, please.



Ibrahim H. Dankwambo, OON
Accountant-General of the Federation