



## OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

### FEDERAL MINISTRY OF FINANCE

#### TREASURY HOUSE

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### 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 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 Services,  
The Chairman, Code of Conduct Bureau,  
The Chairman, Code of Conduct Tribunal,  
The Chairman, Independent National Electoral Commission,  
The Chairman, 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 Register, 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,  
The Directors 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,  
All Federal Pay Offices,  
All Diplomatic Missions.

**Approval and Implementation of**  
**Year 2025 Revised Annual General Imprest Warrant**

This is to inform you that the Revised Annual General Imprest Warrant for 2025 has been signed by the Hon. Minister of Finance in accordance with the provision of Financial Regulations (FR. NO. 1003).

2. With the authority conveyed by Annual General 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 imprest shall be as follows:

Designation of Imprest Holder		Limits of Reimbursable Imprest
		N
Honourable Minister	-	700,000.00
Permanent Secretary and Director-General	-	500,000.00
Directors and Heads of Department	-	300,000.00
Head of Formations in each State and any other Authorized Imprest holder	-	100,000.00

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

3. All Accounting Officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above **N1,000,000.00** shall be made only through Award of Contracts, except as provided by Public Procurement Act, 2007.



4. Moreover, all imprest holders shall adhere strictly to the provisions of the Financial Regulations Nos. 1005 to 1012 in keeping the accounts of their imprest. 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 2024 were retired; and
- (b) The list of entitled imprest Holders and their locations for year 2025.

5. For the purpose of compliance with the e-payment circular, imprest holders are to open Operational Bank Account for the management of imprests. In line with the extant regulations, monthly returns of detailed imprest paid to Operational Account and retirement thereof shall be rendered to the Office of the Accountant-General of the Federation.

6. The Treasury Inspectorate Department of the Office of the Accountant-General of the Federation 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 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.



**Shamseldeen B. Ogunjimi, FCA, FCTI, FCS, CFE**  
**Accountant-General of the Federation**