



# OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

## FEDERAL MINISTRY OF FINANCE TREASURY HOUSE

Samuel Ladoke Akintola Boulevard. P.M.B 7015, Garki, Abuja, Nigeria  
Tel: 070-98202056. E-mail: oagfnigeria@yahoo.com  
Website: www.oagf.gov.ng

Ref: No. TRY/A5 & B5/2025  
OAGF/CAD/ 026/Vol.V/156

25<sup>th</sup> July, 2025

### 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 Services,  
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,

The Surveyor-General of the Federation,  
 All Directors-General/Chief Executives of Extra-Ministerial Offices and  
 Agencies,  
 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,  
 All Federal Pay Officers,  
 All Heads of Diplomatic Missions

**Implementation of Revised Limits of Advances**  
**Thresholds In Line With Current Economic Realities**

Following approval of the Honourable Minister of Finance & Coordinating Minister for the Economy on the *Revised Limits of Advances*, the office of the Accountant General of the Federation, hereby issues this circular to inform and direct all Ministries, Departments and Agencies (MDA) of government on the revised limits of advances applicable. The revised limit of advances is to ensure fiscal control, accountability and administrative flexibility.

This revision has become necessary in order to enhance operational efficiency in Ministries, Departments and Agencies (MDAs) and to realign amount disbursed as advances with current economic realities, as well as, reduce administrative bottlenecks related to issuance and utilization of advances. This will further ensure that amount disbursed under advances reflects the true cost of Government's operations, as well as promote timely service delivery.

**2. Revised Thresholds on Advances:**

Consequently, the following revised limits of advances shall apply henceforth:

S/n	Advances Category	Thresholds (N)
1	<b>Personal Advance</b>	Nil
2	<b>Non-Personal Advance (Administrative)</b>	
	I) Normal / Regular Cash Advance	1,000,000
	II) Special Projects & Programmes Advance	10,000,000

3. Further to the Treasury Circular Ref. Nos. OAGF/CAD/026/V.III/525 – TRY/A7 & B7/2022 on advances of Special projects and programmes, dated 23<sup>rd</sup> June, 2020; which is now revised, the same advance shall now be solely taken and retired by officer approved to take such advance, without recourse to MDA opening special accounts with OAGF/CBN and submitting signatories for the purpose. Eligible Officer(s) to receive or manage special advances shall not be officer below SGL.10.



**4. Compliance & Control Measures:**

All Accounting Officers and Directors of Finance and Accounts are to ensure that:

- i) Advances comply with extant regulations, as it should be promptly and properly retired in the year it was granted.
- ii) Officer shall not take or operate multiple advances that run concurrently.
- iii) Advances shall not be granted from Capital Votes, Special Funds and/or such similar funds, not being funds for recurrent expenditure purposes.
- iv) All advances, including advances of special projects and programmes must be retired within the year immediately the purpose of advance is fulfilled or at the end of the approved project/programme.
- v) Non-compliance shall attract sanctions in accordance with extant regulations.

**5. Reporting:**

As part of efforts to ensure accountability in the management of advances, MDAs are further required to prepare and present special report of all *Unretired Advances* in the year, with age analysis as annexure to Annual Trial Balance & Notes to the Financial Statements.

**6. Effective Date:** This circular takes effect from 1<sup>st</sup> August, 2025 and supersedes all communications on advances thresholds, not aligned with this revision and Extant Regulations.

**7.** All Accounting Officers, Directors/Heads of Finance and Accounts and Internal Audit Departments/Units of MDAs and other Arms of Government are to give this circular the widest circulation and ensure strict compliance, please.



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