



OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

FEDERAL MINISTRY OF FINANCE

TREASURY HOUSE

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TREASURY CIRCULAR

The Chief of Staff to the President,
The Deputy Chief of Staff to President, Office of the Vice President,
Honourable Ministers,
The Secretary to the Government of the Federation,
The Head of the Civil Service of the Federation,
Federal Permanent Secretaries,
Special Advisers/Senior Special Assistants,
The National Security Adviser,
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,

The Clerk of the National Assembly,
Secretary, National Judicial Council,
The Chief Registrar, Supreme Court of Nigeria,
The Auditor-General for the Federation,
The Surveyor-General of the Federation,
Directors-General/Chief Executives of Extra-Ministerial Offices and
Agencies,
The Director of Treasury, Federal Capital Territory Administration,
Directors of Finance and Accounts and Directors of Internal Audit,
Heads of Accounts Divisions,
Heads of Internal Audit Units,
Federal Pay Officers,
Heads of Diplomatic Missions

**ENFORCEMENT OF 'NO PHYSICAL CASH RECEIPT' POLICY FOR
ALL FEDERAL GOVERNMENT REVENUE TRANSACTIONS**

The Federal Government has observed with great concern, the continued physical cash collection of Government revenues at various transaction centres of Ministries, Departments and Agencies (MDAs). This action contravenes the provisions of e-payment policy, Treasury Single Account (TSA) policy and its Implementation Guidelines covered in extant circulars Ref. Nos. OAGF/CAD/026/Vol.11/465- TRY/A8&B8/2008, OAGF/CAD/026/V.1/253 - TRY/A1&B1/2015 and OAGF/CAD/026/V.II/354 -TRY/A9&B9/2015 dated 22nd October, 2008, 19th March, 2015 and 29th October, 2015 respectively.

2. Regrettably, persistent violations of this regulation by MDAs and parties in Government transactions are being noticed. This trend is unacceptable as **physical cash collection** negates Government policies and extant regulations; as well as weakens the integrity of Federal Government **e-collection** and **e-payment systems**.
3. In view of the above, it is hereby directed that collections and/or acceptance of physical cash (in Naira or other currencies) for all revenues due to Federal Government is strictly prohibited. All revenue collections, for and on behalf of the Federal Government must be made via **electronic processing**.
4. To ensure compliance, the following implementation guidelines are hereby issued:

- i. All MDAs/FGOEs are required to immediately sensitize their staff, parties and the general public transacting with them on this policy;
- ii. Notices stating a **"NO PHYSICAL CASH RECEIPT"** and **'NO CASH PAYMENT'** in official transactions of Government must be conspicuously displayed at all revenue collection points. Hence, **ALL PAYMENTS** to Government **MUST BE MADE VIA ELECTRONIC CHANNELS DULY APPROVED BY THE OAGF AND INTEGRATED TO THE APPROPRIATE TSA ACCOUNTS**"; and,
- iii. **Deployment of designated Point of Sale (POS) Terminals:** MDAs/FGOEs currently collecting physical cash at various revenue centres or locations, must within forty-five (45) days of this circular, ensure the deployment of functional POS terminals or other approved electronic collection devices at all such locations.

5. SANCTIONS FOR NON-COMPLIANCE

Accordingly, Accounting Officers are to enforce this directive, as they will be held accountable for any breach(es) traceable to official transactions of their MDAs/FGOEs.

6. For clarification and technical support, MDAs/FGOEs are to contact the Director, Treasury Single Account Department, Office of the Accountant-General of the Federation.

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.

8. This Circular supersedes our earlier circular Ref: No. TRY/A5 & B5/2025 OAGF/CAD/026/Vol.V/265 dated 24th November, 2025.

Shamseldeen B. Ogunjimi, Ph.D, FCA, FCTI, FCS, CFE_(USA), MCSI_(UK)
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