



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: 0709-820-2056 E-mail: info@oagf.gov.ng

Website: www.oagf.gov.ng

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Federal Treasury Circular

To:

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

Implementation of Year 2026 Annual General Imprest Warrant

This is to inform you that the Annual General Imprest Warrant (AGIW) for the Year 2026 has been signed by the Honourable Minister of Finance/Coordinating Minister of the Economy in accordance with the provisions of Financial Regulation (FR) 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 hereby authorized to approve funds to eligible imprest holders. However, the limit of reimbursable imprest shall be as follows:

Designation of Imprest Holder	Limit of Reimbursable Imprest
Honourable Minister	- ₦700,000.00
Permanent Secretary/Director-General	- ₦500,000.00
Directors/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 the need arise.

3. All Accounting Officers and Officers controlling expenditure are to ensure that all local procurement of stores and services costing above ₦1,000,000.00 shall be made only through the award of contracts, except as otherwise provided by the Public Procurement Act, 2007.

4. Furthermore, all imprest holders shall adhere strictly to the provisions of Financial Regulations Nos. 1005 to 1012 in maintaining proper accounts of their imprest.

5. Accordingly, all Self-Accounting Ministries, Extra-Ministerial Offices and Agencies, including 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, returns showing:

- a) the particulars of the vouchers with which the Imprest in respect of Year 2025 were retired; and
- b) the list of entitled imprest holders and their locations for Year 2026.

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

7. 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 the withdrawal of the right to issue any imprest by the affected Accounting Officer and appropriate sanctions shall be applied accordingly.

8. You are requested to bring the contents of this Circular to the attention of all officers concerned for strict compliance, please.



Shamseldeen B. Ogunjimi, Ph.D, FCA, FCTI, FCS, CFE_(USA), MCSI_(UK)
Accountant-General of the Federation