



OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

FEDERAL MINISTRY OF FINANCE TREASURY HOUSE

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Ref. No. TRY/A4 & B4/2026
OAGF/CAD/026/Vol. VIII/366

31st July, 2026

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

Operational Guidelines for the Implementation of the 2026 Capital Budgets

Further to the Treasury Circular with reference number TRY A4 & B4/2024 OAGF/CAD/026/V.1V/859 dated 8th April, 2024 Captioned "Revised Policy on Cash Management and Bottom-Up Cash Plan Operational Guidelines" it has become necessary to strengthen and deepen the implementation of the policy sequel to the observed non compliance with the Public Procurement Act, 2007 and other extant laws and regulations.

2. To ensure full compliance and seamless implementation of the policy, the following operational guidelines for the implementation of the 2026 capital budgets are hereby issued:

- a) Ministries, Departments and Agencies (MDA) are required to submit their annual cash plan (commencing from 1st July, 2026) for capital budgets in hard and soft copies to the Office of the Accountant General of the Federation (OAGF) on or before 31st July, 2026. The first quarterly cash plan drawn from the annual cash plan for 2026 capital budget should be submitted alongside the annual cash plan.
- b) Subsequently, the quarterly cash plan should be submitted by MDA on or before 15th of the first month of the next quarter.
- c) All MDA are to prioritize the Projects/Programmes in line with the Federal Government's policy objectives as contained in the format attached.

3. Warrants/Authority to Incur Expenditure (AIE) shall henceforth be issued to enable MDA to execute the 2026 capital budgets or process payment of financial commitments on the GIFMIS platform as follows:

- a) In compliance with provisions of the Financial Regulation 318 & 415 respectively, no expenditure shall be incurred except on the authority of a Warrant/AIE (including employee payables). Accordingly, no MDA shall issue letters of award, sign contracts, or enter into any financial obligations unless the corresponding Warrant/AIE covering the full or

committed portion of the contract sum has been duly released by the Honourable Minister of Finance and Coordinating Minister of the Economy (HMF&CME) to the Accountant-General of the Federation (AGF).

- b) MDA are required to download and attach the copy of Warrants/AIEs from the GIFMIS platform to serve as evidence of funds availability for award of contracts or processing of ongoing project(s).
 - c) All MDA shall ensure that financial commitments (purchase invoice and employee payables) are limited to uncommitted warrant balance; and at no time should financial commitments exceed the amount of Warrants/AIEs available.
 - d) The BPP is required to ensure that only requests for No Objection supported with Warrants/AIEs are processed.
 - e) Accounting Officers are invited to note that it is an offence under ICPC Act 2000, to award or sign any contract without budgetary provision, approval and cash backing.
4. The Cash Management Technical committee shall continue to review the budget implementation plan and advise the Federal Cash Management Committee from time to time in line with the priority areas/projects of the Federal Government.
5. It shall be the responsibility of Accounting Officers and Directors/Heads (Finance and Accounts) to ensure effective and efficient cash management at their respective MDA by prioritizing projects and programmes based on available Warrants/AIEs.
6. All Accounting Officers, Chief Executives, Directors/Heads (Finance and Accounts/ Internal Audit) are enjoined to give this Circular the widest circulation and compliance, please.



Shamseldeen B. Ogunjimi, PhD, FCA, FCTI, FCS, CFE(USA), MCSI(UK)
Accountant-General of the Federation