



OFFICE OF THE ACCOUNTANT-GENERAL OF THE FEDERATION

FEDERAL MINISTRY OF FINANCE

TREASURY HOUSE

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Ref: No. TRY/A7 & B7/2025

OAGF/CAD/ 026/Vol.V/279

26th November, 2025

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

ADOPTION OF THE FEDERAL TREASURY e-RECEIPT (FTe-R)

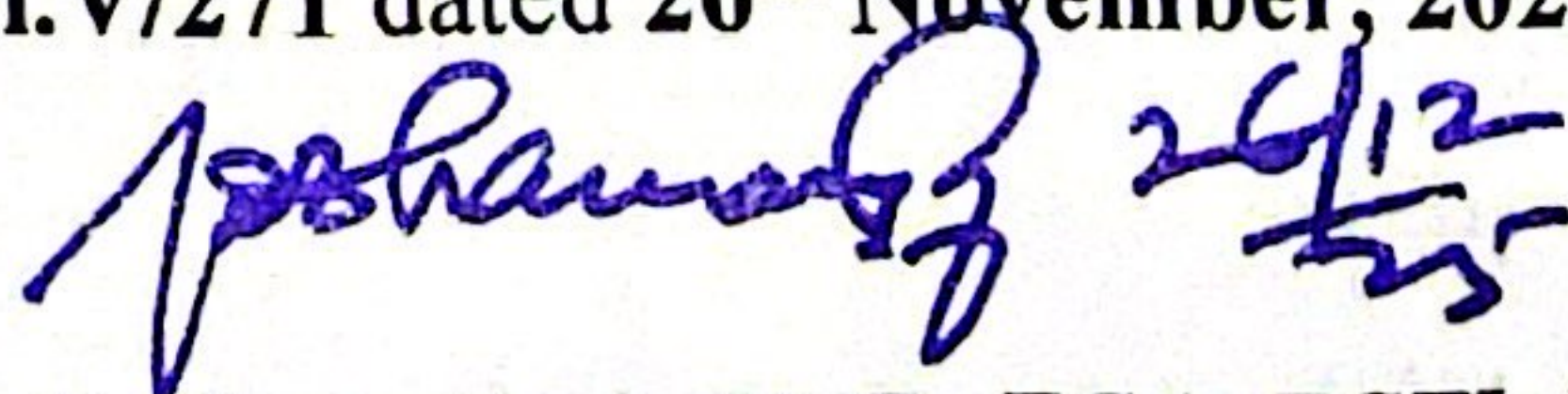
The Office of the Accountant-General of the Federation (OAGF) is implementing a fundamental reform to standardise and secure the proof of payment for all Government collections in its ongoing efforts to achieve an end-to-end transparency within the Treasury Single Account (TSA) framework.

2. Accordingly, a **Federal Treasury e-Receipt (FTe-R)** is hereby introduced as the only mandatory and recognized proof of revenue collection for and on behalf of the Federal Government of Nigeria. To this effect, the following shall be operational;

- i. With effect from **1st January 2026**, the Treasury will commence the issuance of FTe-R;
- ii. The FTe-R shall be centrally generated and issued to the payer on the RevOP platform under the authority and control of the Office of Accountant-General of the Federation (OAGF). Upon generation, the FTe-R shall be electronically transmitted and delivered to the payer through payment channels designated by the MDA or STF, in strict compliance with the technical, security, and operational specifications prescribed and approved by the OAGF for the Federal Treasury e-Receipt (FTe-R); and,
- iii. The FTe-R shall serve as the official receipt for the payer and the corresponding proof of revenue collection for the respective MDA.

3. 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.

4. This Circular supersedes our earlier circular Ref: No. TRY/A7 & B7/2025 OAGF/CAD/ 026/Vol.V/271 dated 26th November, 2025.



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Accountant-General of the Federation