



**FEDERAL GOVERNMENT OF  
NIGERIA**

**2019 Personnel  
Budget Call Circular**

BD/2000/EXP/S.651/

May 21, 2018

From: Honourable Minister  
Ministry of Budget and National Planning

To:

The Chief of Staff to the President

The Deputy Chief of Staff to the President (Office of the Vice  
President)

All Honourable Ministers/Ministers of State

The Secretary to the Government of the Federation

All Service Chiefs/Inspector-General of Police

The Head of the Civil Service of the Federation

All Chairmen of Commissions

All Permanent Secretaries/Heads of Extra-Ministerial Departments

The Auditor-General for the Federation

**FEDERAL GOVERNMENT OF NIGERIA 2019 PERSONNEL  
BUDGET PREPARATION CALL CIRCULAR**

**1. INTRODUCTION**

- 1.1 The Personnel Budget Call Circular is issued to provide special instructions and guidance to Ministers, Heads of Extra-Ministerial Departments and Accounting Officers who are charged with the responsibility for the preparation and submission of the Personnel Budget of their respective Ministries, Departments and Agencies (MDAs).

- 1.2 It has become necessary to commence the process of preparing the 2019 Personnel Cost Budget early to ensure a diligent exercise and ensure adequate Budgetary provisions for MDAs' Personnel cost, as well as early submission of the 2019 Budget Proposal to National Assembly by September 2018.
- 1.3 All Ministers, Accounting and other Officers responsible for personnel budget preparation are advised to read the Budget Call Circular carefully and follow all the guidelines herein.
- 1.4 Each Minister or Chief Executive shall forthwith, upon receipt of this Call Circular, make a copy thereof available to the heads of all Parastatals/Agencies under his/her supervision.

## **2. GUIDELINES FOR BUDGET PREPARATION AND SUBMISSION**

### **2.1 General**

- 2.1.1 The instructions and guidelines for the preparation and submission of MDAs' Personnel budgets for the financial year 2019 are set forth below. In preparing their 2019 budgets, all MDAs are required to comply strictly with the instructions and guidelines set out in this Budget Call Circular.
- 2.1.2 Please find enclosed a Compact Disc containing a folder. The folder contains the following files:
  - Budget Template - This contains:
    - Summary Form BOF/*Sector*/001 (Also attached as Annexure I)
    - 2019 Payroll Template - This contains a file and worksheets for:
      - i. Exiting Staff
      - ii. GIFMIS\_COA (Chart of Accounts)
      - iii. Nominal Roll
      - iv. MDAs Applicable Salary Structures.

All MDAs are required to use these templates for the submission of their 2019 Personnel Budget proposals only. **Please note that any submission on cloned templates will be rejected.**

## 2.3 Personnel Cost Computation

- 2.3.1 The payroll templates for all MDAs have been prepared using the applicable salary structures as approved by the National Salaries, Incomes and Wages Commission. You are required to compute the Personnel Cost estimates using the Microsoft Excel template. This form requires each MDA to provide its nominal roll. **MDAs should note that payment of salaries and allowances are for legitimate staff only. Any unauthorised payments from personnel cost will attract appropriate sanctions.** Therefore, you are required to complete the personnel cost template in line with extant rules and regulations.
- 2.3.2 Further detailed guidance on the completion of the personnel cost is as follows:
- a. Use only the applicable salary structure approved by the National Salaries, Incomes and Wages Commission (NSIWC).
  - b. Only persons employed in the Public Service of the Federation should be on the nominal roll.
  - c. Staff due for retirement as at December 31<sup>st</sup>, 2018 should not be included in the nominal roll. Please check this carefully, as violation will be treated as wilful introduction of 'ghost workers'.
  - d. A list of all staff due for retirement as at December 31<sup>st</sup>, 2018 **must** be attached as in Form BOF/PAY/1100004 separately with your submission to the Budget Office of the Federation (BOF). The list will be cross-checked against the existing nominal roll with BOF.
  - e. Assign non-regular allowances only to those employees who are clearly entitled under the terms of service, and circulars issued by NSIWC.
  - f. MDAs are required to reflect appropriate grade level/step for all the staff, including provision for annual increments.
  - g. MDAs are **not** required to provide for promotions of their staff taking effect from 1<sup>st</sup> January, 2019 because such promotions cannot be predicted with certainty.
  - h. Any provisions for new hires/ recruitment included must be supported with all necessary approvals, including clearance by the

BOF for the MDAs to recruit new employees. This is to ensure provision of adequate funds for the emolument of all new staff.

- i. Consultants, contract staff and Legionnaires should not be included in the nominal roll as they are not **permanent** and **pensionable** staff of the Federal Government.
- j. Non-Executive Board Members are not employed in the Public Service of the Federation and they are not to be included in the nominal roll. Allowances and/or fees payable to these categories of persons are to be included in the overhead costs of each MDA.
- k. The allowances due to Youth Corpers are provided centrally through the National Youth Service Corps (NYSC), which is the body charged with responsibility for paying allowances to Youth Corpers. MDAs are not required to include allowances for Youth Corpers in their personnel cost estimates. Any additional allowances payable to Youth Corpers assigned to MDAs may only be paid from MDAs' overhead costs provisions.

**ADDITIONAL INFORMATION FOR HEALTH AND  
EDUCATION SECTORS/RESEARCH INSTITUTES  
PERSONNEL COST PREPARATION**

- l. Staff of outsourced service providers must **not** be included in the nominal roll. Inclusion of staff related to outsourced services in the payroll of Institutions **will no longer be entertained**.
- m. The list of all groups of Interns, Honourary Consultants and National Youth Corp members should be captured on a separate excel sheets using Form B for both CONHESS and CONMESS.
- n. Duplication/Multiple capturing of the same Consultant in the nominal rolls of different Federal Tertiary Health Institutions **will not** be entertained as the Budget Office of the Federation will remove the names of such Consultants from the nominal roll of the affected Institutions other than the Consultant's primary place of employment.
- o. All Federal Tertiary Health Institutions are to strictly adhere to the approved ceilings/quotas for Interns, House Officers and Honorary Consultants by their respective regulatory/professional bodies.

p. Personnel/Teachers of Staff Schools affiliated to Institutions/Agencies should, on no account, be included in the nominal roll of such Institutions/Agencies. Appropriate sanctions will be applied to defaulting agencies, as such action will be treated as wilful introduction of 'ghost workers'.

2.5.1 Each Minister/Chief Executive Officer and his Accounting Officer **MUST** initial every page of the hard copy of the 2019 Personnel Budget Proposal of their MDA. They must also complete and certify the “Form of Certification for submission of Proposal” attached as Annexure II.

2.5.2 MDAs are required to submit hard and soft copies of the duly completed 2019 Personnel Budget Templates, to the Office of the Director General, Budget Office of the Federation, Finance Headquarters (Old Building), 7<sup>th</sup> floor, not later than 4:00 pm on **Wednesday May 30, 2018**. All MDAs are strongly advised to comply with the deadline for submission

2.6.1 **Further Information**

For further enquiries, please contact your respective BOF Schedule Officer.



**Sen. Udoma Udo Udoma**  
**Hon. Minister of Budget and National Planning**

## ANNEXURE I

Summary Form BOF/Sector/001

Summary of Personnel Proposal to Ministries, Departments and Agencies  
in 2019 Budget

SECTOR: _____						
2019 PERSONNEL BUDGET PROPOSAL						
	MDA	SALARY -N-	PENSION -N-	NHIS -N-	TOTAL ALLOCATION -N-	
S/No.						
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
						0
	TOTAL					

ANNEXURE II  
FORM OF CERTIFICATION

To: The Honourable Minister  
Ministry of Budget and National Planning  
Abuja.

Re:2019 Budget Proposal: [Name of MDA]

We the undersigned being the Chief Executive and Accounting Officer of [Name of MDA] hereby certify that the information and data contained in our 2019 Personnel Budget submission to the Budget Office of the Federation are correct and accurate.

We understand that any false information included herein may attract appropriate sanction

Signed

Chief Executive

Accounting Officer

Date:.....

Date: .....