



**FEDERAL GOVERNMENT OF  
NIGERIA**

**2018 Personnel  
Budget Call Circular**

**From:** Honourable Minister  
Ministry of Budget and National Planning

**To:**

The Chief of Staff to the President

The Deputy Chief of Staff to 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 2018 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 preparation of the 2018 Personnel Cost Budget early to ensure a diligent exercise and ensure adequate Budgetary provisions for Personnel cost.

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- 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 are set forth below. In preparing their 2018 budgets, all MDAs are obligated 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 2 folders. The folder contains the following files:

- GIFMIS Personnel Template.
- Budget Template - This contains:
  - Summary Form BOF/*Sector*/001
  - 2018 Payroll Template - This contains a file and worksheets for:
    - i. Exiting Staff
    - ii. GIFMIS\_COA (Chart of Accounts)
    - iii. Nominal Roll
    - iv. Applicable Salary Structures such as CONPSS, CONTISS, CONHESS, etc.

All MDAs are required to use these templates for the submission of their 2018 Personnel Budget proposals.

### **2.3 Preparing the Personnel Cost**

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 staff only. Any extraneous payments from personnel cost will attract appropriate sanctions.

Therefore, you are required to complete the personnel template in line with extant rules and regulations.

2.3.2 However, detailed guidance on the completion of the personnel cost is as follows:

- a. use the applicable salary structure approved by the National Salaries, Incomes and Wages Commission.
- 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>, 2017 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>, 2017 must be attached as in Form BOF/PAY/1100004 separately with your submission to the Budget Office of the Federation. 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 National Salaries, Incomes and Wages Commission.
- 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, 2018 because such promotions cannot be predicted with certainty.
- h. Any new hires/ recruitment included must be supported with all necessary approvals including prior clearance by the BOF for the MDAs to recruit new employees. This is to ensure provision of adequate funds for their emolument.
- 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.

