

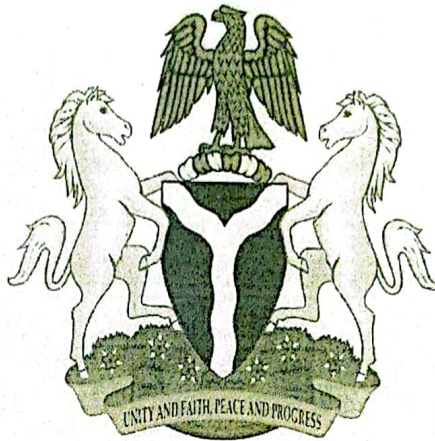


**FEDERAL MINISTRY OF FINANCE,
BUDGET AND NATIONAL PLANNING**

Office of the Honourable Minister

Ahmadu Bello Way,
Central Business District,
P.M.B 14 Garki, Abuja
Nigeria.

☎:09-6702444
08180147408



**FEDERAL GOVERNMENT OF
NIGERIA**

**2024 Personnel Cost Budget
Call Circular**

May 2023

Chief of Staff to the President

Deputy Chief of Staff to the President, Office of the Vice President

Honourable Ministers/Ministers of State

Secretary to the Government of the Federation

Head of the Civil Service of the Federation

Chairmen of Commissions

Permanent Secretaries

Service Chiefs/Inspector-General of Police

Auditor-General for the Federation

Accountant General of the Federation

Heads of Extra-Ministerial Departments/Directors- General/Chief Executive Officers of Parastatals and Agencies

**FEDERAL GOVERNMENT OF NIGERIA 2024 PERSONNEL COST
BUDGET CALL CIRCULAR**

1. INTRODUCTION

- 1.1 The 2024 Personnel Cost Budget Call Circular (Personnel Cost Circular) is issued to provide special instructions and guidance to Ministers, Heads of Extra-Ministerial Departments and Accounting Officers of Ministries, Departments and Agencies (MDAs), who are charged with the responsibility for the preparation and submission of the Personnel Budget of their respective MDAs.
- 1.2 As you are aware, the 2024 Budget is the first budget of the incoming administration. Therefore, the 2024-2026 Medium-Term Expenditure Framework and Fiscal Strategy Paper should be concluded by June 2023 in line with the Fiscal Responsibility Act 2007 to facilitate the submission of the 2024 Budget to the National Assembly by September 2023.

- 1.3 All Ministers, Chief Executives/Accounting Officers and other staff responsible for personnel budget preparation are advised to read the Personnel Cost Circular carefully and follow all the guidelines herein.
- 1.4 Each Minister or Chief Executive/Accounting Officer shall forthwith, upon receipt of this Call Circular, make copies 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 preparing and submitting MDAs' Personnel budgets for the financial year 2024 are set forth below. In preparing the 2024 budget, all MDAs are required to comply strictly with the instructions and guidelines set out in this Circular.
- 2.1.2 Please find enclosed a flash drive containing folder of your Sector/MDA payroll as obtained from the Integrated Personnel Payroll Information System (IPPIS).

2.2 Personnel Cost Computation

- 2.2.1 MDAs should note that payment of salaries and allowances are for legitimate employees of the FGN only. Any unauthorized payments from personnel cost will attract appropriate sanctions. Therefore, you are required to validate the enclosed payroll for your Sector/MDA obtained from the IPPIS.
- 2.2.2 Please note that no personnel cost provision will be made in the 2024 budget for any serving employee of the FGN who is not captured on the IPPIS platform, except by due authorization.
- 2.2.3 Further detailed guidelines for the validation of the payroll are as follows:
 - a. Use only the salary and allowance structure **approved by the National Salaries, Incomes and Wages Commission (NSIWC)** as applicable to your agency to validate the payroll.
 - b. The Non-Regular Allowances in the payroll should only be provided for those employees who are clearly entitled under their terms of service and circulars issued by NSIWC. You are advised to familiarise yourselves with your MDA's Approved Salary and Allowances Structure for proper guidance. If in doubt, please contact the Chairman, National Salaries, Income and Wages Commission (NSIWC).

- c. Any omission or mistake observed on the payroll should be reported in **the Additional Information Template BOF/PE/21001** attached as **Annexure II** to this Circular with relevant documentation such as letters of first appointment, promotion, or notification of proper placement.
- d. MDAs are required to crosscheck the appropriateness of grade level/step for all staff on the payroll, including the provision for annual increments.
- e. MDAs are **not** required to provide for 2024 promotions of their staff because such promotions cannot be predicted with certainty. The 2024 personnel cost budget should however reflect all promotions already approved and in effect. **2024 promotions will be provided for under the Public Service Wage Adjustments in Service-wide votes.**
- f. All promotion/Salary arrears cases should be forwarded to the **Standing Committee** chaired by the Director-General, Budget Office for review and payment through the IPPIS.
- g. MDAs are strongly advised to desist from the placement of newly promoted officers in the nominal roll/effecting payment that is not provisioned after the personnel cost budget has been finalised. All affected officers should maintain the grade level/step he/she was budgeted for all through the year. Any promotion within the year 2024 should be effected when preparing the 2025 personnel cost budget.
- h. The **pay point of Officers** posted out or transferred after the conclusion of the 2024 personnel cost budget are to remain in the MDA where their 2024 personnel cost is provided. No migration of salary pay-point should be effected until the 2025 personnel cost budget is to be prepared.
- i. Any new hires/recruitments to be included in the 2024 payroll must be supported with all necessary documents as provided in 'c' above. Additionally, other requirements particularly the waiver by the Office of Head of Service, must be in line with MDA approved salary structure.
- j. MDAs are to strictly adhere to the financial clearance by the BOF in terms of staff number, grade level and step during capturing of new staff by IPPIS. Budget Office shall **not** entertain any salary shortfall/lock-out MDAs arising from recruiting excess staff.

- k. Consultants, Outsourced Service Providers, Contract Staff, Youth Corpers, Industrial Attachés, Legionnaires and such **should not be included in the Additional Information template BOF/ PE/21001** as they are not **permanent/pensionable** staff of the Federal Government. For avoidance of doubt, Resident Doctors are now classified as pensionable staff and should be captured in the Nominal Roll, and cannot be classified as locum staff.
- l. Non-Executive Board Members are not employed in the Public Service of the Federation and should not 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.
- m. The allowances due to Youth Corpers are provided centrally in the National Youth Service Corps (NYSC) budget, which is the body charged with the 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 posted to MDAs may only be paid from MDAs' overhead cost provisions.

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

- n. The staff of outsourced service providers must **not** be included in the nominal roll. Inclusion of staff of outsourced service providers in the payroll of Institutions **will henceforth be regarded as willful fraudulent action, and shall accordingly be reported to relevant authorities.**
- o. All Interns, Honorary/Visiting Consultants and Youth Corpers in the Health sector should be captured on the attached excel sheet using **Form B** for both CONHESS and CONMESS.
- p. For the avoidance of doubt, **ONLY** medical-related Youth Corpers are to be captured in Form B above.
- q. Duplication/Multiple capturing of the same Consultant/Lecturer in the nominal rolls of different Federal Health/Educational Institutions **will not** be entertained as the BOF will expunge the names of such Consultants/lecturers from the nominal roll of the affected Institutions other than the Consultant's/Lecturer's primary place of employment.

- r. All Federal Health Institutions are to strictly adhere to the approved ceilings/quotas for Interns, House Officers and Honorary Consultants by their respective regulatory/professional bodies.
- s. All interns' Registration /Licence numbers **MUST** be indicated in the MDA submission. The Budget Office will only admit into the budget, Interns that are authenticated by their respective professional Boards/Councils.
- t. Any Hospital that recruits House Officers/Interns beyond its approved Quota will be liable for unauthorised recruitment, and appropriate sanction will be applied to the Chief Medical Director/ Medical Directors.
- u. Hospitals are advised to desist from engaging Locum Staff above their Non-Regular Budgetary provision to mitigate against the incidence of strikes due to non-payment of salaries/allowances.

2.4.1 Each Minister/Chief Executive Officer and his/her Accounting Officer **MUST** initial every page of the hard copy of the 2024 Personnel Budget Proposal of their MDA and the Additional Information template BOF/ PE/21001, where applicable. They must also complete and certify the "Form of Certification for submission of Proposal" attached as **Annexure I**.

2.4.2 MDAs are required to submit hard and soft copies of the 2024 Personnel Budget Proposal of their MDAs and the Additional information template BOF/ PE/21001, where applicable, to the Office of the Director-General, Budget Office of the Federation, Finance Headquarters (Building 1), 7th floor, not later than 4:00 pm on **Tuesday May 30, 2023**. All MDAs are kindly advised to comply with the deadline for submission.

2.5.1 Further Information

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



Mrs. (Dr.) Zainab Shamsuna Ahmed, CON
Honourable Minister of Finance, Budget and National Planning