



# **FEDERAL GOVERNMENT OF NIGERIA**

## **2025 Personnel Cost Budget Call Circular**

**June 2024**

**From:** Honourable Minister,  
Federal Ministry of Budget and Economic Planning

**To:**

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 2025 PERSONNEL**

**COST BUDGET CALL CIRCULAR**

**1. INTRODUCTION**

1.1 The 2025 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, 2024 Budget which was the first full year budget of the present administration came into effect on 1<sup>st</sup> January, 2024. Given the administration's commitment to maintaining the January–December fiscal cycle, the 2025-2027 Medium-Term Expenditure Framework and Fiscal Strategy Paper should be concluded by July 2024 in line with the Fiscal Responsibility Act 2007 to facilitate the submission of the 2025 Budget to the National Assembly by September 2024.
- 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, 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 2025 are set forth below. In preparing the 2025 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).

2.1.3 The payroll as obtained from IPPIS has been mapped onto relevant salary structure of your Sector/MDA as approved by the National Salaries, Incomes and Wages Commission (NSIWC).

### 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 the personnel cost budget 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 2025 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. Ensure that personnel cost projections are realistic and align with relevant salary structure approved for your Sector/MDA.
- b. 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.
- c. 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, Incomes and Wages Commission (NSIWC).

- d. 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, etc.
- e. MDAs are required to verify the appropriateness of grade level/step for all staff on the payroll, including the provision for annual increments.
- f. MDAs are **not** required to provide for 2025 promotions of their staff as such promotions cannot be projected with certainty. The 2025 personnel cost budget should however reflect all promotions already approved and in effect. **2025 promotions will be provided for under Public Service Wage Adjustments in service-wide vote.**
- g. All promotion/Salary arrears cases, should be forwarded to the **Standing Committee** chaired by the Director-General, Budget Office for review and subsequent payment through the IPPIS.
- h. MDAs are strongly advised to desist from the placement of newly promoted officers on 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 2025 should be effected when preparing the 2026 personnel cost budget.

- i. The **pay point of any Officer** posted out or transferred after the conclusion of the 2025 personnel cost budget is to remain at the MDA where his/her 2025 personnel cost is provided. No migration of salary pay-point should be effected until the 2026 personnel cost budget is prepared.
- j. Any new recruitment to be included in the 2025 payroll must be supported with all necessary documents such as letter of first appointment and particularly the waiver/clearance granted by relevant authorities in line with the approved procedures for recruitment into the public service.
- k. MDAs are to strictly adhere to the financial clearance by the BOF in terms of staff number, cadre, grade level and step during capturing of new staff by IPPIS. Budget Office shall **not** entertain any salary shortfall/lock-out of MDAs arising from unauthorised recruitments.
- l. **Consultants, Outsourced Service Providers, Contract Staff, Youth Corpers, Industrial Attachès,**

Legionnaires and such like **should not be included in the Additional Information template (BOF/PE/21001)** as they are not **permanent/pensionable** staff of the Federal Government.

- m. 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.
- n. The allowances due to Youth Corpers will be provided for 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.

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

- a. 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.

- b. 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.
- c. For the avoidance of doubt, **ONLY medical-related** Youth Corpers are to be captured in Form B per 'b' above.
- d. 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.
- e. 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 boards/councils

- f. All interns' Registration /Licence numbers **MUST** be indicated in the MDAs' submissions. The Budget Office will only admit into the budget, Interns that are authenticated by their respective professional Boards/Councils.
- g. Any Hospital that recruits House Officers/Interns beyond its approved quota by the Medical and Dental Council of Nigeria (MDCN) will be liable for unauthorised recruitment, and appropriate sanction will be applied to the Chief Medical Director/ Medical Director.
- h. 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.

2.3.1 Each Minister/Chief Executive Officer and his/her Accounting Officer **MUST** initial every page of the hard copy of the 2025 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**.

2.3.2 MDAs are required to submit hard and soft copies of the 2025 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, Ahmadu Bello Way, Central Area, Abuja, (Building 1, 7<sup>th</sup> floor) not later than 4:00 pm on **Friday 5<sup>th</sup> July, 2024**. All MDAs are kindly advised to comply with the deadline for submission.

#### **2.4 Further Information**

2.4.1 MDAs should be prepared to provide further information or clarification as needed during the personnel cost budget review process and be open to adjustments based on feedback.

2.4.2 MDAs are to monitor actual personnel costs closely throughout the 2025 budget implementation to ensure compliance with the approved budget and report to BOF where there are discrepancies.

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



**Senator Abubakar Atiku Bagudu**  
**Hon. Minister of Budget and Economic Planning**

ANNEXURE I

FORM OF CERTIFICATION

To: The Honourable Minister  
Ministry of Budget and Economic Planning  
Abuja

Re: 2025 Personnel Cost 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 2025 Personnel Budget submission to the Budget Office of the Federation are correct and accurate.

2 The sum of N----- is the proposed 2025 Personnel Cost requirement for [Name of MDA].

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

**Signed**

**Chief Executive**

**Accounting Officer**

**Date: .....**

**Date: .....**