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**HARMONISED/CONSOLIDATED  
HEALTH AND MEDICAL SALARY  
STRUCTURES  
(CONHESS/CONMESS)**

~~VOLUME III~~

1998 - 2014



**THE PRESIDENCY**  
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION, ABUJA

**HARMONISED/CONSOLIDATED  
HEALTH AND MEDICAL SALARY  
STRUCTURES (CONHESS/CONMESS)**

**VOLUME III**

THE PRESIDENCY  
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION, ABUJA

**SEPTEMBER 2013**

## **PREFACE**

Owing to the increasing demand of Ministries, Extra-Ministerial Departments and other Public Service agencies to have a reliable reference source for the administration of salaries and allowances, the Commission compiled the first volume of its circulars, which had come into effect since the harmonization of salaries and allowances in the Public Service in September, 1998. That volume was published in August 2000. Since then however, more changes have occurred in the harmonized salaries and allowances in the Public Service. Those changes have been captured in the current volume III.

It is expected that Ministries, Extra-Ministerial Departments and Agencies in the Public Service as well as international organizations and researchers will find the current volume a veritable source of information in compensation practices in the Federal Public Service. The volume covers the period August 1998 to July 2014.

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Ref. No.X.14104/IX/763

Office of Establishments and  
Management Services,  
The Presidency,  
Federal Secretariat,  
Shehu Shagari Way,  
Abuja.

9<sup>th</sup> January, 1998

The Principal Secretary to the  
Head of State, Commander-in-Chief,

Principal General Staff Officer to the  
Chief of General Staff,

The Inspector-General of Police,

All Honourable Ministers,

Chairman, Federal Civil Service Commission,

All Permanent Secretaries,

All Heads of Extra-Ministerial Departments/Agencies,

Auditor-General of the Federation,

Accountant-General of the Federation,

All Chief Executives of Parastatals and  
Government-Owned Companies and Institutions.

**UNAUTHORISED PAYMENT OF RENT SUBSIDY**

It has been observed that some Ministries/Extra-Ministerial Departments/Agencies have been paying some percentages of rent subsidy to their officers occupying Government Quarters, without authority, thereby, flouting extant regulations on payment of rent subsidy and disregarding Ministry of Finance Circular No. OAGF/PRS/005/III/145 of 28<sup>th</sup> February, 1996. Henceforth,



such Ministries/Extra-Ministerial Departments/Agencies should desist from such practice and comply with relevant rules.

2. In accordance with Civil Service Rule 14208, an officer shall be entitled to a rebate of 50% of rent paid in respect of any period during which the sole accommodation with which he is provided by Government consist of:

- (a) quarters shared with another officer, or with other officers with the prior permission of the officer responsible for allocating quarters in the station in which they are situated; or
- (b) quarters whether temporary, semi-permanent or permanent which do not provide at least two living rooms for the exclusive use of the officer; or
- (c) unfurnished quarters, whether temporary, semi-permanent or permanent; or
- (d) temporary with or without furniture.

3. On the other hand, CSR 14209 provides that an officer shall be entitled to a rebate of 75% of the rent payable, in respect of any period during which the sole accommodation with which he is provided by Government consist of quarters of a type specified in 2(b), (c), or (d) above and shared with another officer.

4. It has to be emphasised that in accordance with CSR 14210 an officer is entitled to 100% rebate on the rent paid for any period during which he is not occupying Government quarters. Consequently, all officers occupying government quarters are expected to pay rent. It will no longer be accepted for officers occupying government quarters to be paid some percentage of their rent subsidy.

5. This circular takes immediate effect.

Signed  
Gidado Idris, OON  
Secretary to the Government  
of the Federation.

SWC.04/554

The Presidency,  
National Salaries, Incomes  
and Wages Commission,  
Plot 209,  
Shehu Shagari Way,  
Asokoro.  
PMB 346,  
Garki – Abuja.

28<sup>th</sup> August, 1998

The Principal Staff Officer to the Head of State,  
Commander-in-Chief,  
The Principal Secretary to the Head of State,  
Commander-in-Chief,  
The Principal General Staff Officer to the Chief  
of General Staff,  
The Secretary to the Government of the Federation,  
The Honourable Minister, Federal Ministry of Education,  
The Honourable Minister, Federal Ministry of Health,  
The Honourable Minister, Federal Ministry of Science and  
Technology,  
The Auditor-General of the Federation,  
The Accountant-General of the Federation,  
The Executive Secretary, National Universities Commission,  
The Executive Secretary, National Board for Technical Education,  
The Executive Secretary, National Commission for Colleges of Education.

**REVISED AND HARMONISED TERTIARY INSTITUTIONS  
SALARY STRUCTURE (HATISS) AND ALLOWANCES**

The Head of State, Commander-in-Chief, has approved a revised salary structure and allowances for tertiary institutions in the Federal Public Service. The new structure, known as the Harmonised Tertiary Institutions Salary Structure (HATISS) and allowances are attached as Annexes I and II respectively.

Annex III combines the basic salaries and allowances. This remuneration package applies to the following organisations in the Federal Public Service:

- (i) Federal Universities, Polytechnics and Colleges of Technology.
- (ii) Federal Research Institutes and other Federal Institutions and agencies currently operating the Elongated University Salary Structure.
- (iii) Federal teaching Hospitals, Specialist Hospitals and Medical Centres.

2. Conversion from the existing salary structures to the new salary structure is illustrated in annexes III to V. Annex III shows the conversion from the

Elongated University Salary Scale (EUSS) to the new salary structure. Annex IV shows the conversion from the University Academic Salary Structure (UASS) to the new salary structure. Annex V shows the conversion from the Medical Scale/Super Scale (MSS/MSSS) to the new salary structure.

3. In the application of the new remuneration package the following points should be noted:

- (i) Meal Subsidy is applicable to all officers from Grade Levels 01 – 17.
- (ii) Furniture Allowance is payable to all officers, whether living in Government quarters or not.
- (iii) Quarters Maintenance allowance is payable only to Officers occupying government quarters, whether rented or not.
- (iv) Medical Allowance is meant to assist officers who are outpatients, in paying for their drugs. Consequently, officers will no longer get reimbursement for the expenses they incur in the purchase of drugs.
- (v) Children's education allowance is payable to every serving married staff.
- (vi) Those who live in government quarters or who are provided residential accommodation at government expenses are not entitled to rent subsidy. However, the applicable rent subsidy will be used in calculating their retirement benefits.
- (vii) Other existing allowances which are not mentioned in Table II, but which relate to professional peculiarities in the Public Service should remain at their current rates.
- (viii) The new Salary Structure and allowances should not be publicised.

4. The Head of State, Commander-in-Chief, has also directed that all agencies of government, whether commercialised or not, must clear any proposed changes in salaries and allowances with the National Salaries, Incomes and Wages Commission.

It is only when the decision of the government is communicated to the agency in writing by the Commission that such changes can take effect. This is meant to avoid indiscriminate and uncoordinated changes in salaries and allowances which have the effect of destabilising the national economy.

5. The effective date of this circular is 1<sup>st</sup> September, 1998. All enquiries arising from the circular should be sent to the Chairman, National Salaries, Incomes and Wages Commission.

Signed  
**Owelle G. P. O. Chikelu**  
Chairman



**HARMONISED ALLOWANCES**

S/NO	TYPE OF ALLOWANCE	GRADE LEVEL/ EQUIVALENT	RATE PER MONTH (₦)
1	Rent Subsidy	01 – 15	80% of Monthly Basic Salary
2	Transport	01 – 05	800
		06 – 12	1200
		13 – 15	2000
3	Meal Subsidy	01 – 05	400
		06 – 12	550
		13 – 15	800
4	Utility	01 – 05	200
		06 – 12	400
		13 – 15	600
5	Entertainment	13	800
		14 – 15	1000
6	Furniture	01 – 05	200
		06 – 12	400
		13 – 15	600
7	Quarters Maintenance	01 – 05	200
		06 – 12	500
		13 – 15	800
8	Medical	01 – 05	300
		06 – 12	500
		13 – 15	800
9	Children's Education	01 – 15	1000
10	Leave Allowance	01 – 15	10% of Annual Basic Salary

**HARMONISED TERTIARY INSTITUTIONS SALARY STRUCTURE AND ALLOWANCES**

HATISS	Basic Salary/ Allowances	Status	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	Incremental Rate
	Annual Basic Salary	New	16224	16704	17184	17664	18144	18624	19104	19584	20064	20544	21024	21504	21984	22464	22944	480
		Old	5568	5829	6090	6351	6612	6873	7134	7395	7656	7917	8178	8439	8700	8961	9222	261
	Monthly Basic Salary	New	1352	1392	1432	1472	1512	1552	1592	1632	1672	1712	1752	1792	1832	1872	1912	40
		Old	464	486	508	530	552	574	616	638	660	682	704	726	748	770	792	
	Rent Subsidy	New	1082	1114	1146	1178	1210	1242	1274	1306	1338	1370	1402	1434	1466	1498	1530	
		Old	557	583	609	635	661	688	714	740	766	792	818	844	870	896	922	
	Transport	New	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800
		Old	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345
01	Meal Subsidy	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90
	Utility Allce.	New	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200
		Old	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20
	Furniture Allce.	New	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200
	Quarters Maint. Allce	New	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200
	Medical Allce.	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000
	Total Monthly Emolument	New	5534	5606	5678	5750	5822	5894	5966	6038	6110	6182	6254	6326	6398	6470	6542	
		Old	1476	1524	1572	1620	1668	1716	1764	1812	1860	1908	1956	2004	2052	2100	2148	

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ANNEX III CONTD.

HATISS	Basic Salary/ Allowances	Status	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	Incremental Rate
	Annual Basic Salary	New	16764	17364	17964	18564	19164	19764	20364	20964	21564	22164	22764	23364	23964	24564	25164	600
		Old	5950	6263	6576	6889	7202	7515	7828	8141	8454	8767	9080	9393	9706	10019	10332	313
	Monthly Basic Salary	New	1397	1447	1497	1547	1597	1647	1697	1747	1797	1847	1897	1947	1997	2047	2097	50
		Old	496	522	548	574	600	626	652	678	704	730	756	782	808	834	860	
	Rent Subsidy	New	1118	1158	1198	1238	1278	1318	1358	1398	1438	1478	1518	1558	1598	1638	1678	
		Old	595	626	658	689	720	751	782	814	846	877	904	940	971	1002	1033	
	Transport	New	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	
		Old	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	
02	Meal Subsidy	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allce.	New	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
		Old	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	
	Furniture Allce.	New	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
	Quarters Maint. Allce	New	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
	Medical Allce.	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
	Total Monthly Emolument	New	5615	5705	5795	5885	5975	6065	6155	6245	6335	6425	6515	6605	6695	6785	6875	
		Old	1546	1603	1661	1718	1775	1832	1889	1947	2006	2063	2146	2178	2235	2292	2349	
	Annual Basic Salary	New	17604	18324	19044	19764	20484	21204	21924	22644	23364	24084	24804	25524	26244	26964	27684	720
		Old	7028	7393	7758	8123	8488	8853	9218	9583	9948	10313	10678	11043	11408	11773	12138	365
	Monthly Basic Salary	New	1467	1527	1587	1647	1707	1767	1827	1887	1947	2007	2067	2127	2187	2247	2307	60
		Old	586	616	646	677	707	738	768	799	829	859	890	920	951	981	1012	
	Rent Subsidy	New	1174	1222	1270	1318	1366	1414	1462	1510	1558	1606	1654	1702	1750	1798	1846	
		Old	703	739	776	812	848	886	922	959	995	1031	1068	1104	1141	1153	1214	
	Transport	New	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	
		Old	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	
03	Meal Subsidy	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allce.	New	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
		Old	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	
	Furniture Allce.	New	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
	Quarters Maint. Allce	New	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
	Medical Allce.	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
	Total Monthly Emolument	New	5741	5849	5957	6065	6173	6281	6389	6497	6605	6713	6821	6929	7037	7145	7253	
		Old	1744	1810	1878	1944	2010	2079	2145	2213	2279	2345	2413	2479	2547	2589	2681	



## ANNEX III CONTD.

HATISS	Basic Salary/ Allowances	Status	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	Incremental Rate
	Annual Basic Salary	New	20064	20904	21744	22584	23424	24264	25104	25944	26784	27624	28464	29304	30144	30984	31824	840
		Old	8804	9239	9674	10109	10544	10979	11414	11849	12284	12719	13154	13589	14024	14459	14894	435
	Monthly Basic Salary	New	1672	1742	1812	1882	1952	2022	2092	2162	2232	2302	2372	2442	2512	2582	2652	70
		Old	734	770	806	842	879	915	951	987	1024	1060	1096	1132	1169	1205	1241	
	Rent Subsidy	New	1338	1394	1450	1506	1562	1618	1674	1730	1786	1842	1898	1954	2010	2066	2122	
		Old	881	924	967	1010	1055	1098	1141	1184	1229	1272	1315	1358	1403	1446	1489	
	Transport	New	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	
		Old	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	
04	Meal Subsidy	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allce.	New	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
		Old	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	
	Furniture Allce.	New	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
	Quarters Maint. Allce	New	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
	Medical Allce.	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
	Total Monthly Emolument	New	6110	6236	6362	6488	6614	6740	6866	6992	7118	7244	7370	7496	7622	7748	7874	
		Old	2070	2149	2228	2307	2389	2468	2547	2626	2708	2787	2866	2945	3027	3106	3185	
	Annual Basic Salary	New	24660	25680	26700	27720	28740	29760	30780	31800	32820	33840	34860	35880	36900	37920	38940	1020
		Old	11068	11573	12078	12583	13088	13593	14098	14603	15108	15613	16118	16623	17128	17633	18138	505
	Monthly Basic Salary	New	2055	2140	2225	2310	2395	2480	2565	2650	2735	2820	2905	2990	3075	3160	3245	85
		Old	922	964	1006	1048	1090	1132	1174	1216	1258	1300	1342	1384	1426	1468	1510	
	Rent Subsidy	New	1644	1712	1780	1848	1916	1984	2052	2120	2188	2256	2324	2392	2460	2528	2596	
		Old	1106	1157	1207	1258	1308	1358	1409	1459	1510	1560	1610	1661	1711	1763	1812	
	Transport	New	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	
		Old	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	
05	Meal Subsidy	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allce.	New	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
		Old	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	
	Furniture Allce.	New	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
	Quarters Maint. Allce	New	200	200	200	200	200	200	200	200	200	200	200	200	200	200	200	
	Medical Allce.	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
	Total Monthly Emolument	New	6799	6952	7105	7258	7411	7564	7717	7870	8023	8176	8329	8482	8635	8788	8941	
		Old	2483	2576	2668	2761	2853	2945	3038	3130	3223	3315	3407	3500	3592	3685	3777	

HATISS	Basic Salary/ Allowances	Status	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	Incremental Rate
06	Annual Basic Salary	New	33072	34332	35592	36852	38112	39372	40632	41892	43152	44412	45672	46932	48192	49452	50712	1260
		Old	12374	13087	13800	14513	15226	15939	16652	17365	18078	18791	19504	20217	20930	21643	22356	713
	Monthly Basic Salary	New	2756	2861	2966	3071	3176	3281	3386	3491	3596	3701	3806	3911	4016	4121	4226	105
		Old	1031	1090	1149	1208	1267	1326	1385	1444	1503	1562	1621	1680	1739	1798	1857	
	Rent Subsidy	New	2205	2289	2373	2457	2541	2625	2709	2793	2877	2961	3045	3129	3213	3297	3381	
		Old	1237	1308	1379	1440	1520	1591	1662	1733	1804	1874	1945	2016	2087	2158	2228	
	Transport	New	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	
		Old	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	
	Meal Subsidy	New	550	550	550	550	550	550	550	550	550	550	550	550	550	550	550	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allice.	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
	Furniture Allice.	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
	Quarters Maint. Allice	New	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
	Medical Allice.	New	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
	Total Monthly Emolument	New	9511	9700	9889	10078	10267	10456	10645	10834	11023	11212	11401	11590	11779	11968	12157	
		Old	2723	2853	2983	3095	3242	3372	3502	3632	3762	3891	4021	4151	4281	4411	4540	
07	Annual Basic Salary	New	43428	44940	46452	47964	49476	50988	52500	54012	55524	57036	58548	60060	61572	63084	64596	1512
		Old	13476	14346	15216	16086	16956	17826	18696	19566	20436	21306	22176	23046	23916	24786	25656	870
	Monthly Basic Salary	New	3619	3745	3871	3997	4123	4249	4375	4501	4627	4753	4879	5005	5131	5257	5383	126
		Old	1123	1196	1269	1342	1415	1488	1561	1634	1707	1780	1853	1926	1999	2072	2145	
	Rent Subsidy	New	2895	2996	3097	3198	3299	3400	3501	3602	3703	3804	3905	4006	4107	4208	4309	
		Old	1253	1340	1421	1503	1585	1667	1748	1830	1912	1994	2075	2157	2239	2321	2402	
	Transport	New	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	
		Old	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	
	Meal Subsidy	New	550	550	550	550	550	550	550	550	550	550	550	550	550	550	550	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allice.	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
	Furniture Allice.	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
	Quarters Maint. Allice	New	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
	Medical Allice.	New	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
	Total Monthly Emolument	New	11064	11291	11518	11745	11972	12199	12426	12653	12880	13107	13334	13561	13788	14015	14242	
		Old	2899	3059	3213	3368	3523	3678	3832	3987	4142	4297	4451	4606	4761	4916	5070	

## ANNEX III CONTD.

HATISS	Basic Salary/ Allowances	Status	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	Incremental Rate
	Annual Basic Salary	New	51192	52992	54792	56592	58392	60192	61992	63792	65592	67392	69192	70992	72792	74592	76392	1800
		Old	14578	15605	16632	17659	18686	19713	20740	21767	22794	23821	24848	25875	26902	27929	28956	1027
	Monthly Basic Salary	New	4266	4416	4566	4716	4866	5016	5166	5316	5466	5616	5766	5916	6066	6216	6366	150
		Old	1215	1301	1387	1473	1559	1645	1731	1817	1903	1989	2075	2161	2247	2333	2419	
	Rent Subsidy	New	3413	3533	3653	3773	3893	4013	4133	4253	4373	4493	4613	4733	4853	4973	5093	
		Old	1361	1457	1553	1650	1746	1842	1938	2035	2131	2228	2324	2420	2517	2613	2709	
	Transport	New	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	
		Old	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	
08	Meal Subsidy	New	550	550	550	550	550	550	550	550	550	550	550	550	550	550	550	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allce.	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
	Furniture Allce.	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
	Quarters Maint. Allce	New	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
	Medical Allce.	New	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
	Total Monthly Emolument	New	12229	12499	12769	13039	13309	13579	13849	14119	14389	14659	14929	15199	15469	15739	16009	
		Old	3099	3281	3463	3646	3828	4015	4192	4375	4557	4740	4922	5104	5287	5489	5651	
	Annual Basic Salary	New	60264	62244	64224	66204	68184	70164	72144	74124	76104	78084	80064	82044	84024	86004	87984	1980
		Old	15469	16600	17731	18862	19993	21124	22255	23386	24517	25648	26779	27910	29041	30172	31303	1131
	Monthly Basic Salary	New	5022	5187	5352	5517	5682	5847	6012	6177	6342	6507	6672	6837	7002	7167	7332	165
		Old	1289	1383	1477	1571	1665	1759	1853	1947	2041	2135	2229	2323	2417	2511	2605	
	Rent Subsidy	New	4018	4150	4282	4414	4546	4678	4810	4942	5074	5206	5338	5470	5602	5734	5866	
		Old	1444	1549	1654	1760	1864	1970	2075	2181	2286	2391	2496	2602	2707	2812	2918	
	Transport	New	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	
		Old	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	
09	Meal Subsidy	New	550	550	550	550	550	550	550	550	550	550	550	550	550	550	550	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allce.	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
	Furniture Allce.	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
	Quarters Maint. Allce	New	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
	Medical Allce.	New	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
	Total Monthly Emolument	New	13590	13887	14184	14481	14778	15075	15372	15669	15966	16263	16560	16857	17154	17451	17748	
		Old	3256	3455	3654	3853	4052	4252	4451	4651	4850	5049	5248	5448	5647	5846	6046	

HATISS	Basic Salary/ Allowances	Status	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	Incremental Rate
	Annual Basic Salary	New	70848	73980	77112	80244	83376	86508	89640	92772	95904	99036	102168					3132
		Old	18843	20600	22357	24114	25871	27628	29385	31142	32899	34656	36413					1757
	Monthly Basic Salary	New	5904	6165	6426	6687	6948	7209	7470	7731	7992	8253	8514					261
		Old	1570	1716	1862	2008	2154	2300	2446	2592	2738	2884	3030					
	Rent Subsidy	New	4723	4932	5141	5350	5558	5767	5976	6185	6394	6602	6811					
		Old	1758	1922	2085	2249	2412	2576	2740	2903	3067	3230	3394					
	Transport	New	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200					
		Old	487	487	487	487	487	487	487	487	487	487	487					
10	Meal Subsidy	New	550	550	550	550	550	550	550	550	550	550	550					
		Old	90	90	90	90	90	90	90	90	90	90	90					
	Utility Allowance	New	400	400	400	400	400	400	400	400	400	400	400					
		Old	40	40	40	40	40	40	40	40	40	40	40					
	Furniture Allowance	New	400	400	400	400	400	400	400	400	400	400	400					
	Quarters Maint. Allowance	New	500	500	500	500	500	500	500	500	500	500	500					
	Medical Allowance	New	500	500	500	500	500	500	500	500	500	500	500					
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000					
	Total Monthly Emolument	New	15177	15647	16117	16587	17057	17527	17997	18467	18937	19407	19877					
		Old	3930	4240	4552	4859	5168	5478	5788	6100	6407	6716	7026					
	Annual Basic Salary	New	79212	82524	85836	89148	92460	95772	99084	102396	105708	109020	112332					3312
		Old	20290	22100	23910	25720	27530	29340	31150	32960	34770	36580	38390					1810
	Monthly Basic Salary	New	6601	6877	7153	7429	7705	7981	8257	8533	8809	9085	9361					276
		Old	1691	1842	1993	2144	2295	2446	2597	2748	2899	3050	3201					
	Rent Subsidy	New	5281	5502	5722	5943	6164	6385	6606	6826	7047	7268	7489					
		Old	1894	2063	2232	2401	2570	2740	2909	3078	3247	3416	3585					
	Transport	New	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200					
		Old	487	487	487	487	487	487	487	487	487	487	487					
11	Meal Subsidy	New	550	550	550	550	550	550	550	550	550	550	550					
		Old	90	90	90	90	90	90	90	90	90	90	90					
	Utility Allowance	New	400	400	400	400	400	400	400	400	400	400	400					
		Old	40	40	40	40	40	40	40	40	40	40	40					
	Furniture Allowance	New	400	400	400	400	400	400	400	400	400	400	400					
	Quarters Maint. Allowance	New	500	500	500	500	500	500	500	500	500	500	500					
	Medical Allowance	New	500	500	500	500	500	500	500	500	500	500	500					
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000					
	Total Monthly Emolument	New	16432	16929	17426	17923	18420	18917	19414	19911	20408	20905	21402					
		Old	4202	4522	4842	5162	5482	5803	6123	6443	6763	7083	7403					



ANNEX III CONTD.

HATISS	Basic Salary/ Allowances	Status	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	Incremental Rate
	Annual Basic Salary	New	108360	114144	119928	125712	131496	137280	143064	148848	154632							5784
		Old	26135	28693	31251	33809	36367	38925	41483	44041	46599							2558
	Monthly Basic Salary	New	9030	9512	9994	10476	10958	11440	11922	12404	12886							482
		Old	2178	2391	2604	2817	3030	3243	3456	3669	3882							
	Rent Subsidy	New	7224	7610	7995	8381	8766	9152	9538	9923	10309							
		Old	2439	2678	2916	3155	3394	3632	3871	4109	4348							
	Transport	New	2000	2000	2000	2000	2000	2000	2000	2000	2000							
		Old	609	609	609	609	609	609	609	609	609							
14	Meal Subsidy	New	800	800	800	800	800	800	800	800	800							
		Old	90	90	90	90	90	90	90	90	90							
	Utility Allce.	New	600	600	600	600	600	600	600	600	600							
		Old	80	80	80	80	80	80	80	80	80							
	Entertainment Allce.	New	1000	1000	1000	1000	1000	1000	1000	1000	1000							
		Old	200	200	200	200	200	200	200	200	200							
	Furniture Allce.	New	600	600	600	600	600	600	600	600	600							
	Quarters Maint. Allce	New	800	800	800	800	800	800	800	800	800							
	Medical Allce.	New	800	800	800	800	800	800	800	800	800							
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000							
	Total Monthly Emolument	New	23854	24722	25590	26458	27326	28194	29062	29930	30798							
		Old	5596	6048	6499	6951	7403	7854	8306	8757	9209							
	Annual Basic Salary	New	120816	127380	133944	140508	147072	153636	160200	166764	173328							6564
		Old	29211	32046	34881	37716	40551	43386	46221	49056	51891							2835
	Monthly Basic Salary	New	10068	10615	11162	11709	12256	12803	13350	13897	14444							547
		Old	2434	2670	2906	3142	3378	3614	3850	4086	4322							
	Rent Subsidy	New	8054	8492	8930	9368	9806	10244	10682	11120	11558							
		Old	2726	2990	3255	3519	3783	4048	4312	4576	4841							
	Transport	New	2000	2000	2000	2000	2000	2000	2000	2000	2000							
		Old	609	609	609	609	609	609	609	609	609							
15	Meal Subsidy	New	800	800	800	800	800	800	800	800	800							
		Old	90	90	90	90	90	90	90	90	90							
	Utility Allce.	New	600	600	600	600	600	600	600	600	600							
		Old	100	100	100	100	100	100	100	100	100							
	Entertainment Allce.	New	1000	1000	1000	1000	1000	1000	1000	1000	1000							
		Old	200	200	200	200	200	200	200	200	200							
	Furniture Allce.	New	600	600	600	600	600	600	600	600	600							
	Quarters Maint. Allce	New	800	800	800	800	800	800	800	800	800							
	Medical Allce.	New	800	800	800	800	800	800	800	800	800							
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000							
	Total Monthly Emolument	New	25722	26707	27692	28677	29662	30647	31632	32617	33602							
		Old	5959	6459	6960	7460	7960	8461	8961	9461	9962							

HARMONISED TERTIARY INSTITUTIONS SALARY STRUCTURE AND ALLOWANCES  
CONVERSION TABLE FOR UNIVERSITY ACADEMIC STAFF SALARY SCALE (UASS)

HATISS	Basic Salary/ Allowances	Status	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	Incremental Rate
	Annual Basic Salary	New	43428	44940	46452	47964	49476	50988	52500	54012	55524	57036	58548	60060	61572	63084	64596	1512
		Old				16086	16956	17826	18696	19566								870
	Monthly Basic Salary	New	3619	3745	3871	3997	4123	4249	4375	4501	4627	4753	4879	5005	5131	5257	5383	126
		Old			1259	1342	1415	1488	1561	1634								
	Rent Subsidy	New	2895	2996	3097	3198	3299	3400	3501	3602	3703	3804	3905	4006	4107	4208	4309	
		Old			1421	1503	1585	1667	1748	1830								
	Transport	New	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	
		Old			408	408	408	408	408	408								
07 (UASS 1)	Meal Subsidy	New	550	550	550	550	550	550	550	550	550	550	550	550	550	550	550	
		Old			90	90	90	90	90	90								
	Utility Allce.	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old			25	25	25	25	25	25								
	Furniture Allce.	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
	Quarters Maint. Allce	New	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
	Medical Allce.	New	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
	Total Monthly Emolument	New	11064	11291	11518	11745	11972	12199	12426	12653	12880	13107	13334	13561	13788	14015	14242	
		Old			3213	3368	3523	3678	3832	3987								
	Annual Basic Salary	New	51192	52992	54792	56592	58392	60192	61992	63792	65592	67392	69192	70992	72792	74592	76392	1800
		Old			16632	17659	18686	19713	20740	21767	22794	23821	24848					1027
	Monthly Basic Salary	New	4266	4416	4566	4716	4866	5016	5166	5316	5466	5616	5766	5916	6066	6216	6366	150
		Old			1387	1473	1559	1645	1731	1817	1903	1989	2075					
	Rent Subsidy	New	3413	3533	3653	3773	3893	4013	4133	4253	4373	4493	4613	4733	4853	4973	5093	
		Old			1553	1650	1746	1842	1938	2035	2131	2228	2324					
	Transport	New	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	
		Old			408	408	408	408	408	408	408	408	408					
08 (UASS 2)	Meal Subsidy	New	550	550	550	550	550	550	550	550	550	550	550	550	550	550	550	
		Old			90	90	90	90	90	90	90	90	90					
	Utility Allce.	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old			25	25	25	25	25	25	25	25	25					
	Furniture Allce.	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
	Quarters Maint. Allce	New	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
	Medical Allce.	New	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
	Total Monthly Emolument	New	12229	12499	12769	13039	13309	13579	13849	14119	14389	14659	14929	15199	15469	15739	16009	
		Old			3463	3646	3828	4015	4192	4375	4557	4740	4922					

HATISS	Basic Salary/ Allowances	Status	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	Incremental Rate
	Annual Basic Salary	New	60264	62244	64224	66204	68184	70164	72144	74124	76104	78084	80064	82044	84024	86004	87984	1980
		Old			17731	18862	19993	21124	22255	23386	24517	25648	26779	27910	29041			1131
	Monthly Basic Salary	New	5022	5187	5352	5517	5682	5847	6012	6177	6342	6507	6672	6837	7002	7167	7332	165
		Old			1477	1571	1665	1759	1853	1947	2041	2135	2229	2323	2417			
	Rent Subsidy	New	4018	4150	4282	4414	4546	4678	4810	4942	5074	5206	5338	5470	5602	5734	5866	
		Old			1654	1760	1864	1970	2075	2181	2286	2391	2496	2602	2707			
	Transport	New	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	
		Old			408	408	408	408	408	408	408	408	408	408	408			
09 (UASS 3)	Meal Subsidy	New	550	550	550	550	550	550	550	550	550	550	550	550	550	550	550	
		Old			90	90	90	90	90	90	90	90	90	90	90			
	Utility Allowance	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old			25	25	25	25	25	25	25	25	25	25	25			
	Furniture Allowance	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
	Quarters Maint. Allowance	New	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
	Medical Allowance	New	500	500	500	500	500	500	500	500	500	500	500	500	500	500	500	
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	
	Total Monthly Emolument	New	13590	13887	14184	14481	14778	15075	15372	15669	15966	16263	16560	16857	17154	17451	17748	
		Old			3654	3853	4052	4252	4451	4651	4850	5049	5248	5448	5647			
	Annual Basic Salary	New	79212	82524	85836	89148	92460	95772	99084	102396	105708	109020	112332					3312
		Old			23910	25720	27530	29340	31150	32960	34770	36580	38390					1810
	Monthly Basic Salary	New	6601	6877	7153	7429	7705	7981	8257	8533	8809	9085	9361					276
		Old			1993	2144	2295	2446	2597	2748	2899	3050	3201					
	Rent Subsidy	New	5281	5502	5722	5943	6164	6385	6606	6826	7047	7268	7489					
		Old			2232	2401	2570	2740	2909	3078	3247	3416	3585					
	Transport	New	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200					
		Old			487	487	487	487	487	487	487	487	487					
11 (UASS 4)	Meal Subsidy	New	550	550	550	550	550	550	550	550	550	550	550					
		Old			90	90	90	90	90	90	90	90	90					
	Utility Allowance	New	400	400	400	400	400	400	400	400	400	400	400					
		Old			40	40	40	40	40	40	40	40	40					
	Furniture Allowance	New	400	400	400	400	400	400	400	400	400	400	400					
	Quarters Maint. Allowance	New	500	500	500	500	500	500	500	500	500	500	500					
	Medical Allowance	New	500	500	500	500	500	500	500	500	500	500	500					
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000	1000					
	Total Monthly Emolument	New	16432	16929	17426	17923	18420	18917	19414	19911	20408	20905	21402					
		Old			4842	5162	5482	5803	6123	6443	6763	7083	7403					



ANNEX IV CONTD.

HATISS	Basic Salary/ Allowances	Status	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	Incremental Rate
	Annual Basic Salary	New	97968	102780	107592	112404	117216	122028	126840	131652	136464							4812
		Old			28796	30849	32902	34955	37008	39061	41114							2053
	Monthly Basic Salary	New	8164	8565	8966	9367	9768	10169	10570	10971	11372							401
		Old			8966	9367	9768	10169	10570	10971	11372							
	Rent Subsidy	New	6531	6852	2400	2571	2742	2913	3084	3255	3426							
		Old			7173	7494	7814	8135	8456	8777	9098							
	Transport	New	2000	2000	2688	2880	3071	3263	3454	3646	3837							
		Old			2000	2000	2000	2000	2000	2000	2000							
13 (UASS 5)	Meal Subsidy	New	800	800	609	609	609	609	609	609	609							
		Old			800	800	800	800	800	800	800							
	Utility Allce.	New	600	600	90	90	90	90	90	90	90							
		Old			600	600	600	600	600	600	600							
	Entertainment Allce.	New	800	800	60	60	60	60	60	60	60							
		Old			800	800	800	800	800	800	800							
	Furniture Allce.	New	600	600	100	100	100	100	100	100	100							
	Quarters Maint. Allce	New	800	800	600	600	600	600	600	600	600							
	Medical Allce.	New	800	800	800	800	800	800	800	800	800							
	Children's Education	New	1000	1000	800	800	800	800	800	800	800							
	Total Monthly Emolument	New	22095	22817	1000	1000	1000	1000	1000	1000	1000							
		Old			23539	24261	24983	25705	26427	27149	27871							
	Annual Basic Salary	New	108360	114144	5947	6310	6672	7035	7397	7760	8122							5784
		Old			119928	125712	131496	137280	143064	148848	154632							2558
	Monthly Basic Salary	New	9030	9512	31251	33809	36367	38925	41483	44041	46599							482
		Old			9994	10476	10958	11440	11922	12404	12886							
	Rent Subsidy	New	7224	7610	2604	2817	3030	3243	3456	3669	3882							
		Old			7995	8381	8766	9152	9538	9923	10309							
	Transport	New	2000	2000	2916	3155	3394	3632	3871	4109	4348							
		Old			2000	2000	2000	2000	2000	2000	2000							
14 (UASS 6)	Meal Subsidy	New	800	800	609	609	609	609	609	609	609							
		Old			800	800	800	800	800	800	800							
	Utility Allce.	New	600	600	90	90	90	90	90	90	90							
		Old			600	600	600	600	600	600	600							
	Entertainment Allce.	New	1000	1000	80	80	80	80	80	80	80							
		Old			1000	1000	1000	1000	1000	1000	1000							
	Furniture Allce.	New	600	600	200	200	200	200	200	200	200							
	Quarters Maint. Allce	New	800	800	600	600	600	600	600	600	600							
	Medical Allce.	New	800	800	800	800	800	800	800	800	800							
	Children's Education	New	1000	1000	800	800	800	800	800	800	800							
	Total Monthly Emolument	New	23854	24722	1000	1000	1000	1000	1000	1000	1000							
		Old			25590	26458	27326	28194	29062	29930	30798							
					6499	6951	7403	7854	8306	8757	9209							

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ANNEX IV CONTD.

HATISS	Basic Salary/ Allowances	Status	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	Incremental Rate
	Annual Basic Salary	New	120816	127380	133944	140508	147072	153636	160200	166764	173328							6564
		Old			34881	37716	40551	43386	46221	49056	51891							2835
	Monthly Basic Salary	New	10068	10615	11162	11709	12256	12803	13350	13897	14444							547
		Old			2906	3142	3378	3614	3850	4086	4322							
	Rent Subsidy	New	8054	8492	8930	9368	9806	10244	10682	11120	11558							
		Old			3255	3519	3783	4048	4312	4576	4841							
	Transport	New	2000	2000	2000	2000	2000	2000	2000	2000	2000							
		Old			609	609	609	609	609	609	609							
15	Meal Subsidy	New	800	800	800	800	800	800	800	800	800							
(UASS 7)		Old			90	90	90	90	90	90	90							
	Utility Allce.	New	600	600	600	600	600	600	600	600	600							
		Old			100	100	100	100	100	100	100							
	Entertainment Allce.	New	1000	1000	1000	1000	1000	1000	1000	1000	1000							
		Old			200	200	200	200	200	200	200							
	Furniture Allce.	New	600	600	600	600	600	600	600	600	600							
	Quarters Maint. Allce	New	800	800	800	800	800	800	800	800	800							
	Medical Allce.	New	800	800	800	800	800	800	800	800	800							
	Children's Education	New	1000	1000	1000	1000	1000	1000	1000	1000	1000							
	Total Monthly Emolument	New	25722	26707	27692	28677	29662	30647	31632	32617	33602							
		Old			6960	7460	7960	8461	8961	9461	9962							









SWC.04/714

The Presidency,  
National Salaries, Incomes  
and Wages Commission,  
Plot 209,  
Shehu Shagari Way,  
Asokoro.  
PMB 346,  
Garki – Abuja.

22<sup>nd</sup> January, 1999

The Principal Staff Officer to the  
Head of State, Commander-in-Chief,

The Principal Secretary to the  
Head of State, Commander-in-Chief,

The Principal General-Staff Officer to the  
Chief of General Staff,

The Secretary to the Government of the Federation,

The Honourable Minister, Federal Ministry of Education,

The Honourable Minister, Federal Ministry of Health,

The Honourable Minister, Federal Ministry of Science  
and Technology,

The Auditor-General of the Federation,

The Accountant-General of the Federation,

The Executive Secretary, National Universities  
Commission,

The Executive Secretary, National Board for  
Technical Education,

The Executive Secretary, National Commission for  
Colleges of Education.

**NEW HARMONISED TERTIARY INSTITUTIONS SALARY STRUCTURE**  
**(HATISS) AND ALLOWANCES FOR THE FEDERAL**  
**PUBLIC SERVICE**

Owing to the drastic fall in government revenue arising from declining oil prices, it has become necessary to review the salaries and allowances contained in my letter No. SWC.04/554 of 28<sup>th</sup> August, 1998. The new Harmonised Tertiary Institutions Salary Structure (HATISS), allowances, and conversion tables are attached as annexes I – IV to this letter.

2. The four new allowances in respect of quarters maintenance, medical expenses, children's education, and furniture, which appeared in my earlier circular have now been cancelled. With the elimination of medical allowance, officers may now, as was the case before the introduction of this allowance, claim reimbursement for expenditure incurred on the purchase of drugs.

3. For the avoidance of doubt, I wish to emphasise that officers who live in government quarters, or who are provided accommodation at government expense, are not entitled to any rent subsidy, irrespective of the quality of accommodation provided. The practice of paying some rent subsidy to staff provided with official accommodation is therefore unauthorised and should be discontinued.

4. The effective date of this circular is 1<sup>st</sup> January, 1999. All enquiries arising from the circular, including proposed changes in remuneration by all agencies in the public service, whether commercialised or not, should be directed to this office.

Signed  
**Owelle G. P. O. Chikelu**  
**Chairman**





**NEW HARMONISED ALLOWANCES**  
**FOR TERTIARY INSTITUTIONS**

S/NO	TYPE OF ALLOWANCE	GRADE LEVEL/ EQUIVALENT	HARMONISED RATE PER MONTH
1	Rent Subsidy	01 - 15	50% of Monthly Basic Salary
2	Transport	01 - 05 06 - 11 12 - 15	600 750 1050
3	Meal Subsidy	01 - 15	300
4	Utility	01 - 05 06 - 11 12 - 15	150 240 600
5	Entertainment	13 14 - 15	350 450

**NEW HARMONISED TERTIARY INSTITUTIONS SALARY STRUCTURE AND ALLOWANCES  
CONVERSION TABLE FROM MODIFIED EUSS AND UASS**

**ANNEX III**

HATISS	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	16032	16512	16992	17472	17952	18432	18912	19392	19872	20352	20832	21312	21792	22272	22752	480	
		Old	6090	6351	6612	6873	7134	7395	7656	7917	8178	8439	8700	8961	9222	9483	9744	261	
01	Monthly Basic Salary	New	1336	1376	1416	1456	1496	1536	1576	1616	1656	1696	1736	1776	1816	1856	1896	40	
		Old	508	529	551	573	595	616	638	660	682	703	725	747	769	790	812		
	Rent Subsidy	New	668	688	708	728	748	768	788	808	828	848	868	888	908	928	948		
		Old	609	635	661	687	713	740	766	792	818	844	870	896	922	948	974		
	Transport Allowance	New	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600		
		Old	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345		
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300		
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90		
	Utility Allowance	New	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150		
		Old	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20		
	Total Monthly Emolument	New	3054	3114	3174	3234	3294	3354	3414	3474	3534	3594	3654	3714	3774	3834	3894		
		Old	1572	1619	1667	1715	1763	1811	1859	1906	1954	2002	2050	2098	2146	2194	2241		
		Annual Basic Salary	New	16440	17040	17640	18240	18840	19440	20040	20640	21240	21840	22440	23040	23640	24240	24840	600
			Old	6576	6889	7202	7515	7828	8141	8454	8767	9080	9393	9706	10019	10332	10645	10958	313
02	Monthly Basic Salary	New	1370	1420	1470	1520	1570	1620	1670	1720	1770	1820	1870	1920	1970	2020	2070	50	
		Old	548	574	600	626	652	678	705	731	757	783	809	835	861	887	913		
	Rent Subsidy	New	685	710	735	760	785	810	835	860	885	910	935	960	985	1010	1035		
		Old	658	689	720	752	783	814	845	877	908	939	971	1002	1033	1065	1096		
	Transport Allowance	New	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600		
		Old	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345		
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300		
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90		
	Utility Allowance	New	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150		
		Old	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20		
	Total Monthly Emolument	New	3105	3180	3255	3330	3405	3480	3555	3630	3705	3780	3855	3930	4005	4080	4155		
		Old	1661	1718	1775	1833	1890	1948	2005	2062	2120	2177	2234	2292	2349	2407	2464		

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**ANNEX III CONTD.**

HATISS	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	18288	19008	19728	20448	21168	21888	22608	23328	24048	24768	25488	26208	26928	27648	28368	720	
		Old	7758	8123	8488	8953	9218	9583	9948	10313	10678	11043	11408	11773	12138	12503	12868	365	
O3	Monthly Basic Salary	New	1524	1584	1644	1704	1764	1824	1884	1944	2004	2064	2124	2184	2244	2304	2364	60	
		Old	647	677	707	746	768	799	829	859	890	920	951	981	1012	1042	1072		
	Rent Subsidy	New	762	792	822	852	882	912	942	972	1002	1032	1062	1092	1122	1152	1182		
		Old	776	812	849	895	922	958	995	1031	1068	1104	1141	1177	1214	1250	1287		
	Transport Allowance	New	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600		
		Old	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345		
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300		
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90		
	Utility Allowance	New	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150		
		Old	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20		
		Total Monthly Emolument	New	3336	3426	3516	3606	3696	3786	3876	3966	4056	4146	4236	4326	4416	4506	4596	
			Old	1877	1944	2011	2096	2145	2212	2279	2346	2413	2480	2546	2613	2680	2747	2814	
	Annual Basic Salary	New	20664	21504	22344	23184	24024	24864	25704	26544	27384	28224	29064	29904	30744	31584	32424	840	
		Old	9678	10109	10544	10979	11414	11849	12284	12719	13154	13589	14024	14459	14894	15329	15764	435	
O4	Monthly Basic Salary	New	1722	1792	1862	1932	2002	2072	2142	2212	2282	2352	2422	2492	2562	2632	2702	70	
		Old	807	842	879	915	951	987	1024	1060	1096	1132	1169	1205	1241	1277	1314		
	Rent Subsidy	New	861	896	931	966	1001	1036	1071	1106	1141	1176	1211	1246	1281	1316	1351		
		Old	968	1011	1054	1098	1141	1185	1228	1272	1315	1359	1402	1446	1489	1533	1576		
	Transport Allowance	New	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600		
		Old	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345		
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300		
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90		
	Utility Allowance	New	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150		
		Old	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20		
		Total Monthly Emolument	New	3633	3738	3843	3948	4053	4158	4263	4368	4473	4578	4683	4788	4893	4998	5103	
			Old	2229	2308	2388	2468	2548	2627	2707	2787	2867	2946	3026	3106	3186	3265	3345	

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ANNEX III CONTD.

HATISS	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	25044	26064	27084	28104	29124	30144	31164	32184	33204	34224	35244	36264	37284	38304	39324	1020	
		Old	12078	12583	13088	13593	14098	14603	15108	15613	16118	16623	17128	17633	18138	18643	19148	505	
05	Monthly Basic Salary	New	2087	2172	2257	2342	2427	2512	2597	2682	2767	2852	2937	3022	3107	3192	3277	85	
		Old	1007	1049	1091	1133	1175	1217	1259	1301	1343	1385	1427	1469	1512	1554	1596		
	Rent Subsidy	New	1044	1086	1129	1171	1214	1256	1299	1341	1384	1426	1469	1511	1554	1596	1639		
		Old	1208	1258	1309	1359	1410	1460	1511	1561	1612	1662	1713	1763	1814	1864	1915		
	Transport Allowance	New	600	600	600	600	600	600	600	600	600	600	600	600	600	600	600		
		Old	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345		
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300		
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90		
	Utility Allowance	New	150	150	150	150	150	150	150	150	150	150	150	150	150	150	150		
		Old	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20		
		Total Monthly Emolument	New	4181	4308	4436	4563	4691	4818	4946	5073	5201	5328	5456	5583	5711	5838	5966	
			Old	2669	2762	2854	2947	3040	3132	3225	3317	3410	3503	3595	3688	3780	3873	3965	
	Annual Basic Salary	New	30576	31836	33096	34356	35616	36876	38136	39396	40656	41916	43176	44436	45696	46956	48216	1260	
		Old	13800	14613	15226	15939	16652	17365	18078	18791	19504	20217	20930	21643	22356	23069	23782	713	
06	Monthly Basic Salary	New	2548	2653	2758	2863	2968	3073	3178	3283	3388	3493	3598	3703	3808	3913	4018	105	
		Old	1150	1218	1269	1328	1388	1447	1507	1566	1625	1685	1744	1804	1863	1922	1982		
	Rent Subsidy	New	1274	1327	1379	1432	1484	1537	1589	1642	1694	1747	1799	1852	1904	1957	2009		
		Old	1380	1461	1523	1594	1665	1737	1808	1879	1950	2022	2093	2164	2236	2307	2378		
	Transport Allowance	New	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750		
		Old	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408		
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300		
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90		
	Utility Allowance	New	240	240	240	240	240	240	240	240	240	240	240	240	240	240	240		
		Old	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25		
		Total Monthly Emolument	New	5112	5270	5427	5585	5742	5900	6057	6215	6372	6530	6687	6845	7002	7160	7317	
			Old	3053	3202	3314	3445	3576	3707	3837	3968	4099	4229	4360	4491	4622	4752	4883	

ANNEX III CONTD.

HATISS	Basic Salary/ Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	42768	44280	45792	47304	48816	50328	51840	53352	54864	56376	57888	59400	60912	62424	63936	1512	
		Old	15216	16086	16966	17826	18696	19566	20436	21306	22176	23046	23916	24786	25656	26526	27396	870	
(UASS 1)	Monthly Basic Salary	New	3564	3690	3816	3942	4068	4194	4320	4446	4572	4698	4824	4950	5076	5202	5328	126	
		Old	1268	1341	1414	1486	1558	1631	1703	1776	1848	1921	1993	2066	2138	2211	2283		
	Rent Subsidy	New	1782	1845	1908	1971	2034	2097	2160	2223	2286	2349	2412	2475	2538	2601	2664		
		Old	1522	1609	1697	1783	1870	1957	2044	2131	2218	2305	2392	2479	2566	2653	2740		
	Transport Allowance	New	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		Old	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allowance	New	240	240	240	240	240	240	240	240	240	240	240	240	240	240	240	240	
		Old	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
	Total Monthly Emolument	New	6636	6825	7014	7203	7392	7581	7770	7959	8148	8337	8526	8715	8904	9093	9282		
		Old	3313	3472	3633	3791	3951	4110	4270	4429	4589	4748	4908	5067	5227	5386	5546		
		Annual Basic Salary	New	49392	51192	52992	54792	56592	58392	60192	61992	63792	65592	67392	69192	70992	72792	74592	1800
			Old	16632	17659	18556	19713	20740	21767	22774	23821	24848	25875	26902	27929	28956	29983	31010	1027
(UASS 2)	Monthly Basic Salary	New	4116	4266	4416	4566	4716	4866	5016	5166	5316	5466	5616	5766	5916	6066	6216	150	
		Old	1386	1472	1546	1643	1728	1814	1898	1985	2071	2156	2242	2327	2413	2499	2584		
	Rent Subsidy	New	2058	2133	2208	2283	2358	2433	2508	2583	2658	2733	2808	2883	2958	3033	3108		
		Old	1663	1766	1856	1971	2074	2177	2277	2382	2485	2588	2690	2793	2896	2998	3101		
	Transport Allowance	New	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		Old	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allowance	New	240	240	240	240	240	240	240	240	240	240	240	240	240	240	240	240	
		Old	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
	Total Monthly Emolument	New	7464	7689	7914	8139	8364	8589	8814	9039	9264	9489	9714	9939	10164	10389	10614		
		Old	3572	3760	3925	4137	4325	4514	4698	4890	5078	5267	5455	5643	5832	6020	6208		

ANNEX III CONTD.

HATISS	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	60000	61980	63960	65940	67920	69900	71880	73860	75840	77820	79800	81780	83760	85740	87720	1980	
		Old	17731	18662	19993	21124	22255	23388	24519	25650	26781	27912	29043	30174	31305	32436	33567	1131	
(UASS 3)	Monthly Basic Salary	New	5000	5165	5330	5495	5660	5825	5990	6155	6320	6485	6650	6815	6980	7145	7310	165	
		Old	1478	1555	1666	1760	1855	1949	2043	2138	2232	2326	2420	2515	2609	2703	2797		
	Rent Subsidy	New	2500	2583	2665	2748	2830	2913	2995	3078	3160	3243	3325	3408	3490	3573	3655		
		Old	1655	1742	1866	1971	2078	2183	2288	2394	2500	2605	2710	2816	2922	3027	3133		
	Transport Allowance	New	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
		Old	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allowance	New	240	240	240	240	240	240	240	240	240	240	240	240	240	240	240	240	
		Old	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
		Total Monthly Emolument	New	8790	9038	9285	9533	9780	10028	10275	10523	10770	11018	11265	11513	11760	12008	12255	
			Old	3656	3820	4055	4254	4456	4655	4854	5055	5255	5454	5653	5854	6054	6253	6453	
	Annual Basic Salary	New	67704	70836	73968	77100	80232	83364	86496	89628	92760	95892	99024					3312	
		Old	22387	24114	25871	27628	29385	31142	32899	34656	36413	38170							1757
10	Monthly Basic Salary	New	5642	5903	6164	6425	6686	6947	7208	7469	7730	7991	8252						276
		Old	1866	2010	2156	2302	2449	2595	1992	2888	3034	3181							
	Rent Subsidy	New	2821	2952	3082	3213	3343	3474	3604	3735	3865	3996	4126						
		Old	2239	2411	2587	2763	2939	3114	2390	3466	3641	3817							
	Transport Allowance	New	750	750	750	750	750	750	750	750	750	750	750	750					
		Old	487	487	487	487	487	487	487	487	487	487	487						
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	300					
		Old	90	90	90	90	90	90	90	90	90	90	90						
	Utility Allowance	New	240	240	240	240	240	240	240	240	240	240	240	240					
		Old	25	25	25	25	25	25	25	25	25	25	25						
		Total Monthly Emolument	New	9753	10145	10536	10928	11319	11711	12102	12494	12885	13277	13668					
			Old	4706	5023	5345	5667	5989	6311	4983	6956	7278	7600						

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**ANNEX III CONTD.**

HATISS	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	INCR. RATE
	Annual Basic Salary	New	76032	79344	82656	85968	89280	92592	95904	99216	102528	105840	109152	3312
		Old	23910	25720	27530	29340	31150	32960	34770	36580	38390	40200		1810
	Monthly Basic Salary	New	6336	6612	6888	7164	7440	7716	7992	8268	8544	8820	9096	276
		Old	1993	2143	2294	2445	2596	2747	2898	3048	3199	3350		
11	Rent Subsidy	New	3168	3306	3444	3582	3720	3858	3996	4134	4272	4410	4548	
		Old	2391	2572	2753	2934	3115	3296	3477	3658	3839	4020		
(UASS 4)	Transport Allowance	New	750	750	750	750	750	750	750	750	750	750	750	
		Old	487	487	487	487	487	487	487	487	487	487		
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	
		Old	90	90	90	90	90	90	90	90	90	90		
	Utility Allowance	New	240	240	240	240	240	240	240	240	240	240	240	
		Old	40	40	40	40	40	40	40	40	40	40	40	
	Total Monthly Emolument	New	10794	11208	11622	12036	12450	12864	13278	13692	14106	14520	14934	
		Old	5001	5332	5664	5996	6328	6660	6992	7323	7655	7987		
	Annual Basic Salary	New	81336	84900	88464	92028	95592	99156	102720	106284	109848	113412	116976	3564
		Old	26117	28031	29945	31859	33773	35687	37601	39515	41429	43343		
	Monthly Basic Salary	New	6778	7075	7372	7669	7966	8263	8560	8857	9154	9451	9748	297
		Old	2176	2336	2495	2655	2814	2974	3133	3293	3452	3612		
12	Rent Subsidy	New	3389	3538	3686	3835	3983	4132	4280	4429	4577	4726	4874	
		Old	2612	2803	2995	3186	3377	3569	3760	3952	4143	4334		
	Transport Allowance	New	1050	1050	1050	1050	1050	1050	1050	1050	1050	1050	1050	
		Old	487	487	487	487	487	487	487	487	487	487		
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	
		Old	90	90	90	90	90	90	90	90	90	90		
	Utility Allowance	New	600	600	600	600	600	600	600	600	600	600	600	
		Old	40	40	40	40	40	40	40	40	40	40		
	Total Monthly Emolument	New	12117	12563	13008	13454	13899	14345	14790	15236	15681	16127	16572	
		Old	5405	5756	6107	6458	6809	7160	7511	7861	8212	8563		



ANNEX III CONTD.

HATISS	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	INCR. RATE
	Annual Basic Salary	New	90312	95124	99936	104748	109560	114372	119184	123996	128808	4812
		Old	28797	30849	32902	34955	37008	39061	41114	43167		2053
	Monthly Basic Salary	New	7526	7927	8328	8729	9130	9531	9932	10333	10734	401
		Old	2400	2571	2742	2913	3084	3255	3426	3597		
13	Rent Subsidy	New	3763	3964	4164	4365	4565	4766	4966	5167	5367	
		Old	2880	3085	3290	3496	3701	3906	4111	4317		
(UASS 5)	Transport Allowance	New	1050	1050	1050	1050	1050	1050	1050	1050	1050	
		Old	609	609	609	609	609	609	609	609		
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	
		Old	90	90	90	90	90	90	90	90		
	Utility Allowance	New	600	600	600	600	600	600	600	600	600	
		Old	60	60	60	60	60	60	60	60		
	Entertainment	New	350	350	350	350	350	350	350	350	350	
	Total Monthly Emolument	New	13589	14191	14792	15394	15995	16597	17198	17800	18401	
		Old	6038	6415	6791	7167	7544	7920	8297	8673		
	Annual Basic Salary	New	98112	103320	108528	113736	118944	124152	129360	134568	139776	INCR. RATE
		Old	31251	33809	36367	38925	41483	44041	46599	49157		
	Monthly Basic Salary	New	8176	8610	9044	9478	9912	10346	10780	11214	11648	5208
		Old	2604	2817	3031	3244	3457	3670	3883	4096		2559
14	Rent Subsidy	New	4088	4305	4522	4739	4956	5173	5390	5607	5824	
		Old	2917	3155	3395	270	288	306	324	341		
(UASS 6)	Transport Allowance	New	1050	1050	1050	1050	1050	1050	1050	1050	1050	
		Old	609	609	609	609	609	609	609	609		
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	
		Old	90	90	90	90	90	90	90	90		
	Utility Allowance	New	600	600	600	600	300	300	300	300	600	
		Old	60	60	60	60	60	60	60	60		
	Entertainment Allow.	New	450	450	450	450	450	450	450	450	450	
		Old	200	200	200	200	200	200	200	200		
	Total Monthly Emolument	New	14664	15315	15966	16617	17268	17919	18570	19221	19872	
		Old	6480	6931	7585	7836	8288	8737	9191	9643		

**ANNEX II CONTD.**

HATISS Basic Salary /		STATUS	1	2	3	4	5	6	7	8	9	INCR.
Allowances			N	N	N	N	N	N	N	N	N	RATE
	Annual Basic Salary	New	109404	114804	120204	125604	131004	136404	141804	147204	152604	5400
		Old	34881	37716	40551	43386	46221	49056	51891	54726		2835
15	Monthly Basic Salary	New	9117	9567	10017	10467	10917	11367	11817	12267	12717	
		Old	2907	3143	3379	3616	3852	4088	4324	4561		
(UASS 7)	Rent Subsidy	New	4559	4784	5009	5234	5459	5684	5909	6134	6359	
		Old	3488	3772	4055	4339	4622	4906	5189	5473		
	Transport Allowance	New	1050	1050	1050	1050	1050	1050	1050	1050	1050	
		Old	609	609	609	609	609	609	609	609		
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	
		Old	90	90	90	90	90	90	90	90		
	Utility Allowance	New	600	600	600	600	600	600	600	600	600	
		Old	200	200	200	200	200	200	200	200		
	Entertainment Allow.	New	450	450	450	450	450	450	450	450	450	
		Old	100	100	100	100	100	100	100	100		
	Total Monthly Emolument	New	16076	16751	17426	18101	18776	19451	20126	20801	21476	
		Old	7194	7714	8233	8753	9273	9793	10312	10832		

**NEW HARMONISED TERTIARY INSTITUTIONS SALARY STRUCTURE AND ALLOWANCES  
CONVERSION TABLE FROM MEDICAL SALARY STRUCTURE (MSS/MSSS)**

ANNEX IV

HATISS	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New Old	60000	61980 17424	63960	65940	67920	69900	71880	73860	75840	77820	79800	81780	83760	85740	87720	1980	
09 (MSS I)	Monthly Basic Salary	New Old	5000	5165 1452	5330	5495	5660	5825	5990	6155	6320	6485	6650	6815	6980	7145	7310	165	
	Rent Subsidy	New Old	2500	2583 1626	2665	2748	2830	2913	2995	3078	3160	3243	3325	3408	3490	3573	3655		
	Transport Allowance	New Old	750	750 487	750	750	750	750	750	750	750	750	750	750	750	750	750	750	
	Meal Subsidy	New Old	300	300 90	300	300	300	300	300	300	300	300	300	300	300	300	300	300	
	Utility Allowance	New Old	240	240 40	240	240	240	240	240	240	240	240	240	240	240	240	240	240	
	<b>Total Monthly Emolument</b>	<b>New Old</b>	<b>8790</b>	<b>9038 3695</b>	<b>9285</b>	<b>9533</b>	<b>9780</b>	<b>10028</b>	<b>10275</b>	<b>10523</b>	<b>10770</b>	<b>11018</b>	<b>11265</b>	<b>11513</b>	<b>11760</b>	<b>12008</b>	<b>12255</b>		
	Annual Basic Salary	New Old	67704	70836 18600	73968	77100	80232	83364	86496	89628	92760	95892	99024					3312 1200	
10 (MSS II)	Monthly Basic Salary	New Old	5642	5903 1550	6164	6425	6686	6947	7208	7469	7730	7991	8252					276 100	
	Rent Subsidy	New Old	2821	2952 1736	3082	3213	3343	3474	3604	3735	3865	3996	4126						
	Transport Allowance	New Old	750	750 478	750	750	750	750	750	750	750	750	750						
	Meal Subsidy	New Old	300	300 90	300	300	300	300	300	300	300	300	300						
	Utility Allowance	New Old	240	240 40	240	240	240	240	240	240	240	240	240						
	<b>Total Monthly Emolument</b>	<b>New Old</b>	<b>9753</b>	<b>10145 3894</b>	<b>10536</b>	<b>10928</b>	<b>11319</b>	<b>11711</b>	<b>12102</b>	<b>12494</b>	<b>12885</b>	<b>13277</b>	<b>13668</b>						

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ANNEX IV CONTD.

HATISS	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	INCR. RATE
	Annual Basic Salary	New	76032	79344	82656	85968	89280	92592	95904	99216	102528	105840	109152	3312
		Old			22500	24000	25500	27000						1104
	Monthly Basic Salary	New	6336	6612	6888	7164	7440	7716	7992	8268	8544	8820	9096	276
		Old			1875	2000	2125	2250						92
11	Rent Subsidy	New	3168	3306	3444	3582	3720	3858	3996	4134	4272	4410	4548	
		Old			2100	2240	2380	2520						
(MSS III)	Transport Allowance	New	750	750	750	750	750	750	750	750	750	750	750	
		Old			609	609	609	609						
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	
		Old			100	100	100	100						
	Utility Allowance	New	240	240	240	240	240	240	240	240	240	240	240	
		Old			60	60	60	60						
	Total Monthly Emolument	New	10794	11208	11622	12036	12450	12864	13278	13692	14106	14520	14934	
		Old			4744	5009	5274	5539						
	Annual Basic Salary	New	81336	84900	88464	92028	95592	99156	102720	106284	109848	113412	116976	3564
		Old					27900	29700	31500	33300	35100	36900		1188
	Monthly Basic Salary	New	6778	7075	7372	7669	7966	8263	8560	8857	9154	9451	9748	297
		Old					2325	2475	2625	2775	2925	3075		99
12	Rent Subsidy	New	3389	3538	3686	3835	3983	4132	4280	4429	4577	4726	4874	
		Old					2609	2772	2940	3108	3276	3444		
(MSS IV)	Transport Allowance	New	1050	1050	1050	1050	1050	1050	1050	1050	1050	1050	1050	
		Old					609	609	609	609	609	609		
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	
		Old					200	200	200	200	200	200		
	Utility Allowance	New	600	600	600	600	600	600	600	600	600	600	600	
		Old					80	80	80	80	80	80		
	Total Monthly Emolument	New	12117	12563	13008	13454	13899	14345	14790	15236	15681	16127	16572	
		Old					5818	6136	6454	6772	7090	7408		

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ANNEX IV CONTD

HATISS	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	INCR. RATE
	Annual Basic Salary	New	90312	95124	99936	104748	109560	114372	119184	123996	128808	4812
		Old				31200	33900	36600	39300	42000	44700	1464
	Monthly Basic Salary	New	7526	7927	8328	8729	9130	9531	9932	10333	10734	401
		Old				2600	2825	3050	3275	3500	3725	122
13	Rent Subsidy	New	3763	3964	4164	4365	4565	4766	4966	5167	5367	
		Old				2912	3164	3416	3668	3920	4172	
(MSS V)	Transport Allowance	New	1050	1050	1050	1050	1050	1050	1050	1050	1050	
		Old				609	609	609	609	609	609	
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	
		Old				200	200	200	200	200	200	
	Utility Allowance	New	600	600	600	600	600	600	600	600	600	
		Old				100	100	100	100	100	100	
	Entertainment Allow.	New	350	350	350	350	350	350	350	350	350	
		Old										
	Total Monthly Emolument	New	13589	14191	14792	15394	15995	16597	17198	17800	18401	
		Old				6321	6798	7275	7752	8229	8806	
	Annual Basic Salary	New	98112	103320	108528	113736	118944	124152	129360	134568	139776	5208 INCR.
		Old									54000	1764 RATE
	Monthly Basic Salary	New	8176	8610	9044	9478	9912	10346	10780	11214	11648	434
		Old									4500	
14	Rent Subsidy	New	4088	4305	4522	4739	4956	5173	5390	5607	5824	
		Old									5040	
(MSSS)	Transport Allowance	New	1050	1050	1050	1050	1050	1050	1050	1050	1050	
I		Old									100	
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	
		Old									90	
	Utility Allowance	New	600	600	600	600	600	600	600	600	600	
		Old									100	
	Entertainment Allow.	New	450	450	450	450	450	450	450	450	450	
		Old									200	
	Total Monthly Emolument	New	14664	15315	15966	16617	17268	17919	18570	19221	19872	
		Old									10449	

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ANNEX IV CONTD

HATISS	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	INCR. RATE
	Annual Basic Salary	New Old	109404	114804	120204	125604	131004	136404	141804	147204	152604 64800	5400 1800
	Monthly Basic Salary	New Old	9117	9567	10017	10467	10917	11367	11817	12267	12717 5400	450 150
15	Rent Subsidy	New Old	4559	4784	5009	5234	5459	5684	5909	6134	6359 6048	
(MSSS)	Transport Allowance	New Old	1050	1050	1050	1050	1050	1050	1050	1050	1050 609	
II	Meal Subsidy	New Old	300	300	300	300	300	300	300	300	300 200	
	Utility Allowance	New Old	600	600	600	600	600	600	600	600	600 100	
	Entertainment Allow.	New Old	450	450	450	450	450	450	450	450	450	
	Total Monthly Emolument	New Old	16076	16751	17426	18101	18776	19451	20126	20801	21476 12357	

SWC.04/810

The Presidency,  
National Salaries, Incomes  
and Wages Commission,  
Plot 209,  
Shehu Shagari Way,  
Asokoro.  
PMB 346,  
Garki – Abuja.  
29<sup>th</sup> March, 1999

The Principal Staff Officer to the Head of State,  
Commander-in-Chief,

The Principal Secretary to the Head of State,  
Commander-in-Chief,

The Principal General-Staff Officer to the  
Chief of General Staff,

The Secretary to the Government of the Federation,

The Honourable Minister, Federal Ministry of Education,

The Honourable Minister, Federal Ministry of Health,

The Honourable Minister, Federal Ministry of Science  
and Technology,

The Honourable Minister, Federal Ministry of Agriculture,

The Auditor-General of the Federation,

The Accountant-General of the Federation,

The Executive Secretary, National Universities  
Commission,

The Executive Secretary, National Board for  
Technical Education,

The Executive Secretary, National Commission for  
Colleges of Education.

**HARMONISED TERTIARY INSTITUTIONS SALARY STRUCTURE**  
**(HATISS) AND ALLOWANCES FOR THE FEDERAL**  
**PUBLIC SERVICE**

I wish to refer to my letter No. SWC.04/714 of 22<sup>nd</sup> January, 1999 and to inform you that new Harmonised Tertiary Institutions Salary Structure (HATISS) and allowances have been approved by government. The new remuneration package and conversion tables are attached as an annex to this letter. The effective date of the new package is 1<sup>st</sup> January, 1999.

2. Any enquiries arising from this circular should be addressed to the Chairman, National Salaries, Incomes and Wages Commission.

Signed  
**Owelle G. P. O. Chikelu**  
Chairman





**HARMONISED ALLOWANCES**  
**FOR TERTIARY INSTITUTIONS**  
**EFFECTIVE: 1ST JANUARY, 1999**

S/NO	TYPE OF ALLOWANCE	GRADE LEVEL	RATE PER MONTH
1	Rent Subsidy	01 - 15	70% of Monthly Basic Salary
2	Transport	01 - 05 06 - 11 12 -- 15	800 1030 1400
3	Meal Subsidy	01 - 05 06 - 11 12 -- 15	300 400 500
4	Utility	01 - 05 06 - 11 12 -- 15	190 310 500
5	Entertainment	13 14 - 15	350 450

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**HARMONISED TERTIARY INSTITUTIONS SALARY STRUCTURE (HATISS)  
CONVERSION TABLE FROM MODIFIED EUSS AND UASS**

**EFFECTIVE: 1ST JANUARY, 1999**

ANNEX III

Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	16224	16704	17184	17664	18144	18624	19104	19584	20064	20544	21024	21504	21984	22464	22944	480	
		Old	5568	5829	6090	6351	6612	6873	7134	7395	7656	7917	8178	8439	8700	8961	9222	261	
01	Monthly Basic Salary	New	1352	1392	1432	1472	1512	1552	1592	1632	1672	1712	1752	1792	1832	1872	1912	40	
		Old	464	486	508	529	551	573	595	616	638	660	682	703	725	747	769	22	
	Rent Subsidy	New	946	974	1002	1030	1058	1086	1114	1142	1170	1198	1226	1254	1282	1310	1338		
		Old	557	583	609	635	661	687	713	740	766	792	818	844	870	896	922		
	Transport Allowance	New	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	
		Old	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allowance	New	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	
		Old	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	
	Total Monthly Emolument	New	3588	3656	3724	3792	3860	3928	3996	4064	4132	4200	4268	4336	4404	4472	4540		
		Old	1476	1524	1572	1619	1667	1715	1763	1811	1859	1906	1954	2002	2050	2098	2146		

Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	16764	17364	17964	18564	19164	19764	20364	20964	21564	22164	22764	23364	23964	24564	25164	600	
		Old	5950	6263	6576	6889	7202	7515	7828	8141	8454	8767	9080	9393	9706	10019	10332	313	
02	Monthly Basic Salary	New	1397	1447	1497	1547	1597	1647	1697	1747	1797	1847	1897	1947	1997	2047	2097	50	
		Old	496	522	548	574	600	626	652	678	705	731	757	783	809	835	861	26	
	Rent Subsidy	New	978	1013	1048	1083	1118	1153	1188	1223	1258	1293	1328	1363	1398	1433	1468		
		Old	595	626	658	689	720	752	783	814	845	877	908	939	971	1002	1033		
	Transport Allowance	New	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	
		Old	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allowance	New	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	
		Old	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	
	Total Monthly Emolument	New	3665	3750	3835	3920	4005	4090	4175	4260	4345	4430	4515	4600	4685	4770	4855		
		Old	1546	1603	1661	1718	1775	1833	1890	1948	2005	2062	2120	2177	2234	2292	2349		

Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	17604	18324	19044	19764	20484	21204	21924	22644	23364	24084	24804	25524	26244	26964	27684	720	
		Old	7028	7393	7758	8123	8488	8853	9218	9583	9948	10313	10678	11043	11408	11773	12138	365	
03	Monthly Basic Salary	New	1467	1527	1587	1647	1707	1767	1827	1887	1947	2007	2067	2127	2187	2247	2307	60	
		Old	586	616	647	677	707	738	768	799	829	859	890	920	951	981	1012	30	
	Rent Subsidy	New	1027	1069	1111	1153	1195	1237	1279	1321	1363	1405	1447	1489	1531	1573	1615		
		Old	703	739	776	812	849	885	922	958	995	1031	1068	1104	1141	1177	1214		
	Transport Allowance	New	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	
		Old	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allowance	New	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	
		Old	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	
		Total Monthly Emolument	New	3784	3886	3988	4090	4192	4294	4396	4498	4600	4702	4804	4906	5008	5110	5212	
			Old	1743	1810	1877	1944	2011	2078	2145	2212	2279	2346	2413	2480	2546	2613	2680	
Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	20064	20904	21744	22584	23424	24264	25104	25944	26784	27624	28464	29304	30144	30984	31824	840	
		Old	8804	9239	9674	10109	10544	10979	11414	11849	12284	12719	13154	13589	14024	14459	14894	435	
04	Monthly Basic Salary	New	1672	1742	1812	1882	1952	2022	2092	2162	2232	2302	2372	2442	2512	2582	2652	70	
		Old	734	770	806	842	879	915	951	987	1024	1060	1096	1132	1169	1205	1241	36	
	Rent Subsidy	New	1170	1219	1268	1317	1366	1415	1464	1513	1562	1611	1660	1709	1758	1807	1856		
		Old	880	924	967	1011	1054	1098	1141	1185	1228	1272	1315	1359	1402	1446	1489		
	Transport Allowance	New	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	
		Old	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allowance	New	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	
		Old	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	
		Total Monthly Emolument	New	4132	4251	4370	4489	4608	4727	4846	4965	5084	5203	5322	5441	5560	5679	5798	
			Old	2069	2149	2229	2308	2388	2468	2548	2627	2707	2787	2867	2946	3026	3106	3186	

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ANNEX III CONTD

Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	24660	25680	26700	27720	28740	29760	30780	31800	32820	33840	34860	35880	36900	37920	38940	1020	
		Old	11068	11573	12078	12583	13088	13593	14098	14603	15108	15613	16118	16623	17128	17633	18138	505	
05	Monthly Basic Salary	New	2055	2140	2225	2310	2395	2480	2565	2650	2735	2820	2905	2990	3075	3160	3245	85	
		Old	922	964	1007	1049	1091	1133	1175	1217	1259	1301	1343	1385	1427	1469	1512	42	
	Rent Subsidy	New	1439	1498	1558	1617	1677	1736	1796	1855	1915	1974	2034	2093	2153	2212	2272		
		Old	1107	1157	1208	1258	1309	1359	1410	1460	1511	1561	1612	1662	1713	1763	1814		
	Transport Allowance	New	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	800	
		Old	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	345	
	Meal Subsidy	New	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	300	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allowance	New	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	190	
		Old	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	20	
	Total Monthly Emolument	New	4784	4928	5073	5217	5362	5506	5506	5651	5795	5940	6084	6229	6373	6518	6662	6807	
		Old	2484	2577	2669	2762	2854	2947	2947	3040	3132	3225	3317	3410	3503	3595	3688	3780	

Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	33072	34332	35592	36852	38112	39372	40632	41892	43152	44412	45672	46932	48192	49452	50712	1260	
		Old	12374	13087	13800	14513	15226	15939	16652	17365	18078	18791	19504	20217	20930	21643	22356	713	
06	Monthly Basic Salary	New	2756	2861	2966	3071	3176	3281	3386	3491	3596	3701	3806	3911	4016	4121	4226	105	
		Old	1031	1091	1150	1209	1269	1328	1388	1447	1507	1566	1625	1685	1744	1804	1863	59	
	Rent Subsidy	New	1929	2003	2076	2150	2223	2297	2370	2444	2517	2591	2664	2738	2811	2885	2958		
		Old	1237	1309	1380	1451	1523	1594	1665	1737	1808	1879	1950	2022	2093	2164	2236		
	Transport Allowance	New	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	
		Old	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	
	Meal Subsidy	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allowance	New	310	310	310	310	310	310	310	310	310	310	310	310	310	310	310	310	
		Old	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
	Total Monthly Emolument	New	6425	6604	6782	6961	7139	7318	7318	7496	7675	7853	8032	8210	8389	8567	8746	8924	
		Old	2792	2922	3053	3184	3314	3445	3445	3576	3707	3837	3968	4099	4229	4360	4491	4622	

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ANNEX III CONTD

Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	43428	44940	46452	47964	49476	50988	52500	54012	55524	57036	58548	60060	61572	63084	64596	1512	
		Old	13476	14346	15216	16086	16956	17826	18696	19566	20436	21306	22176	23046	23916	24786	25656	870	
07	Monthly Basic Salary	New	3619	3745	3871	3997	4123	4249	4375	4501	4627	4753	4879	5005	5131	5257	5383	126	
		Old	1123	1196	1268	1341	1413	1486	1558	1631	1703	1776	1848	1921	1993	2066	2138	73	
	Rent Subsidy	New	2533	2622	2710	2798	2886	2974	3063	3151	3239	3327	3415	3504	3592	3680	3768		
		Old	1258	1339	1420	1501	1583	1664	1745	1826	1907	1989	2070	2151	2232	2313	2395		
	Transport Allowance	New	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	
		Old	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	
	Meal Subsidy	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allowance	New	310	310	310	310	310	310	310	310	310	310	310	310	310	310	310	310	
		Old	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
	Total Monthly Emolument	New	7892	8107	8321	8535	8749	8963	9178	9392	9606	9820	10034	10249	10463	10677	10891		
		Old	2904	3057	3211	3365	3519	3672	3826	3980	4133	4287	4441	4594	4748	4902	5056		

Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	51192	52992	54792	56592	58392	60192	61992	63792	65592	67392	69192	70992	72792	74592	76392	1800	
		Old	14578	15605	16632	17659	18686	19713	20740	21767	22794	23821	24848	25875	26902	27929	28956	1027	
08	Monthly Basic Salary	New	4266	4416	4566	4716	4866	5016	5166	5316	5466	5616	5766	5916	6066	6216	6366	150	
		Old	1215	1300	1386	1472	1557	1643	1728	1814	1900	1985	2071	2156	2242	2327	2413	86	
	Rent Subsidy	New	2986	3091	3196	3301	3406	3511	3616	3721	3826	3931	4036	4141	4246	4351	4456		
		Old	1361	1456	1552	1648	1744	1840	1936	2032	2127	2223	2319	2415	2511	2607	2703		
	Transport Allowance	New	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	
		Old	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	
	Meal Subsidy	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allowance	New	310	310	310	310	310	310	310	310	310	310	310	310	310	310	310	310	
		Old	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
	Total Monthly Emolument	New	8992	9247	9502	9757	10012	10267	10522	10777	11032	11287	11542	11797	12052	12307	12562		
		Old	3098	3280	3461	3643	3824	4006	4187	4369	4550	4731	4913	5094	5276	5457	5639		

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ANNEX III CONTD

Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	60264	62244	64224	66204	68184	70164	72144	74124	76104	78084	80064	82044	84024	86004	87984	1980	
		Old	15469	16600	17731	18862	19993	21124	22255	23386	24517	25648	26779	27910	29041	30172	31303	1131	
09	Monthly Basic Salary	New	5022	5187	5352	5517	5682	5847	6012	6177	6342	6507	6672	6837	7002	7167	7332	165	
		Old	1289	1383	1478	1572	1666	1760	1855	1949	2043	2137	2232	2326	2420	2514	2609	94	
	Rent Subsidy	New	3515	3631	3746	3862	3977	4093	4208	4324	4439	4555	4670	4786	4901	5017	5132		
		Old	1444	1549	1655	1760	1866	1972	2077	2183	2288	2394	2499	2605	2710	2816	2922		
	Transport Allowance	New	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	
		Old	487	487	487	487	487	487	487	487	487	487	487	487	487	487	487	487	
	Meal Subsidy	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allowance	New	310	310	310	310	310	310	310	310	310	310	310	310	310	310	310	310	
		Old	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
	Total Monthly Emolument	New	10277	10558	10838	11119	11399	11680	11960	12241	12521	12802	13082	13363	13643	13924	14204		
		Old	3335	3535	3734	3934	4134	4334	4534	4734	4933	5133	5333	5533	5733	5932	6132		

Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	70848	73980	77112	80244	83376	86508	89640	92772	95904	99036	102168					3132	
		Old	18843	20600	22357	24114	25871	27628	29385	31142	32899	34656	36413					1757	
10	Monthly Basic Salary	New	5904	6165	6426	6687	6948	7209	7470	7731	7992	8253	8514					261	
		Old	1570	1717	1863	2010	2156	2302	2449	2595	2742	2888	3034					146	
	Rent Subsidy	New	4133	4316	4498	4681	4864	5046	5229	5412	5594	5777	5960						
		Old	1759	1923	2087	2251	2415	2579	2743	2907	3071	3235	3399						
	Transport Allowance	New	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030						
		Old	487	487	487	487	487	487	487	487	487	487	487						
	Meal Subsidy	New	400	400	400	400	400	400	400	400	400	400	400						
		Old	90	90	90	90	90	90	90	90	90	90	90						
	Utility Allowance	New	310	310	310	310	310	310	310	310	310	310	310						
		Old	40	40	40	40	40	40	40	40	40	40	40						
	Total Monthly Emolument	New	11777	12221	12664	13108	13552	13995	14439	14883	15326	15770	16214						
		Old	3946	4256	4567	4877	5188	5498	5808	6119	6429	6740	7050						

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ANNEX III CONTD

Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE
	Annual Basic Salary	New	79212	82524	85836	89148	92460	95772	99084	102396	105708	109020	112332					3312
		Old	20290	22100	23910	25720	27530	29340	31150	32960	34770	36580	38390					1810
11	Monthly Basic Salary	New	6601	6877	7153	7429	7705	7981	8257	8533	8809	9085	9361					276
		Old	1691	1842	1993	2143	2294	2445	2596	2747	2898	3048	3199					151
	Rent Subsidy	New	4621	4814	5007	5200	5394	5587	5780	5973	6166	6360	6553					
		Old	1894	2063	2232	2401	2569	2738	2907	3076	3245	3414	3583					
	Transport Allowance	New	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030					
		Old	487	487	487	487	487	487	487	487	487	487	487					
	Meal Subsidy	New	400	400	400	400	400	400	400	400	400	400	400					
		Old	90	90	90	90	90	90	90	90	90	90	90					
	Utility Allowance	New	310	310	310	310	310	310	310	310	310	310	310					
		Old	40	40	40	40	40	40	40	40	40	40	40					
Total Monthly Emolument	New	12962	13431	13900	14369	14839	15308	15777	16246	16715	17185	17654						
	Old	4202	4521	4841	5161	5481	5800	6120	6440	6760	7079	7399						

Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE
	Annual Basic Salary	New	87612	91176	94740	98304	101868	105432	108996	112560	116124	119688	123252					3564
		Old	22289	24203	26117	28031	29945	31859	33773	35687	37601	39515						1914
12	Monthly Basic Salary	New	7301	7598	7895	8192	8489	8786	9083	9380	9677	9974	10271					297
		Old	1857	2017	2176	2336	2495	2655	2814	2974	3133	3293						160
	Rent Subsidy	New	5111	5319	5527	5734	5942	6150	6358	6566	6774	6982	7190					
		Old	2080	2259	2438	2616	2795	2974	3152	3331	3509	3688						
	Transport Allowance	New	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400	1400					
		Old	609	609	609	609	609	609	609	609	609	609	609					
	Meal Subsidy	New	500	500	500	500	500	500	500	500	500	500	500					
		Old	90	90	90	90	90	90	90	90	90	90	90					
	Utility Allowance	New	500	500	500	500	500	500	500	500	500	500	500					
		Old	40	40	40	40	40	40	40	40	40	40	40					
Total Monthly Emolument	New	14812	15317	15822	16326	16831	17336	17841	18346	18851	19356	19861						
	Old	4677	5015	5353	5691	6029	6367	6706	7044	7382	7720							



Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE
	Annual Basic Salary	New	97968	102780	107592	112404	117216	122028	126840	131652	136464							4812
		Old	24690	26743	28796	30849	32902	34955	37008	39061	41114							2053
13	Monthly Basic Salary	New	8164	8565	8966	9367	9768	10169	10570	10971	11372							401
		Old	2058	2229	2400	2571	2742	2913	3084	3255	3426							171
	Rent Subsidy	New	5715	5996	6276	6557	6838	7118	7399	7680	7960							
		Old	2304	2496	2688	2879	3071	3262	3454	3646	3837							
	Transport Allowance	New	1400	1400	1400	1400	1400	1400	1400	1400	1400							
		Old	609	609	609	609	609	609	609	609	609	609						
	Meal Subsidy	New	500	500	500	500	500	500	500	500	500	500						
		Old	90	90	90	90	90	90	90	90	90	90						
	Utility Allowance	New	500	500	500	500	500	500	500	500	500	500						
		Old	60	60	60	60	60	60	60	60	60	60						
	Entertainment Allce	New	350	350	350	350	350	350	350	350	350	350						
		Old	100	100	100	100	100	100	100	100	100	100						
	Total Monthly Emolument	New	16629	17311	17992	18674	19356	20037	20719	21401	22082							
		Old	5221	5584	5946	6309	6672	7034	7397	7760	8122							
	Annual Basic Salary	New	108360	114144	119928	125712	131496	137280	143064	148848	154632							5784
		Old	26135	28693	31251	33809	36367	38925	41483	44041	46599							2558
14	Monthly Basic Salary	New	9030	9512	9994	10476	10958	11440	11922	12404	12886							482
		Old	2178	2391	2604	2817	3031	3244	3457	3670	3883							213
	Rent Subsidy	New	6321	6658	6996	7333	7671	8008	8345	8683	9020							
		Old	2439	2678	2917	3156	3394	3633	3872	4110	4349							
	Transport Allowance	New	1400	1400	1400	1400	1400	1400	1400	1400	1400							
		Old	609	609	609	609	609	609	609	609	609	609						
	Meal Subsidy	New	500	500	500	500	500	500	500	500	500	500						
		Old	90	90	90	90	90	90	90	90	90	90						
	Utility Allowance	New	500	500	500	500	500	500	500	500	500	500						
		Old	60	60	60	60	60	60	60	60	60	60						
	Entertainment Allce	New	450	450	450	450	450	450	450	450	450	450						
		Old	200	200	200	200	200	200	200	200	200	200						
	Total Monthly Emolument	New	18201	19020	19840	20659	21479	22298	23117	23937	24756							
		Old	5576	6028	6480	6932	7384	7836	8288	8740	9191							



**HARMONISED TERTIARY INSTITUTIONS SALARY STRUCTURE (HATISS)**  
**CONVERSION TABLE FOR UNIVERSITY ACADEMIC STAFF SALARY SCALE (UASS)**

**EFFECTIVE: 1ST JANUARY, 1999**

**ANNEX IV**

Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	43428	44940	46452	47964	49476	50988	52500	54012	55524	57036	58548	60060	61572	63084	64596	1512	
		Old	13476	14346	15216	16086	16956	17826	18696	19566	20436	21306	22176	23046	23916	24786	25656	870	
07 (UASS 1)	Monthly Basic Salary	New	3619	3745	3871	3997	4123	4249	4375	4501	4627	4753	4879	5005	5131	5257	5383	126	
		Old	1123	1196	1268	1341	1413	1486	1558	1631	1703	1776	1848	1921	1993	2066	2138	73	
	Rent Subsidy	New	2533	2622	2710	2798	2886	2974	3063	3151	3239	3327	3415	3504	3592	3680	3768		
		Old	1258	1339	1420	1501	1583	1664	1745	1826	1907	1989	2070	2151	2232	2313	2395		
	Transport Allowance	New	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	
		Old	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	
	Meal Subsidy	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allowance	New	310	310	310	310	310	310	310	310	310	310	310	310	310	310	310	310	
		Old	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
	Total Monthly Emolument	New	7892	8107	8321	8535	8749	8963	9178	9392	9606	9820	10034	10249	10463	10677	10891		
		Old	2904	3057	3211	3365	3519	3672	3826	3980	4133	4287	4441	4594	4748	4902	5056		
Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	51192	52992	54792	56592	58392	60192	61992	63792	65592	67392	69192	70992	72792	74592	76392	1800	
		Old	14578	15605	16632	17659	18686	19713	20740	21767	22794	23821	24848	25875	26902	27929	28956	1027	
08 (UASS 2)	Monthly Basic Salary	New	4266	4416	4566	4716	4866	5016	5166	5316	5466	5616	5766	5916	6066	6216	6366	150	
		Old	1215	1300	1386	1472	1557	1643	1728	1814	1900	1985	2071	2156	2242	2327	2413	86	
	Rent Subsidy	New	2986	3091	3196	3301	3406	3511	3616	3721	3826	3931	4036	4141	4246	4351	4456		
		Old	1361	1456	1552	1648	1744	1840	1936	2032	2127	2223	2319	2415	2511	2607	2703		
	Transport Allowance	New	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	
		Old	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	408	
	Meal Subsidy	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allowance	New	310	310	310	310	310	310	310	310	310	310	310	310	310	310	310	310	
		Old	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
	Total Monthly Emolument	New	8992	9247	9502	9757	10012	10267	10522	10777	11032	11287	11542	11797	12052	12307	12562		
		Old	3098	3280	3461	3643	3824	4006	4187	4369	4550	4731	4913	5094	5276	5457	5639		

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ANNEX IV CONTD

Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	60264	62244	64224	66204	68184	70164	72144	74124	76104	78084	80064	82044	84024	86004	87984	1980	
		Old	15469	16600	17731	18862	19993	21124	22255	23386	24517	25648	26779	27910	29041	30172	31303	1131	
09 (UASS 3)	Monthly Basic Salary	New	5022	5187	5352	5517	5682	5847	6012	6177	6342	6507	6672	6837	7002	7167	7332	165	
		Old	1289	1383	1478	1572	1666	1760	1855	1949	2043	2137	2232	2326	2420	2514	2609	94	
	Rent Subsidy	New	3515	3631	3746	3862	3977	4093	4208	4324	4439	4555	4670	4786	4901	5017	5132		
		Old	1444	1549	1655	1760	1866	1972	2077	2183	2288	2394	2499	2605	2710	2816	2922		
	Transport Allowance	New	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	
		Old	487	487	487	487	487	487	487	487	487	487	487	487	487	487	487	487	
	Meal Subsidy	New	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	400	
		Old	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	90	
	Utility Allowance	New	310	310	310	310	310	310	310	310	310	310	310	310	310	310	310	310	
		Old	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	25	
		Total Monthly Emolument	New	10277	10558	10838	11119	11399	11680	11960	12241	12521	12802	13082	13363	13643	13924	14204	
			Old	3335	3535	3734	3934	4134	4334	4534	4734	4933	5133	5333	5533	5733	5932	6132	
Grade Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE	
	Annual Basic Salary	New	79212	82524	85836	89148	92460	95772	99084	102396	105708	109020	112332					3312	
		Old	20290	22100	23910	25720	27530	29340	31150	32960	34770	36580	38390					1810	
11 (UASS 4)	Monthly Basic Salary	New	6601	6877	7153	7429	7705	7981	8257	8533	8809	9085	9361					276	
		Old	1691	1842	1993	2143	2294	2445	2596	2747	2898	3048	3199					151	
	Rent Subsidy	New	4621	4814	5007	5200	5394	5587	5780	5973	6166	6360	6553						
		Old	1894	2063	2232	2401	2569	2738	2907	3076	3245	3414	3583						
	Transport Allowance	New	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030	1030						
		Old	487	487	487	487	487	487	487	487	487	487	487						
	Meal Subsidy	New	400	400	400	400	400	400	400	400	400	400	400						
		Old	90	90	90	90	90	90	90	90	90	90	90						
	Utility Allowance	New	310	310	310	310	310	310	310	310	310	310	310						
		Old	40	40	40	40	40	40	40	40	40	40	40						
		Total Monthly Emolument	New	12962	13431	13900	14369	14839	15308	15777	16246	16715	17185	17654					
			Old	4202	4521	4841	5161	5481	5800	6120	6440	6760	7079	7399					

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ANNEX IV CONTD

Grade / Level	Basic Salary / Allowances	STATUS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE
	Annual Basic Salary	New	97968	102780	107592	112404	117216	122028	126840	131652	136464							4812
		Old	24690	26743	28796	30849	32902	34955	37008	39061	41114							2053
13 (UASS 5)	Monthly Basic Salary	New	8164	8565	8966	9367	9768	10169	10570	10971	11372							401
		Old	2058	2229	2400	2571	2742	2913	3084	3255	3426							171
	Rent Subsidy	New	5715	5996	6276	6557	6838	7118	7399	7680	7960							
		Old	2304	2496	2688	2879	3071	3262	3454	3646	3837							
	Transport Allowance	New	1400	1400	1400	1400	1400	1400	1400	1400	1400							
		Old	609	609	609	609	609	609	609	609	609	609						
	Meal Subsidy	New	500	500	500	500	500	500	500	500	500	500						
		Old	90	90	90	90	90	90	90	90	90	90						
	Utility Allowance	New	500	500	500	500	500	500	500	500	500	500						
		Old	60	60	60	60	60	60	60	60	60	60						
	Entertainment Allowance	New	350	350	350	350	350	350	350	350	350	350						
		Old	100	100	100	100	100	100	100	100	100	100						
	Total Monthly Emolument	New	16629	17311	17992	18674	19356	20037	20719	21401	22082							
		Old	5221	5584	5946	6309	6672	7034	7397	7760	8122							
	Annual Basic Salary	New	108360	114144	119928	125712	131496	137280	143064	148848	154632							5784
		Old	26135	28693	31251	33809	36367	38925	41483	44041	46599							2558
14 (UASS 6)	Monthly Basic Salary	New	9030	9512	9994	10476	10958	11440	11922	12404	12886							482
		Old	2178	2391	2604	2817	3031	3244	3457	3670	3883							213
	Rent Subsidy	New	6321	6658	6996	7333	7671	8008	8345	8683	9020							
		Old	2439	2678	2917	3156	3394	3633	3872	4110	4349							
	Transport Allowance	New	1400	1400	1400	1400	1400	1400	1400	1400	1400							
		Old	609	609	609	609	609	609	609	609	609	609						
	Meal Subsidy	New	500	500	500	500	500	500	500	500	500	500						
		Old	90	90	90	90	90	90	90	90	90	90						
	Utility Allowance	New	500	500	500	500	500	500	500	500	500	500						
		Old	60	60	60	60	60	60	60	60	60	60						
	Entertainment Allowance	New	450	450	450	450	450	450	450	450	450	450						
		Old	200	200	200	200	200	200	200	200	200	200						
	Total Monthly Emolument	New	18201	19020	19840	20659	21479	22298	23117	23937	24756							
		Old	5576	6028	6480	6932	7384	7836	8288	8740	9191							



SWC.04/905

The Presidency,  
National Salaries, Incomes  
and Wages Commission,  
Plot 209,  
Shehu Shagari Way,  
Asokoro.  
PMB 346,  
Garki – Abuja.

30<sup>th</sup> April. 1999

The Principal Staff Officer to the Head of State,  
Commander-in-Chief,

The Principal Secretary to the Head of State,  
Commander-in-Chief,

The Principal General-Staff Officer to the  
Chief of General Staff,

The Service Chiefs and Inspector-General of Police,  
All Honourable Ministers and Heads of Extra-Ministerial  
Departments,

All Permanent Secretaries and Chief Executives of  
Parastatals,

The Auditor-General of the Federation,

The Accountant-General of the Federation,

The Chief Registrar, Supreme Court of Nigeria.

**HARMONISED PUBLIC SERVICE SALARY STRUCTURE  
AND ALLOWANCES FOR THE FEDERAL PUBLIC SERVICE**

I wish to clarify paragraph 3 of my circular No. SWC.04/711 of 22<sup>nd</sup> January, 1999 which states that those living in government quarters or who are provided accommodation at government expense are not entitled to rent subsidy. This provision refers only to persons to whom government quarters are directly allocated or those for whom private residential accommodation is rented at government expense. Any other officer not falling within these categories is entitled to the appropriate rent subsidy.

Signed

**Owelle G. P. O. Chikelu**  
**Chairman**

SWC.04/Vol. IV/1000

The Presidency,  
National Salaries, Incomes  
and Wages Commission,  
Wing B, Third Floor,  
Federal Secretariat Complex,  
Shehu Shagari Way,  
PMB 346,  
Garki – Abuja.

5<sup>th</sup> May, 2000

The Chief of Staff to the President  
Deputy Chief of Staff to the Vice President  
Honourable Minister of Education  
Honourable Minister of Health  
Honourable Minister of Science & Technology  
Honourable Minister of Agriculture  
Secretary to the Government of the Federation  
Head of the Civil Service of the Federation  
The Executive Secretary, National Universities Commission  
The Executive Secretary, National Board for Technical Education  
The Executive Secretary, National Commission for  
Colleges of Education  
The Auditor-General of the Federation  
The Accountant-General of the Federation

**HARMONISED TERTIARY INSTITUTIONS SALARY STRUCTURE**  
**(HATISS) AND ALLOWANCES IN THE FEDERAL PUBLIC**  
**SERVICE**

I wish to refer to my letter No. SWC.04/810 of 29<sup>th</sup> March, 1999 and to inform you that a new Harmonised Tertiary Institutions Salary Structure (HATISS) and associated allowances for Tertiary Institutions in the Federal Public Service have been approved by Government. The remuneration package is attached as an annex to this letter. The effective date of the new package is 1<sup>st</sup> May, 2000.

2. I am to add that all existing allowances, not specifically mentioned in the annex, are still applicable.
3. Any enquiries arising from this circular should be addressed to the Chairman, National Salaries, Incomes and Wages Commission.

Signed  
Owelle G. P. O. Chikelu  
Chairman



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**HARMONISED TERTIARY INSTITUTIONS SALARY STRUCTURE (HATISS)**  
**FOR FEDERAL TERTIARY INSTITUTIONS**  
**EFFECTIVE DATE: 1ST MAY, 2000**

HATISS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE
01	49932	51408	52884	54360	55836	57312	58788	60264	61740	63216	64692	66168	67644	69120	70596	1476
02	51588	53436	55284	57132	58980	60828	62676	64524	66372	68220	70068	71916	73764	75612	77460	1848
03	54168	56388	58608	60828	63048	65268	67488	69708	71928	74148	76368	78588	80808	83028	85248	2220
04	61740	64320	66900	69480	72060	74640	77220	79800	82380	84960	87540	90120	92700	95280	97860	2580
05	75876	79020	82164	85308	88452	91596	94740	97884	101028	104172	107316	110460	113604	116748	119892	3144
06	101760	105636	109512	113388	117264	121140	125016	128892	132768	136644	140520	144396	148272	152148	156024	3876
07	133632	138288	142944	147600	152256	156912	161568	166224	170880	175536	180192	184848	189504	194160	198816	4656
08	157512	163056	168600	174144	179688	185232	190776	196320	201864	207408	212952	218496	224040	229584	235128	5544
09	185436	191532	197628	203724	209820	215916	222012	228108	234204	240300	246396	252492	258588	264684	270780	6096
10	218004	227640	237276	246912	256548	266184	275820	285456	295092	304728	314364					9636
11	243732	253920	264108	274296	284484	294672	304860	315048	325236	335424	345612					10188
12	269580	280548	291516	302484	313452	324420	335388	346356	357324	368292	379260					10968
13	301452	316260	331068	345876	360684	375492	390300	405108	419916							14808
14	333420	351216	369012	386808	404604	422400	440196	457992	475788							17796
15	371748	391944	412140	432336	452532	472728	492924	513120	533316							20196

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NATIONAL SALARIES, INCOMES AND WAGES COMMISSION, THE PRESIDENCY, ABUJA.

**UNIVERSITY ACADEMIC SALARY STRUCTURE (UASS)****EFFECTIVE DATE: 1ST OCTOBER, 2003**

UASS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	INCR. RATE
1	186599	192677	198755	204833	210911	216989								6078
2	220093	227331	234569	241807	249045	256283	263521	270759						7238
3	257984	265942	273900	281858	289816	297774	305732	313690						7958
4	338323	351374	364425	377476	390527	403578	416629	429680	442731					13051
5	420060	438849	457638	476427	495216	514005	532794	551583	570372	589161	607950	626739	645528	18789
6	468201	490780	513359	535938	558517	581096	603675	626254	648833	671412				22579
7	522924	548549	574174	599799	625424	651049	676674	702299	727924	753549				25625

**HARMONISED ALLOWANCES**  
**FOR FEDERAL TERTIARY INSTITUTIONS**  
**EFFECTIVE DATE: 1<sup>ST</sup> MAY, 2000**

S/NO	TYPE OF ALLOWANCE	GRADE LEVEL	RATE PER MONTH (N)
1	Transport	01 – 05	1100
		06 – 09	1450
		10 – 12	1700
		13 – 15	2000
2	Meal Subsidy	01 – 05	500
		06 – 09	700
		10 – 12	800
		13 – 15	900
3	Utility	01 – 05	300
		06 – 90	500
		10 – 12	650
		13 – 15	800
4	Entertainment	13	700
		14 – 15	900
5	Domestic Servant	13	1 Domestic Staff on GL 03 step 8
		14 – 15	2 Domestic Staff on GL 03 step 8

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**NOTE.**

1. Rent Subsidy is payable only to qualified staff at the rate of 40% of Annual Basic Salary.
2. Leave Grant is payable at the rate of 10% of Annual Basic Salary.

SWC.04/Vol.V/9

The Presidency,  
National Salaries, Incomes  
and Wages Commission,  
Wing B, Third Floor,  
Federal Secretariat Complex,  
Shehu Shagari Way,  
PMB 346,  
Garki – Abuja.

19<sup>th</sup> May, 2000

The Chief of Staff to the President  
Deputy Chief of Staff to the Vice President  
Honourable Ministers  
Secretary to the Government of the Federation  
Head of the Civil Service of the Federation  
The Chief of Defence Staff  
The Inspector-General of Police  
Chairmen, Federal Commission  
Permanent Secretaries and Heads of Extra-Ministerial Departments  
Directors-General & Chief Executives of Parastatals  
The Clerk of the National Assembly  
The Executive Secretary, National Universities Commission  
The Auditor-General of the Federation  
The Accountant-General of the Federation

### PAYMENT OF RENT SUBSIDY

I wish to refer to my letters Nos. SWC.04/Vol.IV/991, SWC.04/Vol. IV/994, SWC.04/Vol.IV/997, and SWC.04/Vol.IV/1000 of 5<sup>th</sup> May, 2000 and SWC.04/S.1/Vol.IV/136 of 15<sup>th</sup> May, 2000 and to emphasise that those allocated government quarters or provided with accommodation at government expense are not entitled to rent subsidy which is now 40% of an increased basic salary. Those provided with sub-standard or unfurnished accommodation can, in accordance with existing regulations, apply for rebate on the rent they are required to pay to government. It is wrong to pay a proportion of the rent subsidy to such officers. In this connection, please refer to the Secretary to the Government of the Federation's Circular No.X.14104/IX/763 of 9<sup>th</sup> January, 1998, a copy of which is attached for ease of reference.

Signed  
Owelle G. P. O. Chikelu  
Chairman

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THE PRESIDENCY  
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION  
OFFICE OF THE PERMANENT SECRETARY

No. SWC/S/04/S.15/Vol.II/7  
Telephone 09-5239524



Plot 209  
Shehu Shagari Way,  
Asokoro,  
PMB 346  
Garki - Abuja.

Date 19th June, 2001

CIRCULAR

Chief of Staff to the President  
and Commander-in-Chief

Deputy Chief of Staff to the Vice President

Honourable Ministers

Secretary to the Government of the Federation

Head of the Civil Service of the Federation

All Permanent Secretaries

All Heads of Extra-Ministerial Departments

Auditor-General for the Federation

Accountant-General of the Federation

Clerk of the National Assembly

All Directors-General and Chief Executives  
of Federal Parastatals and Agencies.

**REVIEW OF ALLOWANCES FOR HEALTH PROFESSIONALS**

I wish to inform you that Government has approved a review of allowances for Health Professionals as follows:-

(i) **Call Duty Allowance:**

Payment of Call Duty Allowance per unit call, to a maximum of 40 units per month is at the following rates:-

- (a) 4% of Basic Salary per month for Medical/Dental Practitioners;
- (b) 2% of Basic Salary per month for Pharmacists/Medical Laboratory Scientists;
- (c) 1.72% of Basic Salary per month for Nurses and Other Health Professionals.

(ii) **Inducement Allowance:**

Payment of 10% of Basic Salary per annum for Specialists who are in rare fields as per Establishments Circular 1/1991.

(iii) **Administrative Allowance:**

Payment of 10% of Basic Salary per annum as Administrative Allowance for Administrative Officers on HAPSS 15, 16 and 17 in Health Institutions.

(iv) **Rural Posting Allowance:**

Payment of Rural Posting Allowance at the rate of 20% of Basic Salary per annum to all Health Professionals on Rural Posting.

(v) **Hazard Allowance:**

- (a) Medical and Dental Practitioners – 100% increase on the current rate which translates to N20,000 per annum;
- (b) Pharmacists/Medical Laboratory Scientists – N10,000 per annum;
- (c) Nurses and Other Health Workers – 150% increase on the current rate which translates to N10,000 per annum.

(vi) **Teaching Allowance:**

This is applicable to deserving officers at the following rates:

(a) **Part-time Post Graduate Teaching:**

- (i) Medically qualified Consultant - 50% increase on the current rate which translates to N15,000 per lecture;
- (ii) Private Medical/Dental Practitioners - 50% increase on the current rate which translates to N7,500 per lecture;
- (iii) Other Professionally Qualified Personnel - 50% increase on the current rate which translates to N7,500 per lecture.

(b) **Honorarium:**

This is applicable to Medical Doctors who give lectures outside the normal job description as well as private Medical/Dental Practitioners or other Professionally qualified personnel who teach under-graduate students on an ad-hoc basis.

- (i) Medical Doctor/Dental Practitioners - N1,500 per lecture;
- (ii) Private Medical/Dental Practitioners - N1,500 per lecture;
- (iii) Other professionally qualified personnel - N1,250 per lecture.

(c) **Post Secondary School:**

- (i) In accredited post-secondary Institution - N500 per lecture;

(ii) In accredited post-primary Institution - N500 per lecture.

(d) **Full-Time Teaching:**

(i) Lecturer/Consultant – 50% increase on the current rate which translates to N30,000 per annum;

(ii) Reader/Consultant and Associate Professor/ Consultant – 50% increase on the current rate which translates to N30,000 per annum;

(iii) Professor – 50% increase on the current translates to N30,000 per annum.

All Medical Practitioners and Health Professionals including Resident Doctors, Pharmacists, Nurses, Medical Laboratory Scientists and Physiotherapy Tutors, who engage in teaching, should continue to be paid Teaching Allowance at the above rate.

(vii) **Clinical Duty Allowance:**

Clinical Supplementation Allowance has now been renamed Clinical Duty Allowance and the rates of payment shall be as follows:-

(a) Medical Consultants – 40% of Basic Salary

(b) Non-Medical Consultants – 25% of Basic Salary

(viii) **Journal/Learned Society Allowance:**

(a) Medical/Dental Practitioners - 50% increase on current rate which translates to N22,500 per annum;

(b) Pharmacists/Medical Laboratory Scientist - N12,000 per annum;



(c) Nurses and Other Health Professionals - 50% increase on current rate which translates to N9,000 per annum.

(ix) Shift Duty Allowance:

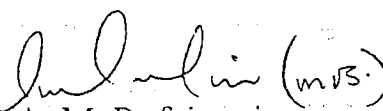
Government has directed that the current rate of 30% of Basic Salary as Shift Duty Allowance is to be maintained in view of the fact that Basic Salary has been substantially increased.

2. The effective date of (i) - (viii) above is 1<sup>st</sup> January, 2001.

3. Government has also directed as follows:

(i) that the arrears of Call Duty Allowance and Clinical Supplementation of 150% and 50% respectively should remain 1<sup>st</sup> January, 2000;

(ii) that no payment of salaries should be made to Resident Doctors for the duration of the Industrial Action in accordance with Labour Trade Dispute Act CAP 432.

  
Mrs. A. M. Rufai mni  
Permanent Secretary  
for: Chairman

Ref. No. SWC.04/Vol.V/197

The Presidency,  
National Salaries, Incomes  
and Wages Commission,  
Wing B, Third Floor,  
Federal Secretariat Complex,  
Shehu Shagari Way,  
PMB 346,  
Garki – Abuja.

9<sup>th</sup> October, 2003

The Chief of Staff to the President  
Deputy Chief of Staff to the Vice President  
Honourable Minister of Education  
Honourable Minister of Health  
Honourable Minister of Science & Technology  
Honourable Minister of Agriculture  
Secretary to the Government of the Federation  
Head of the Civil Service of the Federation  
The Executive Secretary, National Universities Commission  
The Executive Secretary, National Board for Technical Education  
The Executive Secretary, National Commission for  
Colleges of Education  
The Auditor-General of the Federation  
The Accountant-General of the Federation

**HARMONISED TERTIARY INSTITUTIONS SALARY STRUCTURE**  
**(HATISS) FOR THE FEDERAL PUBLIC SERVICE**

The President, Commander-In-Chief of the Armed Forces of the  
Federal Republic of Nigeria has approved a revised Harmonised Tertiary

Institutions Salary Structure (HATISS) for the Federal Public Service. The revision is on a sliding scale ranging from 10% for HATISS 01 to 4% for HATISS 15. The breakdown is as follows:

HATISS 01	-	10%
HATISS 02 – 06	-	8%
HATISS 07 – 09	-	7%
HATISS 10 – 12	-	5%
HATISS 13 – 15	-	4%

The salary table resulting from the revision which takes effect from 1<sup>st</sup> October, 2003 is attached as an annex to this circular.

2. Any enquiries arising from this circular should be addressed to the National Salaries, Incomes and Wages Commission.

**Signed**  
**J. O. Ogunleye (Mrs)**  
**Permanent Secretary**

## HARMONISED TERTIARY INSTITUTIONS SALARY STRUCTURE (HATISS)

EFFECTIVE DATE: 1ST OCTOBER, 2003

HATISS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N	INCR. RATE
01	67009	68990	70971	72952	74933	76914	78895	80876	82857	84838	86819	88800	90781	92762	94743	1981
02	67972	70407	72842	75277	77712	80147	82582	85017	87452	89887	92322	94757	97192	99627	102062	2435
03	71372	74297	77222	80147	83072	85997	88922	91847	94772	97697	100622	103547	106472	109397	112322	2925
04	81349	84749	88149	91549	94949	98349	101749	105149	108549	111949	115349	118749	122149	125549	128949	3400
05	99975	104118	108261	112404	116547	120690	124833	128976	133119	137262	141405	145548	149691	153834	157977	4143
06	134079	139186	144293	149400	154507	159614	164721	169828	174935	180042	185149	190256	195363	200470	205577	5107
07	174443	180521	186599	192677	198755	204833	210911	216989	223067	229145	235223	241301	247379	253457	259535	6078
08	205617	212855	220093	227331	234569	241807	249045	256283	263521	270759	277997	285235	292473	299711	306949	7238
09	242068	250026	257984	265942	273900	281858	289816	297774	305732	313690	321648	329606	337564	345522	353480	7958
10	279263	291607	303951	316295	328639	340983	353327	365671	378015	390359	402703					12344
11	312221	325272	338323	351374	364425	377476	390527	403578	416629	429680	442731					13051
12	345332	359382	373432	387482	401532	415582	429632	443682	457732	471782	485832					14050
13	382482	401271	420060	438849	457638	476427	495216	514005	532794							18789
14	423043	445622	468201	490780	513359	535938	558517	581096	603675							22579
15	471674	497299	522924	548549	574174	599799	625424	651049	676674							25625

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**Ref. No. SWC/S/04/S.199/31**

The Presidency,  
National Salaries, Incomes  
& Wages Commission,  
Wing B, Third Floor,  
Federal Secretariat Complex,  
Shehu Shagari Way,  
Abuja.

8<sup>th</sup> December, 2004.

The Chief of Staff to the President

The Deputy Chief of Staff to the Vice President

Honourable Ministers

The Secretary to the Government of the Federation

The Head of the Civil Service of the Federation

Chairmen, Federal Commissions

Permanent Secretaries and Heads of Extra-Ministerial Departments

Directors-General & Chief Executives of Parastatals/Agencies

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The Accountant-General of the Federation

The Secretary, National Judicial Council

**CIRCULATION OF FAKE CIRCULARS ON THE REVIEW OF SALARIES  
AND ALLOWANCES IN THE FEDERAL PUBLIC SERVICE**

Attention of Government has been drawn to the circulation of fake circulars on the review of salaries and allowances in the Federal Public Service. These fake circulars are in varying forms. In a particular instance, a false statement was added as part of the explanatory note to the table of allowances attached to circular Ref. No. SWC.04/Vol.IV/991 of 15<sup>th</sup> May, 2000 on the Harmonised Public Service Salary Structure (HAPSS) issued by the National Salaries, Incomes and Wages Commission. The false insertion reads:

“3, All Professional allowances not mentioned above which have not been revised since 1<sup>st</sup> January, 1999, will be increased by 100% of their current rates while those already revised since 1<sup>st</sup> January, 1999 will remain at their current rates.”

2. The salary table attached to circular Ref. No. SWC.04/Vol.V/197 of 9<sup>th</sup> October, 2003 on the Harmonised Tertiary Institutions Salary Structure (HATISS) also issued by the National Salaries, Incomes and Wages Commissions has been faked and circulated to agencies. The fake HATISS table has eliminated the first two salaries steps in the authentic table and has forged the signature of the Permanent Secretary, National Salaries, Incomes and Wages Commission. A copy of the fake tables mentioned above have been attached as appendices I & II to this circular.

3. Another fake salary table is the one on HAPSS in which the deduction of union dues was included.

4. Government is concerned that the implementation of such fake tables of salaries and allowances by Ministries and Agencies has contributed, in no small measure, to the bloating of the wage bill. This ploy by some unscrupulous persons in the Public Service will not be tolerated. Henceforth, Heads of Ministries, Extra-ministerial Departments and Agencies will be held responsible for the implementation of such fake salary tables.

5. All Ministries, Extra-Ministerial Departments, Agencies and Parastatals are hereby directed to ensure the authenticity of the tables of salaries and allowances which they are currently implementing. In case of any doubt, such tables should be referred to the National Salaries, Incomes and Wages Commission for clarification.

6. Government has also directed that the National Salaries, Incomes and Wages Commission will, on regular basis, visit Federal Ministries, Extra-Ministerial Departments, Parastatals and Agencies to verify and authenticate the salary structures and allowances applicable to each organisation. This exercise will ensure that the wage bill is kept under continuous surveillance.

7. Please ensure strict compliance with this circular.

Signed  
J. O. Ogunleye (Mrs)  
Permanent Secretary

Ref. No. SWC/S/04/S.167/Vol.II/8

The Presidency,  
National Salaries, Incomes  
and Wages Commission,  
Wing B, Third Floor,  
Federal Secretariat Complex,  
Shehu Shagari Way,  
P. M. B. 346,  
Garki – Abuja.

26<sup>th</sup> September, 2005.

The Chief of Staff to the President

The Deputy Chief of Staff to the Vice President

Honourable Ministers

The Secretary to the Government of the Federation

The Head of the Civil Service of the Federation

Chairmen, Federal Commissions

Permanent Secretaries and Heads of Extra-Ministerial Departments

Directors-General & Chief Executives of Parastatals/Agencies

The Clerk of the National Assembly

The Auditor-General for the Federation

The Accountant-General of the Federation

The Secretary, National Judicial Council

**APPROVED RATES FOR MONETISATION OF  
FRINGE BENEFITS IN ALL FEDERAL PARASTATALS FUNDED  
FROM THE FEDERAL BUDGET  
WITH EFFECT FROM 1<sup>ST</sup> OCTOBER, 2005**

In accordance with the monetisation policy of the Federal Government, the President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, has approved the rates for the monetisation of fringe benefits in all Federal Parastatals and Government-owned Agencies funded from the Federal Budget. The new rates take

effect from 1<sup>st</sup> October, 2005 and affect the following: Accommodation, Transport, Meal Subsidy, Utility, Domestic Servant, Leave Grant, Medical Allowance, Furniture Allowance, Vehicle Loan and Driver.

2. The approved rates of monetised fringe benefits are applicable as indicated in the following Annexure:

Annex I: for parastatals on Harmonised Public Service Salary Structure (HAPSS) ;

Annex II: for parastatals on Harmonised Tertiary Institutions Salary Structure (HATISS); and

Annex III: for University Academic Staff Salary Structure (UASS) which is restricted to University Academic Staff.

3. All the affected Federal parastatals/agencies should note as follows:

(a) **Entertainment Allowance**

Entertainment allowance was introduced at a point in the service when the personal emoluments of Public Servants, especially those in the senior cadre were very low vis-à-vis their responsibility and before the adjustments that have come in the life of the present administration. As this is no longer the case, this allowance has been cancelled for staff in all the affected Federal parastatals/Government-owned agencies.

(b) **Medical Allowance**

Medical allowance was re-introduced to reduce the tendency for Public Servants to abuse the arrangement of allowing sick staff to claim medical refunds after treating themselves. Henceforth, all staff are to receive 10% of their basic salary monthly as medical allowance. Consequently, it is only in cases diagnosed as life-threatening that Government will pay the bills for treatment. However, while such payment is being undertaken by Government, the officer will cease to receive the 10% of basic salary as medical allowance.



(c) **Car/Motorcycle/Bicycle Loan**

Vehicle loans are not to be granted directly by the Government. They are to be granted by financial institutions, preferably on a single digit interest rate and with Government's guarantee, subject to the repayment capacity of the beneficiary. Where it is not possible for a single digit interest rate to be secured, Government will intervene.

(d) **Payment of Accommodation and Furniture Allowances**

Payment of Accommodation and Furniture Allowances shall be made to entitled officers at the approved rates. For the avoidance of doubt, officers living in Official Quarters are not entitled to the payment of accommodation allowance.

4. All Organizations and Agencies in the Federal Public Service which are funded from the annual Federal Budget, but which operate salary structures other than the Harmonized Salary Structures should implement the monetised rates in consultation with the National Salaries, Incomes and Wages Commission to avoid misapplication of the rates.

5. As usual, all self-funded Federal Parastatals and Agencies which wish to monetise their fringe benefits, should always submit the proposed package to the National Salaries, Incomes and Wages Commission for necessary evaluation and approval before implementation.

6. This Circular supercedes all other previous Circulars dealing with the fringe benefits/allowances listed in paragraph one above and all enquiries relating to it should be forwarded to the Commission.

Signed  
E. C. Bosah, fwc  
for Permanent Secretary

**APPROVED RATES FOR MONETISATION OF  
FRINGE BENEFITS IN ALL FEDERAL PARASTATALS FUNDED  
FROM THE FEDERAL BUDGET  
WITH EFFECT FROM 1<sup>ST</sup> OCTOBER, 2005**

S/No.	Type of Allowance	*HAPSS	Rate Per Annum
1	Accommodation	01 – 06 07 – 14 15 – 17	50% of Annual Basic Salary 60% of Annual Basic Salary 75% of Annual Basic Salary
2	Transport	1 – 17	25% of Annual Basic Salary
3	Meal Subsidy	01 – 06 07 – 10 12 – 14 15 – 17	₦6,000.00 ₦8,400.00 ₦9,600.00 ₦10,800.00
4	Utility	01 – 16 17	15% of Annual Basic Salary 20% of Annual Basic Salary
5	Domestic Servant	15 16 – 17	1 Dom. Servant on HAPSS 03 step 8 2 Dom. Servants on HAPSS 03 step 8
6	Leave Grant	1 – 17	10% of Annual Basic Salary
7	Medical	1 – 17	10% of Annual Basic Salary
8	Furniture	01 – 06 07 – 17	NIL 200% of Annual Basic Salary in 5 years (i.e. 40% Per Year)
9	Vehicle Loan	01 – 05 06 – 07 08 – 17	100% of Annual Basic Salary 150% of Annual Basic Salary 200% of Annual Basic Salary
10	Driver	17	1 Driver on HAPSS 03 step 8

\* Harmonised Public Service Salary Structure

APPROVED RATES FOR MONETISATION OF  
FRINGE BENEFITS IN ALL FEDERAL PARASTATALS FUNDED  
FROM THE FEDERAL BUDGET  
WITH EFFECT FROM 1<sup>ST</sup> OCTOBER, 2005

/No.	Type of Allowance	*HATISS	Rate Per Annum
1	Accommodation	01 – 05 06 – 12 13 – 15	50% of Annual Basic Salary 60% of Annual Basic Salary 75% of Annual Basic Salary
2	Transport	1 – 15	25% of Annual Basic Salary
3	Meal Subsidy	01 – 05 06 – 09 10 – 12 13 – 15	N6,000.00 N8,400.00 N9,600.00 N10,800.00
4	Utility	01 – 14 15	15% of Annual Basic Salary 20% of Annual Basic Salary
5	Domestic Servant	13 14 – 15	1 Dom. Servant on HATISS 02 step 8 2 Dom. Servants on HATISS 02 step 8
6	Leave Grant	1 – 15	10% of Annual Basic Salary
7	Medical	1 – 15	10% of Annual Basic Salary
8	Furniture	01 – 05 06 – 15	NIL 200% of Annual Basic Salary in 5 years (i.e. 40% Per Year)
9	Vehicle Loan	01 – 04 05 – 06 07 – 15	100% of Annual Basic Salary 150% of Annual Basic Salary 200% of Annual Basic Salary
10	Driver	15	1 Driver on HATISS 02 step 8

\* Harmonised Tertiary Institutions Salary Structure

**APPROVED RATES FOR MONETISATION OF  
FRINGE BENEFITS IN ALL FEDERAL PARASTATALS FUNDED  
FROM THE FEDERAL BUDGET  
WITH EFFECT FROM 1<sup>ST</sup> OCTOBER, 2005**

S/No.	Type of Allowance	*UASS	Rate Per Annum
1	Accommodation	1 – 4 5 – 7 **VC	60% of Annual Basic Salary 75% of Annual Basic Salary 75% of Annual Basic Salary
2	Transport	1 – 7 VC	25% of Annual Basic Salary 25% of Annual Basic Salary
3	Meal Subsidy	1 – 3 4 5 – 7 VC	₦8,400.00 ₦9,600.00 ₦10,800.00 ₦10,800.00
4	Utility	1 – 6 7 VC	15% of Annual Basic Salary 20% of Annual Basic Salary 20% of Annual Basic Salary
5	Domestic Servant	5 6 – 7 VC	1 Dom. Servant on HATISS 02 step 8 2 Dom. Servants on HATISS 02 step 8 3 Dom. Servants on HATISS 02 step 8
6	Leave Grant	1 – 7 VC	10% of Annual Basic Salary 10% of Annual Basic Salary
7	Medical	1 – 7 VC	10% of Annual Basic Salary 10% of Annual Basic Salary
8	Furniture	1 – 7 VC	200% of Annual Basic Salary in 5 years (i.e. 40% Per Year) 200% of Annual Basic Salary in 5 years (i.e. 40% Per Year)
9	Vehicle Loan	1 – 7 VC	200% of Annual Basic Salary 200% of Annual Basic Salary
10	Driver	7 VC	1 Driver on HATISS 02 step 8 1 Driver on HATISS 02 step 8

\* University Academic Staff Salary Structure

\*\* Vice-Chancellor



THE PRESIDENCY

**NATIONAL SALARIES, INCOMES AND WAGES COMMISSION**

OFFICE OF THE EXECUTIVE CHAIRMAN

Wing, B 3rd Floor,

Federal Secretariat Complex, Phase 1,

Shehu Shagari Way,

P.M.B 346, Garki - Abuja.

09-6710940

Ref. No. SWC/S/04/S.301/1

18<sup>th</sup> January, 2007

Date:.....

**CIRCULAR**

Chief of Staff to the President,  
Deputy Chief of Staff to the Vice President,  
Honourable Minister of Education/Minister of State,  
Honourable Minister of Health,  
Honourable Minister of Science & Technology,  
Honourable Minister of Agriculture,  
Secretary to the Government of the Federation,  
Head of the Civil Service of the Federation,  
Executive Secretary, National Universities Commission,  
Executive Secretary, National Board for Technical Education,  
Executive Secretary, National Commission for Colleges of Education,  
Auditor-General for the Federation,  
Accountant-General of the Federation,

**CONSOLIDATED TERTIARY INSTITUTIONS  
SALARY STRUCTURE (CONTISS)**

The President, Commander-in-Chief of the Armed Forces, has approved a new salary structure for tertiary institutions and research institutes in the Federal Public Service. The new structure known as the Consolidated Tertiary Institutions Salary Structure (CONTISS) is attached as Annex I. The items consolidated with the basic salary are transport allowance, meal subsidy, utility allowance, leave grant, journal allowance, research allowance, learned society allowance, furniture allowance, examination administration allowance, field trip allowance, industrial supervision allowance, responsibility allowance, inducement allowance,

administrative officer allowance, rural posting allowance, clinical duty allowance, teaching allowance, domestic servant allowance and driver's allowance (for entitled officers).

2. This salary structure applies to the non-academic staff of universities; all academic and non-academic staff of Polytechnics, Colleges of Education, Research and Allied Institutes; and medical/dental/veterinary doctors/optometrists with OD Degrees in Federal Health Institutions such as Teaching Hospitals, Medical Centres, Specialist Hospitals etc. It also applies to all Federal Agencies formerly running the Harmonised Tertiary Institutions Salary Structure (HATISS).

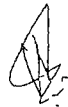
3. In order to ensure that Medical Doctors in Federal Health Institutions are placed on the appropriate grades in the new Consolidated Tertiary Institutions Salary Structure (CONTISS), **Annex II** has been provided for their conversion.

4. Rent Allowance has not been consolidated with the rest of the allowances in the emolument package. It is, therefore, payable as contained in **Annex III**, where an officer is not provided accommodation at Government expense.

5. Details of the template for payment of the consolidated Tertiary Institutions Salary Structure for each affected institution and agency will be obtained from the Budget Office.

6. The effective date for the implementation of the new Consolidation Tertiary Institutions Salary Structure is **1<sup>st</sup> January, 2007**.

7. All enquiries arising from this circular should be directed to the undersigned.



Chief F. O. Williams, CON  
Chairman

**CONSOLIDATED TERTIARY INSTITUTIONS SALARY STRUCTURE (CONTISS)**  
**EFFECTIVE DATE: 1ST JANUARY, 2007**

CONTISS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
01	152544	156850	161156	165462	169768	174074	178380	182686	186992	191298	195604	199910	204216	208522	212828
02	154637	159930	165223	170516	175809	181102	186395	191688	196981	202274	207567	212860	218153	223446	228739
03	162027	168385	174743	181101	187459	193817	200175	206533	212891	219249	225607	231965	238323	244681	251039
04	183712	191102	198492	205882	213272	220662	228052	235442	242832	250222	257612	265002	272392	279782	287172
05	224196	233201	242206	251211	260216	269221	278226	287231	296236	305241	314246	323251	332256	341261	350266
06	362757	376206	389655	403104	416553	430002	443451	456900	470349	483798	497247	510696	524145	537594	551043
07	579391	599242	619093	638944	658795	678646	698497	718348	738199	758050	777901	797752	817603	837454	857305
08	671747	695053	718359	741665	764971	788277	811583	834889	858195	881501	904807	928113	951419	974725	998031
09	777984	803243	828502	853761	879020	904279	929538	954797	980056	1005315	1030574	1055833	1081092	1106351	1131610
10	871729	909773	947817	985861	1023905	1061949	1099993	1138037	1176081	1214125	1252169				
11	973305	1013528	1053751	1093974	1134197	1174420	1214643	1254866	1295089	1335312	1375535				
12	1075353	1118655	1161957	1205259	1248561	1291863	1335165	1378467	1421769	1465071	1508373				
13	1445599	1503506	1561413	1619320	1677227	1735134	1793041	1850948	1908855						
14	1820908	1891016	1961124	2031232	2101340	2171448	2241556	2311664	2381772						
15	2232199	2312648	2393097	2473546	2553995	2634444	2714893	2795342	2875791						
Rector/Provost		2956240													

NOTE: Jobs on CONTISS 01 have been out-sourced.

CONVERSION TABLE FROM  
HAPSS TO CONTISS

HAPSS	CONTISS
10	09
12	10
13	11
14	12
15	13
16	14
17	15



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NATIONAL SALARIES, INCOMES AND WAGES COMMISSION, THE PRESIDENCY, ABUJA.

ANNEX III

RENT SUBSIDY TABLE FOR CONTISS

CONTISS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
01	38530.75	39670.4	40810.05	41949.7	43089.35	44229	45368.65	46508.3	47647.95	48787.6	49927.25	51066.9	52206.55	53346.2	54485.85
02	39083.9	40484.6	41885.3	43286	44686.7	46087.4	47488.1	48888.8	50289.5	51690.2	53090.9	54491.6	55892.3	57293	58693.7
03	41038.9	42721.35	44403.8	46086.25	47768.7	49451.15	51133.6	52816.05	54498.5	56180.95	57863.4	59545.85	61228.3	62910.75	64593.2
04	46776.25	48731.25	50686.25	52641.25	54596.25	56551.25	58506.25	60461.25	62416.25	64371.25	66326.25	68281.25	70236.25	72191.25	74146.25
05	57486.2	59869	62251.8	64634.6	67017.4	69400.2	71783	74165.8	76548.6	78931.4	81314.2	83697	86079.8	88462.6	90845.4
06	92515.2	96038.8	99562.4	103086	106609.6	110133.2	113656.8	117180.4	120704	124227.6	127751.2	131274.8	134798.4	138322	141845.6
07	120365.9	124560	128754	132948.1	137142.1	141336.2	145530.2	149724.3	153918.3	158112.4	162306.4	166500.5	170694.5	174888.6	179082.6
08	141875.5	146870	151864.4	156858.9	161853.3	166847.8	171842.2	176836.7	181831.1	186825.6	191820	196814.5	201808.9	206803.4	211797.8
09	167027.2	172518.4	178009.7	183500.9	188992.2	194483.4	199974.7	205465.9	210957.2	216448.4	221939.7	227430.9	232922.2	238413.4	243904.7
10	192691.7	201208.6	209725.5	218242.4	226759.3	235276.2	243793.1	252310	260826.9	269343.8	277860.7				
11	215433	224438.6	233444.3	242449.9	251455.6	260461.2	269466.9	278472.5	287478.2	296483.8	305489.5				
12	238278.9	247973.4	257667.9	267362.4	277056.9	286751.4	296445.9	306140.4	315834.9	325529.4	335223.9				
13	329891.3	346097.1	362302.9	378508.7	394714.5	410920.3	427126.1	443331.9	459537.7						
14	364874.3	384348.4	403822.5	423296.6	442770.7	462244.8	481718.9	501193	520667.1						
15	406819.4	428921.3	451023.1	473125	495226.8	517328.7	539430.5	561532.4	583634.2						
Rector/Provost		605736													

NOTE: RENT SUBSIDY IS APPLICABLE TO ONLY OFFICERS WHO ARE NOT PROVIDED ACCOMMODATION AT GOVERNMENT EXPENSE.



THE PRESIDENCY

NATIONAL SALARIES, INCOMES AND WAGES COMMISSION

OFFICE OF THE EXECUTIVE CHAIRMAN

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P.M.B 346, Garki - Abuja.

Tel: 09-6710940

Fax:

Ref: .....

Ref. No. SWC/S/4/S.308/1

Date 18<sup>th</sup> January, 2007

**CIRCULAR**

Chief of Staff to the President  
Deputy Chief of Staff to the Vice President  
Honourable Ministers/Ministers of State  
Secretary to the Government of the Federation  
Head of the Civil Service of the Federation  
Chairmen, Federal Commissions  
Permanent Secretaries and Heads of Extra-Ministerial Offices  
Directors-General & Chief Executives of Parastatals/Agencies  
Clerk of the National Assembly  
Auditor-General for the Federation  
Accountant-General of the Federation  
Secretary, National Judicial Council

**ALLOWANCES PAYABLE TO GOVERNMENT FUNCTIONARIES**  
**TRAVELLING ABROAD ON DUTY**

The President, Commander-In-Chief of the Armed Forces, has approved the review of Estacode Allowances payable to government functionaries travelling abroad on duty. The revised Estacode Allowances which take effect from 1<sup>st</sup> January, 2007 are applicable at the following rates:

Ministers/SGF/Head of Service	-	US\$500 per night
Permanent Secretaries/Directors-General/ Executive Secretaries	-	US\$450 per night

Officers on GL. 15-17 - US\$425 per night  
Officers on GL. 07-14 - US\$381 per night  
Officers on GL.01- 06 - US\$206 per night

The payment of the above allowances should be made only in respect of official tours abroad, duly approved by the appropriate authority in each case.

All enquiries arising from this circular should be addressed to the undersigned.



Chief F. O. Williams, CON  
Chairman



THE PRESIDENCY  
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION  
OFFICE OF THE EXECUTIVE CHAIRMAN

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P.M.B 346, Garki - Abuja.

☎: 09-6710940

Fax:

Ref. No. SWC/S/O4/S.309/1

Ref.....

Date: 18<sup>th</sup> January, 2007

CIRCULAR

Chief of Staff to the President,  
Deputy Chief of Staff to the Vice President,  
Honourable Ministers/Ministers of State,  
Secretary to the Government of the Federation,  
Head of the Civil Service of the Federation,  
Chairmen, Federal Commissions,  
Permanent Secretaries and Heads of Extra-Ministerial Offices,  
Directors-General and Chief Executives of Parastatals/Agencies,  
Clerk of the National Assembly,  
Auditor-General for the Federation,  
Accountant-General of the Federation,  
Secretary, National Judicial Council.

APPROVED FOUR NON-REGULAR ALLOWANCES  
IN THE PUBLIC SERVICE

The President, Commander-in-Chief of the Armed Forces, has approved four non-regular allowances for the Federal Public Service. The new allowances are applicable as enumerated hereunder:

i. RELOCATION ALLOWANCE

Relocation allowance is payable **only once** on assumption of duty, to officers with **special skills** recruited from abroad or locally, to supplement the cost

of their transportation, accommodation and the movement of their personal effects.

The payment covers the first 28 days of their arrival at their duty stations. The applicable rates are as follows:

a) **Accommodation (Board and Lodging)**

S/No.	Grade Level	Status	Rate Per Day ₦	Rate for 28 Days ₦
1	08 – 14	Single	18,380	514,640
		*Family	36,760	1,029,280
	15 and above	Single	29,195	817,640
		*Family	47,575	1,332,100

Note:

The rate for the family is only payable to officers accompanied by the family couple and a maximum of four (4) children).

b) **Transportation**

(i) Professionals with Special Skills Employed from Abroad

(a) **Air Ticket:**

Cost of air ticket is to be fully borne by Government at the prevailing rate.

(b) **Local Transportation Subsidy:**

₦1,000 per day for all married and un-married officers for 28 days.

(c) **Personal Effects:**

Cost of transportation to be borne by Government to a maximum of one, 20ft container and 50% rebate on one car.

(ii) Professionals with Special Skills Employed Locally

(a) **Air Ticket:**

Cost of air ticket is to be fully borne by Government at the prevailing rate.

(b) **Local Transportation Subsidy:**

₦1,000 per day for all married and un-married officers for 28 days.

(c) **Personal Effects:**

Cost of transportation to be borne by Government to a maximum of one truck at the prevailing rates per kilometer.

Note: Air ticket is to be provided for spouse and a maximum of four children only if they accompany the officer.

2. JOB-SPECIFIC ALLOWANCE

(a) Call Duty Allowance

Call Duty Allowance is payable to the under-mentioned officers in Federal Health Institutions (Teaching/Specialist Hospitals, Medical Centres and Clinics with facilities for admission) at the rates contained in the attached tables, **only** when they perform call duty in accordance with an existing call duty roster:

(i) Medical/Dental/Veterinary Doctors/Optometrists

(with OD Degree)

- As contained in Table I;

- (ii) Pharmacists/Medical Laboratory  
Scientists/Radiographers/Physiotherapists/  
Scientific Officers – As contained in **Table II**;
- (iii) Theatre/Anaesthetic Nurses and  
Other Health Professionals who  
perform call duty – As contained in **Table III**.

(b) Shift Duty Allowance

Shift Duty Allowance is payable to only Nurses and other Health Professionals in the Federal Health Institutions who perform shift duty in accordance with an existing shift duty roster at the rates contained in the attached Table IV.

3. RISK-RELATED ALLOWANCE

(a) Hazard Allowance

- (i) Medical/Dental/Veterinary Doctors/  
Optometrist (with OD Degree) in Federal  
Health Institutions – ₦20,000.00 Per Annum
- (ii) Pharmacists/Medical Laboratory Scientists/  
Radiographers/Physiotherapists/Scientific  
Officers in Federal Health Institutions – ₦10,000.00 Per Annum
- (iii) Nurses and Other Health Professionals/  
Workers in Federal Health Institutions – ₦10,000.00 Per Annum

- (iv) Academic/Non-Academic Staff of  
Federal Universities/Polytechnics/  
Colleges of Education who are  
directly exposed to hazardous  
working environment such as  
laboratories and metal workshops - ₦4,000 Per Annum

4. SCARCE SKILL ALLOWANCE

Scarce skill allowance is applicable across the Federal Public Service and is payable to officers with exceptional skills at the rate of ₦1,200,000.00 Per Annum. However, the modalities for determining what constitutes exceptional skills will be worked out before this is implemented. It should be noted that exceptional skill is subject to review annually based on performance.

5. All enquiries arising from this circular should be directed to the undersigned.



Chief F. O. Williams, CON  
Chairman



NATIONAL SALARIES, INCOMES AND WAGES COMMISSION, THE PRESIDENCY, ABUJA.

TABLE II

CALL DUTY ALLOWANCE FOR PHARMACISTS/MEDICAL LAB. SCIENTISTS/RADIOGRAPHERS/PHYSIOTHERAPISTS/SCIENTIFIC OFFICERS  
(PER UNIT OF CALL)

Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Level	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
08	274	283.605	293.154	303	312	322	331	341	350	360	370	379	389	398	408
09	323	334.401	345.771	357	369	380	391	403	414	425	437	448	459	471	482
10	380	392.802	405.304	418	430	443	455	468	480	493	505	518	530	543	555
12	439	458.126	477.518	497	516	536	555	574	594	613	633				
13	491	511.014	531.517	552	573	593	614	634	655	675	696				
14	543	564.602	586.674	609	631	653	675	697	719	741	763				
15	601	630.411	659.928	689	719	748	778	808	837						
16	665	700.091	735.565	771	807	842	877	913	948						
17	741	781.276	821.533	862	902	942	983	1023	1063						

NOTE:

CALL DUTY ALLOWANCE IS APPLICABLE TO ONLY PHARMACISTS/MEDICAL LAB. SCIENTISTS/RADIOGRAPHERS/PHYSIOTHERAPISTS/SCIENTIFIC OFFICERS IN FEDERAL HEALTH INSTITUTIONS WHO PERFORM CALL DUTY IN ACCORDANCE WITH AN EXISTING CALL DUTY ROSTER.

Conversion from HAPSS to CONTISS

HAPSS	CONTISS
06	05
07	06
08	07
09	08
10	09
12	10
13	11
14	12
15	13
16	14
17	15

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NATIONAL SALARIES, INCOMES AND WAGES COMMISSION, THE PRESIDENCY, ABUJA.

TABLE III

CALL DUTY ALLOWANCE FOR THEATRE AND ANAESTHETIC NURSES/OTHER HEALTH PROFESSIONALS  
(PER UNIT OF CALL)

Grade Level	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
07	181	188.053	194.953	202	209	216	223	229	236	243	250	257	264	271	278
08	236	243.901	252.113	260	269	277	285	293	301	310	318	326	334	342	351
09	278	287.585	297.363	307	317	327	336	346	356	366	376	385	395	405	415
10	327	337.809	348.562	359	370	381	392	402	413	424	435	445	456	467	478
12	377	393.988	410.666	427	444	461	477	494	511	527	544				
13	422	439.472	457.104	475	492	510	528	545	563	581	598				
14	467	485.558	504.54	524	543	561	580	599	618	637	656				
15	517	542.153	567.538	593	618	644	669	694	720						
16	572	602.078	632.586	663	694	724	755	785	816						
17	637	671.897	706.519	741	776	810	845	880	914						

NOTE:

CALL DUTY ALLOWANCE IS APPLICABLE TO ONLY THEATRE AND ANAESTHETIC NURSES/OTHER HEALTH PROFESSIONALS IN FEDERAL HEALTH INSTITUTIONS WHO PERFORM CALL DUTY IN ACCORDANCE WITH AN EXISTING CALL DUTY ROSTER.

Conversion from HAPSS to CONTISS

HAPSS	CONTISS
06	05
07	06
08	07
09	08
10	09
12	10
13	11
14	12
15	13
16	14
17	15

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TABLE IV

SHIFT DUTY ALLOWANCE FOR NURSES AND OTHER HEALTH PROFESSIONALS  
(PER MONTH)

Grade Level	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
06	2355.9	2453.6	2551.2	2648.9	2746.5	2844.1	2941.8	3039.4	3137	3234.7	3332.3	3430	3528	3625	3723
07	3159.7	3280	3400.3	3520.7	3641	3761.4	3881.7	4002.1	4122.4	4242.8	4363.1	4483	4604	4724	4845
08	4110.8	4254.1	4397.3	4540.5	4683.8	4827	4970.2	5113.5	5256.7	5399.9	5543.2	5686	5830	5973	6116
09	4845.5	5016	5186.6	5357.1	5527.6	5698.2	5868.7	6039.3	6209.8	6380.4	6550.9	6721	6892	7063	7233
10	5704.5	5892	6079.6	6267.1	6454.6	6642.2	6829.7	7017.2	7204.8	7392.3	7579.9	7767	7955	8142	8330
12	6581	6871.9	7162.8	7453.7	7744.6	8035.5	8326.3	8617.2	8908.1	9199	9489.9				
13	7357.7	7665.2	7972.7	8280.3	8587.8	8895.4	9202.9	9510.4	9818	10126	10433				
14	8137.9	8469	8800.1	9131.2	9462.3	9793.4	10124	10456	10787	11118	11449				
15	9013.4	9456.2	9898.9	10342	10784	11227	11670	12113	12555						
16	9969.3	10501	11033	11566	12098	12630	13162	13694	14226						
17	11115	11719	12323	12927	13531	14135	14738	15342	15946						

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NOTE:

SHIFT DUTY ALLOWANCE IS APPLICABLE TO ONLY NURSES AND OTHER HEALTH PROFESSIONALS IN FEDERAL HEALTH INSTITUTIONS WHO PERFORM SHIFT DUTY IN ACCORDANCE WITH AN EXISTING SHIFT DUTY ROSTER.

Conversion from HAPSS to CONTISS

HAPSS	CONTISS
06	05
07	06
08	07
09	08
10	09
12	10
13	11
14	12
15	13
16	14
17	15



THE PRESIDENCY  
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION  
OFFICE OF THE EXECUTIVE CHAIRMAN

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☎: 09-6710940

Fax:

Ref. No. SWC/S/O4/S.309/24

Date: 7<sup>th</sup> March, 2007

CIRCULAR

Chief of Staff to the President,  
Deputy Chief of Staff to the Vice President,  
Honourable Ministers/Ministers of State,  
Secretary to the Government of the Federation,  
Head of the Civil Service of the Federation,  
Chairmen, Federal Commissions,  
Permanent Secretaries and Heads of Extra-Ministerial Offices,  
Directors-General and Chief Executives of Parastatals/Agencies,  
Clerk of the National Assembly,  
Auditor-General for the Federation,  
Accountant-General of the Federation,  
Secretary, National Judicial Council.

RE: APPROVED FOUR NON-REGULAR ALLOWANCES  
IN THE PUBLIC SERVICE

Further to my Circular letter, Reference No. SWC/S/04/S.309/1 of 18<sup>th</sup> January, 2007, I wish to forward herewith the new approved rates of Call Duty Allowance for Medical Doctors and Other Health Professionals as contained in Tables I-III.

2. I also forward herewith, the new approved rates of Shift Duty Allowance for Nurses and Other Health Professionals attached as Table IV and Clinical Duty Allowance for Honorary Consultants attached as Table V.

TABLE I

CALL DUTY ALLOWANCE FOR MEDICAL/DENTAL/VETERINARY DOCTORS/OPTOMETRISTS WITH OD DEGREE  
(PER UNIT OF CALL)

Salary Grade	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
09	927.9	958.4	988.9	1019	1050	1080	1111	1141	1172	1202	1233	1263	1294	1325	1355
10	1071	1118	1165	1212	1260	1307	1354	1402	1449	1496	1544				
11	1197	1247	1297	1347	1397	1447	1497	1547	1597	1647	1697				
12	1324	1378	1431	1485	1539	1593	1647	1701	1755	1808	1862				
13	1466	1538	1610	1682	1754	1826	1898	1970	2042						
14	1622	1708	1795	1881	1968	2054	2141	2228	2314						
15	1808	1906	2005	2103	2201	2299	2397	2496	2594						

NOTE:

CALL DUTY ALLOWANCE IS APPLICABLE TO ONLY MEDICAL/DENTAL/VETERINARY DOCTORS/OPTOMETRIST WITH OD DEGREE IN FEDERAL HEALTH INSTITUTIONS WHO PERFORM CALL DUTY IN ACCORDANCE WITH AN EXISTING CALL DUTY ROSTER.

Conversion from HAPSS to CONTISS

HAPSS	CONTISS
10	09
12	10
13	11
14	12
15	13
16	14
17	15

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TABLE II

CALL DUTY ALLOWANCE FOR PHARMACISTS/MEDICAL LAB. SCIENTISTS/RADIOGRAPHERS/PHYSIOTHERAPISTS/SCIENTIFIC OFFICERS  
(PER UNIT OF CALL)

Salary Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
07	334	346	358	369	381	393	404	416	428	439	451	462	474	486	497
08	394	408	422	436	450	463	477	491	505	519	533	547	561	574	588
09	464	479	494	510	525	540	555	571	586	601	616	632	647	662	678
10	535	559	583	606	630	654	677	701	725	748	772				
11	598	623	648	673	698	723	749	774	799	824	849				
12	662	689	716	743	770	797	823	850	877	904	931				
13	733	769	805	841	877	913	949	985	1021						
14	811	854	897	941	984	1027	1070	1114	1157						
15	904	953	1002	1051	1101	1150	1199	1248	1297						

NOTE:

CALL DUTY ALLOWANCE IS APPLICABLE TO ONLY PHARMACISTS/MEDICAL LAB. SCIENTISTS/RADIOGRAPHERS/PHYSIOTHERAPISTS/SCIENTIFIC OFFICERS IN FEDERAL HEALTH INSTITUTIONS WHO PERFORM CALL DUTY IN ACCORDANCE WITH AN EXISTING CALL DUTY ROSTER.

Conversion from HAPSS to CONTISS

HAPSS	CONTISS
08	07
09	08
10	09
12	10
13	11
14	12
15	13
16	14
17	15

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TABLE III

CALL DUTY ALLOWANCE FOR THEATRE AND ANAESTHETIC NURSES/OTHER HEALTH PROFESSIONALS  
(PER UNIT OF CALL)

Salary Grade	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
05	165	172	178	185	192	199	206	213	219	226	233	240	247	254	260
06	221	229	238	246	255	263	272	280	288	297	305	314	322	330	339
07	288	298	308	318	328	338	348	358	368	378	388	398	408	418	428
08	339	351	363	375	387	399	411	422	434	446	458	470	482	494	506
09	399	412	425	438	451	465	478	491	504	517	530	543	556	570	583
10	460	481	501	521	542	562	582	603	623	643	664				
11	515	536	558	579	601	622	644	665	687	708	730				
12	569	592	616	639	662	685	708	731	754	778	801				
13	630	661	692	723	754	785	816	847	878						
14	697	735	772	809	846	883	921	958	995						
15	777	820	862	904	946	989	1031	1073	1115						

NOTE:

CALL DUTY ALLOWANCE IS APPLICABLE TO ONLY THEATRE AND ANAESTHETIC NURSES/OTHER HEALTH PROFESSIONALS IN FEDERAL HEALTH INSTITUTIONS WHO PERFORM CALL DUTY IN ACCORDANCE WITH AN EXISTING CALL DUTY ROSTER.

Conversion from HAPSS to CONTISS

HAPSS	CONTISS
06	05
07	06
08	07
09	08
10	09
12	10
13	11
14	12
15	13
16	14
17	15

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TABLE IV

SHIFT DUTY ALLOWANCE FOR NURSES AND OTHER HEALTH PROFESSIONALS  
(PER MONTH)

Salary Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
01	1927	1983	2040	2097	2154	2211	2268	2325	2382	2439	2496	2553	2610	2667	2724
02	1954	2024	2094	2164	2234	2304	2374	2444	2514	2584	2654	2724	2794	2864	2934
03	2052	2136	2220	2304	2388	2472	2557	2641	2725	2809	2893	2977	3061	3145	3229
04	2339	2437	2534	2632	2730	2828	2925	3023	3121	3219	3316	3414	3512	3610	3707
05	2874	2993	3113	3232	3351	3470	3589	3708	3827	3946	4065	4185	4304	4423	4542
06	3855	4002	4148	4295	4442	4589	4736	4883	5029	5176	5323	5470	5617	5764	-5910
07	5015	5190	5365	5539	5714	5889	6064	6238	6413	6588	6763	6937	7112	7287	7462
08	5911	6120	6328	6536	6744	6952	7160	7368	7576	7784	7992	8201	8409	8617	8825
09	6959	7188	7417	7646	7875	8103	8332	8561	8790	9019	9247	9476	9705	9934	10163
10	8029	8384	8739	9093	9448	9803	10158	10513	10868	11223	11578				
11	8976	9352	9727	10102	10477	10852	11228	11603	11978	12353	12729				
12	9928	10332	10736	11140	11544	11948	12352	12756	13160	13564	13968				
13	10996	11537	12077	12617	13157	13697	14237	14778	15318						
14	12162	12812	13461	14110	14759	15408	16057	16707	17356						
15	13561	14297	15034	15771	16508	17244	17981	18718	19454						

NOTE:

SHIFT DUTY ALLOWANCE IS APPLICABLE TO ONLY NURSES AND OTHER HEALTH PROFESSIONALS IN FEDERAL HEALTH INSTITUTIONS WHO PERFORM SHIFT DUTY IN ACCORDANCE WITH AN EXISTING SHIFT DUTY ROSTER.

BP

Conversion from HAPSS to CONTISS

HAPSS	CONTISS
01	
02	01
03	02
04	03
05	04
06	05
07	06
08	07
09	08
10	09
12	10
13	11
14	12
15	13
16	14
17	15



TABLE V

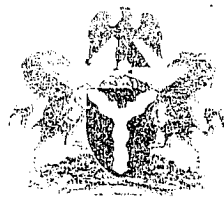
CLINICAL DUTY ALLOWANCE FOR HONORARY CONSULTANTS  
(PER ANNUM)

Salary Grade	Status	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
13	Medical Consultant	175942	184585	193228	201871	210513	219156	227799	236442	245085						
	Non-Medical Consultant	109964	115365	120767	126169	131571	136973	142375	147776	153178						
14	Medical Consultant	194600	204986	215372	225759	236145	246531	256918	267304	277691						
	Non-Medical Consultant	121625	128116	134608	141099	147591	154082	160574	167065	173557						
15	Medical Consultant	216970	228758	240545	252333	264120	275908	287695	299483	311270						
	Non-Medical Consultant	135606	142973	150341	157708	165075	172442	179809	187177	194544						

Conversion from HAPSS to CONTISS

HAPSS	CONTISS
15	13
16	14
17	15

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NATIONAL SALARIES, INCENTIVES AND WAGES COMMISSION

Wing, 3<sup>rd</sup> Floor,  
Federal Secretariat Complex, Phase 1,  
Shehu Shagari Way,  
P.M.B 346, Garki - Abuja.

☎: 09-6710940

Fax:

SYWC/S/04/S.300/1/22

Ref:.....

26<sup>th</sup> March, 2007

Date:.....

CIRCULAR

Chief of Staff to the President,  
Deputy Chief of Staff to the Vice President,  
Honourable Ministers/Ministers of State,  
Secretary to the Government of the Federation,  
Head of the Civil Service of the Federation,  
Chairmen, Federal Commissions,  
All Federal Permanent Secretaries and Heads of Extra-Ministerial Offices,  
Directors-General and Chief Executives of Parastatals/Agencies,  
Clerk of the National Assembly,  
Auditor-General for the Federation,  
Accountant-General of the Federation,  
Secretary, National Judicial Council.

CHANGE OF EFFECTIVE DATE FOR IMPLEMENTATION OF THE  
CONSOLIDATED SALARY STRUCTURE

The President, Commander-in-Chief of the Armed Forces has observed with regret, that in many Ministries, Departments and Agencies, (MDAs) the severance of undesired workforce is yet to be completed, while it is just beginning in the Parastatals. It is to be noted that the implementation of the Consolidated Salary Structure which was to have taken effect from 1<sup>st</sup> January, 2007 was contingent upon the completion of the severance exercise in the

Federal Public Service. Since the exercise is yet to be concluded, the President has directed that the implementation of the Consolidated Salary Structure in Ministries, Departments, Agencies and Parastatals **should commence only after** the Bureau of Public Service Reforms and the Budget Office have certified the completion of their payroll severance exercise.

2. It is pertinent to mention that all MDAs that have completed their severance exercises including the Armed Forces, the Police, Immigration and Prison Services and the National Bureau of Statistics are not affected by this circular.

3. Please bring the contents of this Circular to the attention of all concerned.

Chief F.O. Williams, CON  
Chairman



THE PRESIDENCY

NATIONAL SALARIES, INCOMES AND WAGES COMMISSION

OFFICE OF THE EXECUTIVE CHAIRMAN

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Federal Secretariat Complex, Phase 1,  
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Phone: 09-6710940

Fax:

Ref. No. SWC/S/04/S.311/5

Date: 10<sup>th</sup> May, 2007

CIRCULAR

Chief of Staff to the President,  
Deputy Chief of Staff to the Vice President,  
Honourable Ministers/Ministers of State,  
Secretary to the Government of the Federation,  
Head of the Civil Service of the Federation,  
Chairmen, Federal Commissions,  
Federal Permanent Secretaries and Heads of Extra-Ministerial Departments,  
Directors-General and Chief Executives of Parastatals/Agencies,  
Clerk of the National Assembly,  
Auditor-General for the Federation,  
Accountant-General of the Federation,  
Secretary, National Judicial Council.

DUTY TOUR ALLOWANCES WITHIN NIGERIA

The President, Commander-In-Chief of the Armed Forces has approved the review of Duty Tour Allowances within Nigeria for the Federal Public Service. The revised Duty Tour Allowances which **take immediate effect** are applicable at the following **rates**:

Ministers/SGF/Head of Service	-	₦25,000.00 per night
Permanent Secretaries/Directors-General/Executive Secretaries	-	₦18,750.00 per night

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Officers on GL. 15-17	-	₦12,500.00 per night
Officers on GL. 7-14	-	₦8,750.00 per night
Officers on GL. 06 and below	-	₦2,500.00 per night

2. The above rates cover only lodging and feeding expenses. The transport/air tickets and cost of local runnings should be determined departmentally depending on the nature of the tour and the prevailing transport charges.

3. The payment of the above allowances should be made only in respect of official tours duly approved by the **appropriate authority** in each case.

4. All enquires arising from this circular should be addressed to the National Salaries, Incomes and Wages Commission.



Chief F.O. Williams, CON  
Chairman



THE PRESIDENCY  
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION  
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Fax:

Ref: SWC.04/Vol. VI/292

Date: 9<sup>th</sup> October, 2007.

CIRCULAR

Chief of Staff to the President,  
Deputy Chief of Staff to the Vice President,  
Honourable Ministers,  
Secretary to the Government of the Federation,  
Head of the Civil Service of the Federation,  
Economic Adviser to the President,  
Special Advisers/Senior Special Assistants,  
Service Chiefs/Inspector-General of Police,  
Chairmen, Federal Commissions,  
Permanent Secretaries and Heads of Extra-Ministerial Offices,  
Directors-General and Chief Executives of Parastatals/Agencies,  
Clerk of the National Assembly,  
Chief Registrar, Supreme Court of Nigeria,  
Auditor-General for the Federation,  
Accountant-General of the Federation,  
Secretary, National Judicial Council.

REVIEW OF TRANSPORT ALLOWANCE IN THE FEDERAL  
PUBLIC SERVICE

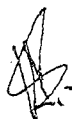
Following the agreement reached between the Federal Government and Labour to cushion the effect of the increase on the prices of petroleum products in 2005, Government approved an increase of 4% on Transport Allowance of workers in Federal Ministries, Extra-Ministerial Departments and Agencies (MDAs) with effect from 1<sup>st</sup> July, 2006. Consequently, the rate of Transport

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allowance in all MDAs between 1<sup>st</sup> July and 31<sup>st</sup> December, 2006 was raised from 25% to 29% of annual basic salary.

2. The approved increase of 4% of annual basic salary which could not be paid to workers in all MDAs before 1<sup>st</sup> January, 2007 when consolidated salaries were implemented in the Federal Public Service, has been released to the MDAs by the Budget Office. The workers should, therefore, receive without further delay, payment for the increase on transport allowance for the period of 1<sup>st</sup> July, 2006 to 31<sup>st</sup> December, 2006. A table indicating appropriate payment to each grade of staff is attached as an annex to this circular.

3. As usual, all self-funded Federal Parastatals and Agencies, which have not increased the Transport Allowance of their staff since July, 2006 and wish to do so, should submit their proposals on the increase to the National Salaries, Incomes and Wages Commission for clearance, provided their salaries are not already consolidated.



Chief F. O. Williams, CON  
Chairman

4% INCREASE ON TRANSPORT ALLOWANCE FOR CONSOLIDATED TERTIARY INSTITUTIONS SALARY STRUCTURE (CONTISS)  
(PER MONTH)

CONTISS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
01	223.36	229.97	236.57	243.17	249.78	256.38	262.98	269.59	276.19	282.79	289.4	296	302.6	309.21	315.81
02	226.57	234.69	242.81	250.92	259.04	267.16	275.27	283.39	291.51	299.62	307.74	315.86	323.97	332.09	340.21
03	237.91	247.66	257.41	267.16	276.91	286.66	296.41	306.16	315.91	325.66	335.41	345.16	354.91	364.66	374.41
04	271.16	282.5	293.83	305.16	316.5	327.83	339.16	350.5	361.83	373.16	384.5	395.83	407.16	418.5	429.83
05	333.25	347.06	360.87	374.68	388.49	402.3	416.11	429.92	443.73	457.54	471.35	485.16	498.97	512.78	526.59
06	446.93	463.95	480.98	498	515.02	532.05	549.07	566.09	583.12	600.14	617.16	634.19	651.21	668.23	685.26
07	581.48	601.74	622	642.26	662.52	682.78	703.04	723.3	743.56	763.82	784.08	804.34	824.6	844.86	865.12
08	685.39	709.52	733.64	757.77	781.9	806.02	830.15	854.28	878.4	902.53	926.66	950.78	974.91	999.04	1023.2
09	806.89	833.42	859.95	886.47	913	939.53	966.05	992.58	1019.1	1045.6	1072.2	1098.7	1125.2	1151.7	1178.3
10	930.88	972.02	1013.2	1054.3	1095.5	1136.6	1177.8	1218.9	1260.1	1301.2	1342.3				
11	1040.7	1084.2	1127.7	1171.2	1214.8	1258.3	1301.8	1345.3	1388.8	1432.3	1475.8				
12	1151.1	1197.9	1244.8	1291.6	1338.4	1385.3	1432.1	1478.9	1525.8	1572.6	1619.4				
13	1274.9	1337.6	1400.2	1462.8	1525.5	1588.1	1650.7	1713.4	1776						
14	1410.1	1485.4	1560.7	1635.9	1711.2	1786.5	1861.7	1937	2012.3						
15	1572.2	1657.7	1743.1	1828.5	1913.9	1999.3	2084.7	2170.2	2255.6						



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4% INCREASE ON TRANSPORT ALLOWANCE FOR CONSOLIDATED UNIVERSITY ACADEMIC SALARY STRUCTURE (CONUASS)  
(PER MONTH)

CONUASS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
01	622	642.26	662.52	682.78	703.04	723.3									
02	733.64	757.77	781.9	806.02	830.15	854.28	878.4	902.53							
03	859.95	886.47	913	939.53	966.05	992.58	1019.1	1045.6							
04	1127.7	1171.2	1214.8	1258.3	1301.8	1345.3	1388.8	1432.3	1475.8						
05	1400.2	1462.8	1525.5	1588.1	1650.7	1713.4	1776	1838.6	1901.2	1963.9	2026.5	2089.1	2151.8		
06	1560.7	1635.9	1711.2	1786.5	1861.7	1937	2012.3	2087.5	2162.8	2238					
07	1743.1	1828.5	1913.9	1999.3	2084.7	2170.2	2255.6	2341	2426.4	2511.8					



THE PRESIDENCY  
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION  
OFFICE OF THE SECRETARY TO THE COMMISSION

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☎: 09-6720336

SWC/S/04/S.383/5

Ref No.: .....

Date: 16<sup>th</sup> April, 2008 .....

Chief of Staff to the President  
Deputy Chief of Staff to the President  
Honourable Ministers  
Secretary to the Government of the Federation  
Head of Civil Service of the Federation  
Clerk, National Assembly  
Chairmen, Federal Commissions  
Service Chiefs/Inspector-General of Police  
Permanent Secretaries and Heads of Extra-Ministerial Departments  
Director-Generals and Chief Executives of Parastatals/Agencies  
Secretary, National Judicial Council  
Auditor-General for the Federation  
Account-General of the Federation

**GUIDELINES ON THE REVIEW OF SALARIES, ALLOWANCES  
AND FRINGE BENEFITS IN THE FEDERAL PUBLIC SECTOR**

The attention of Government has been drawn to the uncoordinated and indiscriminate reviews of the remuneration of workers in the Federal Public Service which, if not checked, could destabilize the national economy. In this connection, the President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria has directed that henceforth, all proposals for the review of salaries, allowances or fringe benefits must be sent to the National Salaries, Incomes and Wages Commission through the supervising Ministry of the affected agency. The Commission will examine the proposed changes and, in appropriate cases, will make recommendations to government. It is only when the approval of Government has been communicated in writing to an agency by the Commission that the proposed review can be implemented. This directive applies to all Federal Public Sector agencies, whether they are self-financing or fully-funded from annual budgetary provisions.

*Continuation*

2. Government has also directed that henceforth, all approved new remuneration packages should not attract any arrears or be funded from the supplementary budget. If the increases cannot be fully funded from the approved current budgetary allocation, it should be provided for in the following year's budget, but without arrears.

3. All agencies in the Federal Public Service are to ensure compliance with the contents of this circular.



Chief R. O. Egbule  
Secretary to the Commission



THE PRESIDENCY  
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION  
OFFICE OF THE EXECUTIVE CHAIRMAN

Phone: 09-6710940

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SWC/S/04/S.410/220

Ref.....

Wing, B 3rd Floor,  
Federal Secretariat Complex, Phase 1,  
Shehu Shagari Way,  
P.M.B 346, Garki - Abuja.

29<sup>th</sup> September, 2009  
Date:.....

CIRCULAR

Principal Secretary to the President  
Principal Secretary to the Vice President  
Honourable Minister of Health  
Honourable Minister of Defence  
Honourable Minister of Interior  
Honourable Minister of Police Affairs  
Honourable Minister of Education  
Honourable Minister of Science and Technology  
Honourable Minister of Labour and Productivity  
Honourable Minister of Finance  
Secretary to the Government of the Federation  
Head of the Civil Service of the Federation  
Auditor-General for the Federation  
Accountant-General of the Federation  
Director-General, Budget Office of the Federation

CONSOLIDATED MEDICAL SALARY STRUCTURE (CONMESS)  
AND THE ASSOCIATED ALLOWANCES IN THE  
FEDERAL PUBLIC SERVICE

The President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, has approved a new salary structure for Medical and Dental Officers in the Federal Public Service. The new structure, known as

## *Continuation*

Consolidated Medical Salary Structure (CONMESS), is attached as Annex I. The Consolidated Salary now includes Rent Subsidy, which in the old salary structure, was separated.

2. The new salary structure applies to all medical/dental officers employed in Federal Health Institutions including the Federal Ministry of Health and Clinics in Federal agencies. Conversion from CONTISS to CONMESS is as shown in the table in Annex II.

3. Also approved are the rates of job-related and non-regular allowances for medical/dental officers. The details are as follows:

(i) ***Specialist Allowance:***

The Specialist Allowance, shown in Annex III, applies only to medical/dental officers who are employed as consultants.

(ii) ***Call Duty Allowance:***

Call Duty Allowance (Annex IV) is payable to medical/dental officers in Federal hospitals and clinics. It is to be earned only when an officer would have actually performed call duty in accordance with an existing call duty roster.

(iii) ***Health Professional Non-clinical Duty Allowance:***

This allowance (Annex V) is payable to medical/dental officers deployed to render health-related services in the Federal Ministry of Health and other Federal Health Institutions.

(iv) ***Clinical Duty Allowance:***

This allowance (Annex VI) is payable to Honorary Consultants, who are employed as academic staff in universities but render clinical services to Teaching/Specialist Hospitals.

(v) ***Teaching Allowance:***

This allowance (Annex VII) is payable to Federal medical/dental officers who are engaged in teaching of medical doctors or other health professionals in-training in Teaching/Specialist Hospitals.

(vi) ***Hazard Allowance:***

Hazard allowance of ₦60,000.00 per annum shall be paid across-the-board to all medical/dental officers.

*Continuation*

**(vii) Rural Posting Allowance:**

Federal medical/dental officers who are stationed in rural communities shall be paid this allowance at the rates specified in Annex VIII. The Federal Ministry of Health and the National Salaries Incomes and Wages Commission shall jointly determine the designation of a health station as rural.

4. In order to ensure that medical/dental officers employed in Federal Agencies operating salary structures other than CONMESS are paid the appropriate rates of allowances applicable to their grades, the conversion table in Annex IX is attached for guidance.

5. The new remuneration package takes effect from **1<sup>st</sup> January 2010**.

6. All enquiries concerning this circular should be directed to the National Salaries Incomes and Wages Commission.



Chief R. O. Egbule, *FNIM*  
Chairman

ANNEX I

CONSOLIDATED MEDICAL SALARY STRUCTURE (CONMESS)

CONMESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N
01	1305688										
02	1551786	1590117	1628448	1666779	1705109	1743440	1781771	1820102	1858432	1896763	1935094
03	1845557	1887305	1929053	1970800	2012548	2054296	2096044	2137792	2179540	2221288	2263037
04	2193425	2251604	2309783	2367963	2426142	2484321	2542500	2600679	2658859	2717038	2775217
05	2775426	2858442	2941458	3024474	3107490	3190506	3273522	3356538	3439555		
06	3419418	3517866	3616314	3714761	3813209	3911657	4010105	4108553	4207000		
07	4222544	4335751	4448958	4562165	4675372	4788579	4901786	5014993	5128200		

NOTE: THE ABOVE FIGURES ARE MADE UP OF THE CONSOLIDATED SALARY AND RENT SUBSIDY.

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NATIONAL SALARIES, INCOMES AND WAGES COMMISSION, THE PRESIDENCY, ABUJA.

ANNEX II

CONVERSION TABLE FROM CONTISS TO CONMESS

Grade	1	2	3	4	5	6	7	8	9	10	11
	N	N	N	N	N	N	N	N	N	N	N
CONTISS 09	777984										
CONMESS 01	1305688										
CONTISS 10	871729	909773	947817	985861	1023905	1061949	1099993	1138037	1176081	1214125	1252169
CONMESS 02	1551786	1590117	1628448	1666779	1705109	1743440	1781771	1820102	1858432	1896763	1935094
CONTISS 11	973305	1013528	1053751	1093974	1134197	1174420	1214643	1254866	1295089	1335312	1375535
CONMESS 03	1845557	1887305	1929053	1970800	2012548	2054296	2096044	2137792	2179540	2221288	2263037
CONTISS 12	1075353	1118655	1161957	1205259	1248561	1291863	1335165	1378467	1421769	1465071	1508373
CONMESS 04	2193425	2251604	2309783	2367963	2426142	2484321	2542500	2600679	2658859	2717038	2775217
CONTISS 13	1445599	1503506	1561413	1619320	1677227	1735134	1793041	1850948	1908855		
CONMESS 05	2775426	2858442	2941458	3024474	3107490	3190506	3273522	3356538	3439555		
CONTISS 14	1820908	1891016	1961124	2031232	2101340	2171448	2241556	2311664	2381772		
CONMESS 06	3419418	3517866	3616314	3714761	3813209	3911657	4010105	4108553	4207000		
CONTISS 15	2232199	2312648	2393097	2473546	2553995	2634444	2714893	2795342	2875791		
CONMESS 07	4222544	4335751	4448958	4562165	4675372	4788579	4901786	5014993	5128200		

Note: CONMESS figure is made of the consolidated salary and rent subsidy

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SPECIALIST ALLOWANCE FOR MEDICAL AND DENTAL CONSULTANTS  
(PER ANNUM)

	1	2	3	4	5	6	7	8	9	10	11
CONMESS	N	N	N	N	N	N	N	N	N	N	N
05	1093068	1122768	1152468	1182168	1211868	1241568	1271268	1300968	1330668		
06	1366335	1401435	1436535	1471635	1506735	1541835	1576935	1612035	1647135		
07	1707923	1748423	1788923	1829423	1869923	1910423	1950923	1991423	2031923		

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CALL DUTY ALLOWANCE FOR MEDICAL/DENTAL DOCTORS  
(PER UNIT OF CALL)

CONMESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N
01	1503										
02	1679	1753	1827	1901	1975	2049	2123	2198	2272	2346	2421
03	1877	1955	2033	2112	2190	2269	2347	2425	2504	2582	2661
04	2076	2160	2244	2329	2413	2498	2582	2667	2751	2835	2919
05	2299	2412	2525	2637	2750	2863	2976	3089	3201		
06	2543	2678	2814	2950	3085	3221	3357	3493	3628		
07	2835	2989	3143	3297	3451	3605	3759	3913	4067		

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HEALTH PROFESSIONAL NON-CLINICAL ALLOWANCE FOR MEDICAL/DENTAL DOCTORS  
(PER ANNUM)

	1	2	3	4	5	6	7	8	9	10	11
GONMESS	N	N	N	N	N	N	N	N	N	N	N
01	541080										
02	604203	630910	657617	684324	711032	737739	764446	791153	817860	844567	871680
03	675510	703747	731983	760220	788457	816693	844930	873167	901404	929640	958080
04	747148	777546	807944	838342	868740	899138	929536	959934	990332	1020731	1050720
05	827524	868175	908827	949478	990129	1030780	1071432	1112083	1152480		
06	915281	964132	1012983	1061834	1110685	1159536	1208387	1257238	1306080		
07	1020497	1075938	1131380	1186821	1242262	1297704	1353145	1408586	1464000		

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CLINICAL DUTY ALLOWANCE FOR HONORARY CONSULTANTS  
(PER ANNUM)

CONMESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N
05	275841	289392	302942	316493	330043	343593	357144	370694	384244		
06	305094	321377	337661	353945	370228	386512	402796	419079	435364		
07	340166	358646	377127	395607	414087	432568	451048	469529	488009		

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ANNEX VII

TEACHING ALLOWANCE FOR MEDICAL AND DENTAL DOCTORS  
PER ANNUM

CONMESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N
01	112454										
02	134946	137885	140824	143762	146701	149640	152579	155518	158456	161395	164334
03	161935	165164	168394	171623	174852	178081	181310	184540	187769	190998	194227
04	194323	199123	203923	208723	213523	218323	223123	227923	232723	237523	242323
05	242904	249504	256104	262704	269304	275904	282504	289104	295704		
06	303630	311430	319230	327030	334830	342630	350430	358230	366030		
07	379538	388538	397538	406538	415538	424538	433538	442538	451538		

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ANNEX VIII

RURAL POSTING ALLOWANCE FOR MEDICAL AND DENTAL DOCTORS  
PER ANNUM

CONMESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N
01	112454										
02	134946	137885	140824	143762	146701	149640	152579	155518	158456	161395	164334
03	161935	165164	168394	171623	174852	178081	181310	184540	187769	190998	194227
04	194323	199123	203923	208723	213523	218323	223123	227923	232723	237523	242323
05	242904	249504	256104	262704	269304	275904	282504	289104	295704		
06	303630	311430	319230	327030	334830	342630	350430	358230	366030		
07	379538	388538	397538	406538	415538	424538	433538	442538	451538		

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CONMESS EQUIVALENTS TO OTHER SALARY STRUCTURES

CONMESS	CONPSS	CONTISS	CONUASS	CONAFSS	CONPOSS	CONPASS
01	10	09	03	11	10	10
02	12	10	-	12	11	11
03	13	11	04	13	12	12
04	14	12	-	14	13	13
05	15	13	05	15	14	14
06	16	14	06	16	15	15
07	17	15	07	17	16	16

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Note:

- CONMESS - Consolidated Medical Salary Structure
- CONPSS - Consolidated Public Service Salary Structure
- CONTISS - Consolidated Tertiary Institutions Salary Structure
- CONUASS - Consolidated University Academic Salary Structure
- CONAFSS - Consolidated Armed Forces Salary Structure
- CONPOSS - Consolidated Police Salary Structure
- CONPASS - Consolidated Para-military Salary Structure



THE PRESIDENCY

**NATIONAL SALARIES, INCOMES AND WAGES COMMISSION**  
**OFFICE OF THE EXECUTIVE CHAIRMAN**

Wing, B 3rd Floor,  
Federal Secretariat Complex, Phase 1,  
Shehu Shagari Way,  
P.M.B 346, Garki - Abuja.

☎: 09-6710940

Fax:

SWC/S/04/S.410/Vol. II/349

Ref:.....

8<sup>th</sup> December 2009

Date:.....

**CIRCULAR**

Principal Secretary to the President  
Principal Secretary to the Vice President  
Honourable Minister of Health  
Honourable Minister of Defence  
Honourable Minister of Interior  
Honourable Minister of Police Affairs  
Honourable Minister of Education  
Honourable Minister of Science and Technology  
Honourable Minister of Labour and Productivity  
Honourable Minister of Finance  
Honourable Minister/Chairman National Sports Commission  
Secretary to the Government of the Federation  
Head of the Civil Service of the Federation  
Auditor-General for the Federation  
Accountant-General of the Federation  
Director-General, Budget Office

**CONSOLIDATED HEALTH SALARY STRUCTURE (CONHESS)**  
**AND THE ASSOCIATED ALLOWANCES IN THE**  
**FEDERAL PUBLIC SERVICE**

The President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, has approved a new salary structure for health

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## *Continuation*

professionals and staff in the Federal Public Service following the collective agreement between the Federal Ministry of Health and the Joint Health Sector Unions on 2<sup>nd</sup> December 2009. The new salary structure, known as Consolidated Health Salary Structure (CONHESS), is attached as Annex I. The Consolidated Salary now includes Rent Subsidy, which in the old salary package, was separated.

2. The new salary structure applies to the following categories of Personnel:
  - (i) All health professionals and staff employed in Federal Hospitals/Medical Centres as well as clinics in Federal Ministries, Departments and Agencies (MDAs); and
  - (ii) All health professionals in the Federal Ministry of Health.

Conversion from Consolidated Tertiary Institutions Salary Structure (CONTISS) or Consolidated Public Service Salary Structure (CONPSS) to CONHESS for the beneficiaries listed above is shown in Annex II.

3. Also approved, are the rates of job-related allowances for health professionals. The details are as follows:

(i) ***Specialist Allowance:***

The Specialist Allowance, shown in Annex III, applies only to health professionals who are employed as consultants in line with the schemes of service used in the Public Service of the Federation

(ii) ***Call Duty Allowance:***

Call Duty Allowance (Annex IV A-B) is payable to health professionals in Federal hospitals/medical centres and clinics in MDA's. It is to be earned only when an officer would have actually performed call duty in accordance with an existing call duty roster.

(iii) ***Shift Duty Allowance:***

Shift Duty Allowance is payable to Nurses and other health workers who run shifts in Federal hospitals/medical centres and clinics in MDAs as shown in Annex V in accordance with an existing shift duty roster.

(iv) ***Health Professional Non-clinical Duty Allowance:***

This allowance (Annex VI A-C) is payable to health professionals deployed to render health-related services in the Federal Ministry of Health and other Federal Health Institutions whose colleagues in the hospitals take either call duty allowance or shift duty allowance to be appropriately remunerated.

## *Continuation*

(v) ***Clinical Duty Allowance:***

This allowance (Annex VII) is payable to Honourary Consultants, who are employed as academic staff in universities but render clinical services to Federal Teaching/Specialist Hospitals and Medical Centres.

(vi) ***Teaching Allowance:***

This allowance (Annex VIII) is payable to health professionals who are engaged in teaching of health professionals-in-training in Federal Teaching/Specialist Hospitals and Medical Centres.

(vii) ***Hazard Allowance:***

Hazard allowance of ₦60,000.00 per annum shall be paid across-the-board to all health professionals and staff.

(viii) ***Rural Posting Allowance:***

Federal health professionals and staff who are stationed in rural communities shall be paid this allowance at the rates specified in Annex IX. The Federal Ministry of Health and the National Salaries Incomes and Wages Commission shall jointly determine the designation of a health station as rural.

4. The new remuneration package takes effect from **1<sup>st</sup> January 2010**.
5. All enquiries concerning this circular should be directed to the **Chairman, National Salaries Incomes and Wages Commission**.



**Chief R. O. Egbule, FNIM**  
Chairman

CONSOLIDATED HEALTH SALARY STRUCTURE (CONHESS)EFFECTIVE DATE: 1ST JANUARY, 2010

CONHESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
01	257070	264381	271692	279003	286314	293626	300937	308248	315559	322870	330181	337492	344804	352115	359426
02	260623	269609	278596	287583	296570	305557	314543	323530	332517	341504	350491	359477	368464	377451	386438
03	273169	283964	294759	305554	316349	327144	337939	348734	359529	370324	381119	391913	402708	413503	424298
04	309986	322533	335079	347626	360172	372719	385265	397812	410359	422905	435452	447998	460545	473091	485638
05	378719	394008	409297	424586	439875	455164	470453	485742	501031	516320	531609	546898	562187	577476	592765
06	612256	635053	657851	680648	703445	726243	749040	771837	794635	817432	840230	863027	885824	908622	931419
07	949119	981712	1014304	1046896	1079488	1112080	1144672	1177265	1209857	1242449	1275041	1307633	1340225	1372818	1405410
08	1102850	1141189	1179527	1217866	1256205	1294543	1332882	1371221	1409560	1447898	1486237	1524576	1562914	1601253	1639592
09	1305688	1342232	1384510	1426787	1469065	1511343	1553621	1595898	1638176	1680454	1722731	1765009	1807287	1849564	1891842
10	1551786	1590117	1628448	1666779	1705109	1743440	1781771	1820102	1858432	1896763	1935094				
11	1845557	1887305	1929053	1970800	2012548	2054296	2096044	2137792	2179540	2221288	2263037				
12	2193425	2251604	2309783	2367963	2426142	2484321	2542500	2600679	2658859	2717038	2775217				
13	2775426	2858442	2941458	3024474	3107490	3190506	3273522	3356538	3439555						
14	3419418	3517866	3616314	3714761	3813209	3911657	4010105	4108553	4207000						
15	4222544	4335751	4448958	4562165	4675372	4788579	4901786	5014993	5128200						

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CONVERSION TABLE FROM CONPSS OR CONTISS TO CONHESS

GRADE	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
CONPSS 01	133584	136498	139412	142326	145240	148154	151068	153982	156896	159810	162724	165638	168552	171466	174380
CONPSS 02	135754	139564	143374	147184	150994	154804	158614	162424	166234	170044	173854	177664	181474	185284	189094
CONTISS 01	152544	156850	161156	165462	169768	174074	178380	182686	186992	191298	195604	199910	204216	208522	212828
CONHESS 01	257070	264381	271692	279003	286314	293626	300937	308248	315559	322870	330181	337492	344804	352115	359426
CONPSS 03	137607	142290	146973	151656	156339	161022	165705	170388	175071	179754	184437	189120	193803	198486	203169
CONTISS 02	154637	159930	165223	170516	175809	181102	186395	191688	196981	202274	207567	212860	218153	223446	228739
CONHESS 02	260623	269609	278596	287583	296570	305557	314543	323530	332517	341504	350491	359477	368464	377451	386438
CONPSS 04	144143	149769	155395	161021	166647	172273	177899	183525	189151	194777	200403	206029	211655	217281	222907
CONTISS 03	162027	168385	174743	181101	187459	193817	200175	206533	212891	219249	225607	231965	238323	244681	251039
CONHESS 03	273169	283964	294759	305554	316349	327144	337939	348734	359529	370324	381119	391913	402708	413503	424298
CONPSS 05	163329	169865	176401	182937	189473	196009	202545	209081	215617	222153	228689	235225	241761	248297	254833
CONTISS 04	183712	191102	198492	205882	213272	220662	228052	235442	242832	250222	257612	265002	272392	279782	287172
CONHESS 04	309986	322533	335079	347626	360172	372719	385265	397812	410359	422905	435452	447998	460545	473091	485638
CONPSS 06	199145	207112	215079	223046	231013	238980	246947	254914	262881	270848	278815	286782	294749	302716	310683
CONTISS 05	224196	233201	242206	251211	260216	269221	278226	287231	296236	305241	314246	323251	332256	341261	350266
CONHESS 05	378719	394008	409297	424586	439875	455164	470453	485742	501031	516320	531609	546898	562187	577476	592765
CONPSS 07	330681	342908	355135	367362	379589	391816	404043	416270	428497	440724	452951	465178	477405	489632	501859
CONTISS 06	362757	376206	389655	403104	416553	430002	443451	456900	470349	483798	497247	510696	524145	537594	551043
CONHESS 06	612256	635053	657851	680648	703445	726243	749040	771837	794635	817432	840230	863027	885824	908622	931419
CONPSS 08	427322	441875	456428	470981	485534	500087	514640	529193	543746	558299	572852	587405	601958	616511	631064
CONTISS 07	579391	599242	619093	638944	658795	678646	698497	718348	738199	758050	777901	797752	817603	837454	857305
CONHESS 07	949119	981712	1014304	1046896	1079488	1112080	1144672	1177265	1209857	1242449	1275041	1307633	1340225	1372818	1405410
CONPSS 09	501960	519287	536614	553941	571268	588595	605922	623249	640576	657903	675230	692557	709884	727211	744538
CONTISS 08	671747	695053	718359	741665	764971	788277	811583	834889	858195	881501	904807	928113	951419	974725	998031
CONHESS 08	1102850	1141189	1179527	1217866	1256205	1294543	1332882	1371221	1409560	1447898	1486237	1524576	1562914	1601253	1639592
CONPSS 10	589236	608290	627344	646398	665452	684506	703560	722614	741668	760722	779776	798830	817884	836938	855992
CONTISS 09	777984	803243	828502	853761	879020	904279	929538	954797	980056	1005315	1030574	1055833	1081092	1106351	1131610
CONHESS 09	1305688	1342232	1384510	1426787	1469065	1511343	1553621	1595898	1638176	1680454	1722731	1765009	1807287	1849564	1891842
CONPSS 12	679669	709224	738779	768334	797889	827444	856999	886554	916109	945664	975219				
CONTISS 10	871729	909773	947817	985861	1023905	1061949	1099993	1138037	1176081	1214125	1252169				
CONHESS 10	1551786	1590117	1628448	1666779	1705109	1743440	1781771	1820102	1858432	1896763	1935094				
CONPSS 13	758579	789825	821071	852317	883563	914809	946055	977301	1008547	1039793	1071039				
CONTISS 11	973305	1013528	1053751	1093974	1134197	1174420	1214643	1254866	1295089	1335312	1375535				
CONHESS 11	1845557	1887305	1929053	1970800	2012548	2054296	2096044	2137792	2179540	2221288	2263037				
CONPSS 14	837855	871493	905131	938769	972407	1006045	1039683	1073321	1106959	1140597	1174235				
CONTISS 12	1075353	1118655	1161957	1205259	1248561	1291863	1335165	1378467	1421769	1465071	1508373				
CONHESS 12	2193425	2251604	2309783	2367963	2426142	2484321	2542500	2600679	2658858	2717038	2775217				
CONPSS 15	1152648	1200288	1247928	1295568	1343208	1390848	1438488	1486128	1533768						
CONTISS 13	1445599	1503506	1561413	1619320	1677227	1735134	1793041	1850948	1908855						
CONHESS 13	2775426	2858442	2941458	3024474	3107490	3190506	3273522	3356538	3439554						
CONPSS 16	1425883	1483138	1540393	1597648	1654903	1712158	1769413	1826668	1883923						
CONTISS 14	1820908	1891016	1961124	2031232	2101340	2171448	2241556	2311664	2381772						
CONHESS 14	3419418	3517866	3616314	3714761	3813209	3911657	4010105	4108553	4207000						
CONPSS 17	1741808	1807992	1874176	1940360	2006544	2072728	2138912	2205096	2271280						
CONTISS 15	2232199	2312648	2393097	2473546	2553995	2634444	2714893	2795342	2875791						
CONHESS 15	4222544	4335751	4448958	4562165	4675372	4788579	4901786	5014993	5128200						

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SPECIALIST ALLOWANCE FOR CONSULTANT HEALTH PROFESSIONALS  
(PER ANNUM)

CONHESS	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
13	1093068	1122768	1152468	1182168	1211868	1241568	1271268	1300968	1330668						
14	1366335	1401435	1436535	1471635	1506735	1541835	1576935	1612035	1647135						
15	1707923	1748423	1788923	1829423	1869923	1910423	1950923	1991423	2031923						

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CALL DUTY ALLOWANCE FOR PHARMACISTS/MEDICAL LAB. SCIENTISTS/RADIOGRAPHERS/PHYSIOTHERAPISTS/SCIENTIFIC OFFICERS  
(PER UNIT OF CALL)

CONHESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
07	524	543	561	579	597	616	634	652	671	689	707	725	744	762	780
08	618	640	662	683	705	727	749	770	792	814	836	857	879	901	923
09	728	752	775	799	823	847	871	895	919	943	967	991	1015	1039	1062
10	840	877	914	951	988	1025	1062	1099	1136	1173	1211				
11	939	978	1017	1056	1095	1135	1174	1213	1252	1291	1331				
12	1038	1080	1122	1165	1207	1249	1291	1334	1376	1418	1460				
13	1150	1206	1263	1319	1375	1432	1488	1545	1601						
14	1272	1339	1407	1475	1543	1611	1679	1747	1814						
15	1418	1495	1572	1649	1726	1803	1880	1957	2034						

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CALL DUTY ALLOWANCE FOR THEATRE AND ANAESTHETIC NURSES/OTHER HEALTH PROFESSIONALS  
(PER UNIT OF CALL)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CONHESS	N	N	N	N	N	N	N	N	N	N	N	N	N	N	N
05	258	269	280	291	301	312	323	333	344	355	366	376	387	398	408
06	347	359	373	386	399	412	426	439	452	465	479	491	505	518	531
07	451	467	482	498	513	529	545	561	577	592	608	624	639	655	671
08	531	550	569	587	606	625	644	662	681	700	719	737	756	774	793
09	626	646	667	687	708	728	749	770	790	811	831	852	872	893	913
10	722	754	786	817	849	881	913	945	977	1009	1041				
11	807	841	874	908	942	976	1009	1043	1077	1110	1144				
12	893	929	965	1001	1038	1074	1110	1147	1183	1219	1255				
13	989	1037	1086	1134	1183	1231	1280	1328	1376						
14	1093	1152	1210	1269	1327	1385	1444	1502	1560						
15	1219	1285	1351	1418	1484	1550	1616	1683	1749						

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SHIFT DUTY ALLOWANCE FOR NURSES AND OTHER HEALTH PROFESSIONALS  
(PER MONTH)

CONHESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
01	2948	3034	3121	3208	3296	3383	3470	3557	3644	3732	3819	3906	3993	4081	4168
02	2990	3097	3204	3311	3418	3525	3633	3740	3847	3954	4061	4168	4275	4382	4489
03	3140	3268	3397	3525	3654	3783	3912	4041	4169	4298	4426	4555	4683	4812	4941
04	3579	3729	3877	4027	4177	4327	4476	4625	4775	4925	5074	5223	5373	5523	5672
05	4398	4580	4763	4945	5127	5309	5491	5673	5856	6038	6220	6403	6585	6767	6949
06	5898	6123	6347	6572	6796	7021	7246	7471	7695	7920	8144	8369	8594	8819	9043
07	7673	7941	8208	8475	8743	9010	9278	9545	9812	10080	10347	10614	10882	11149	11417
08	9045	9364	9682	10000	10318	10636	10955	11273	11592	11910	12228	12548	12866	13184	13502
09	10648	10998	11348	11698	12049	12398	12748	13098	13449	13799	14148	14499	14849	15199	15549
10	12284	12828	13371	13913	14456	14999	15542	16085	16628	17171	17714				
11	13734	14309	14882	15456	16030	16604	17178	17752	18326	18901	19475				
12	15190	15808	16426	17044	17662	18280	18898	19516	20134	20753	21371				
13	16824	17651	18477	19304	20130	20957	21783	22610	23436						
14	18609	19602	20595	21588	22581	23575	24568	25561	26554						
15	20748	21875	23002	24130	25257	26384	27511	28639	29765						

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HEALTH PROFESSIONAL NON-CLINICAL DUTY ALLOWANCE  
FOR PHARMACISTS/MEDICAL LAB. SCIENTISTS/RADIOGRAPHERS/PHYSIOTHERAPISTS/SCIENTIFIC OFFICERS  
 (PER ANNUM)

CONHESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
07	188640	195480	201960	208440	214920	221760	228240	234720	241560	248040	254520	261000	267840	274320	280800
08	222480	230400	238320	245880	253800	261720	269640	277200	285120	293040	300960	308520	316440	324360	332280
09	262080	270720	279000	287640	296280	304920	313560	322200	330840	339480	348120	356760	365400	374040	382320
10	302400	315720	329040	342360	355680	369000	382320	395640	408960	422280	435960				
11	338040	352080	366120	380160	394200	408600	422640	436680	450720	464760	479160				
12	373680	388800	403920	419400	434520	449640	464760	480240	495360	510480	525600				
13	414000	434160	454680	474840	495000	515520	535680	556200	576360						
14	457920	482040	506520	531000	555480	579960	604440	628920	653040						
15	510480	538200	565920	593640	621360	649080	676800	704520	732240						

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HEALTH PROFESSIONAL NON-CLINICAL DUTY ALLOWANCE  
FOR THEATRE AND ANAESTHETIC NURSES/OTHER HEALTH PROFESSIONALS WHO ARE ENTITLED TO CALL DUTY ALLOWANCE  
(PER ANNUM)

CONHESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
05	92880	96840	100800	104760	108360	112320	116280	119880	123840	127800	131760	135360	139320	143280	146880
06	124920	129240	134280	138960	143640	148320	153360	158040	162720	167400	172440	176760	181800	186480	191160
07	162360	168120	173520	179280	184680	190440	196200	201960	207720	213120	218880	224640	230040	235800	241560
08	191160	198000	204840	211320	218160	225000	231840	238320	245160	252000	258840	265320	272160	278640	285480
09	225360	232560	240120	247320	254880	262080	269640	277200	284400	291960	299160	306720	313920	321480	328680
10	259920	271440	282960	294120	305640	317160	328680	340200	351720	363240	374760				
11	290520	302760	314640	326880	339120	351360	363240	375480	387720	399600	411840				
12	321480	334440	347400	360360	373680	386640	399600	412920	425880	438840	451800				
13	356040	373320	390960	408240	425880	443160	460800	478080	495360						
14	393480	414720	435600	456840	477720	498600	519840	540720	561600						
15	438840	462600	486360	510480	534240	558000	581760	605880	629640						

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HEALTH PROFESSIONAL NON-CLINICAL DUTY ALLOWANCE  
FOR NURSES/OTHER HEALTH PROFESSIONALS WHO ARE NOT ENTITLED TO CALL DUTY ALLOWANCE  
(PER ANNUM)

CONHESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
01	26535	27306	28091	28876	29661	30445	31230	32015	32800	33585	34370	35155	35940	36725	37509
02	26909	27873	28837	29801	30765	31729	32693	33657	34621	35585	36549	37513	38477	39441	40405
03	28256	29413	30571	31729	32887	34045	35210	36367	37523	38680	39837	40993	42151	43309	44467
04	32208	33557	34897	36243	37592	38942	40281	41627	42976	44326	45665	47011	48360	49710	51049
05	39579	41219	42866	44505	46143	47782	49421	51060	52700	54340	55980	57627	59266	60905	62543
06	53083	55108	57124	59146	61167	63191	65215	67239	69255	71276	73298	75322	77346	79370	81385
07	69060	71466	73876	76278	78685	81092	83501	85903	88309	90717	93127	95528	97934	100342	102752
08	81401	84272	87137	90001	92865	95728	98594	101459	104325	107190	110056	112928	115792	118656	121520
09	95832	98982	102133	105285	108439	111584	114735	117885	121038	124192	127336	130487	133637	136791	139938
10	110559	115448	120336	125217	130104	134991	139878	144765	149651	154538	159425				
11	123604	128777	133941	139105	144271	149438	154605	159771	164938	170105	175272				
12	136713	142275	147837	153399	158961	164524	170086	175648	181210	186773	192335				
13	151420	158858	166297	173735	181173	188611	196050	203488	210926						
14	167477	176416	185355	194294	203232	212171	221110	230049	238987						
15	186735	196874	207019	217167	227315	237453	247598	257747	267887						

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CLINICAL DUTY ALLOWANCE FOR HONORARY CONSULTANTS  
(PER ANNUM)

CONHESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
13	275841	289392	302942	316493	330043	343593	357144	370694	384244						
14	305094	321377	337661	353945	370228	386512	402796	419079	435364						
15	340166	358646	377127	395607	414087	432568	451048	469529	488009						

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TEACHING ALLOWANCE FOR HEALTH PROFESSIONALS  
(PER ANNUM)

CONHESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
07	82274	85092	87911	90730	93549	96368	99187	102005	104824	107643	110462	113281	116100	118918	121737
08	95388	98698	102007	105316	108626	111935	115245	118554	121864	125173	128483	131792	135101	138411	141720
09	112458	116109	119760	123411	127062	130714	134365	138016	141667	145318	148969	152621	156272	159923	163574
10	134946	137885	140824	143762	146701	149640	152579	155518	158456	161395	164334				
11	161935	165164	168394	171623	174852	178081	181310	184540	187769	190998	194227				
12	194323	199123	203923	208723	213523	218323	223123	227923	232723	237523	242323				
13	242904	249504	256104	262704	269304	275904	282504	289104	295704						
14	303630	311430	319230	327030	334830	342630	350430	358230	366030						
15	379538	388538	397538	406538	415538	424538	433538	442538	451538						

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RURAL POSTING ALLOWANCE FOR HEALTH PROFESSIONALS  
(PER ANNUM)

CONHESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
01	21661	22273	22884	23496	24107	24719	25330	25941	26553	27164	27776	28387	28999	29610	30222
02	21958	22710	23462	24213	24965	25716	26468	27220	27971	28723	29475	30226	30978	31729	32481
03	23008	23911	24814	25716	26619	27522	28425	29328	30231	31133	32036	32939	33842	34745	35648
04	26087	27136	28186	29235	30285	31334	32383	33433	34482	35532	36581	37630	38680	39729	40778
05	31836	33115	34393	35672	36951	38229	39508	40787	42066	43344	44623	45902	47180	48459	49738
06	51511	53421	55331	57241	59151	61060	62970	64880	66790	68699	70609	72519	74429	76338	78248
07	82274	85092	87911	90730	93549	96368	99187	102005	104824	107643	110462	113281	116100	118918	121737
08	95388	98698	102007	105316	108626	111935	115245	118554	121864	125173	128483	131792	135101	138411	141720
09	112458	116109	119760	123411	127062	130714	134365	138016	141667	145318	148969	152621	156272	159923	163574
10	134946	137885	140824	143762	146701	149640	152579	155518	158456	161395	164334				
11	161935	165164	168394	171623	174852	178081	181310	184540	187769	190998	194227				
12	194323	199123	203923	208723	213523	218323	223123	227923	232723	237523	242323				
13	242904	249504	256104	262704	269304	275904	282504	289104	295704						
14	303630	311430	319230	327030	334830	342630	350430	358230	366030						
15	379538	388538	397538	406538	415538	424538	433538	442538	451538						

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**THE PRESIDENCY  
NATIONAL SALARIES, INCOMES & WAGES COMMISSION  
OFFICE OF THE CHAIRMAN**

Wing B, 3rd Floor, Federal Secretariat Complex, Phase I,  
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SWC.04/Vol.IX/529

18<sup>th</sup> August 2011

Chief of Staff to the President  
Deputy Chief of Staff to the Vice President  
Honourable Minister of Health  
Honourable Minister of Defence  
Honourable Minister of Interior.  
Honourable Minister of Police Affairs  
Honourable Minister of Education  
Honourable Minister of Science and Technology  
Honourable Minister of Labour and Productivity  
Honourable Minister of Finance  
Secretary to the Government of the Federation  
Head of the Civil Service of the Federation  
Auditor-General for the Federation  
Accountant-General of the Federation  
Director-General, Budget Office

**IMPLEMENTATION OF THE NEW NATIONAL MINIMUM WAGE  
IN THE FEDERAL PUBLIC SERVICE: THE CONSOLIDATED  
MEDICAL SALARY STRUCTURE (CONMESS)**

Following the recent agreement between the Federal Government and Labour Movement represented by the Nigeria Labour Congress (NLC) and the Trade Union Congress (TUC) on the implementation of the new national minimum wage, the President of the Federal Republic of Nigeria has approved the adjustment of the Consolidated Medical

*retiruation*

Salary Structure (CONMESS), with effect from **23<sup>rd</sup> March 2011**. The new salary chart is attached.

2. Enquiries relating to this circular should be directed to the Commission.



Chief R.O. Egbule, *PhD, MFR*  
Chairman



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NATIONAL SALARIES, INCOMES AND WAGES COMMISSION, ABUJA

CONSOLIDATED MEDICAL SALARY STRUCTURE (CONMESS)

PER ANNUM

(EFFECTIVE FROM 23RD MARCH 2011)

CONMESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N
01	1316488										
02	1562586	1600917	1639248	1677579	1715909	1754240	1792571	1830902	1869232	1907563	1945894
03	1856357	1898105	1939853	1981600	2023348	2065096	2106844	2148592	2190340	2232088	2273837
04	2204225	2262404	2320583	2378763	2436942	2495121	2553300	2611479	2669659	2727838	2786017
05	2786226	2869242	2952258	3035274	3118290	3201306	3284322	3367338	3450355		
06	3430218	3528666	3627114	3725561	3824009	3922457	4020905	4119353	4217800		
07	4233344	4346551	4459758	4572965	4686172	4799379	4912586	5025793	5139000		

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SWC.04/Vol.IX/532

18<sup>th</sup> August 2011

Chief of Staff to the President  
Deputy Chief of Staff to the Vice President  
Honourable Minister of Health  
Honourable Minister of Defence  
Honourable Minister of Interior  
Honourable Minister of Police Affairs  
Honourable Minister of Education  
Honourable Minister of Science and Technology  
Honourable Minister of Labour and Productivity  
Honourable Minister of Finance  
Honourable Minister/Chairman National Sports Commission  
Secretary to the Government of the Federation  
Head of the Civil Service of the Federation  
Auditor-General for the Federation  
Accountant-General of the Federation  
Director-General, Budget Office

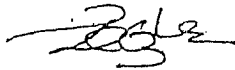
**IMPLEMENTATION OF THE NEW NATIONAL MINIMUM WAGE  
IN THE FEDERAL PUBLIC SERVICE: THE CONSOLIDATED  
HEALTH SALARY STRUCTURE (CONHESS)**

Following the recent agreement between the Federal Government and Labour Movement represented by the Nigeria Labour Congress (NLC) and the Trade Union Congress (TUC) on the implementation of the new national minimum wage, the President of the Federal Republic of Nigeria has approved the adjustment of the Consolidated Health

*Continuation*

Salary Structure (CONHESS), with effect from **23<sup>rd</sup> March 2011**. The new salary chart is attached.

2. Enquiries relating to this circular should be directed to the Commission.



Chief R.O. Egbule, *PhD, MFR*

Chairman

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NATIONAL SALARIES, INCOMES AND WAGES COMMISSION

CONSOLIDATED HEALTH SALARY STRUCTURE (CONHESS)

PER ANNUM  
(EFFECTIVE 23RD MARCH 2011)

CONHESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
01	267870	275181	282492	289803	297114	304426	311737	319048	326359	333670	340981	348292	355604	362915	370226
02	271423	280409	289396	298383	307370	316357	325343	334330	343317	352304	361291	370277	379264	388251	397238
03	283969	294764	305559	316354	327149	337944	348739	359534	370329	381124	391919	402713	413508	424303	435098
04	320786	333333	345879	358426	370972	383519	396065	408612	421159	433705	446252	458798	471345	483891	496438
05	389519	404808	420097	435386	450675	465964	481253	496542	511831	527120	542409	557698	572987	588276	603565
06	623056	645853	668651	691448	714245	737043	759840	782637	805435	828232	851030	873827	896624	919422	942219
07	959919	992512	1025104	1057696	1090288	1122880	1155472	1188065	1220657	1253249	1285841	1318433	1351025	1383618	1416210
08	1113650	1151989	1190327	1228666	1267005	1305343	1343682	1382021	1420360	1458698	1497037	1535376	1573714	1612053	1650392
09	1316488	1353032	1395310	1437587	1479865	1522143	1564421	1606698	1648976	1691254	1733531	1775809	1818087	1860364	1902642
10	1562586	1600917	1639248	1677579	1715909	1754240	1792571	1830902	1869232	1907563	1945894				
11	1856357	1898105	1939853	1981600	2023348	2065096	2106844	2148592	2190340	2232088	2273837				
12	2204225	2262404	2320583	2378763	2436942	2495121	2553300	2611479	2669659	2727838	2786017				
13	2786226	2869242	2952258	3035274	3118290	3201306	3284322	3367338	3450355						
14	3430218	3528666	3627114	3725561	3824009	3922457	4020905	4119353	4217800						
15	4233344	4346551	4459758	4572965	4686172	4799379	4912586	5025793	5139000						



THE PRESIDENCY

NATIONAL SALARIES, INCOMES AND WAGES COMMISSION  
OFFICE OF THE EXECUTIVE CHAIRMAN

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Ref: SWC/S/04/S.08/Vol.IV/207

Date: 05 August 2010

CIRCULAR

Chief of Staff to the President

Principal Secretary to the Vice President

Honourable Ministers/Ministers of State

Secretary to the Government of the Federation

Head of the Civil Service of the Federation

Chairmen, Federal Commissions

Federal Permanent Secretaries and Heads of Extra-Ministerial Departments

Clerk of the National Assembly

Directors-General and Chief Executives of Parastatals/Agencies

Secretary, National Judicial Council

Secretary, Federal Judicial Service Commission

Auditor-General for the Federation

Accountant-General of the Federation

Director-General, Budget Office

REVIEW OF PENSION RATES

The President, Commander-in-Chief of the Armed Forces, has approved an increase in the pensions of retired public servants under the old, non-contributory Federal pension scheme. The increases for the different salary structures are shown in the tables below:

*Continuation*

Increases in Pension arising from the increases granted to Harmonised Tertiary Institutions Salary Structure (HATISS/CONTISS) between 2001 and 2007.

S/NO	INCREASES ON HATISS/CONTISS	CORRESPONDING INCREASE ON PENSION (%)
1	22% Increase with effect from 1 <sup>st</sup> May 2001	19.0
2	10%-4% Increase on a sliding scale with effect from 1 <sup>st</sup> October 2003	6.0
3	15% Increase on Consolidated Emoluments with effect from 1 <sup>st</sup> January 2007	15.0

B. Increases in Pension arising from the increases granted to Harmonised Public Service Salary Structures (HAPSS/CONPSS) between 2003 and 2007.

S/NO	INCREASES ON HAPSS/CONPSS	CORRESPONDING INCREASE ON PENSION (%)
1	12.5%-4% Increase on a sliding scale with effect from 1 <sup>st</sup> October 2003	6.0
2	15% Increase on Consolidated Emoluments with effect from 1 <sup>st</sup> January 2007	15.0

2. The rates of pension increase applicable to CONPSS should also apply to the Armed Forces, Police and the Paramilitary services, because the rates of the remuneration items used in the calculation of terminal benefits are the same.

3. For the Top Federal Public Office Holders, only the pension increase of 15% with effect from 1<sup>st</sup> January 2007 should apply to them, since they were not affected by the 12.5%-4% increase on a sliding scale.

*Continuation*

4. All enquiries arising from this circular should be directed to the National Salaries, Incomes and Wages Commission.



Chief R. O. Egbule, *MFR*  
Chairman



**THE PRESIDENCY  
NATIONAL SALARIES, INCOMES & WAGES COMMISSION  
OFFICE OF THE CHAIRMAN**

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SW/S/04/S.26/Vol.II/297

15<sup>th</sup> November 2011

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Deputy Chief of Staff to the Vice President  
Honourable Ministers/Ministers of State  
Secretary to the Government of the Federation  
Head of the Civil Service of the Federation  
Chairmen, Federal Commissions  
Federal Permanent Secretaries and Heads of Extra-Ministerial Departments  
Clerk of the National Assembly  
Directors-General and Chief Executives of Parastatals/Agencies  
Secretary, National Judicial Council  
Secretary, Federal Judicial Service Commission  
Auditor-General for the Federation  
Accountant-General of the Federation  
Director-General, Budget Office

**REVIEW OF THE REMUNERATION, OVERTIME AND ADMINISTRATIVE  
CHARGES OF SECURITY COMMISSIONAIRES**

The Federal Government has approved the review of the remuneration, overtime allowance and administrative charges of Security Commissionaires working in Federal establishments. The new rates of monthly emoluments which take effect from 1<sup>st</sup> January 2012 are as follows:



*ntinuation*

Rank	Old Monthly Consolidated Emolument (N)	New Monthly Consolidated Emolument (N)
Warrant Officer II	14,200	18,000
Warrant officer I	14,970	18,976
2 <sup>nd</sup> Lieutenant	15,860	20,104
Lieutenant	16,840	21,346
Captain	18,840	23,882
Major	19,885	25,206
Lt. Colonel	22,130	28,052
Colonel	26,050	33,021
Brigadier General	27,560	34,935
Major General	-	39,283
Commandant-General	34,420	43,631

2. Overtime allowance and administrative charges have also been increased from N3,650 and N695 per month to N4,627 and N881 per month respectively. The overtime allowance is payable to commissionaires of the ranks of Warrant Officer II to Major for overtime actually done. Administrative charge is payable to the head office of the Nigerian Legion on each commissionaire engaged by an agency.

3. It should be noted that Commissionaires are not employees of the Federal Government and that the above rates were last reviewed in 2009. Their remuneration is not funded from the personnel vote but from overhead.

4. All enquires arising from this circular should be forwarded to the National Salaries, Incomes and Wages Commission.



Chief R.O. Egbule, *PhD, MFR*  
Executive Chairman



**THE PRESIDENCY  
NATIONAL SALARIES, INCOMES & WAGES COMMISSION  
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21<sup>st</sup> March 2012

**CIRCULAR**

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Auditor-General for the Federation  
Accountant-General of the Federation  
Director-General, Budget Office

**REVIEW OF WEIGH-IN ALLOWANCE FOR WORKERS IN THE MEDIA AND  
CULTURAL SECTORS OF THE FEDERAL PUBLIC SERVICE**

Following the agreement between the Federal Government and Labour Unions in the Media and Culture Sectors, namely the Radio Television Theatre and Arts Workers Union (RATTAWU) and the Nigerian Union of Journalists (NUJ), the

*Continuation*

President of the Federal Republic of Nigeria has, for the first time since 1998; approved the review of Weigh-in Allowance for workers in the Media and Cultural Sectors of the Federal Public Service, **with effect from 1<sup>st</sup> July 2011**. The revised Weigh-in Allowance charts for Shift-duty and Non shift-duty Staff are attached as Annexes I and II respectively.

2. Enquiries relating to this circular should be directed to the Commission.



**Chief R. O. Egbule, PhD, MFR**  
Chairman

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WEIGH-IN ALLOWANCE FOR SHIFT DUTY STAFF  
 PER ANNUM  
 (EFFECTIVE DATE: 1ST JULY 2011)

CONPSS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
01	45073	46056	47040	48023	49006	49989	50972	51956	52939	53922	54905	55889	56872	57855	58838
02	45805	47091	48376	49662	50947	52233	53519	54804	56090	57375	58661	59946	61232	62517	63803
03	46431	48011	49591	51171	52751	54331	55911	57491	59071	60652	62232	63812	65392	66972	68552
04	48636	50534	52432	54331	56229	58127	60026	61924	63822	65720	67619	69517	71415	73314	75212
05	55109	57315	59520	61726	63931	66136	68342	70547	72752	74958	77163	79368	81574	83779	85984
06	67194	69882	72571	75259	77947	80635	83323	86012	88700	91388	94076	96764	99452	102141	104829
07	111576	115702	119828	123953	128079	132204	136330	140455	144581	148706	152832	156958	161083	165209	169334
08	144184	149095	154005	158916	163826	168736	173647	178557	183468	188378	193288	198199	203109	208019	212930
09	169368	175215	181061	186907	192754	198600	204447	210293	216139	221986	227832	233678	239525	245371	251218
10	198816	205246	211675	218104	224533	230962	237391	243820	250249	256678	263107	269536	275966	282395	288824
12	229330	239302	249274	259247	269219	279191	289163	299136	309108	319080	329053				
13	255955	266498	277041	287584	298127	308669	319212	329755	340298	350841	361384				
14	282704	294054	305404	316754	328104	339454	350804	362154	373503	384853	396203				
15	388920	404994	421068	437143	453217	469292	485366	501440	517515						
16	481113	500432	519750	539069	558387	577706	597025	616343	635662						
17	918016	952901	987785	1022670	1057555	1092440	1127324	1162209	1197094						

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WEIGH-IN ALLOWANCE FOR NON-SHIFT DUTY STAFF

PER ANNUM

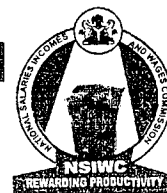
(EFFECTIVE DATE: 1ST JULY 2011)

CONPSS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
01	30732	31402	32072	32743	33413	34084	34754	35424	36095	36765	37435	38106	38776	39447	40117
02	31231	32107	32984	33860	34737	35613	36490	37366	38243	39119	39996	40872	41749	42626	43502
03	31657	32735	33812	34889	35967	37044	38121	39199	40276	41353	42431	43508	44585	45663	46740
04	33161	34455	35749	37044	38338	39632	40927	42221	43515	44809	46104	47398	48692	49987	51281
05	37575	39078	40582	42086	43589	45093	46596	48100	49604	51107	52611	54115	55618	57122	58626
06	45814	47647	49480	51313	53146	54979	56811	58644	60477	62310	64143	65976	67808	69641	71474
07	76075	78888	81701	84513	87326	90139	92952	95765	98578	101391	104204	107017	109829	112642	115455
08	98308	101656	105004	108352	111700	115048	118396	121743	125091	128439	131787	135135	138483	141831	145179
09	115478	119465	123451	127437	131423	135409	139395	143382	147368	151354	155340	159326	163312	167299	171285
10	135557	139940	144324	148707	153091	157474	161857	166241	170624	175008	179391	183775	188158	192542	196925
12	156361	163161	169960	176759	183558	190358	197157	203956	210755	217555	224354				
13	174515	181703	188891	196080	203268	210456	217645	224833	232021	239210	246398				
14	192753	200491	208230	215969	223707	231446	239184	246923	254661	262400	270139				
15	265172	276132	287092	298052	309012	319972	330931	341891	352851						
16	328032	341203	354375	367547	380719	393891	407062	420234	433406						
17	625920	649705	673490	697275	721060	744845	768630	792415	816200						



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SWC/S/04/S.176/VOL.II/473

3<sup>rd</sup> January, 2014

**CIRCULAR**

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Director-General, Budget Office of the Federation

**RECTIFICATION OF ANOMALIES IN THE CALL DUTY ALLOWANCE AND NON-CLINICAL DUTY ALLOWANCE OF HEALTH PROFESSIONALS IN THE FEDERAL PUBLIC SERVICE**

The Federal Government has given approval for the rectification of the anomalies observed in the call duty and non-clinical duty allowances currently applicable to health professionals in the Federal Public Service. The tables of the rectified call duty allowance and non-clinical duty allowance are attached as Annex I, II, III and IV.

*ntinuation*

2. The revised tables takes effect from January 1, 2014.
3. It should be noted that whenever entitled officers are promoted, the variation of these two allowances should be carried out in the same manner as the variation of consolidated salary. This is to ensure that they do not receive a lower rate of the call duty or non-clinical duty allowance when they are promoted.
4. Enquiries on any aspect of this circular should be directed to the Commission.



Chief R. O. Egbule, PhD, MFR  
Chairman

REVISED CALL DUTY ALLOWANCE FOR PHARMACISTS/MEDICAL LAB. SCIENTIST/RADIOGRAPHERS/PHYSIOTHERAPISTS/SCIENTIFIC OFFICERS

(PER UNIT OF CALL)

Annex I

CONHESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
07	524	543	561	579	597	616	634	652	671	689	707	725	744	762	780
08	618	640	662	683	705	727	749	770	792	814	836	857	879	901	923
09	752	775	799	823	847	871	895	919	943	967	991	1015	1039	1062	1085
10	840	877	914	951	988	1025	1062	1099	1136	1173	1211				
11	1192	1231	1270	1309	1348	1387	1426	1465	1504	1543	1582				
12	1562	1604	1646	1688	1730	1772	1814	1856	1898	1940	1982				
13	1961	2018	2074	2131	2187	2244	2300	2357	2413						
14	2385	2453	2521	2589	2657	2725	2793	2861	2929						
15	2895	2972	3049	3126	3203	3280	3357	3434	3511						



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REVISED CALL DUTY ALLOWANCE FOR THEATRE AND ANAESTHETIC NURSES/OTHER HEALTH PROFESSIONAL

(PER UNIT OF CALL)

Annex II

CONHES5	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
05	258	269	280	291	301	312	323	333	344	355	366	376	387	398	408
06	347	359	373	386	399	412	426	439	452	465	479	491	505	518	531
07	451	467	482	498	513	530	545	561	577	593	608	624	640	655	671
08	531	550	569	587	606	625	644	662	681	700	719	737	756	775	794
09	647	667	687	708	728	749	770	790	811	832	852	873	894	913	933
10	722	754	786	817	849	881	913	945	977	1009	1041				
11	1025	1058	1092	1125	1159	1192	1226	1259	1293	1327	1360				
12	1343	1379	1416	1452	1488	1524	1560	1596	1632	1668	1705				
13	1686	1735	1784	1832	1881	1929	1978	2027	2075						
14	2051	2110	2168	2227	2285	2344	2402	2460	2519						
15	2490	2556	2622	2688	2755	2821	2887	2953	3019						

REVISED HEALTH PROFESSIONAL NON-CLINICAL DUTY ALLOWANCE  
 FOR PHARMACISTS/MEDICAL LAB. SCIENTIST/RADIOGRAPHERS/PHYSIOTHERAPISTS/SCIENTIFIC OFFICERS  
 (PER ANNUM)

Annex III

CONHESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
07	188640	195480	201960	208440	214920	221760	228240	234720	241560	248040	254520	261000	267840	274320	280800
08	222480	230400	238320	245880	253800	261720	269640	277200	285120	293040	300960	308520	316440	324360	332280
09	270720	279000	287640	296280	304920	313560	322200	330840	339480	348120	356760	365400	374040	382320	390600
10	302220	315540	328860	342180	355500	368820	382140	395640	408960	422280	435780				
11	428940	442980	457020	471060	485100	499140	513180	527220	541260	555300	569340				
12	562320	577440	592560	607680	622800	637920	653040	668160	683280	698400	713520				
13	705960	726300	746640	766980	787320	807660	828000	848340	868680						
14	858600	883080	907560	932040	956520	981000	1005480	1029960	1054440						
15	1042200	1069920	1097640	1125360	1153080	1180800	1208520	1236240	1263960						

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REVISED HEALTH PROFESSIONAL NON-CLINICAL DUTY ALLOWANCE  
 FOR THEATRE AND ANAESTHETIC NURSES/OTHER HEALTH PROFESSIONALS WHO ARE ENTITLED TO CALL DUTY ALLOWANCE  
 (PER ANNUM)

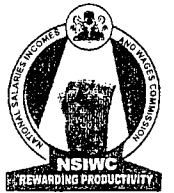
Annex IV

CONHESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N	12 N	13 N	14 N	15 N
05	92880	96840	100800	104760	108360	112320	116280	119880	123840	127800	131760	135360	139320	143280	146880
06	124920	129240	134280	138960	143640	148320	153360	158040	162720	167400	172440	176760	181800	186480	191160
07	162230	168113	173686	179258	184831	190714	196286	201859	207742	213314	218887	224460	230342	235915	241488
08	191333	198144	204955	211457	218268	225079	231890	238392	245203	252014	258826	265327	272138	278950	285761
09	232819	239940	247370	254801	262231	269662	277092	284522	291953	299383	306814	314244	321674	328795	335916
10	259909	271364	282820	294275	305730	317185	328640	340250	351706	363161	374771				
11	368888	380963	393037	405112	417186	429260	441335	453409	465484	477558	489632				
12	483595	496598	509602	522605	535608	548611	561614	574618	587621	600624	613627				
13	607126	624618	642110	659603	677095	694588	712080	729572	747065						
14	738396	759449	780502	801554	822607	843660	864713	885766	906818						
15	896292	920131	943970	967810	991649	1015488	1039327	1063166	1087006						



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SWC/S/04/S.176/VOL.II/466

3<sup>rd</sup> January, 2014

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**RECTIFICATION OF ANOMALIES IN THE CALL DUTY ALLOWANCE OF MEDICAL AND DENTAL OFFICERS AND CLINICAL DUTY ALLOWANCE OF HONORARY CONSULTANTS IN THE FEDERAL PUBLIC SERVICE**

The Federal Government has approved the rectification of the anomalies observed in the call duty allowance currently applicable to medical and dental officers in the Federal Public Service. The table of the rectified call duty allowance is attached as Annex I.

2. Attached as Annex II, is a table of the revised Clinical duty allowance for honorary consultants.

## *Continuation*

3. Both revised tables take effect from January 1, 2014.
4. It should be noted that whenever entitled officers are promoted, the variation of these two allowances should be carried out in the same manner as the variation of consolidated salary. This is to ensure that they do not receive a lower rate of the call duty or clinical duty allowance when they are promoted.
5. All enquiries concerning this circular should be directed to the National Salaries Incomes and Wages Commission.



Chief R. O. Egbule, *PhD, MFR*  
Chairman

REVISED CALL DUTY ALLOWANCE FOR MEDICAL/DENTAL DOCTORS  
(PER UNIT OF CALL)

Annex I

CONMESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N
01	1503										
02	1679	1753	1827	1901	1975	2049	2123	2198	2272	2346	2421
03	2383	2461	2539	2617	2695	2773	2851	2929	3007	3085	3163
04	3124	3208	3292	3376	3460	3544	3628	3712	3796	3880	3964
05	3922	4035	4148	4261	4374	4487	4600	4713	4826		
06	4770	4906	5042	5178	5314	5450	5586	5722	5858		
07	5790	5944	6098	6252	6406	6560	6714	6868	7022		

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REVISED CLINICAL DUTY ALLOWANCE FOR HONORARY CONSULTANTS  
(PER ANNUM)

Annex II

	1	2	3	4	5	6	7	8	9	10	11
CONMESS	N	N	N	N	N	N	N	N	N	N	N
05	303425	318331	333236	348142	363047	377952	392858	407763	422668		
06	335603	353515	371427	389340	407251	425163	443076	460987	478900		
07	374183	394511	414840	435168	455496	475825	496153	516482	536810		

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SWC/S/04/S.176/VOL.II/470

3<sup>rd</sup> January, 2014

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**RECTIFICATION OF ANOMALIES IN THE NON-CLINICAL DUTY ALLOWANCE FOR  
MEDICAL AND DENTAL OFFICERS IN THE FEDERAL PUBLIC SERVICE**

The Federal Government has given approval for the rectification of the anomalies observed in the Non-Clinical Duty Allowance currently applicable to medical and dental officers in the Federal Public Service. The table of the rectified Non-Clinical Duty Allowance is attached herewith and takes effects from January 1, 2014. All the conditions stated for the payment of this allowance in the previous circular remain in force.



*Continuation*

2. It should be noted that whenever entitled officers are promoted, the variation of this allowance should be carried out in the same manner as the variation of consolidated salary. This is to ensure that they do not receive a lower rate of the non-clinical duty allowance when they are promoted.
3. Enquiries on any aspect of this circular should be directed to the Commission.



Chief R. O. Egbule, *PhD, MFR*  
Chairman

REVISED NON-CLINICAL DUTY ALLOWANCE FOR MEDICAL/DENTAL OFFICERS

(PER ANNUM)

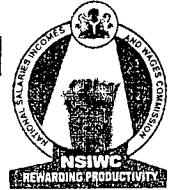
CONMESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N
01	541080										
02	604203	630910	657617	684324	711032	737739	764446	791153	817860	844567	871680
03	857880	885960	914040	942120	970200	998280	1026360	1054440	1082520	1110600	1138680
04	1124640	1154880	1185120	1215360	1245600	1275840	1306080	1336320	1366560	1396800	1427040
05	1411920	1452600	1493280	1533960	1574640	1615320	1656000	169680	1737360		
06	1717200	1766160	1815120	1864080	1913040	1962000	2010960	2059920	2108880		
07	2084400	2139840	2195280	2250720	2306160	2361600	2417040	2472480	2527920		

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SWC/S/04/S.176/VOL.II/464

3<sup>rd</sup> January, 2014

CIRCULAR

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**SELECTED ADJUSTMENTS IN THE CONSOLIDATED MEDICAL SALARY STRUCTURE  
(CONMESS) IN THE FEDERAL PUBLIC SERVICE**

The Federal Government has approved some adjustments in the Consolidated Medical Salary Structure (CONMESS) to redress the complaint of relativity disadvantage of some categories of Medical/Dental Officers in the Federal Public Service.

2. The adjusted salary table which takes effect from 1<sup>st</sup> January 2014 is attached herewith.
3. All enquiries relating to this circular should be forwarded to the Commission.

Chief R. O. Egbule, PhD, MFR  
Chairman

REVISED CONSOLIDATED MEDICAL SALARY STRUCTURE (CONMESS)  
(PER ANNUM)

CONMESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N
01	1316488										
02	1562586	1600917	1639248	1677579	1715909	1754240	1792571	1830902	1869232	1907563	1945894
03	2227628	2277725	2327823	2377920	2428018	2478116	2528213	2578311	2628408	2678506	2728604
04	2865492	2941125	3016758	3092391	3168024	3243657	3319290	3394923	3470556	3546189	3621822
05	3622094	3730015	3837935	3945856	4053777	4161698	4269619	4377540	4485461		
06	4802305	4940132	5077959	5215786	5353613	5491440	5629267	5767094	5904920		
07	6350017	6519827	6689637	6859448	7029258	7199069	7368879	7538690	7708500		

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SWC/S/04/S.176/T/73

4<sup>th</sup> July 2014

**CIRCULAR**

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**CLARIFICATIONS AND ADJUSTMENTS ON CERTAIN HEALTH  
PROFESSIONAL ALLOWANCES**

As a result of various misinterpretations of the policy regarding certain professional allowances in the health sector and following consultations with stakeholders, it has become necessary to issue clarifications and adjustment of earlier circulars on the allowances. These clarifications and adjustments are made as follows:

**A. Teaching Allowance**

- (1) This Allowance is meant to compensate medical and health professionals who teach medical and health professionals-in-training and for whom teaching is not a normal duty as per the scheme of service. It is an incentive for extra work beyond the officer's normal duty and not a regular remuneration.
- (2) The following conditions shall guide the entitlement to it:
  - (i) Officers earning the allowance must be licensed medical or health professionals in clinical services, and not students or interns/house officers.
  - (ii) The earning officer must be regularly or frequently engaged in actual classroom or practical teaching of medical doctors or other health professionals-in-training as well as interns, towards certification or registration by an appropriate professional body recognized by the scheme of service.
  - (iii) The regular teaching of medical students or students of other health disciplines provided for in the schemes of service towards their professional qualification, shall also entitle an officer who is not a teacher by primary employment to the Teaching Allowance, provided that the school to which the students belong is owned by or legally attached to the hospital in which the teaching is done.
  - (iv) Staff in non-clinical departments/units of hospitals shall not be entitled to this allowance.
  - (v) The payment of the Allowance shall cease whenever the officer stops performing the teaching duty.

**B. Rural Posting Allowance**

- (1) This Allowance is meant to compensate health personnel who serve in rural communities. It is a selective incentive and not a remuneration of general applicability.
- (2) The following conditions are applicable for entitlement to the allowance:
  - (i) All staff of Federal health institutions (hospitals) located in a rural community and who reside in the community, shall be entitled to the allowance. As determined by the Federal

Ministry of Lands, Housing and Urban Development (FMLHUD), the following are the only Federal Government Hospitals located in rural communities:

- (a) Irrua Specialist Teaching Hospital, Irrua, Edo State
- (b) Neuro-Psychiatric Hospital, Aro, Ogun State.

Entitlement to the allowance on account of this condition may be changed if the FMLHUD subsequently changes the designation of communities as rural centres.

- (ii) For tertiary hospitals which have rural outpost(s), their staff posted to such outpost(s) and actually reside there shall earn the allowance for the period in which such officers are so deployed.
- (iii) Health personnel of hospitals who visits rural communities on outreach services as regular duty shall earn the Allowance. This is on condition that: (a) such workers are in the Public Health department of the hospital (b) the outreach service is a regular duty and not an occasional or periodic assignment (c) there is a duty roster or schedule to evidence the actual performance.
- (iv) The payment of the allowance shall cease whenever the above conditions cease to apply to the officer.

**C. Budget Provision for Payment of Call Duty Allowance for 12 Months**

- (1) With respect to the fund provision for only 11 months in the year for Call Duty Allowance, while noting the view of the Budget Office of the Federation (BOF) that the fund is discounted for the one-month period in which officers are expected to be on vacation leave, it is considered that it is possible that some professional personnel may not go on leave in the year and thus be on call duty throughout the year, due to volume of work vis-à-vis available manpower.
- (2) It is therefore advised that Budget funds for 12 months of the year (i.e. for a maximum total of 480 units of call per officer per annum) be provided for Call Duty Allowance, for the sake of practical convenience. This does not suggest that officers shall be paid Call Duty Allowance for time in which they were not actually on call.

**D. *Earning of Allowances by Honorary Consultants in Multiple Hospitals***

- (1) The BOF has reported the trend whereby certain particular Honorary Consultants feature in the budget of several hospitals, thus earning professional allowances in multiple places. Such multiple engagements appear unrealistic and do not accord with the current payroll (IPPS) regime.
- (2) The Federal Ministry of Health shall consult with the Medical and Dental Council of Nigeria and other health professional regulatory bodies to determine the maximum number of hospitals in which a consultant can be engaged and to thus advise the BOF on budgeting. In the meantime only one hospital will be allowed for each Consultant in the regular (IPPS) payroll, while consultancy services provided by the Consultant in other hospitals shall be remunerated from those hospitals' non-payroll votes such as overhead and internally generated revenue.

**E. *Payment of Professional Allowances to Chief Medical Directors/Medical Directors (CMDs/MDs)***

- (1) The BOF has reported that most hospitals claim professional allowances for their CMDs/MDs, which usually inflates the budgets of those institutions when the allowances are calculated based on the salary of the CMD/MD.
- (2) Henceforth CMDs/MDs shall be entitled to professional allowances (Call Duty, Hazard, Teaching, etc) at a rate equivalent to their professional status (grade level) at the point of their appointment or at the rate on their promotion professionally. However, entitlement to the allowances is only if the CMD/MD actually renders such services.

**F. *Professional Allowances for Youth Corps Doctors and Other Health Professionals***

- (1) Youth Corps doctors/other health professionals do not earn salary but are paid Youth Service Allowance by the NYSC as well as housing/transport stipend by their place of service. They are not to be provided for in the regular payroll for salaries.



# *Continuation*

- (2) However, such corpors are entitled to professional allowances (Call Duty, Hazard) at the rate applicable to house officers/interns of their profession.

**G. Adjustment of the Circular No. SWC/S/04/S.410/220 of 29<sup>th</sup> September 2009 with respect to the Health Professional Non-clinical Duty Allowance**

Following an observed error in the above circular (copy attached), which re-introduced and defined the health professional allowances paragraph 3(iii) of the circular is hereby replaced with the following:

***"Health Professional Non-clinical Duty Allowance***

This allowance (Annex V) is payable to medical/dental officers deployed to render health related services in Federal Ministries, Department and Agencies (MDAs)."

2. All enquiries on this circular should be directed to this Commission.



**High Chief R.O. Egbule, PhD, MFR**  
Chairman



THE PRESIDENCY  
NATIONAL SALARIES, INCOMES AND WAGES COMMISSION  
OFFICE OF THE EXECUTIVE CHAIRMAN

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Federal Secretariat Complex, Phase 1,  
Shehu Shagari Way,  
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☎: 09-6710940

Fax:

SWC/S/04/S.410/220

Ref:.....

29<sup>th</sup> September, 2009  
Date:.....

CIRCULAR

Principal Secretary to the President  
Principal Secretary to the Vice President  
Honourable Minister of Health  
Honourable Minister of Defence  
Honourable Minister of Interior  
Honourable Minister of Police Affairs  
Honourable Minister of Education  
Honourable Minister of Science and Technology  
Honourable Minister of Labour and Productivity  
Honourable Minister of Finance  
Secretary to the Government of the Federation  
Head of the Civil Service of the Federation  
Auditor-General for the Federation  
Accountant-General of the Federation  
Director-General, Budget Office of the Federation

CONSOLIDATED MEDICAL SALARY STRUCTURE (CONMESS)  
AND THE ASSOCIATED ALLOWANCES IN THE  
FEDERAL PUBLIC SERVICE

The President, Commander-in-Chief of the Armed Forces of the Federal Republic of Nigeria, has approved a new salary structure for Medical and Dental Officers in the Federal Public Service. The new structure, known as

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## *Continuation*

Consolidated Medical Salary Structure (CONMESS), is attached as Annex I. The Consolidated Salary now includes Rent Subsidy, which in the old salary structure, was separated.

2. The new salary structure applies to all medical/dental officers employed in Federal Health Institutions including the Federal Ministry of Health and Clinics in Federal agencies. Conversion from CONTISS to CONMESS is as shown in the table in Annex II.

3. Also approved are the rates of job-related and non-regular allowances for medical/dental officers. The details are as follows:

- (i) ***Specialist Allowance:***  
The Specialist Allowance, shown in Annex III, applies only to medical/dental officers who are employed as consultants.
- (ii) ***Call Duty Allowance:***  
Call Duty Allowance (Annex IV) is payable to medical/dental officers in Federal hospitals and clinics. It is to be earned only when an officer would have actually performed call duty in accordance with an existing call duty roster.
- (iii) ***Health Professional Non-clinical Duty Allowance:***  
This allowance (Annex V) is payable to medical/dental officers deployed to render health-related services in the Federal Ministry of Health and other Federal Health Institutions.
- (iv) ***Clinical Duty Allowance:***  
This allowance (Annex VI) is payable to Honorary Consultants, who are employed as academic staff in universities but render clinical services to Teaching/Specialist Hospitals.
- (v) ***Teaching Allowance:***  
This allowance (Annex VII) is payable to Federal medical/dental officers who are engaged in teaching of medical doctors or other health professionals in-training in Teaching/Specialist Hospitals.
- (vi) ***Hazard Allowance:***  
Hazard allowance of ₦60,000.00 per annum shall be paid across-the-board to all medical/dental officers.

## *Continuation*

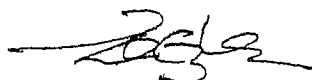
(vii) *Rural Posting Allowance:*

Federal medical/dental officers who are stationed in rural communities shall be paid this allowance at the rates specified in Annex VIII. The Federal Ministry of Health and the National Salaries Incomes and Wages Commission shall jointly determine the designation of a health station as rural.

4. In order to ensure that medical/dental officers employed in Federal Agencies operating salary structures other than CONMESS are paid the appropriate rates of allowances applicable to their grades, the conversion table in Annex IX is attached for guidance.

5. The new remuneration package takes effect from *1<sup>st</sup> January 2010*.

6. All enquiries concerning this circular should be directed to the National Salaries Incomes and Wages Commission.



Chief R. O. Egbule, *FNIM*  
Chairman

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CONSOLIDATED MEDICAL SALARY STRUCTURE (CONMESS)

CONMESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N
01	1305688										
02	1551786	1590117	1628448	1666779	1705109	1743440	1781771	1820102	1858432	1896763	1935094
03	1845557	1887305	1929053	1970800	2012548	2054296	2096044	2137792	2179540	2221288	2263037
04	2193425	2251604	2309783	2367963	2426142	2484321	2542500	2600679	2658859	2717038	2775217
05	2775426	2858442	2941458	3024474	3107490	3190506	3273522	3356538	3439555		
06	3419418	3517866	3616314	3714761	3813209	3911657	4010105	4108553	4207000		
07	4222544	4335751	4448958	4562165	4675372	4788579	4901786	5014993	5128200		

NOTE: THE ABOVE FIGURES ARE MADE UP OF THE CONSOLIDATED SALARY AND RENT SUBSIDY.

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CONVERSION TABLE FROM CONTISS TO CONMESS

Grade	1	2	3	4	5	6	7	8	9	10	11
	N	N	N	N	N	N	N	N	N	N	N
CONTISS 09	777984										
CONMESS 01	1305688										
CONTISS 10	871729	909773	947817	985861	1023905	1061949	1099993	1138037	1176081	1214125	1252169
CONMESS 02	1551786	1590117	1628448	1666779	1705109	1743440	1781771	1820102	1858432	1896763	1935094
CONTISS 11	973305	1013528	1053751	1093974	1134197	1174420	1214643	1254866	1295089	1335312	1375535
CONMESS 03	1845557	1887305	1929053	1970800	2012548	2054296	2096044	2137792	2179540	2221288	2263037
CONTISS 12	1075353	1118655	1161957	1205259	1248561	1291863	1335165	1378467	1421769	1465071	1508373
CONMESS 04	2193425	2251604	2309783	2367963	2426142	2484321	2542500	2600679	2658859	2717038	2775217
CONTISS 13	1445599	1503506	1561413	1619320	1677227	1735134	1793041	1850948	1908855		
CONMESS 05	2775426	2858442	2941458	3024474	3107490	3190506	3273522	3356538	3439555		
CONTISS 14	1820908	1891016	1961124	2031232	2101340	2171448	2241556	2311664	2381772		
CONMESS 06	3419418	3517866	3616314	3714761	3813209	3911657	4010105	4108553	4207000		
CONTISS 15	2232199	2312648	2393097	2473546	2553995	2634444	2714893	2795342	2875791		
CONMESS 07	4222544	4335751	4448958	4562165	4675372	4788579	4901786	5014993	5128200		

Note: CONMESS figure is made of the consolidated salary and rent subsidy

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SPECIALIST ALLOWANCE FOR MEDICAL AND DENTAL CONSULTANTS  
(PER ANNUM)

CONMESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N
05	1093068	1122768	1152468	1182168	1211868	1241568	1271268	1300968	1330668		
06	1366335	1401435	1436535	1471635	1506735	1541835	1576935	1612035	1647135		
07	1707923	1748423	1788923	1829423	1869923	1910423	1950923	1991423	2031923		

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ANNEX IV

CALL DUTY ALLOWANCE FOR MEDICAL/DENTAL DOCTORS  
(PER UNIT OF CALL)

COMMESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N
01	1503										
02	1679	1753	1827	1901	1975	2049	2123	2198	2272	2346	2421
03	1877	1955	2033	2112	2190	2269	2347	2425	2504	2582	2661
04	2076	2160	2244	2329	2413	2498	2582	2667	2751	2835	2919
05	2299	2412	2525	2637	2750	2863	2976	3089	3201		
06	2543	2678	2814	2950	3085	3221	3357	3493	3628		
07	2835	2989	3143	3297	3451	3605	3759	3913	4067		



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ANNEX V

HEALTH PROFESSIONAL NON-CLINICAL ALLOWANCE FOR MEDICAL/DENTAL DOCTORS  
(PER ANNUM)

	1	2	3	4	5	6	7	8	9	10	11
CONMESS	N	N	N	N	N	N	N	N	N	N	N
01	541080										
02	604203	630910	657617	684324	711032	737739	764446	791153	817860	844567	871680
03	675510	703747	731983	760220	788457	816693	844930	873167	901404	929640	958080
04	747148	777546	807944	838342	868740	899138	929536	959934	990332	1020731	1050720
05	827524	868175	908827	949478	990129	1030780	1071432	1112083	1152480		
06	915281	964132	1012983	1061834	1110685	1159536	1208387	1257238	1306080		
07	1020497	1075938	1131380	1186821	1242262	1297704	1353145	1408586	1464000		

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NATIONAL SALARIES, INCOMES AND WAGES COMMISSION, ABUJA

ANNEX VI

CLINICAL DUTY ALLOWANCE FOR HONORARY CONSULTANTS  
(PER ANNUM)

CONMESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N
05	275841	289392	302942	316493	330043	343593	357144	370694	384244		
06	305094	321377	337661	353945	370228	386512	402796	419079	435364		
07	340166	358646	377127	395607	414087	432568	451048	469529	488009		

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## ANNEX VII

TEACHING ALLOWANCE FOR MEDICAL AND DENTAL DOCTORS  
PER ANNUM

CONMESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N
01	112454										
02	134946	137885	140824	143762	146701	149640	152579	155518	158456	161395	164334
03	161935	165164	168394	171623	174852	178081	181310	184540	187769	190998	194227
04	194323	199123	203923	208723	213523	218323	223123	227923	232723	237523	242323
05	242904	249504	256104	262704	269304	275904	282504	289104	295704		
06	303630	311430	319230	327030	334830	342630	350430	358230	366030		
07	379538	388538	397538	406538	415538	424538	433538	442538	451538		

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ANNEX VIII

RURAL POSTING ALLOWANCE FOR MEDICAL AND DENTAL DOCTORS  
PER ANNUM

CONMESS	1 N	2 N	3 N	4 N	5 N	6 N	7 N	8 N	9 N	10 N	11 N
01	112454										
02	134946	137885	140824	143762	146701	149640	152579	155518	158456	161395	164334
03	161935	165164	168394	171623	174852	178081	181310	184540	187769	190998	194227
04	194323	199123	203923	208723	213523	218323	223123	227923	232723	237523	242323
05	242904	249504	256104	262704	269304	275904	282504	289104	295704		
06	303630	311430	319230	327030	334830	342630	350430	358230	366030		
07	379538	388538	397538	406538	415538	424538	433538	442538	451538		



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CONMESS EQUIVALENTS TO OTHER SALARY STRUCTURES

CONMESS	CONPSS	CONTISS	CONUASS	CONAFSS	CONPOSS	CONPASS
01	10	09	03	11	10	10
02	12	10	-	12	11	11
03	13	11	04	13	12	12
04	14	12	-	14	13	13
05	15	13	05	15	14	14
06	16	14	06	16	15	15
07	17	15	07	17	16	16

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Note:

- CONMESS - Consolidated Medical Salary Structure
- CONPSS - Consolidated Public Service Salary Structure
- CONTISS - Consolidated Tertiary Institutions Salary Structure
- CONUASS - Consolidated University Academic Salary Structure
- CONAFSS - Consolidated Armed Forces Salary Structure
- CONPOSS - Consolidated Police Salary Structure
- CONPASS - Consolidated Para-military Salary Structure