

# ***ALLOWANCES IN FEDERAL PUBLIC SERVICE***

***(A practical guide to computation)  
(PSR 13)***

# **OBJECTIVES:**

- ▶ *Address the knowledge Gap*
- ▶ *Educate Officers on the various allowances available and how to compute them.*
- ▶ *To reposition Officers for effective service delivery.*
- ▶ *At the end of this presentation every participant should be in a better position to explain how the various allowances in public service are calculated.*

# ***DEFINATION OF ALLOWANCES:***

*Allowances are monetary benefits other than salary granted to an officer for specific purpose. All allowances provided for in public service rule are subject to periodic review by the National Salaries, Income and Wages Commission through the issuance of appropriate Circulars.*

# ***TYPES OF ALLOWANCES:***

*PSR 130102 The following allowances are payable to officers in Federal Public Service:*

- ▶ *Duty tour allowances*
- ▶ *Kilometre Allowances/Transport Allowances*
- ▶ *Disengagement allowances*
- ▶ *Hotel accommodation allowance*
- ▶ *Estacode allowance*

- ▶ *Estacode supplementation*
- ▶ *Warm clothing allowance*
- ▶ *Overtime Allowance*
- ▶ *Local Course allowance*
- ▶ *Books allowances*
- ▶ *Responsibility allowance*
- ▶ *Uniform allowance*
- ▶ *Call Duty allowances*
- ▶ *Acting Allowances*
- ▶ *Teaching Allowances.*

*PSR 130106 (FR1411) DUTY TOUR ALLOWANCE, is granted to enable officers pay for lodging and feeding expenses during tours duly approved by official authority. The rates applicable are as may be specified in the extant circular.*

*The newly approved Duty Tour Allowance (DTA) rates for Federal Public Officers are as follows:*

- ▶ GL 16 - 17 and its equivalent - 37, 500 per night.*
- ▶ GL 14 - 15 and its equivalent - 25,000 per night.*
- ▶ GL 12 - 13 and its equivalent - 20,000 per night.*
- ▶ GL 07 - 10 and its equivalent - 17, 500 per night.*
- ▶ GL 05 - 06 and its equivalent - 15,000 per night*
- ▶ GL 01 - 04 and its equivalent - 10,000 per night.*

*Illustrated as follows;*

S/N	NAMES/Designation	Days	DTA	Amounts
1.	Mohammed Ojo ( DD.)	3	N37,500*3	112,500
2.	Iredokun I.O (ACA)	2	N20,000*2	40,000
3.	Maji Anu (ACCT II)	5	N17,500*5	35,000

## *Categories of staff who qualify for the DTA are:*

- ▶ *An officer on official duty outside his/her station*
- ▶ *A staff posted to a new station*
- ▶ *Staff on (in-service training) away from his station.*



*PSR 130107 (a) All officers are entitled to airfare allowance depending on the exigencies and availability of airport and with approval of Accounting Officer.*

*But Transport allowance shall be paid to all officers when travelling to towns and cities where air transport services do not exist at the following rates:-*

- (i) Minister/Permanent Secretary is ₦150.00 per Kilo*
- (ii) GL 15 to GL17 is ₦75.00 per km*
- (iii) GL 14 and 07 is ₦55.00 per km*
- (iv) GL 06 and 01 is ₦35.00 per km*

*For the purpose of local running, officers shall be granted 30% of their duty tour allowances in addition to airport taxi, at the prevailing rate.*

## *Example of computation: Abuja to Lagos*

S/N	Names/designation	Days	DTA	LR (30%)	Air ticket	Airport fare	Total
1	Mohammed Ojo (DD)	3	$37,500 \times 3$ $=112,500$	33,750	120,000	20,000	286,250
2	Iredokun I.O (ACA)	2	$20,000 \times 2$ $=40,000$	12,000	120,000	20,000	192,000

***PSR 130103 (KILOMETRE ALLOWANCE) shall be paid under the following condition:***

- ▶ *Newly recruited/appointed officers reporting to their duty stations;*
- ▶ *Retiring officers from duty;*
- ▶ *Officers undertaking responsibility using their cars and on transfer or posting at the rates specified in their extant circulars.*

## *The kilometre rates are as follows:-*

*Minister/PS/CEO is ₦150.00 per km*

*GL 15 to GL17 is ₦75.00 per km*

*GL 14 and 07 is ₦55.00 per km*

*GL 06 and 01 is ₦35.00 per km*

# For Example: Abuja to Okene

S/N	Names/designation	Kilo	LR (30%)	Total
1	Mohammed Ojo (DD)	$320 \times 75 \times 2 = 48,000$	14,400	62,400
2	Iredokun I.O (ACA)	$320 \times 55 \times 2 = 35,200$	10,560	45,760

***PSR 130104 (DISENGAGEMENT ALLOWANCES)*** Shall be paid to an officer proceeding on retirement from service at uniform rate of 5% of annual basic salary plus authorized allowance as stated in Rule 130103. That is 5% (50% of Consolidated salary) + Packing Allowance Of 50,000

***PSR 130105 (HOTEL ALLOWANCE)*** Officers on posting/Transfer or on assumption of duty on new appointment at their new station difference from their city/town of domicile shall be entitled to transport fare for self, spouse and a maximum of four children. In addition, they shall be eligible for hotel accommodation for the first 28 days or an allowance for the first 28days in lieu of hotel accommodation, as specified in the extant circular.

# *The rates are as follows:*

- ▶ *Minister/PS N20,000.00 per night*
- ▶ *GL 15 - 17 N13,000.00 per night*
- ▶ *GL 07 - 14 N9,000.00 per night*
- ▶ *GL 01 - 06 N3,000.00 per night*

*Calculated as follow:*

***GL 10 officer = 28\*9000 =252,000.***

***PSR 130108 (FR1412) ESTACODE ALLOWANCE:- Officers shall be eligible for estacode allowance subject to the approval of the Head of Civil Service of the Federation, on the recommendation of the Permanent Secretary/ head of the extra-Ministerial Office. In the case of the Public Officers, approval shall be obtained from the Secretary to the Federal Government of the Federation.***



*The following are the rates for Estacode:*

- ▶ *Hon. Minister \$900*
- ▶ *Perm. Sec/CEO \$600*
- ▶ *GL 15 - 17 \$425*
- ▶ *GL 07 - 14 \$381*
- ▶ *GL 01 - 06 \$206*

## For Example:

S/N	Names/designation	Days	DTA	Conversion (N570 to \$1)	Amount(N)	Air ticket	COVID 19 TEST & VISA	Total
1	ED/ECO	4	$\$600 \times 4 = 2,400$	$\$2400 \times 570$	1,368,000	1,500,000	400,000	3,268,000
2	Mohammed Ojo (DD)	3	$\$425 \times 3 = 1,275$	$\$1,275 \times 570$	723,900	950,000	400,000	2,073,900
3	Iredokun I.O (ACA)	2	$\$381 \times 2 = 762$	$\$762 \times 570$	434,340	950,000	400,000	1,784,340

## Notes:

- ▶ The payment of the above allowances and other related expenses shall be charged directly to the relevant vote of a ministry/extra- ministerial office and other arms of government concerned without any need for retirement.
- ▶ Shall be drawn in Nigeria in the form of Traveller's Cheques, made payable to the officer(s) undertaking the tour. The Traveller's Cheques shall be obtained from the Central Bank of Nigeria, against a cheque covering all charges drawn on the government account.

- ▶ Special circumstances where an Officer is forced to stay longer than necessary while on official duty abroad, an overseas mission may pay. Additional estacode to such an officer after obtaining approval from his Accounting Officer, the ministry or agency shall however refund such additional payment to the mission. Officers on duty tour, locally or overseas shall not over stay the number of days approved without obtaining prior approval from their Accounting Officers.

***PSR130109 Estacode Supplementation allowance. Where the cost of accommodation or hotel expenses of an officer travelling abroad is met by the host Government or Institution, such officer shall be entitled to estacode supplementation allowances:***

- ▶ *Where the donor providing the training as a form of technical assistance to Nigeria also provide free boarding and lodging, the officer concerned shall be entitled to **10% of his/her appropriate estacode** for the whole duration of his course, in other words, no full estacode for the first 28 days is payable.*
- ▶ *Where the donor providing the training provides free lodging alone, the officer concerned through the whole duration of his/her course shall be paid.*

*40% of his estacode to meet boarding and incidental expenses (full estacode for the first 28 days not payable);*

- ▶ *Where the donor provides free lodging plus cash allowances, the officer will claim the cash difference between the cash payment by the donor Government and the 30% of his/her appropriate estacode (no full estacode for the first 28days)*
- ▶ *However, where the donor merely gives the officer cash towards the cost of boarding and lodging and other incidentals, the officer is entitled to receive the difference between the total cash paid him/her, by the host Government, and the estacode rate payable to him by Nigerian Government, i.e he/she will receive full estacode for the first 28 days and 30% of his/her appropriate estacode for the remaining period of the course, less the cash payment made to him/her by the donor.*

*PSR 130111 For journeys outside Nigeria, the following travelling days shall apply:*

- ▶ *For African Countries - 2days (to and fro)*
- ▶ *For European Countries - 2days (to and fro)*
- ▶ *For Asia and American Countries - 4days (to and fro)*

## ***PSR 130112 WARM CLOTHING ALLOWANCE***

- ▶ *An officer who is required by Government to proceed to a foreign country on duty or on an approved course of instruction will be eligible for a warm clothing allowance of \$720. That is, a country with cold or temperate climate*



# *The allowance is not payable to an officer under the following conditions:*

- ▶ *If the duty or course is undertaken during the period of the officers normal vacation leave spent in a country with a cold or temperate climate.*
- ▶ *If the duty or course is entered upon as a result of the officer's own application and is taken in conjunction with his/her normal vacation leave;*
- ▶ *If the duty or course which the officer is directed to undertake, takes place earlier than 3 years from the date on which he/she last drew warm clothing allowance i.e. (paid ones In 3years)*

*PSR 130117 OVERTIME ALLOWANCE shall be paid to officers on G.L. 14 and below*

*PSR 130118 overtime shall only authorized and approved by Accounting Officer/CEO of the Ministry/Extra Ministerial Office on the recommendation of the Director.*

*COMPUTATION OF OVERTIME:*

*PSR 130119 The normal approved working time per week shall be from 8.00am to 4.00 pm from Monday to Friday, This excludes Saturdays, Sunday and Public Holidays*

***PSR 130120 PAYMENT OF OVERTIME shall be made for time worked in excess of the normal working hours.***

***PSR 130121 THE CIRCUMSTANCES IN WHICH OFFICERS CAN WORK OVERTIME:***

- ▶ *Officers attached to Top management / Officials*
- ▶ *On special assignment e.g. Conferences, Committees*
- ▶ *Period of budgetary preparation*
- ▶ *Period of closing annual accounts*
- ▶ *Any other assignment as may be approved by the Director.*

## ***PSR 130122 CONDITION FOR GUIDING OVERTIME***

- ▶ *No officer qualified for overtime payment shall work overtime in excess of 45hours in any month unless he/she is authorized in special circumstances by CEO*

*PSR-130123 payment of overtime on normal working days will be at the rate of 0.007% of the monthly consolidated salary subject to a maximum of 45hours in one month and must be approved by the Accounting Officer.*

### ***Computation***

#### ***Overtime on normal working days***

*Gross monthly salary X 0.007 X Time worked in excess of the normal working hours  
(Not more than 45hrs)*

*Eg. If the officer's Gross salary per month is 120,000;*

*Excess hours worked is 45hrs*

*OT will be thus: 120,000 X 0.007 X 45hrs*

*For example,  $0.007*45hrs*120,000 = 37,800$ .*

*PSR-130125 time worked on work-free day will be paid at the rate of 1.5% of the normal overtime rate; while on public holidays, the rate shall double the normal overtime rate but must be approved by the accounting Officer/CEO.*

**Example:**

- i. Hours worked on work-free days will be paid at the rate of 1<sup>1</sup>/<sub>2</sub>% of the normal overtime rate, that is  $3/200 * 45\text{hrs} * 120,000 = 81,000$ .*
  
- ii. While the rate shall, on public holidays be double of the normal overtime rate,  $2% * 45\text{hrs} * 120,000 = 108,000$*

## **PSR-130134 RESETTLEMENT ALLOWANCES:**

- ▶ *This allowance covers transfer of officer from one station or other government establishment to another during service. The allowance shall be paid at the rate of 2% of an officer's annual emolument. An officer whose transfer is at his request shall only be entitled to transport allowance and not resettlement allowance.*

$$0.02 * 1,752,000 = 35,040$$

*PSR-130135 An officer whose transfer is at his own request shall be entitled to only transport allowance and not resettlement allowance.*

## **LOCAL COURSE OF INSTRUCTION:**

*This is a course which an officer takes locally in Nigeria but outside his/her station. For courses exceeding 28 days and where boarding and lodging are not provided by the training institution concerned, officers will be entitled to 30% of the DTA at the following rates:*

- 1. GL 16-17 N5, 000 per day for the 1<sup>st</sup> 28 days and N500 for each day thereafter.*
- 2. GL14-15 N4,000 per day for the 1<sup>st</sup> 28 days and N400 for each day thereafter*
- 3. GL 12-13 N3,000 per day for the 1<sup>st</sup> 28 days and N350 for each day thereafter*
- 4. GL09-10 N2,400 per day for the 1<sup>st</sup> 28 days and N300 for each day thereafter*
- 5. GL07-08 N2,000 per day for the 1<sup>st</sup> 28 days and N250 for each day thereafter*
- 6. GL04-06 N1,600 per day for the 1<sup>st</sup> 28 days and 270 for each day thereafter*
- 7. GL01-03 N1, 200 per day for the 1<sup>st</sup> 28 days and N300 for each day thereafter.*



*Note: for courses not exceeding 28days officers should be entitled to the following rates:*

- ▶ *GL 16-17 N5,000 per day*
- ▶ *GL 14-15 N3,000 per day*
- ▶ *GL12-13 N2,500 per day*
- ▶ *GL09-10 N2,000 per day*
- ▶ *GL07-08 N1,500 per day*
- ▶ *GL04-06 N1,000 per day*
- ▶ *GL01-03 N600 per day.*

**BOOKS ALLOWANCE:**

- ▶ *Training for one years and above*      *N20, 000*
- ▶ *Training below one year*      *N10, 000*

**PROJECTS ALLOWANCE:**

- ▶ *Training for one years and above*      *N20, 000*
- ▶ *Training below one year*      *N10, 000*

**RESPONSIBILITY ALLOWANCE:**

*Confidential Secretaries/Typist attached to Chief Executive and others not below Grade Salary 17 are entitled to:*

<i>Chief Confidential Secretaries</i>	<i>N50, 000 p.a</i>
<i>Asst. Chief Confidential Secretaries</i>	<i>N30, 000 p.a</i>
<i>Confidential Secretaries and Typists</i>	<i>N20, 000 p.a</i>

## ***DISTURBANCE ALLOWANCE:***

*This is the allowance paid to an officer on reporting from one station to another. It is not granted as right but as compensation for out of pocket expenses not covered by the regulations. The rate of payment varies according to the rank of an officer.*

*Conditions for Disturbance Allowance;*

- ▶ *Transfer from one station to another on return from annual leave.*
- ▶ *Transfer or secondment from the service of another government in the federation.*

***Thank you  
for  
listening.***