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SWC/S/04/S.6/T/79 23rd April, 2026

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

THE REVIEW OF DUTY TOUR, ESTACODE AND OTHER ALLOWANCES IN THE FEDERAL PUBLIC SERVICE RULES (2021 Edition) FOR OFFICERS ON GL 01-17

In line with the provision of Rule 140101(b) of the Federal Public Service Rules (2021 Edition), the Commission hereby conveys approval for the review of the following allowances in the Public Service Rules (2021 edition) as listed in **Annex I** for officers on GL 01-17 (and their equivalent) in the Federal Public Service.

2. Any allowance that: (a) are listed under PSR 140102 without monetary values; (b) are not listed in the PSR but are in operation; and (c), are subsequently approved by the National Council on Establishments/Government, will be addressed through specific circulars by the National Salaries, Incomes and Wages Commission (NSIWC).

3. This approval takes effect from 1st October, 2026

4. All enquiries relating to this circular should be directed to the National Salaries, Incomes and Wages Commission (NSIWC).

Ekpo U.O. Nta, Esq.
Chairman/CEO

ANNEX I

Table of Revised rate of allowances contained in Public Service Rules (2021 Edition)

SN	PSR NO.	TYPE OF ALLOWANCE	NEW RATE
1	104107	Duty Tour (DTA)	a) GL. 16 - 17/ and their equivalents ₦109,000.00 b) GL. 14 - 15 and their equivalents - N73,000.00 c) GL. 12 - 13 and their equivalents - N60,000.00 d) GL. 07 - 10 and their equivalents - N51,000.00 e) GL. 05 - 06 and their equivalents - N45,000.00 f) GL. 01 - 04 and their equivalents - ₦30,000.00
2	140102	Teaching Allowance	As provided in the PSR.
3	140104	Kilometer Allowance	Permanent Secretaries/Equivalents - N664/Km a) GL. 16 - 17 and their equivalent. - N531/Km b) GL. 14 - 15 and their equivalent - N425/Km c) GL. 12 - 13 and their equivalent - N340/Km d) GL. 07 - 10 and their equivalent - N272/Km e) GL. 05 - 06 and their equivalent - N218/Km f) GL. 01 - 04 and their equivalent - N174/Km
4	140105	Disengagement Allowance	As provided in PSR (2021) in addition to gratuity.
5	140106	1st 28 Days Allowance	a) GL. 16 - 17 and their equivalent. - N88,081 per night b) GL. 14 - 15 and their equivalent. - N58,721 per night c) GL. 12 - 13 and their equivalent. - N46,977 per night d) GL. 07 - 10 and their equivalent. - N41,105 per night e) GL. 05 - 06 and their equivalent. - N35,233 per night f) GL. 01 - 04 and their equivalent. - N23,489 per night
6	140108	Local Running Allowance	30% of Duty Tour Allowance
7	140109	Estacode Allowance	Permanent Secretaries - $1040 a) GL. 15 - 17 - $737 b) GL. 07 - 14 - $666 c) GL. 01 - 06 - $357
8	140112	Estacode Supplementation Allowance	As provided in the PSR
9	140114	Warm Clothing Allowance	$1,248
10	140116	Local Course Allowance	a) GL. 16-17 and their equivalent- N33,877.5 per day b) GL. 14 - 15 and their equivalent-N22,585.2 per day c) GL. 12 - 13 and their equivalent- N18,068.1 per day d) GL. 07 - 10 and their equivalent- N15,809.6 per day e) GL. 05- 06 and their equivalent- N13.551.1 per day f) GL. 01 - 04 and their equivalent- N9,034.1 per day
11	140117	Book Allowance	a) Training Course for one year and above - ₦150,000, and b) Training below one year - ₦125,000

12	140118	Project Allowance	a) Training course for one year and above - ₦150,000; and b) Training below one year - ₦125,000
13	140119	Responsibility Allowance	Extended to the Directorate Cadre and Circular to be issued by NSIWC.
14	140120	Overtime Allowance	As provided in the PSR
15	140129	Uniform Allowance	NSIWC to issue Circular.
17	140130	Acting Allowance	As provided in the PSR.
16	140134	Resettlement Allowance	10% of an officer's annual consolidated salary.
17	140140	House Master/ Mistress Allowance. (Secondary Schools under the Federal Ministry of Education)	a) GL.08 - ₦240,000per annum b) GL.09 - ₦264,000per annum c) GL.10 - ₦276,000per annum d) GL.12 - ₦ 300,000 per annum e) GL.13 - ₦312,000 per annum f) GL.14 - ₦324,000 per annum
18	140141	Science/Math Teaching Allowance (Secondary Schools under the Federal Ministry of Education)	a) GL.08 - ₦360,000 per annum b) GL.09 - ₦384,000 per annum c) GL.10 - ₦408,000 per annum d) GL.12 - ₦432,000 per annum e) GL.13 - ₦456,000 per annum f) GL.14 - ₦480,000 per annum
19	140142	Laboratory Attendants Allowance (Secondary Schools under the Federal Ministry of Education)	a) GL.08 - ₦144,000 per annum b) GL.09 - ₦156,000 per annum c) GL.10 - ₦168,000 per annum d) GL.12 - ₦180,000 per annum e) GL.13 - ₦192,000 per annum f) GL.14 - ₦216,000 per annum
20	140143	Shift Duty Allowance	As provided in the PSR
21	140144	Non-Accident Bonus/ Allowance	N150,000 per annum for drivers not involved in any accident.