



**3948**

**Special Release**

**10 April 2017**

### **MANAGEMENT RESPONSE TO DEMANDS BY THE STAFF UNIONS**

#### **Synopsis**

The Joint Action Congress, comprising the University of Ibadan Branch of the Senior Staff Union of Universities (SSANU), Nigerian Association of Academic Technologists (NAAT) and the Non-Academic Staff Union (NASU), embarked on an industrial action which lasted about three weeks, during the month of March 2017. Similarly, the UI Branch of the Academic Staff Union of Universities (ASUU) proceeded on a one week warning strike with effect from 5 April, 2017.

Management has deliberated extensively on the issues which are to be communicated to each member of staff, in order to clarify the contentious matters and itemize the steps that are being taken to address the issues. It is our fervent hope that enduring peace will return to our dear institution as soon as possible. We solicit the support and cooperation of all members of staff in this respect.

The position of the Management on the issues raised by the staff unions is presented in the following pages.

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## **1. Introduction**

The University Management wishes to clarify some issues that have been at the center of agitations by staff unions of the University in the last couple of weeks. The issues to refresh our memories are:

- (i). Fractional Salary Payment
- (ii). Conduct of a Credible Staff Audit
- (iii). 'Illegal' Pension Deduction
- (iv). University's Internally Generated Revenue (IGR)
- (v). Promotion Arrears
- (vi). Postgraduate Supervision Allowance

These are the issues at stake in the on-going warning strike of the University's chapter of the Academic Staff Union of Universities, and also in the main, were the issues that necessitated the last strike by our Non-Teaching staff unions. The response of Management to the issues is as presented in the following six sections.

## **2. Fractional Salary Payment**

The problem of shortfalls in the payment of monthly salary started from December 2015, when we received the sum of N663,872,634.60 (six hundred and sixty-three million, eight hundred and seventy-two thousand, six hundred and thirty-four Naira, sixty Kobo) as personnel Grants for the month, as against the sum of N965,508,185.70 expected to pay full salaries that month, leaving a huge shortfall of N301,635,634.60. This shortfall has unfortunately continued since then till date. Figure 1 shows the trend in the release of monthly personnel grants from year 2011 to 2016.

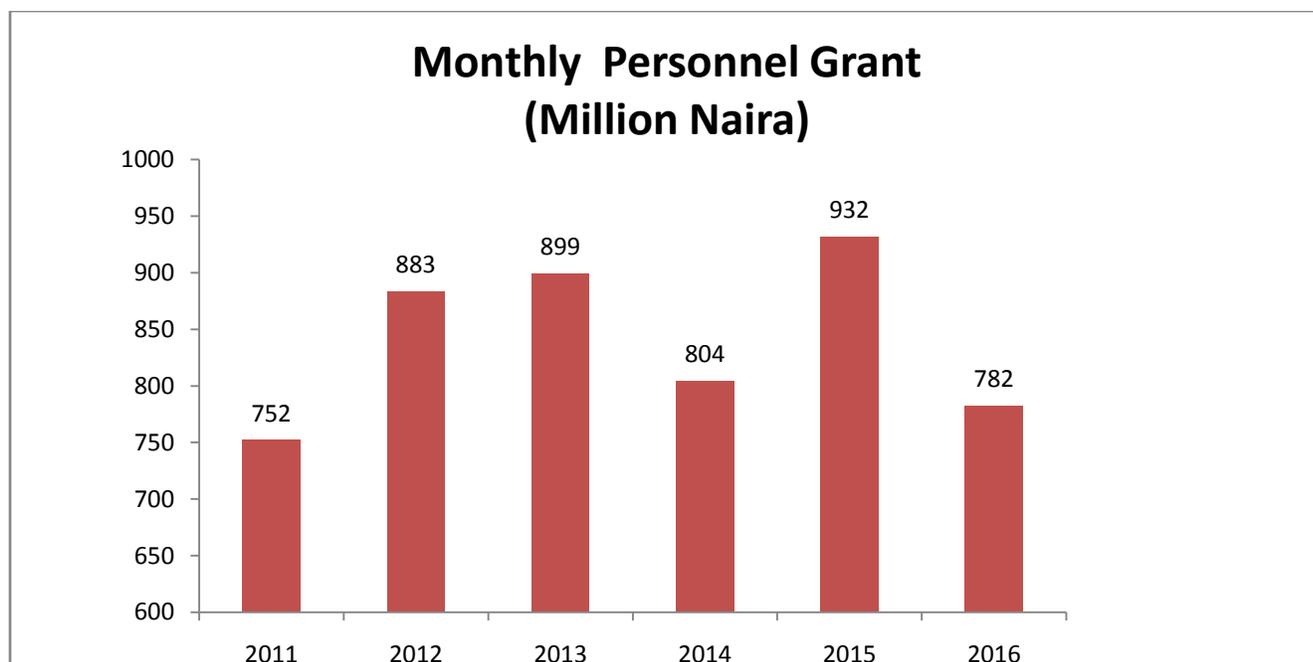


Figure 1: Trend of Monthly Personnel Releases (2011-2016)

In the year 2016, our normal monthly personnel grant should have ranged between about N877 million and N910 million, whereas the University received about N782 million per month throughout the year (Table 1).

Table 1: Monthly Personnel Grant Releases, December 2015-March 2017

S/No	Month	UI Personnel costs (N)	Allocation Released (N)	Amount of Shortfall (N)
1	December 2015	965,508,185.70	663,872,634.60	301,635,634.60
2	January 2016	878,148,127.28	782,346,495.59	95,801,631.69
3	February 2016	888,545,476.96	782,346,495.59	106,198,981.37
4	March 2016	877,193,065.55	782,346,495.59	94,846,569.96
5	April 2016	879,134,419.41	782,346,495.59	96,787,923.82
6	May 2016	878,756,811.03	782,346,495.59	94,898,518.25
7	June 2016	883,116,067.00	782,346,495.59	100,769,571.41
8	July 2016	863,998,264.64	782,346,495.59	81,651,769.05
9	August 2016	878,217,191.01	782,346,495.59	95,870,701.42
10	September 2016	910,318,910.27	782,346,495.59	127,972,414.68
11	October 2016	910,318,910.27	782,346,495.59	127,972,414.68
12	November 2016	910,318,910.27	782,346,495.59	127,972,414.68
13	December 2016	910,318,910.27	782,346,495.59	127,972,414.68
14	January 2017	879,689,347.62	836,734,219.83	42,955,127.79
15	February 2017	878,439,123.96	696,762,310.67	181,676,813.29
16	March 2017	876,233,309.38	766,748,265.25	109,485,044.13

Members of staff will recall that following repeated visits to Abuja by the University Management, and pressures mounted by our staff unions on the Federal Government, the University received from the Federal Government, the shortfalls experienced in the year, and staff were promptly paid the salary arrears of January-April, 2016 and those of May-November, 2016 in July 2016 and January 2017, respectively. However, it is pertinent to inform members of staff that while the arrears of salaries for the months of January -April, 2016 were paid in full at the end of July, 2016, those for May-November, 2016 released in January 2017 were not; this was because of the findings of the Presidential Initiative on Continuous Audit (PICA) which revealed that the University had not been reflecting the correct pension deduction in staff salaries. What actually happened was that in November 2016, a team of five officials from PICA led by Mr. Yau Sulaiman visited our University to look at the veracity of our claims of Shortfalls. A copy of the letter introducing PICA is herewith attached as Appendix 1.

At the end of the exercise, there was an exit meeting between the PICA officials and the University Management where we were informed that we have not been complying with the Pension Act on 7.5% on Consolidated Salary as Employee's Contributory Pension. What we had been applying had been 7.5% of basic, transport and housing using the old HATISS salary scale as against 7.5% of the consolidated salary. Indeed, the template hitherto used for reflecting the pension deduction on the main campus was at variance with what obtained at the College of Medicine. This disparity has, however, been rectified since January 2017.

Consequently, while we requested for N711,328,069.63 (Seven Hundred and Eleven Million, Three Hundred and Twenty-Eight Thousand, Sixty-Nine Naira and Sixty-Three Kobo) to pay our Shortfalls for seven months of May to November 2016, we were only given N516,239,902.53 (Five Hundred and Sixteen Million, Two Hundred and Thirty-Nine Thousand, Nine Hundred and Two Naira, and Fifty-Three Kobo) only. From this, we paid what was due to each staff for the seven months, whereas some deductions remain outstanding to date to the tune of N61,337,372.71 (Sixty-One Million, Three Hundred and Thirty-Seven Thousand, Three Hundred and Seventy-Two Naira, and Seventy-One Kobo) made up as follows:

Oyo State PAYE (Main Campus)	N35,752,103.78
Oyo State PAYE (College)	N9,776,139.59
Senior Staff Housing Committee	N 2,127,701.58
NASU Loan with First Bank Nigeria	N 6,047,149.02
Housing Loan Skye Bank	<u>N 7,634,278.75</u>
	<b><u>N61,337,372.71</u></b>

For the month of January 2017, we received the sum of N836,734,219.83 (Eight Hundred and thirty six million, seven hundred and thirty four thousand, two hundred and nineteen naira, eighty-three kobo), which was only enough to pay 95.11% of our total salaries, leaving a shortfall of N42,955,127.79. This shortfall was experienced as a result of reflecting 7.5% of basic salary plus transport and housing allowances. Otherwise, what we received would have been enough if we had reflected the correct 7.5% of consolidated salary as the employee's pension contribution.

However, in mid-February 2017, we received a letter from PICA (Appendix 2 ) claiming that we had been overfunded to the tune of N69, 985,954.58(Sixty Nine Million, Nine Hundred and Eighty Five Thousand, Nine Hundred and Fifty Four Naira and Fifty Eight Kobo) for the January 2017 salaries, and that we should refund the excess amount. It was this excess sum that was deducted twice, i.e. for January and February, 2017, which led to the gross underfunding of our February 2017 salary. The amount consequently released to the University for February 2017 salary was N696,762,310.67 (Six Hundred and Ninety Six Million, Seven Hundred and Sixty Two Thousand, Three Hundred and Ten Naira, and Sixty Seven Kobo).

Following our written complaints and visit to PICA office in Abuja, the Federal Government then promised to release the shortfalls for the month of February, 2017 totaling N139, 971,909.16 (One Hundred and Thirty Nine Million, Nine Hundred and Seventy One Thousand, Nine Hundred and Nine Naira, and Sixteen Kobo). The payment of the shortfalls in the salaries of January and February, 2017 by the University recently was predicated on the assurances given by the Federal Government in this regard.

We also wish to inform you that the University, upon request, sent the University's nominal roll and shortfalls in salaries so far, to the National Universities Commission on Friday, 31 March, 2017. We are hoping that this latest effort by the Federal Government will lay to rest the problem of shortfalls in staff salaries.

The University Management has also agreed with the Staff Unions that the Bursary Unit should issue **temporary payslips** anytime we experienced a shortfall in salaries, to reflect the Gross Salary, Amount Paid and the Balance Due.

### 3. Non-Payment of Promotion Arrears

The Management is making concerted efforts in getting the arrears of promotion of staff paid. As at 2015, the promotion arrears totaled **N733,083,104.40** (Seven Hundred and Thirty-three Million, Eighty-three Thousand, One Hundred and Four Naira Forty Kobo), and this is still being expected from the Federal Government.

Table 2: Promotion Arrears

S/No	Month	Promotion Arrears (N)
1	2012	135,681,515.00
2	2013	164,102,085.00
3	2014	196,992,502.00
4	2015	236,307,002,40
	<b>Total</b>	<b>733,083,104.40</b>

We have written many letters to the Director General of the Budget Office in the Federal Ministry of Finance informing him of these outstanding arrears, the latest being the letter written on June 6, 2016. A copy of the letter is attached as Appendix 3. We are hopeful that the arrears will be released soon. We also wish to appeal to our staff unions to wade in so that these arrears can be released soon.

### 4. Non-Payment of Postgraduate Supervision Allowance

The Postgraduate Supervision Allowance is a component of the 2003 ASUU-FGN agreement, reviewed in 2009. It is true that this allowance has not been paid for some time, because no fund, other than the one released by the Federal Government in 2013, has been provided for the payment of PG Supervision Allowance. However, worried by the non-payment of this allowance, the Senate of the University at a meeting held in February 2017 approved the proposal by the Postgraduate School that will enable the University to start paying the allowance at a rate of N10,000 per student to supervisors of postgraduate students for a maximum of eight students per supervisor commencing from the 2016/2017 academic session.



The Management at different fora, had stated that there are two major internal sources of revenue for the University, namely its share of fees from the Postgraduate School and the Distance Learning Center. Members of staff will also know with respect to these sources, the entire fees generated do not all belong to the Central administration. The University only takes a percentage of the fees accruing from sale of forms, acceptance fees and tuition. Funds are shared according to a sharing formula, and all stakeholders, i.e. the central administration, the PG School/DLC, Faculties and Departments receive their shares, and have been spending their funds for the development of their Faculties/departments/Institutes/Centers. This is the financial system that the University has operated for years. In the specific case of the DLC, the University for about three years, did not receive its share of proceeds because of the infrastructural projects (Construction of their Computer Based Center and furnishing) that the center embarked upon. The Postgraduate School is also currently building a new complex that is gulping a lot of funds of the school. The other IGR units such as the Microfinance Bank, University's Water Enterprises, Animal Production Venture, the Fish Factory, University Honey Production Venture are just coming up, and are not in a position yet to generate huge profit for the University. We have often been accused of always eager to reel out our expenditure while keeping quiet on our revenue. The IGR committee will find out the true facts about our IGR. The University will open its books to enable the committee do a thorough assessment.

#### **6. "Illegal" Pension Deduction**

Let us first inform staff of the University that there has not been any pension deduction in the University at any time, not to talk of "illegal" pension deduction. As contained in the Pension Act of 2004, as amended in 2009, employees are to contribute 7.5% of their consolidated salary as part of the contributory pension scheme, while the employer also contributes 7.5%. This remains the position of the University Management. For the avoidance of doubt, we have also included a government circular (Appendix 4) dated 17 December 2012 and signed by the then Coordinating Minister of the Economy and Federal Minister of Finance, Dr Ngozi Okonjo-Iweala.

As mentioned under fractional salary payment above, the issue of the inappropriate pension reflection of 7.5% of basic, transport and housing in our payslips as against 7.5% of consolidated salary has led to the erroneous impression in the amount of shortfalls recorded every month. For example, our monthly salary for January 2017, if the correct 7.5% consolidated as employees'

contribution is reflected, is N836,734,219.83. The two options presented in Tables 3 and 4 further explain this.

Table 3: January 2017 Salary with reflection of 7.5% on Basic Salary, Housing and Transportation Allowances (HATISS).(Option 1).

<b>Month</b>	<b>Total Personnel Cost Required (N)</b>	<b>Total Personnel Cost Received (N)</b>	<b>Shortfall (N)</b>
January	879,689,347.62	836,734,219.83	42,955,127.79
February	878,439,123.96	696,762,310.67	181676,813.29
March	876,233,309.38	766,748,265.25	109,485,044.13
<b>Total</b>	<b>2,634,361,780.96</b>	<b>2,300,244,795.75</b>	<b>334,116,985.21</b>

Table 4: January 2017 Salary with reflection of 7.5% on Consolidated salary(*Option 2*)

<b>Month</b>	<b>Total Personnel Cost Required (N)</b>	<b>Total Personnel Cost Received (N)</b>	<b>Shortfall/(Surplus) (N)</b>
January	831,986,732.91	836,734,219.83	(4,747,486.92)
February	829,129,656.36	696,762,310.67	132,367,345.69
March	827,366,421.23	766,748,265.25	60,618,155.98
<b>Total</b>	<b>2,488,482,810.50</b>	<b>2,300,244,795.75</b>	<b>188,238,014.75</b>

We wish to clearly state that apart from the 7.5% employee contribution which is deducted at source, i.e. from Abuja, and remitted to the Pension Fund Administrator, **no further deduction has ever been made in the University.** The attached circular from DrOkonjo-Iweala clarifies this. Employee's contributions are only to be reflected on staff payslips for us to know that we are not shortpaid. The Management has heard stories claiming a further pension deduction in staff salaries by the University of Ibadan, and we wish to affirm that there is no iota of truth in this.

Again, for the avoidance of doubt, there are only four salary scales in the University namely CONUASS, CONTISS, CONMES and CONHESS (Appendix 5, 6, 7 and 8). Each member of staff can confirm their gross earnings and the applicable employee contributory pension by referencing the appropriate salary scale, salary level and step.

In any case, arising from the perceived irregularities in pension deduction, the University Council at its meeting of 17 March, 2017, constituted a Fact Finding Team comprising two representatives of each of the staff unions, a staff each of our Main Bursary and the Finance Office of the College of Medicine, and the Deputy Registrar, Postgraduate School as Coordinator. The team which is to be funded by the University, is to visit relevant offices in Abuja to find out the correct position on pension deduction. We hope that the team will be ready to go to Abuja very soon so that this issue can be sorted out finally.

### **7. Conduct of Credible staff Audit**

The University Governing Council at the same meeting of 17 March 2017, and in response to the demands of the Union, constituted a broad-based committee comprising the following:

- (a) Dr. KemiEmina - Chairman/Convener
- (b) One representative of ASUU
- (c) One representative of SSANU
- (d) One representative of NAAT
- (e) One representative of NASU
- (f) One representative from Bursary Dept
- (g) One representative from Internal Audit unit
- (h) 2 representatives from Establishments (AS and NTS)
- (i) 1 representative from Personnel Dept of College of Medicine

The committee was constituted to undertake a comprehensive staff audit of the University, and in the process, find out and document,

- (a) the actual Staff strength of the University,
- (b) the salary Level/Grade of each staff, and
- (c) the designation and location of each staff.

This Committee, and that of the IGR, were expected to submit their reports within two weeks after inauguration. The Governing Council was to inaugurate the committee that same Friday, 17 March, 2017, but it could not do so because of the absence of the leaders of SSANU, NAAT and NASU. Unfortunately, only the Chairman of ASUU attended. The Council, therefore, shelved the inauguration, and mandated the University Management to inaugurate the Staff Audit committee. The University administration will inaugurate the committee soon after the on-

going strike by ASUU and after due consultation with the Convener of the Committee. The Council will consider the reports of the two committees after completion of their tasks.

## **8. Conclusion**

The University Management understands the depth of anguish of staff with respect to these welfare matters, but will also appeal for your understanding in view the current economic recession in the country which has negatively impacted on the University. We wish, however, to reassure members of staff of our commitment to staff and students' welfare. We seek your cooperation to deliver on our mandates. We can only build a World-Class University, that we all envision, in an atmosphere of peace. It is this peace that we seek.

We wish to seize this opportunity to wish members of staff a joyous Easter holiday.

Thank you and God bless.

## **Acknowledgement**

Management will like to place on record the intervention of the immediate Past Chairman of the Governing Council, Dr Umar Musa Mustapha and all members of the Council. Similarly, many senior members of the University Community interfaced between the Staff Unions and the Management.



APPENDIX I

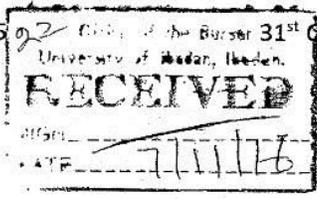
04 NOV 2016

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**PRESIDENTIAL INITIATIVE ON CONTINUOUS AUDIT (PICA)**  
**OFFICE OF THE HONOURABLE MINISTER OF FINANCE**

6th Floor, Phase I, Federal Ministry of Finance Central Business District, Abuja.  
+234 (0) 9098067759, +234 (0) 09055008904  
E-mail: cat@finance.gov.ng

OHMF/SPO/FMF/PNR/70/VOL.I/85



Office of the Bursar 31<sup>st</sup> October, 2016  
University of Ibadan, Ibadan.

The Vice Chancellor,  
University of Ibadan,  
Ibadan,  
Oyo.

**URGENT VERIFICATION OF PAYROLL AND NOMINAL ROLL**

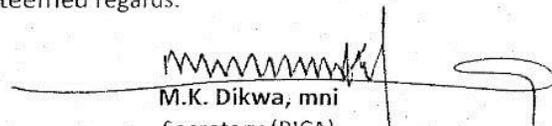
I am directed to introduce to you a team from the Presidential Initiative on Continuous Audit (PICA) mandated to verify your payroll (shortfalls). The following are the officers assigned to undertake the verification in your organization: -

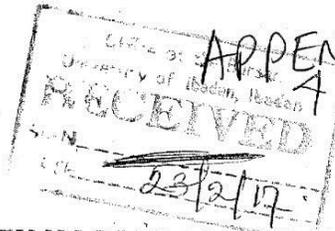
- |    |                     |      |
|----|---------------------|------|
| 1. | Yau sulaiman        | DD   |
| 2. | Ogundimu Kikelomo K | ACA  |
| 3. | Zainab M. Sani      | SA   |
| 4. | Abba Alhaji Mundu   | AOII |
| 5. | Hastrup Jacob A     | SE   |

*Bursar*  
*Kindly handle*  
*urgently.*  
*Billant*  
*6/11/16*

2. Consequently, you are requested to direct the relevant officer to give them free access to your payroll, nominal roll, account records or other relevant documents of the organisation for the efficient and effective discharge of this responsibility.

3. Meanwhile, please accept the assurances of the Honourable Minister of Finance's high esteemed regards.

  
M.K. Dikwa, mni  
Secretary (PICA)  
for: Honourable Minister of Finance



APPENDIX 2

# RESIDENTIAL INITIATIVE ON CONTINUOUS AUDIT (PICA)

## OFFICE OF THE HONOURABLE MINISTER OF FINANCE

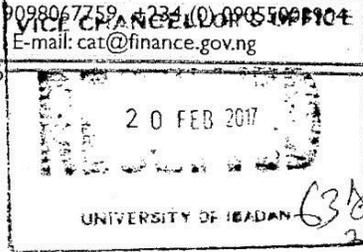
6th Floor, Phase I, Federal Ministry of Finance - Central Business District, Abuja.

+234 (0) 9098067759, +234 (0) 9905500810  
E-mail: cat@finance.gov.ng

OHMF/PICA/2017PC/237/V.1/036

16<sup>th</sup> February, 2017

The Vice Chancellor,  
University of Ibadan,  
P.M B 5116, Ibadan,  
Oyo State.



cc All Principal  
Officers  
ASUM Chair  
SSANU Chair  
NATAT Chair  
NABU Chair

### RECOVERY OF EXCESS PERSONNEL COST RELEASED TO MDAs IN THE MONTH OF JANUARY, 2017

In line with the Federal Government's objective of ensuring greater transparency and accountability in the administration of personnel cost and associated items of expenditure in the annual budget, the Presidential Initiative on Continuous Audit (PICA) was mandated to examine and verify the personnel cost released to Federal Ministries, Departments & Agencies for the month of January, 2017.

2. Accordingly, the exercise revealed that your institution received the sum of **₦1,076,706,947.58** as against the sum of **₦1,006,720,993.00** which is the actual verified salary bill for the month of January, 2017. You are therefore requested to make a refund of **₦69,985,954.58** to the Consolidated Revenue Fund (CRF) and forward evidence of refund to PICA for record, reconciliation and necessary action.

3. Find details of the CRF account below:

i. Naira Denominated Account:

Name of Account: Accountant-General Sub Treasury (CRF)  
Account Number: 002-0054141107  
NUBAN Acct. No. 3000002095  
Bankers: Central Bank of Nigeria (CBN)

4. While anticipating your prompt action on this **DEMAND NOTICE**, please accept the assurances of the Honourable Minister's esteemed regards.

M. K. Dikwa, mni  
Secretary (PICA)  
For: Honourable Minister of Finance



**UNIVERSITY OF IBADAN,**  
Ibadan, Nigeria.

APPENDIX 3

Prof. Abel Idowu Olayinka.  
B.Sc. (Ibadan), M.Sc. (London), Ph.D. (Birmingham)  
D.K. FAS, F.M.M.S., F.NAPE, FGS

Vice-Chancellor

Cell: +234 803 064 3124

+234 802 290 3156

Email: idowu.olayinka@ui.edu.ng

aiolayinka@yahoo.com

vc@ui.edu.ng

Website: <http://www.idowuolayinka.com>

<http://sci.ui.edu.ng/AIOlayin>

Facebook: Idowu Olayinka

Twitter: @aiolayinka

6<sup>th</sup> June, 2016

Director General  
Budget Office,  
Federal Ministry of Finance,  
FCT,  
Abuja.



Dear Sir,

**RE: UPDATE ON 2012 TO 2015 PROMOTION ARREARS -  
UNIVERSITY OF IBADAN**

It has become very imperative for me to write again to inform you of the nonpayment of the promotion arrears for UI. The arrears keep mounting and as at 2015 the amount not yet paid are reflected in the table below:

S/No	Month	Promotion Arrears (N)
1	2012	135,681,515.00
2	2013	164,102,085.00
3	2014	196,992,502.00
4	2015	236,307,002.40
	Total	733,083,104.40

It would be appreciated if the promotion arrears of the sum of Seven Hundred and Thirty-three Million Eighty-three Thousand One Hundred and Four Naira Forty Kobo is released so as to sustain the peace on campus.

On behalf of the Pro-Chancellor, Management, Staff and Students of the University, please accept our warm regards and high esteem.

Yours faithfully,

Abel Idowu Olayinka  
Vice Chancellor

**Our Vision:**  
To be a world-class institution for academic excellence geared towards meeting societal needs.

**Our Mission:**  
• To expand the frontiers of knowledge through provision of excellent conditions for learning and research.  
• To produce graduates who are worthy in character and sound judgement.  
• To contribute to the transformation of society through creativity and innovation.



APPENDIX 4

# FEDERAL MINISTRY OF FINANCE

Office of the Co-ordinating Minister for the Economy / Hon. Minister

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

E 09-6702444  
08180147408

BD/2000/EXP/512/71

17th December, 2012

The Principal Secretary to the President

The Principal Secretary to the Vice President

The Secretary to the Government of the Federation

Head of Service of the Federation

All Honourable Ministers

All Directors – General

All Chairmen of Commissions

The Auditor – General of the Federation

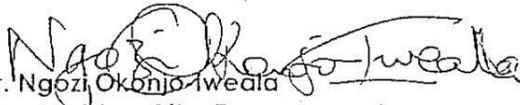
RE: REQUEST FOR CLARIFICATION ON 7.5% STAFF CONTRIBUTORY PENSION

The persistent quest for clarification arising from misinterpretation and misapplication of the contributory pension policy in several MDAs has prompted further explanation on the intents and meaning of the policy. In this regard, and with reference to the Treasury Circular with Ref. No. TRY/A10 & B10/2004, dated 28<sup>th</sup> September, 2004, and the Budget Office Circular with Ref. No. BC/2007/01 dated February 1, 2007, this circular seeks to reiterate that:

- i. The Pension Reform Act 2004 provides for a 15% Pension Contributory Fund of which the individual employee is expected to contribute 7.5% of his/her total consolidated salary, while the

## APPENDIX H (Contd)

- government contributes the remaining 7.5% in favour of the employee towards the scheme.
- ii. Government considered it most necessary to deduct at source, the 7.5% being the staff contribution to the scheme from the MDAs Personnel emolument allocations. This is to ensure timely remittance to the National Pension Commission for onward transmission to the appropriate staff pension Managers. The amount so deducted at source should only appear on the Employee's monthly pay slips as a proof/receipt of his/her contribution and to show that he/she does not receive less than the Government approved salary. Consequently, MDAs are not expected to make any further deduction or withhold any fund towards the employee's pension contribution.
  - iii. The reflection or showing the amount of the staff contribution to the scheme in their pay slips does not in any way constitute double deduction as is being speculated in some MDAs.
  - iv. Any MDA that requires further clarification is at liberty to invite my Ministry to carry out a practical demonstration of the modalities for the deduction of the staff pension contribution at source and its implementation thereof.
2. It is my fervent hope that you will give this Circular the widest publicity amongst all the Departments and Agencies under your supervision as a matter of urgency to avoid further misinterpretation and misapplication of the scheme.
  3. Please accept the assurances of my warm regards.

  
Dr. Ngozi Okonjo-Iweala  
Coordinating Minister of the Economy and  
Honourable Minister of Finance

# APPENDIX 5

NATIONAL SALARIES, INCOMES AND WAGES COMMISSION

## CONSOLIDATED UNIVERSITY ACADEMIC SALARY STRUCTURE II (CONUASS II)

PER ANNUM  
(EFFECTIVE 23RD MARCH 2011)

CONUASS	1	2	3	4	5	6	7	8	9	10	11	12	13
	N	N	N	N	N	N	N	N	N	N	N	N	N
01	1274177	1311055	1347933	1384811	1421689	1458567							
02	1461871	1505274	1548679	1592084	1635488	1678893	1722297	1765702					
03	1660309	1707471	1754632	1801794	1848956	1896117	1943279	1990440					
04	2090795	2166297	2241798	2317301	2392803	2468304	2543807	2619309	2694810				
05	3102305	3215972	3329638	3443305	3556972	3670639	3784306	3897972	4011639	4125306	4238973	4352640	4466306
06	3779021	3916413	4053805	4191197	4328589	4465981	4603373	4740765	4878157	5015550			
07	4591149	4751128	4911108	5071087	5231065	5391045	5551025	5711006	5870984	6030963			

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APPENDIX 6

NATIONAL SALARIES, INCOMES AND WAGES COMMISSION

CONSOLIDATED TERTIARY INSTITUTIONS SALARY STRUCTURE II (CONTISS II)

PER ANNUM

(EFFECTIVE FROM 23RD MARCH 2011)

CONTISS	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	303850	312204	320555	328908	337260	345611	353962	362315	370667	379018	387371	395723	404074	412427	420778
02	307910	318176	328442	338708	348975	359240	369506	379773	390040	400305	410571	420838	431103	441369	451636
03	322242	334573	346906	359237	371569	383900	396232	408564	420896	433227	445559	457890	470222	482552	494885
04	364300	378632	392965	407297	421630	435962	450294	464627	478959	493292	507624	521957	536289	550621	564954
05	443316	460221	477127	494032	510937	527842	544747	561652	578557	595462	612367	629272	646177	663082	680000
06	705051	735082	765113	795144	825174	855205	885236	915267	945298	975329	1005360	1035391	1065421	1095452	1125483
07	1084017	1120895	1157773	1194651	1231529	1268406	1305284	1342162	1379040	1415918	1452795	1489675	1526553	1563430	1600308
08	1258654	1302057	1345461	1388865	1432270	1475675	1519079	1562484	1605888	1649293	1692697	1736102	1779506	1822909	1866313
09	1460163	1507325	1554487	1601649	1648810	1695971	1743134	1790295	1837457	1884618	1931781	1978942	2026103	2073265	2120427
10	1643302	1714712	1786123	1857533	1928944	2000354	2071765	2143175	2214586	2285996	2357407				
11	1833057	1908470	1984971	2060473	2135976	2211477	2286980	2362482	2437983	2513486	2588992				
12	2025517	2106799	2188079	2269359	2350640	2431920	2513202	2594482	2675763	2757043	2838325				
13	2733869	2847536	2961203	3074870	3188537	3302203	3415870	3529537	3643204						
14	3363134	3500526	3637919	3775311	3912703	4050095	4187487	4324879	4462271						
15	4052862	4215544	4378227	4540910	4687392	4844673	5001957	5159238	5316520						

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APPENDIX 7

REVISED CONSOLIDATED MEDICAL SALARY STRUCTURE (COMMESS)

(PER ANNUITY)

	1	2	3	4	5	6	7	8	9	10	11
COMMESS	N	N	N	N	N	N	N	N	N	N	N
01	1315488										
02	1562585	1600917	1639248	1677579	1715909	1754240	1792571	1830902	1869232	1907563	1945894
03	2227622	2277725	2327823	2377920	2428018	2478116	2528213	2578311	2628408	2678505	2728604
04	2865492	2941125	3016758	3092391	3168024	3243657	3319290	3394923	3470556	3546189	3621822
05	3622095	3730015	3837935	3945855	4053775	4161695	4269615	4377535	4485455		
06	4802305	4940132	5077959	5215786	5353613	5491440	5629267	5767094	5904920		
07	6350017	6519827	6689637	6859448	7029258	7199069	7368879	7538690	7708500		

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APPENDIX 8

NATIONAL SALARIES, INCOMES AND WAGES COMMISSION, ABUJA

ANNEX I

CONSOLIDATED HEALTH SALARY STRUCTURE (CONHESS)

EFFECTIVE DATE: 1ST JANUARY, 2010

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
01	257070	254381	271592	279003	286314	293625	300937	308248	315559	322870	330181	337492	344804	352115	359426
02	260623	269509	278396	287283	296170	305057	313943	322830	331717	340604	349491	358377	367264	376151	385038
03	273169	283964	294759	305554	316349	327144	337939	348734	359529	370324	381119	391913	402708	413503	424298
04	309936	322633	335330	348027	360724	373421	386118	398815	411512	424209	436906	449603	462300	475000	487697
05	378719	394308	409897	425486	441075	456664	472253	487842	503431	519020	534609	550198	565787	581376	596965
06	512256	535053	557851	580648	603445	626243	649040	671837	694636	717432	740230	763027	785824	808622	831419
07	545119	571712	6014304	634596	672948	711200	749452	787704	825957	864209	902461	940713	978965	1017218	1055471
08	1102350	1141189	1179527	1217866	1256205	1294543	1332882	1371221	1409560	1447898	1486237	1524576	1562914	1601253	1639592
09	1305658	1342232	1378806	1415380	1451954	1488528	1525102	1561676	1598250	1634824	1671398	1707972	1744546	1781120	1817694
10	1551786	1590117	1628448	1666779	1705109	1743440	1781771	1820102	1858432	1896763	1935094	1973424	2011755	2050085	2088416
11	1845567	1887305	1929043	1970781	2012519	2054258	2095996	2137734	2179472	2221210	2262948	2304686	2346424	2388162	2429900
12	2193425	2251604	2309783	2367963	2426142	2484321	2542500	2600679	2658859	2717038	2775217	2833396	2891575	2949754	3007933
13	275425	2858442	2962629	3024474	3107490	3190506	3273522	3356538	3439554	3522570	3605586	3688602	3771618	3854634	3937650
14	3415418	3517566	3619714	3714761	3813209	3911657	4010105	4108553	4207001	4305449	4403897	4502345	4600793	4700000	4799207
15	4225544	4335761	4445978	4562185	4678392	4794599	4910806	5027013	5143220	5259427	5375634	5491841	5608048	5724255	5840462

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