



NIGERIA BAR ASSOCIATION

ADVOCACY BRIEFING NOTE:

THE CASE FOR UPWARD REVIEW OF
JUDICIAL REMUNERATION

@Nigeria Bar Association
October 2023





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Chapter 1

Introduction

1. By its Letter dated 2nd November 2022, Reference No RMC/FEF/58/I/103, the Revenue Mobilization Allocation and Fiscal Commission (RMFAC) invited the Nigerian Bar Association (NBA) to submit a Memorandum for the review of the remuneration of public, political and judicial office holders in Nigeria. Paragraph 32(d) of Part 1 of the Third Schedule to the Constitution of the Federal Republic of Nigeria 1999 (as amended) empowers the Revenue Mobilization Allocation and Fiscal Commission 'to *determine the remuneration appropriate for political office holders, including the President, Vice President, Governors, Deputy Governors, Ministers, Commissioners, Special Advisers, Legislators and the holders of the offices mentioned in Sections 84 and 124 of this Constitution*'.
2. Section 84(4) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) specifically mentions among others, the offices of the Chief Justice of Nigeria, Justice of the Supreme Court, President of the Court of Appeal, Justice of the Court of Appeal, Chief Judge of the Federal High Court, Judge of the Federal High Court, Chief Judge and Judge of the Federal Capital Territory, Abuja, Chief Judge of a State, Judge of the High Court of a State, Grand Kadi of Sharia Court of Appeal of the Federal Capital Territory, Abuja, President and judge of the Customary Court of Appeal of a State.
3. The letter from the RMFAC provided an opportunity for the NBA to further articulate and present its position on judicial remuneration. The NBA has since the return of Nigeria to democracy in 1999 actively campaigned for a holistic review of the conditions of service of judicial officers in recognition of the important role of the judiciary in sustaining Nigeria's democracy. The NBA Memorandum on the Review of Remuneration of Judicial Office Holders was presented to RMAFC in January 2023 (<https://blog.nigerianbar.org.ng/2023/11/24/the-review-of-remuneration-of-judicial-office-holders/>). Here we set out the recommendations of the Nigerian Bar Association Working Committee on Judicial Remuneration and Conditions of Service.

4. Since the publication of the NBA report, the consensus among key role players in the Justice Sector is that the recommendations can no longer be said to be appropriate in view of the current economic developments in Nigeria. In particular, they refer to the removal of petrol subsidy and its attendant impact on the cost of living as well as the reforms in the foreign exchange regime. These are important developments that must necessarily be taking into consideration in the review of judicial remuneration. It is for these reasons that the NBA undertook further research and analysis including a structured consultation exercise to enable a final outcome that will as far as reasonably possible achieve a shared understanding of what should constitute appropriate remuneration for judicial officers.
5. This Advocacy Briefing Note is the outcome of additional consultations following public commentary on the NBA Memorandum to RMAFC. This publication is for the information of justice sector stakeholders and specifically for the consideration of the National Assembly and relevant government agencies. Our position as stated in the NBA memorandum to RMAFC is that a document of this nature cannot be viewed as the 'final word' from the NBA on such an important and complex subject. The reasoning behind this briefing note is to ensure that debates on this subject matter are based on an informed understanding of the salient issues including an appreciation of the exact cost implication of the proposed review.
6. The NBA welcomes a open and constructive discussion on the subject matter. This must however be time bound. The need for urgent review leading to speedy implementation cannot be over-emphasized. Judicial officers across Nigeria are struggling with everyday challenges brought about by limited conditions of service. This state of affairs is not good for the administration of justice in Nigeria, the promotion of the rule of law and the sustainability of our democracy.



Yakubu Chonoko Maikyau, OON, SAN

Chairman

NBA Working Committee on Judicial Remuneration and Conditions of Service



Olawale Fapohunda SAN

Alternate Chairman

Chapter 2

The NBA Case for a Review of Judicial Remuneration and Conditions of Service

The NBA identified the following factors to be considered for the review of judicial remuneration and conditions of service.

Judicial Independence

7. The NBA premised its consideration for judicial remuneration review on the necessity to uphold the principle of judicial independence. The need to maintain an independent judiciary of the highest integrity which upholds the rule of law and commands confidence within and outside Nigeria is of utmost importance.
8. An independent judiciary is the right of every Nigerian. Judicial independence is necessary to ensure the rule of law. The Federal Government of Nigeria has an obligation to guarantee the independence of the judiciary. Judicial independence means that judges are not subjected to pressure or influence and are free to make impartial decisions based solely on fact and law.
9. The Constitution of the Federal Republic of Nigeria 1999 (as amended) enshrines the independence of the judiciary. It is the duty of all governmental and other institutions to respect and observe the independence of the judiciary. Government also has a duty to provide adequate resources to enable the judiciary properly perform its functions.

Current State of Judicial Remuneration

10. The inability of successive governments to make progress on the issue of fair and reasonable judicial salaries has damaged the morale of the judiciary. The Federal Government's Technical Committee on Judicial Remuneration (TCJR) stated in its 2018 report that *'from May 1999 to March 2011, the Federal Government has reviewed the Public servants and Political Officers salary on four (4) occasions. Specifically in May 2000, 2005, 2007 and 2011. Judicial officers have been on the same salary structure for more than Ten (10) years, whereas the salaries of the entire workforce, the Military,*

Intelligence and other Chief Executives in Nigeria were reviewed in 2011. This has resulted in a situation where some of the Public Office holders whose salaries prior to 2011 were below that of the Judicial Officers, now earn more than them. Presently, the major parameters for pay fixing and pay relativities seem to have been abandoned in the consideration of the salaries of Judicial Officers. The Judicial Officer present salary is evidence of a downgrade in the ranking of their job positions'.

11. The NBA observed that the TCJR in arriving at its remuneration proposals did not take into account the remuneration package for the Judiciary that came into effect by virtue of EAO/P/267/Vol.1/27 of 5th June 1996. It would appear that an older remuneration scale was used as a baseline. The subsequent computations and projections resulted in less salary than obtainable using their extant salaries as the baseline. The implication of this is that the remuneration proposals of the TCJR which was presumably based on RAMFAC review placed judicial officers at a disadvantage unlike for the other categories of public officers, whose extant salaries were used. This finding by the Federal Government appointed committee gives the most important justification for the urgent review of judicial remuneration.

Workload and Complexity of Judicial Work

12. The increasing workload and complexity of judicial work is another important justification for judicial remuneration review. The Judiciary has been faced with the influx and upsurge of caseloads especially since 1999. The NBA considered the annual reports of the heads of courts over the last decade and found that there has been a rapid and substantial upsurge in cases in all areas of law. This has posed mounting challenges in terms of manpower resources and court facilities.
13. The Heads of Courts in these reports pointed out that the caseload figures do not reflect fully the workload of Judges and must not be looked at exclusively. They do not, for instance, reflect the complexity of the cases, which directly affects the amount of time and effort required of Judges to deal with the cases. It is also very

difficult to devise quantifiable indicators in a meaningful way to reflect the increasing workload and heavier responsibilities of Judges. All the above are generally true for all levels of court but the pressure is particularly felt at the levels of the superior High Court, Court of Appeal and Supreme Court. Increased complexity of cases not only means longer hearing times but considerably more time is required for Judges to conduct pre-hearing preparation and to write judgments.

Recruitment of Judicial Officers

14. The ability of Nigeria's legal system to function effectively and to deliver the kind of justice that Nigerians need and deserve depend in large part on the quality of our judges. The working conditions of the judiciary are having a detrimental effect on recruiting exceptional judges. The NBA notes that poor working conditions of judicial officers is one of a number of factors that are currently affecting recruitment to the bench, and is deeply concerned about the impact on the administration of justice. The recruitment of exceptionally qualified judges and the attractiveness of the judiciary as a career for potential applicants are twin factors in strengthening the judiciary. In order to achieve the goals of current interventions aimed at reforming the judiciary we need the best and brightest candidates coming forward for judicial appointment.

Retirement

15. Life in retirement of judges is an important element to be considered for the protection of judicial independence. It is generally accepted that pensions must be established by law, and be adequate and commensurate with the *status*, dignity and responsibilities of judicial office. Adequate provision for life in retirement, in fact, contributes to preventing judges from seeking extra profits or favors and better shield them from potential corruptive practices and pressures aimed at influencing their decisions or behavior.
16. The need for adequate retirement provision is further strengthened when it is realized that judicial officers have a detailed code of conduct guidelines which must be strictly adhered to. For instance,

it is unethical for a serving judge to be involved in any business venture. A judge therefore is fully dependent on Government for sustenance. The code of conduct guidelines also regulates life after retirement. Another prominent provision in the code of conduct guidelines is the prohibition against return to private practice. Judicial officers from the High Court upwards are prohibited by statute from legal practice either while holding office or at any time after ceasing for any reason to hold office.

17. The NBA reviewed the current constitutional provisions on pensions, gratuities and other provisions currently available for judicial officers after retirement. In particular, the template for the computation of gratuity for judicial officers should be in accordance with Sections 289 (1)&(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended). That in line with the provisions of Sections 291 (3) of the 1999 Constitution, the final total emolument for computing terminal benefits for judicial officers should be based on their last annual salary and allowances.
18. Retired judicial officers should be beneficiaries of the ongoing review exercise. All pension benefits of retired judges should be automatically increased whenever there is an increase in the salary of the same position from which he retired.

Allowances

19. Judges are entitled to a range of benefits and allowances in addition to salary. The package of benefits and allowances is an integral part of judicial remuneration. These has helped enhance the living conditions of judges. The NBA notes the need to review the existing package of benefits and allowances currently available to judicial officers in recognition of the peculiar demands of the judicial office. The current official allowances are inadequate in view of the status and work schedule of a judicial officer. The NBA proposed the following additional allowances in recognition of status and work schedule of judicial officers that deserve compensation but are not included in the official list of allowances. These are:
 - **Lifestyle Allowance.** This is proposed in recognition of the limitations on lifestyle of judicial officers imposed by the Judicial

Code of Conduct. A judge's conduct both in and out of office is bound to be the subject of public scrutiny and comment. Judges have to accept some restrictions on their activities -even activities that would not elicit adverse notice if carried out by other members of the community. Judicial Officers challenged daily to strike a balance between the requirements of judicial office and the legitimate demands of the judge's personal life, development and family. For example, by their code of conduct, judges who are in need of loans can only borrow money from recognized financial institutions. They are prohibited from taking friendly loans or accepting gifts including those of a monetary nature. Furthermore, the Judicial Officer is encouraged to lead isolated lives with few friends and acquaintances. This has implications on the judges support network. It is unethical for a serving judge to be involved in any business venture. A judge therefore is fully dependent on Government for sustenance. These limitations imposes real financial burdens not borne by other public officers.

- **Dual Responsibility Allowance.** This is proposed in recognition of the peculiar burden inherent in the offices of the heads of courts. In the entire public service, once an officer is promoted, appointed, or otherwise attains a higher office, he leaves the duties of his previous office and assumes the duties of the new one. This is not applicable to the judiciary who carry along all the duties of a judge, sittings and writing judgments and add them to the new duties of administering the courts. This deserves recognition and compensation.
- **Frequent Transfer Allowance.** This is proposed specially for Justices of the Court of Appeal. Unlike any other public officer at their level, they are frequently transferred to all parts of the country. These frequent shuttle between states comes with financial burden especially in those cases where they have to relocate with members of their families. There is also the necessity of maintaining two homes and the financial implications. The permanent residence and the frequently changing work residence. There is the need to recognize this work feature and provide for appropriate compensation.
- **Long Service Allowance.** The NBA observed the absence of distinction in the salary arrangements for newly appointed judicial

officers and those who have served several years on the bench. For example, a judge who was appointed in 2022 will earn the same salary and allowances as the judge who was appointed in 1990. Without prejudice to the reasoning that judicial officers in the same court should see themselves as equal and indeed relate to each other as such, the NBA finds merit in the proposal to distinguish long serving judicial officers from the newly appointed entrants to the bench.

Overseas Remuneration Arrangements

20. The NBA notes the judicial remuneration packages in two African Countries namely Ghana and South Africa. Comparatively, remuneration of the Nigerian Judiciary is lagging behind in terms of annual remuneration including benefits and allowances.

Chapter 3

CURRENT REMUNERATION PACKAGE FOR JUDICIAL OFFICE HOLDERS (SINCE 2007)

21. The current annual basic salaries and allowances for Judicial Office Holders are shown in table below.

21.1 Current Annual Basic Salaries of Judicial Office Holders.

TABLE A

Categories of Judicial Officers	Annual Basic Salaries (₦)
FEDERAL	
Chief Justice of Nigeria	3,363,972.50
Justice of the Supreme Court	2,477,110.00
President of the Court of Appeal	2,477,110.00
Justice of the Court of Appeal	1,995,430.18
Chief Judge of the Federal High Court	1,995,430.18
President National Industrial Court	1,995,430.18
Judge of the Federal High Court	1,804,740.00
Chief Judge of the FCT	1,995,430.18
Judge National, Industrial Court	1,804,740.00
Judge of FCT High Court	1,804,740.00
Grand Kadi FCT Shari'ah Court of Appeal	1,995,430.18
President FCT Customary Court of Appeal	1,995,430.18
Kadi Sharia Court of Appeal of the FCT	1,804,740.00
Judge FCT customary Court of Appeal	1,804,740.00
STATE	
Chief Judge of State	1,995,430.18
Judge of State High Court	1,804,740.00
Grand Kadi State Sharia Court of Appeal	1,995,430.18
President State Customary Court of Appeal	1,995,430.18
Kadi State Sharia Court of Appeal	1,804,740.00
Judge State Customary Court of Appeal	1,804,740.00

Source: RMAFC

21.2 Current Allowances of Judicial Office Holders

Accommodation - accommodation allowance is currently graduated within the 45% to 200% range with the most expensive zones in the country, such as Abuja, getting 200% of annual basic salary and the least expensive entitled to 45% of annual basic salary. In recognition of the very sensitive nature of their offices, the Chief Justice of Nigeria Chief Judge of the FCT and Chief Judge of a State are provided with official residence and not paid housing allowance. In particular, special consideration is given to all Judicial Officers mentioned in the "Certain Political, Public and Judicial Office Holders (Salaries and Allowances, etc.) (Amendment) Act, 2008" to reside in official quarter or be paid the monetized allowance.

Motor Vehicle Loan - 400% of the annual basic salary

Vehicle maintenance allowance-75% of the annual basic salary

Medical Allowance - Currently provided in kind by the Chief Executive, including referral cases certified by a government hospital, which may involve surgery or specialist attention locally or abroad.

Special Assistant - Currently provided from within the Service and within the GL 12 and GL 14.

Personal Assistant-25% of the annual basic salary!

Duty Tour Allowance- the provision of this allowance as recommended in 2008 and the revised one in June, 2022 is given as follows:

Duty Tour Allowance for Judicial Officers (Federal)

Table B

S/N	Position	2008 ₦	2022 ₦
1.	Chief Justice of Nigeria	50,000.00	145,500
2.	Supreme Court of Justice	35,000.00	100,000
3.	President Court of Appeal	35,000.00	100,000
4.	Justice Court of Appeal	30,000.00	85,000
5.	Chief Judge of the Federal High Court	30,000.00	85,000

6.	Judge of the Federal High Court	20,000.00	57,000
7.	President Nigeria Industrial Court	20,000.00	57,000
8.	Chief Judge of the FCT	25,000.00	57,000
9.	Judge Nigeria Industrial Court	20,000.00	57,000
10.	Judge of the FCT High Court	20,000.00	57,000
11.	Grand Kadi FCT Court of Appeal	20,000.00	57,000
12.	President Customary Court of Appeal	20,000.00	57,000
13.	Kadi FCT Sharia Court of Appeal	20,000.00	57,000
14.	Judge FCT Customary Court of Appeal	20,000.00	57,000

Duty Tour Allowance for Judicial Officers (State)
Table C

S/N	Position	2008 ₦	2022 ₦
1.	Chief Judge of State	30,000.00	85,500.00
2.	Judge of State High Court	20,000.00	57,000.00
3.	Grand Kadi State Shari'ah Court of Appeal	20,000.00	57,000.00
4.	President State Customary Court of Appeal	20,000.00	57,000.00
5.	Kadi State Shari'ah Court of Appeal	20,000.00	57,000.00
6.	Judge State Customary Court of Appeal	20,000.00	57,000.00

Furniture Allowance-300% of the annual basic salary is paid as furniture allowance to those officers entitled except those provided with official accommodation. The provision of furniture allowance is subject to replacement every tenure.

Domestic Staff Allowance-Four domestic staff (that is, Steward, Gardener, Cook and Housekeeper). An allowance of 75% of the officer's annual basic salary is paid on a monthly basis.

Entertainment Allowance-45% of the annual basic salary.

Utilities Allowance - A provision of 30% of the annual basic salary is applicable to Electricity, Water, Gas, Telephone and Refuse Collection charges.

Security-Currently provided for all categories of beneficiaries in kind. The relevant government agencies (Police, State Security Service) provide security services to the officers concerned.

Leave/Recess Allowance-Currently 10% of the annual basic salary payable once in a year to all categories of beneficiaries at the point of commencement of the beneficiaries' annual leave or recess.

Hardship Allowance - The officers listed below currently enjoy 50% of their respective annual basic salaries as hardship allowance.

- a. Chief Justice of Nigeria
- b. Chief Judge of State/FCT
- c. All Judicial Officers mentioned in the "Certain Political and Public office Holders (Salaries and Allowances)" Act of 2008

News Papers/Periodicals -. 15% of the annual basic salary is currently paid for the provision of about three dailies.

Severance Allowance - 300% of the annual basic salary is paid to appointed - Political, Public and Judicial Office Holders at all tiers of government including, non-career Ambassadors, after the successful completion of each tenure. Any officer who has served a minimum of 2 years of the period of tenure is deemed due for the payment of severance gratuity on a pro rata basis.

Chapter 4

REVIEWED ANNUAL BASIC SALARY AND ALLOWANCES FOR JUDICIAL OFFICE HOLDERS

For the purpose of this review, the total remuneration package has been interpreted as consisting of basic salary and allowances. The allowances included in this chapter includes those mentioned in Chapter 4 but are not so included in this Chapter, provided that where there is an overlap those stated in this Chapter should prevail.

Basic Salary

22. The NBA notes the finding of the TCJR that '*Judicial officers have been on the same salary structure for more than Ten (10) years*'. That was the situation in 2018 when the report was submitted. The NBA also notes that the salary review proposed by the TCJR based on the computations of RAMFAC placed the judiciary at a disadvantage because of the non- consideration of the recent remuneration package for the Judiciary that came into effect by virtue of EAO/P/267/Vol.1/27 of 5th June 1996. The NBA further notes the judicial remuneration in other African Countries (Ghana and South Africa) and its finding that Nigeria is lagging behind. For these reasons and the need to achieve the recruitment of exceptionally qualified judges and ensure the attractiveness of the judiciary as a career for potential applicants, we propose an increase of 300% across board for all judicial officers.

Allowances

23. In view of our earlier observation on the need to revisit current judicial allowances recognizing that the package of benefits and allowances is an integral part of judicial remuneration and that these can help enhance the living conditions of judicial officers, we propose the following recommendations on specific heads of allowances:
 - **Transport:** 200% of a Judicial Officers annual basic salary should be granted as transport allowance. For purposes of clarity 'Transport Allowance' is the amount paid to a judicial Officer Holders in lieu of the provision of official vehicle.

- **Medical Allowance:** For reasons relating to the workload and complexity of judicial work including its effect on the health of judicial officers, we propose 40% of the basic salary as Medical Allowance for minor ailments that do not require hospitalisation, while other medical needs including overseas medical treatment and in-patient medical treatment in local medical institutions should be subject to necessary approvals that obtain currently.
- **Rent Allowance.** Presently, rent allowance is 50% of the basic salary. The Committee notes that in view of the nature of judicial work which among others places a burden on judicial officers to be selective in their place of abode and given the high cost of accommodation in highbrow areas, we propose an increase of 70% rent allowance across board for all judicial officers.
- **Leave Allowance:** 10% of the basic salary is currently paid as leave allowance. This amount is however inadequate for the purpose of the officer concerned going on a short vacation within Nigeria. We recommend an increase to 100% paid once in a year so that it may realistically assist a Judicial Officer go on vacation within and outside Nigeria.
- **Hardship Allowance:** The present allowance is 50% of the basic salary for Judicial Officers. We recommend an upward review of the percentage to 100% for Judicial Officers. Specifically because of workload and complexity of judicial work.
- **Motor Vehicle Loan:** The NBA recommends that the motor vehicle loan be retained at 400% of the annual basic salary for judicial office holders except for the Judicial Officers to be provided with official vehicles listed in paragraph (iii) below. Accordingly, all officers provided with official vehicles such as the Chief Justice of Nigeria, Chief Judge of a State, government may consider selling the vehicles to the users at prices not less than the book value of the vehicles when they retire from service. This will be done in consideration of the estimated useful life of the vehicles such that their subsequent maintenance cost shall not constitute a burden to the Government.
- **Provision of Official Vehicle:** The NBA recommends that official vehicles should be given to the following Judicial Office holders:-

Schedule of Motor Vehicles for Judicial Officers

Table D

S/N	Category	Number of Cars to be Assigned
1.	Chief Justice of Nigeria	As the Judiciary could afford
2.	President of the Court of Appeal	As may be deem by the Judiciary
3.	Chief Judge of the Federal High Court	As may be deem by the Judiciary
4.	Chief Judge of the State FCT	2(Official and Back up)
5.	Grand Kadi of the Shari'ah Court of Appeal of the State/FCT	1 Official
6.	President of the Customary Court of Appeal of the State/FCT	1 Official

- **Motor Vehicle Maintenance:** The NBA recommends that this allowance be retained at 75% of the reviewed annual basic salary.

Proposed new allowances

24. **The** NBA proposes the following new allowances in recognition of the peculiar demands of the judicial office that deserve compensation but are not presently included in allowances available to judicial officers:
- **Lifestyle Allowance.** This is proposed in recognition of the limitations on lifestyle of judicial officers imposed by the Judicial Code of Conduct. We propose 100% of basic salary lifestyle allowance for judicial officers.
 - **Dual Responsibility Allowance.** This is proposed in recognition of the peculiar burden inherent in the offices of the heads of courts. We propose 20% of basic salary dual Responsibility allowance for all heads of court.
 - **Frequent Transfer Allowance.** This is proposed specially for justices of the Court of Appeal, National Industrial Court and Federal High Court in view of the frequency of their transfers including to mitigate the financial burden of maintaining two homes. The permanent residence and the frequently changing work residence. We propose 50% of basic salary Frequent travel allowance for Justices of the Court of Appeal. There is the need to recognize this work feature and provide for appropriate compensation.

- **Long Service Allowance.** This is proposed in recognition of the unfairness of newly appointed judicial officers earning the same salary and allowances with serving judicial officers. We propose 10% of basic salary monthly long service allowance payable to judicial officers who have served on the bench for a minimum of 5 years.

Other Recommendations

Delink Judicial Remuneration from Public Sector Pay

25. The NBA notes that historically, there has always been an informal linkage between judicial salaries and senior civil service salaries. The NBA firmly believes that there is the need to delink judicial remuneration from that of the civil service. De-linking judicial remuneration from that of the civil service would not only strengthen the perception of judicial independence, but would also provide the necessary safeguard and reassurance to Judges.
26. This recommendation has also taken into account certain aspects that render it inappropriate for a direct comparison between the Judiciary and the civil service. For example, judges do not have the consultative process on annual pay adjustment which the Government has established with the civil service unions and staff associations.

A new Judicial Salary Pay Scale

27. In recognition of the independence and uniqueness of the Judiciary, the NBA further recommends that Judges should be remunerated according to an independent salary scale to be known as the Judicial Service Pay Scale (JSPS). This will further enable judicial salaries to be subject to regular reviews that are distinct from that carried out in respect of the civil service.

Separate legislative scheme for Judicial Officers

28. Furthermore, the NBA adopts in its entirety the recommendation of the TCJR for a separate legislative scheme for salaries, allowances, conditions of service and retirement benefits for judicial officers. TCJR proposed a 'Judicial Office Holders Entitlements Bill' to create a Judicial Office Holders Entitlements Panel to replace the Revenue Mobilization Allocation and Fiscal Commission as it relates to the Judiciary.

ANNEXURES

ANNEXURE A

NBA PROPOSED REVIEW OF JUDICIAL OFFICERS' SALARIES & ALLOWANCES CHIEF JUSTICE OF NIGERIA

CURRENT SALARY AND ALLOWANCES		NBA PROPOSED SALARY AND ALLOWANCES	
	ANNUAL	MONTHLY	
a			
	3,363,972.50	280,331.04	Basic Salary (300% increase on the existing Basic)
b	840,993.13	70,082.76	Personal Assistant Allowance(25%)
c	1,681,986.25	140,165.52	Hardship Allowance(100%)
d	840,993.13	70,082.76	Outfit/Robe Allowance(25%)
	6,727,945.01	560,662.08	Restrictive Lifestyle Allowance(100%)
			Dual Responsibility Allowance(20%)
e	336,397.25		Long Service Allowance(10%)
	7,064,342.26		Legal Researchers Allowance(70%)
			Utility (30%)
			Newspapers/Periodicals (15%)
			Entertainment(45%)
			Medical Allowance((40%)
			SUB-TOTAL
			78,044,162.00
			Leave Allowance (100%) of Basic
			91,500,052.00
			TOTAL
			6,503,680.13
			13,455,890.00
			280,331.04
			1,121,324.16
			280,331.04
			1,121,324.16
			280,331.04
			1,121,324.16
			224,264.83
			112,132.42
			784,926.91
			336,397.25
			168,198.63
			504,595.87
			448,529.66
			6,503,680.13
			13,455,890.00
			91,500,052.00

ANNEXURE C

NBA PROPOSED REVIEW OF JUDICIAL OFFICERS' SALARIES & ALLOWANCES PRESIDENT OF THE COURT OF THE APPEAL

CURRENT SALARY AND ALLOWANCES		NBA PROPOSED SALARY AND ALLOWANCES	
	ANNUAL	MONTHLY	MONTHLY
a	Basic Salary	2,477,110.00	Basic Salary (300% increase on the existing Basic) 9,908,439.84
b	Utility(30%)	743,133.00	2,972,531.95
c	Domestic Staff (75%)	1,857,832.50	7,431,329.88
d	Entertainment(45%)	1,114,699.50	4,458,797.93
e	Personal Assistant Allowance(25%)	619,277.50	2,477,109.96
f	Motor Vehicle Maint.&Fuelling(75%)	1,857,832.50	7,431,329.88
g	Hardship Allowance(50%)	1,238,555.00	9,908,439.84
h	Outfit /Robe Allowance(25% of Basic yearly)	619,277.50	2,477,109.96
i	Newspaper Allowance(15%)	371,566.50	1,486,265.98
	SUB-TOTAL	10,899,284.00	825,703.32
j	Leave Allowance (10%)of Basic(once in a year)	247,711.00	990,843.98
			330,281.33
			577,992.32
	TOTAL	11,146,995.00	165,140.66
k	Furniture allowance(once in 4years)	7,431,330.00	72,331,610.83
			6,027,634.24
	TOTAL		82,240,050.67

Furniture allowance=300% of Basic (once in 4years)	29,725,319.52
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ANNEXURE D

NBA PROPOSED REVIEW OF JUDICIAL OFFICERS' SALARIES & ALLOWANCES JUSTICES OF COURT OF APPEAL

CURRENT SALARY AND ALLOWANCES		NBA PROPOSED SALARY AND ALLOWANCES	
	ANNUAL	MONTHLY	
a	1,995,430.18	166,285.85	Basic Salary (300% increase on the existing Basic)
b	598,629.05	49,885.75	Utility(30%)
c	1,496,572.64	124,714.39	Domestic Staff (75%)
d	897,943.58	74,828.63	Entertainment(45%)
e	498,857.55	41,571.46	Personal Assistant Allowance(25%)
f	1,496,572.64	124,714.39	Motor Vehicle Maint. & Fuelling(75%)
g	997,715.09	83,142.92	Hardship Allowance(50%)
h	498,857.55	41,571.46	Outfit/Robe Allowance(25% of Basic yearly)
i	299,314.53	24,942.88	Newspaper Allowance(15%)
	8,779,892.79	731,657.73	
	199,543.02		Restrictive Lifestyle Allowance(100%)
j			Long Service Allowance(10%)
	8,979,435.81		Medical Allowance(40%)
			Disruptive Burden Allowance(50%)
			Rent(100%)
			Legal Researchers Allowance(70%)
			SUB-TOTAL
	5,986,290.54		68,642,798.88
K			Leave Allowance (100%)of Basic(once in a year)
			TOTAL
			76,624,519.68
			Furniture allowance=300% of Basic (once in 4years)
			23,945,162.40

ANNEXURE F
NBA PROPOSED REVIEW OF JUDICIAL OFFICERS' SALARIES & ALLOWANCES
Judges Fed.High Court and NICN

CURRENT SALARY AND ALLOWANCES			NBA PROPOSED SALARY AND ALLOWANCES		
	ANNUAL	MONTHLY		ANNUAL	MONTHLY
a	Basic Salary	1,804,740.00	Basic Salary (300% increase on the existing Basic)	7,218,960.00	601,580.00
b	Utility(30%)	541,422.00	Utility(30%)	2,165,688.00	180,474.00
c	Domestic Staff (75%)	1,353,555.00	Domestic Staff (75%)	5,414,220.00	451,185.00
d	Entertainment(45%)	812,133.00	Entertainment(45%)	3,248,532.00	270,711.00
e	Personal Assistant Allowance(25%)	451,185.00	Personal Assistant Allowance(25%)	1,804,740.00	150,395.00
f	Motor Vehicle Maint.&Fuelling(75%)	1,353,555.00	Motor Vehicle Maint.&Fuelling(75%)	5,414,220.00	451,185.00
g	Hardship Allowance(50%)	902,370.00	Hardship Allowance(100%)	7,218,960.00	601,580.00
h	Outfit/ Robe Allowance(25% of Basic yearly)	451,185.00	Outfit/ Robe Allowance(25% of Basic yearly)	1,804,740.00	150,395.00
i	Newspaper Allowance(15%)	270,711.00	Newspaper Allowance(15%)	1,082,844.00	90,237.00
	SUB-TOTAL	7,940,856.00	Restrictive Lifestyle Allowance(100%)	7,218,960.00	601,580.00
	Leave Allowance (10%)of Basic(once in a year)	180,474.00	Long Service Allowance(10%)	721,896.00	60,158.00
	TOTAL	8,121,330.00	Rent(100%)	7,218,960.00	601,580.00
			Disruptive Burden Allowance(50%)	3,609,480.00	300,790.00
			Medical Allowance((40%)	2,887,584.00	240,632.00
			SUB-TOTAL	57,029,784.00	4,752,482.00
			Leave Allowance (100%)of Basic(once in a year)	7,218,960.00	
			TOTAL	64,248,744.00	
			Furniture allowance=300% of Basic (once in 4years)	21,656,880.00	

ANNEXURE G

NBA PROPOSED REVIEW OF JUDICIAL OFFICERS' SALARIES & ALLOWANCES

FCT High Court, Kadis SCA FCT, Judges State H/C, Kadis SCA State, Judges CCA State

CURRENT SALARY AND ALLOWANCES			NBA PROPOSED SALARY AND ALLOWANCES		
	ANNUAL	MONTHLY		ANNUAL	MONTHLY
a	1,804,740.00	150,395.00	Basic Salary (300% increase on the existing Basic)	7,218,960.00	601,580.00
b	541,422.00	45,118.50	Utility(30%)	2,165,688.00	180,474.00
c	1,353,555.00	112,796.25	Domestic Staff (75%)	5,414,220.00	451,185.00
d	812,133.00	67,677.75	Entertainment(45%)	3,248,532.00	270,711.00
e	451,185.00	37,598.75	Personal Assistant Allowance(25%)	1,804,740.00	150,395.00
f	1,353,555.00	112,796.25	Motor Vehicle Maint.&Fuelling(75%)	5,414,220.00	451,185.00
g	902,370.00	75,197.50	Hardship Allowance(50%)	7,218,960.00	601,580.00
h	451,185.00	37,598.75	Outfit/Robe Allowance(25% of Basic yearly)	1,804,740.00	150,395.00
i	270,711.00	22,559.25	Newspaper Allowance(15%)	1,082,844.00	90,237.00
	7,940,856.00	661,738.00	Restrictive Lifestyle Allowance(100%)	7,218,960.00	601,580.00
j	180,474.00		Long Service Allowance(10%)	721,896.00	60,158.00
	8,121,330.00		Rent(100%)	7,218,960.00	601,580.00
			Medical Allowance((40%)	2,165,688.00	180,474.00
	5,414,220.00		SUB-TOTAL	52,698,408.00	4,391,534.00
			Leave Allowance (100%)of Basic(once in a year)	7,218,960.00	
			TOTAL	59,917,368.00	
k			Furniture allowance=300% of Basic (once in 4years)	21,656,880.00	

ANNEXURE H

NIGERIAN BAR ASSOCIATION

PROPOSED REVIEW OF CONSOLIDATED SALARIES AND ALLOWANCES OF JUDICIAL OFFICERS

S/N	NAME	NUMBER OF JUDICIAL OFFICERS	CURRENT SALARY		NBA PROPOSED SALARY(300%) AND ALLOWANCES	
			ANNUAL	FINANCIAL IMPLICATION (N)	ANNUAL	FINANCIAL IMPLICATION (N)
1	CHIEF JUSTICE OF NIGERIA	1	7,064,342.26	7,064,342.26	91,500,052.00	91,500,052.00
2	JUSTICES OF SUPREME COURT	12	11,146,995.00	133,763,940.00	90,166,802.54	1,082,001,630.48
3	PRESIDENT OF COURT OF APPEAL	1	11,146,995.00	11,146,995.00	82,240,050.67	82,240,050.67
4	JUSTICES OF COURT OF APPEAL	73	8,979,435.81	655,498,814.13	76,624,519.68	5,593,589,936.64
5	CHIEF JUDGE OF FEDERAL HIGH COURT, PRESIDENT NIGN, CHIEF JUDGE FCT HIGH COURT, GRAND KADI SCA FCT, PRESIDENT CCA, FCT, CHIEF JUDGES OF STATES HIGH COURTS, GRAND KADIS OF STATES SCA AND PRESIDENTS OF STATES CCA	79	8,979,435.83	709,375,430.57	74,230,002.70	5,864,170,213.30
6	NATIONAL INDUSTRIAL COURT OF NIGERIA	136	8,121,330.00	1,104,500,880.00	64,248,744.00	8,737,829,184.00
7	JUDGES OF FCT HIGH COURT, KADIS OF SCA FCT, JUDGES OF STATES HIGH COURTS, KADIS OF STATES SCA AND JUDGES OF STATES CCA.	938	8,121,330.00	7,617,807,540.00	59,917,368.00	56,202,491,184.00
	TOTAL NUMBER OF JUDICIAL OFFICERS IN NIGERIA	1240		10,239,157,941.96		77,653,822,251.09

