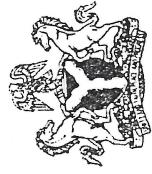


PENSION DECREES 1979



## ARRANGEMENT OF SECTIONS

Section	PART I-GENERAL	PART II - MISCELLANEOUS	PART III - SUPPLEMENTAL
1.	Computation of pension and gratuity	Pension and gratuity to missing officer's survivors.	Schedule 1 - Computation of Retirement Benefits.
2.	Pension, etc. to be charged on revenue of Nigeria	Pension to run for five years after retirement	Schedule 2 - Organisations declared as public service under this Decree.
3.	Circumstances in which pension and gratuity may be granted, etc.	Continuity of service	Schedule 3 - Enactments repealed.
4.	Statutory age of retirement	Contract or temporary appointment immediately followed by pensionable appointment.	
5.	Pension and gratuity where officer dies in service	Service not reckonable as pensionable service.	
6.	Pension and gratuity where officer is killed in the course of study	Pension rights preserved in certain cases.	
7.	Pension and gratuity on abolition of office		
8.	Incapacity pension where not otherwise eligible		
9.	Retrospection		
		PART II - MISCELLANEOUS	
10.	Pension and gratuity to missing officer's survivors.		
11.	Pension to run for five years after retirement		
12.	Continuity of service		
13.	Contract or temporary appointment immediately followed by pensionable appointment.		
14.	Service not reckonable as pensionable service.		
15.	Pension rights preserved in certain cases.		

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Pensions	1979 No.	A781	A782	1979 No.	Pensions
Decree No. 102	[1st April 1974]	Commencement.			<p>(g) if he is require by the Public Service Commission of the Federation to retire on the ground that his retirement in the public interest;</p> <p>(h) to take up appointment in a local government or as a member or head thereof with the prior consent of the Commissioner, if the Commissioner is satisfied that such retirement is in the public interest.</p> <p>(2) Where an officer retires after 1st April 1977 pursuant to subsection (1) above-</p> <p>(a) if he has completed 10 years but not up to 15 years' service, he shall be entitled only to a gratuity;</p> <p>(b) if he has served for not less than 15 years, he shall be entitled to pension;</p> <p>(c) if he is required to retire after 15 years' qualifying service pursuant to the provisions of paragraphs (c) to (h) of subsection (1) above, he shall be entitled to pensions immediately on retirement, notwithstanding that he has not attained the age of 45 years.</p>
AL MILITARY GOVERNMENT hereby decrees as follows:-					<p>(3) For the avoidance of doubt-</p> <p>(a) where any person who had served for 5 years but less than 10 years had withdrawn from the public service between 1st of April 1974 and 31st March 1977, he shall be entitled to a gratuity of one year's salary based on his last pay;</p> <p>(b) where any person who had served for 10 years but less than 15 years had retired voluntarily from the public service between 1st April 1974 and 31st March 1977, he shall be paid in addition to gratuity, a pension at the rate stipulated in Table A, in Schedule 1 to this Decree;</p> <p>(4) Where an officer mentioned in subsection (3) of this section is required to retire, he shall immediately become entitled to his pension notwithstanding that he has not attained the age of 45 years.</p> <p>(5) Any pension or gratuity granted under this Decree to any officer retiring after 31st March 1977 shall be computed at the rate set out in the applicable column of Table B in Schedule 1 to this Decree.</p> <p>(6) Except as otherwise provided in this Decree, the payment of pensions to any officer qualified to receive a pension under this Decree shall not commence until such officer has attained the age of 45 years.</p> <p>4.- (1) Every officer shall retire upon attaining the age of 60 years, so however that for officers retiring on or before 31st March 1977, the compulsory retiring age shall be 55 years.</p> <p>(2) The Commissioner may require an officer to retire from the service at any time after he has attained the age of 45 years subject to three months' notice in writing of such requirement being given.</p> <p>5.- (1) Where an officer dies in the service after the completion of the minimum period of qualifying service, there shall be paid to his legal personal representative or to any person designated by him during his lifetime as his survivor-</p> <p>(a) up to 31st March 1978, a gratuity equal to his one year's salary and if he is qualified for a pension, one year's salary plus appropriate pension as if he had retired at the date of his death; and</p>

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al or permanent disablement while in the service;

solution of his office under section 7 of this Decree;

18.000 lire alla data della date di misurazione,

Provided that where an officer dies before completing the minimum qualifying period of 10 years, his legal personal representative or survivor shall be paid his one year's salary as death gratuity.

(2) Any pension payable under subsection (1) above shall be paid for a period expiring at the end of five years after his death but it shall be lawful for the total to be paid forthwith.

**6.(1)** Without prejudice to subsection (2) below, where an officer dies in the course of his official duty and without his own fault, there shall be paid to his next-of-kin or designated survivors a gratuity to which the officer would have been entitled at the date of his death.

(2) In addition to the gratuity payable under subsection (1) above, there shall be granted—  
(c) if the deceased officer leaves a widow—a pension to her for life while unmarried.

(c) if the deceased officer died while serving in the service, or  
ried and of good character, at a rate not exceeding one-third of the deceased officer's  
accrued pension at the date of his death; or  
(b) if the deceased officer leaves a widow to whom a pension is granted under

paragraph (a) of this subsection and a child or children, a pension in respect of each child, until such attains the age of 18 years, of an amount not exceeding one-ninth of the deceased officer's last pay; but where the deceased leaves only one child, the pension until he attains

shall be entitled to two-thirds of the deceased officer's accrued pension until he attains the age of 18 years;

(c) if the deceased officer leaves a widow to whom a pension is granted under

paragraph (a) of this subsection and an only child, a pension in respect of that child until he attains the age of 18 years or two-thirds of the accrued pension of the deceased;

(d) if the deceased officer leaves a child or children and a widow to whom a

pension is granted under paragraph (a) of this subsection and the widow subsequently dies, a pension in respect of each child as from the date of the death of the widow until such child attains the age of 18 years, of one-sixth of the accrued pension of the deceased.

ceased officer;

(i) a pension shall not be payable under this subsection if—  
more than six children;  
(ii) a pension granted to a female child under this section shall cease upon the marriage of such child under the age of 18 years;  
(iii) where a deceased officer leaves more than one widow, the Commissioner may grant a pension to one or more of such widows not exceeding in the aggregate the total value of the pension which might be granted to a sole widow under the preceding provisions of this subsection.

(3) for the purposes of this section, the word "child" includes—  
(a) a posthumous child;  
(b) a child born out of wedlock; and  
(c) a stepchild or a child adopted in a manner recognised by law (including customary or Moslem law), before the death of the officer and where such child is designated a survivor as stipulated under this Decree.

(4) Where the deceased officer does not qualify for a pension by reason of length of his service, his dependents shall be entitled to pro-rata pension calculated at the rate of 2 per cent per annum of pensionable service based on the deceased officer's final salary.

7.-<sup>(1)</sup> Where as a result of a recognition in a department or ministry it becomes necessary to abolish an office and the holder of such office cannot be transferred to another office, the Public Service Commission of the Federation may require such officer to retire on three months' notice of such requirement being given to him.

(2) Where an officer retires under the provision of subsection (1) above, he shall in addition to the appropriate pension under the relevant Table in Schedule 1 be entitled to 10 per cent of his pension and gratuity as compensation for premature retirement; so however that his total award shall not exceed 70 per cent of his salary.

(3) Where an officer who is required to retire in pursuance of subsection (1) of section 30 has not completed the minimum period qualifying him for a gratuity, he shall receive a gratuity of 300 per cent of his salary as gratuity.

thus section does not...the termination of his pension, the Commissioner may grant him a gratuity equal to his one year's salary.

not completee the minimum qualifying service and is not, on the termination of his service, eligible for a pension under this Decree, the Commissioner may, in like manner, grant such gratuity as is stipulated in Table C in Schedule 1, to such officer.

addition to injury pension supplemental to the regular pension, calculated at the rate of 2 *per cent* of the officer's accrued pension from the date of his retirement.

(2) The provision of this Part of this Decree shall not apply to any officer who, by reason of the injury is entitled to compensation under the Workmen's Compensation Act.

Retrospection

PART II - MISCELLANEOUS

Pension and gratuity to missing officer's survivors.

10. Notwithstanding anything to the contrary contained in section 5 of this Decree, if an officer is missing and is not found within a period of one year and a board of inquiry set up by the Commissioner concludes that it is reasonable to presume that he has died, the Commissioner may pay to his next-of-kin or designated survivors a pension in accordance with section 5 of this Decree.

Pension to run  
for five years  
after retirement

designated survivor

Pensions	1979 N 2	A783
is from 1st April 1978 such pension and gratuity as would have been payable ie had retired at the date of his death;		
ided that where an officer dies before completing the minimum qualifying 10 years, his legal personal representative or survivor shall be paid his one ary as death gratuity.		
Any pension payable under subsection (1) above shall be paid for a period if the end of five years after his death but it shall be lawful for the total to be with.		
) Without prejudice to subsection (2) below, where an officer dies in the his official duty and without his own fault, there shall be paid to his next-of- ignated survivors a gratuity to which the officer would have been entitled at f his death.	Pension and gratuity where officers is killed in course of duty.	
[In addition to the gratuity payable under subsection (1) above, there shall be f the deceased officer leaves a widow; a pension to her for life while unmar- of good character, at a rate not exceeding one-third of the deceased officer's ension at the date of his death; or if the deceased officer leaves a widow to whom a pension is granted under 1. (a) of this subsection and a child or children, a pension in respect of each il such attains the age of 18 years, of an amount not exceeding one-ninth of sed officer's last pay; but where the deceased leaves only one child, that child titled to two-thirds of the deceased officer's accrued pension until he attains 18 years;		
if the deceased officer leaves a widow to whom a pension is granted under 1. (a) of this subsection and an only child, a pension in respect of that child tains the age of 18 years of two-thirds of the accrued pension of the deceased; if the deceased officer leaves a child or children and a widow to whom a s granted under paragraph (a) of this subsection and the widow subsequently nsion in respect of each child as from the date of the death of the widow until d attains the age of 18 years, of one-sixth of the accrued pension of the de- ficer,		
ided that- 1 pension shall not be payable under this subsection at any time in respect of 1 six children;		
a pension granted to a female child under this section shall cease upon the of such child under the age of 18 years;		
where a deceased officer leaves more than one widow, the Commissioner t a pension to one or more of such widows not exceeding in the aggregate the e of the pension which might be granted to a sole widow under the preceding s of this subsection.		
for the purposes of this section, the word "child" includes- a posthumous child; a child born out of wedlock; and a stepchild or a child adopted in a manner recognised by law (including cus- r Moslem Law), before the death of the officer and where such child is desig- urvivor as stipulated under this Decree.		

Pensions	1979 No. 102	A785
<p>(1) Except as otherwise provided in this Decree, only continuous and unbroken service shall be taken into account as qualifying service, so however that any break caused by a temporary suspension from employment not arising from misfortune or economy, is subsequently re-employed in the public service may be disregarded for the purpose of the calculation of qualifying service is Decree.</p> <p>Where an officer who had retired from the public service without a pension on account of ill-health, of office or a reorganisation in a ministry or department for the purpose of greater efficiency or economy, is subsequently re-employed in the public service has left any pensionable service under any voluntary agency service and is again employed in the public service; or after confirmation of his appointment in the public service voluntarily re-employed in the public service in such circumstances as the Commissioner considers that it is in his interest that the break in his service should be disregarded, the offer shall, on it and subject to such conditions as may be imposed by the Commissioner to subsection (3) below, be entitled to such pension or gratuity as he would have been entitled to if he had not suffered a break in his service prior to his re-employment.</p> <p>Any pension or gratuity granted pursuant to the provision of subsection (2) of this section shall be in lieu of:</p> <p>any pension previously granted to the officer concerned;</p> <p>any gratuity previously granted to the officer concerned which is required to be led as a condition of the application to the officer of this section.</p> <p>(1) Where an officer holding an unestablished, a temporary or contract appointment transfers to a permanent one, the period during which he was on such unestablished, temporary or contract appointment shall count in full as qualifying immediately followed by permanent appointment.</p> <p>provided that any allowance or extra pay in the form of contract addition to salary or continuity which was granted to him while holding such temporary or contract appointment it shall be refunded by him in full as a condition to the application to the this subsection; and in calculating a pension or gratuity granted in accordance with the provision any account shall be taken of any period during which the officer was not vice.</p> <p>Where an officer who retires or is required to retire from any public service on grounds of ill-health or on the abolition of his office, is qualified for the pensions, he shall not be eligible for re-engagement on pensionable terms in his office in the Federation, but he may be re-engaged on contract or temporary</p>	<p>Continuity of Service</p> <p>Service not reckonable as pensionable service.</p> <p>Pension rights preserved in certain cases.</p>	<p>Provided that the pension already earned shall not be reduced but no contract addition or contract gratuity may be payable to him.</p> <p>14. In the computation of qualifying service, no period during which an officer was less than 15 years of age or was absent from duty on leave without pay shall be taken into account unless such absence was for the purpose of utilising a bursary or scholarship awarded to him by the Government of the Federation or of a State thereof or the absence was on account of such other purpose as the Commissioner may permit.</p> <p>15.-1) Where an officer in pensionable service transfers from the public service to public service of a State or voluntary agency teaching service within the Federation or vice versa, he shall in respect of his service in each of the public service concerned be entitled to pension or gratuity apportioned among the various public services concerned in such proportion as corresponds with the duration of his service in each of the respective public services concerned, so however that-</p> <p>(a) the Federal Government shall bear responsibility for any portion of his service rendered to a State public service or a voluntary agency teaching service</p> <p>(b) the respective State public service or voluntary agency teaching service shall bear responsibility for his service from 1st April 1976;</p> <p>(c) in the case of a non-Nigerian officer, apportionment shall be based on the statement of aggregate pensionable emoluments.</p> <p>(2) In addition to any declaration made under any other enactment service in any of the organisations listed in Schedule 2 to this Decree is hereby declared to be public service for the purpose of calculating qualifying service under this Decree.</p> <p>Transfer value for pension purposes in certain cases.</p> <p>16. Notwithstanding the provisions of section 15 of this Decree, where an officer is transferred to a public service in circumstances that the officer may be entitled on retirement to a pension based on his final pay, the Commissioner may agree with the establishment concerned for the payment of a lump sum in satisfaction of the liability of the public service in respect of the length of service of the officer at the time of his transfer. If the lump sum is accepted by the establishment concerned, the amount shall be treated as the transfer value of the officer in respect of his right to a pension.</p> <p>17.-1) Where a person serving in any capacity with the armed forces of the Federation is transferred from the armed forces to the public service of the Federation, the service of that person in the armed forces of the Federation shall be continuous service for the purposes of this Decree and any pension payable hereunder, and a pension shall, in proper case, be payable to such person.</p> <p>(2) Accordingly, this Decree shall have effect in relation to transfers from the armed forces to the public service of the Federation as if all the service of the person concerned was rendered in the public service of the Federation.</p>

Pensions	1979 No. 102	A787	A788	1979 No. 102	Pensions
: a person serving in any capacity with the public service of the Federation without formal transfer joined the armed forces of the Federation between 27th July 1967 and 10th January 1970, he shall be deemed, if months had elapsed between the cessation of his public service and the of his military service-			Maximum and minimum pensions.	22.- (1) A pension granted to an officer under this Decree shall not exceed 70 per cent of the highest pensionable emoluments earned by him at any time during the course of his service.	
: been on leave from the public service for that period on full pay he held the last substantive post held by him in that office prior to his armed forces ; and				(2). A pension granted under this Decree shall not be less than 360 per annum.	
: been transferred to the armed forces on the date he assumed duty in the					
: sion or gratuity granted under this Decree shall not be assignable or liable to be withheld, attached, sequestered or levied upon for or in debt or claim whatsoever except for the purpose of satisfying due to the Federal Military Government ; or	Pension and gratuity not assignable.				
: er of any court for the payment of periodical sums of money intenance of the wife or former wife or minor child of the officer to on or gratuity has been granted.					
: the Commissioner is satisfied that-					
: is due to the Federal Military Government from a person to whom a ity may or has been awarded under this Decree ; or	Payment of public claims out of pension or gratuity.				
: payment on account of any such pension or gratuity has been made to by the Federal Military Government, the Commissioner may authorise om the pension or gratuity in respect of that sum or overpayment of such times as he may think fit; and the amounts so deducted shall be wards paying or repaying that sum or overpayment.					
: e Commissioner may by order published in the Gazette delegate to or authority all or any of his powers under this Decree.	Delegation of powers.				
: legation of a power under subsection (1) above shall not prevent the from continuing to exercise the power if he thinks fit.					
: legation of powers under this section shall not extend to the power to s under this Decree.					
: officer who wishes to retire from the service after serving for 15 years the Commissioner three months' notice of his intention to do so or : months' salary <i>in lieu</i> of such notice.	Notice of intention to retire or withdraw from the service.				
: e officer who wishes to withdraw from the service after serving for not less ut not up to fifteen years shall give the Commissioner one month's s intention to do so or he shall pay one month's salary <i>in lieu</i> of such notice.					

					Supplemental
				23.- (1) The Commissioner may, within the approval of the Federal Executive Council, by regulations, make provision generally for carrying into effect the provisions of this Decree and in particular, but without prejudice to the generality of the foregoing, may by regulation amend the provisions of Schedule 1 to this Decree.	
				(2) Whenever the Commissioner is satisfied that it is equitable that any regulations made under this section should have retrospective effect in order to confer a benefit upon or remove a disability attaching to any person, that regulation may be given retrospective effect for that purpose.	
				24. In this Decree, unless the context otherwise requires-	
				: “armed forces of the Federation” or “armed forces” means the Nigerian Army, the Nigerian Navy and the Nigerian Air Force;	
				: “the Commissioner” means the Federal Commissioner charged with responsibility for pensions;	
				: “medical board” means any medical board appointed by the Commissioner or by any other person pursuant to a delegation of powers under section 20 of this Decree to assess the disablement of an officer;	
				: “final pay” in respect of an officer whose appointment has terminated, means the amount payable to him for a month (or if he was on a daily rate of pay for thirty-one days) multiplied by 12 in respect of the last substantive rank held by him immediately before the end of his service ;	
				: “next-of-kin” means those persons whose names are furnished by the deceased officer on his Record of Service kept in the Records Office of the Federal Ministry of Establishments or furnished by him in writing at any time before his death to that Ministry ;	
				: “officer” means a person employed in the established grades of the public service but does not include officers on temporary or contract appointment ;	
				: “pensionable emoluments” in respect of an officer means the salary attached to the last substantive rank held by the officer and does not include any allowances	
				: “pensionable service”, means service in an established post in the public service or any approved service or any approved service which may be taken into account in computing an officer’s pension under this Decree;	
				: “public service” or “service” means service under the government of the Federation in a civil capacity or such other service in any organisation specified in Schedule 2 to this Decree or such other organisation as the Commissioner may from time to time	

Pensions

1979 No. 102

A790

Pensions

1979 No. 102

A789

etermine to be public service for the purposes of this Decree and service  
perannuation scheme in respect of which there is a reciprocal arrangement  
tance of service as qualifying service under this Decree or any regulations  
nder;

"ing service" means, service in the public service or any approved service  
taken into account in determining whether an officer is eligible by length  
r a pension or gratuity;

"ent" means cessation of service after an officer has served for a  
t less than 10 years up till 31st March 1977 or thereafter for period of not  
years being periods respectively appointed as qualifying an officer for a  
gratuity;

"or" or "designated survivor" in relation to a deceased officer means  
s whose names are furnished by the officer on his Record of Service kept  
ds Office of the Federal Ministry of Establishments or later supplied in  
y time before his death by the deceased officer to that Ministry;  
"ation" in relation to an officer's service means termination of service by  
r withdrawal;

"r value" means the amount paid and accepted in discharge of pension  
spect of an officer at the time of his transfer to an approved service;

"rvice" means any or all of the following, that is-

vice in the armed forces after 27th May 1967 and ending immediately  
January 1970;

other service as may be so declared from time to time by the Head of the  
itary Government;

"rawal" means cessation of service after an officer has served for a mini-  
of 10 years but less than 15 years (or 5 years but less than 10 years up till  
1977) and qualifying the officer only for gratuity.

This Decree may be cited as the Pensions Decree 1979 and shall be deemed  
e into force on 1st April 1974.

ie enactments set out in Schedule 3 to this Decree are hereby repealed, so  
at pensions and gratuities already granted under the repealed enactments  
ue to be paid, or as the case may require, be paid as if granted under this  
any such pension and gratuity shall accordingly be recalculated in order to  
it of the provisions of this Decree where applicable, or of the Pensions  
Decree 1975.

SCHEDULES

SCHEDULE I A

COMPUTATION OF RETIREMENT BENEFITS

Section 2(b)

TABLE A

FORMULA FOR CALCULATION OF PENSIONS AND GRATUITY  
IN RESPECT OF RETIREMENT BETWEEN 1ST APRIL  
1974 AND 31ST MARCH 1977

Years of Service	Gratuity as percentage of final pay	Pension as percentage of final pay
10	100%	30%
11	110%	32%
12	120%	34%
13	130%	36%
14	140%	38%
15	150%	40%
16	160%	42%
17	170%	44%
18	180%	46%
19	190%	48%
20	200%	50%
21	210%	52%
22	220%	54%
23	230%	56%
24	240%	58%
25	250%	60%
26	260%	62%
27	270%	64%
28	280%	66%
29	290%	68%
30 and above	300%	70%

Citation  
commencement,  
repeals and  
savings.

1975 No. 42.

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**FORMULA FOR PENSION AND GRATUITY CALCULATIONS BASED  
ON PERCENTAGE OF FINAL SALARY IN RESPECT OF RETIREMENT**

Years of Qualifying Service	Gratuity as percentage of final pay	Pension as percentage of final pay
10	100%	-
11	110%	-
12	120%	-
13	130%	-
14	140%	-
15	100%	30%'
16	110%	32%'
17	120%	34%
18	130%	36%
19	140%	38%
20	150%	40%
21	160%	42%
22	170%	44%
23	180%	46%
24	190%	48%
25	200%	50%
26	210%	52%
27	220%	54%
28	230%	56%
29	240%	58%
30	250%	60%
31	260%	62%
32	270%	64%
33	280%	66%
34	290%	68%
35	300%	70%

Section 8 (1)

CITY TENSION PAYABLE

<i>Degree of incapacitation</i>	<i>Incapacity pension payable</i>
Not less than 70%.	30% of final pay at date of injury
0% to 69%	15% of final pay at date of injury
0% to 49%	10% of final pay at date of injury

**SCHEDULE 2**  
**ORGANISATIONS DECLARED AS PUBLIC SERVICE**

**SCHEDULE 2**

Abdullahi Bayero University, Kano  
Administrative Staff College of Nigeria  
Ahmadu Bello University, Zaria  
Anambra-Imo River Basin Development Authority  
Benin River Basin Development Authority  
Chad Basin Development Authority  
Central Bank of Nigeria  
Central Water Transportation Company  
Citizenship and Leadership Training Centre  
Cocca Research Institute of Nigeria  
Federal Polytechnic, Akure  
Federal Polytechnic, Bauchi  
Federal Polytechnic, Bida  
Federal Polytechnic, Idah  
Federal Polytechnic, Ilaro  
Federal Polytechnic, Yaba  
Federal Polytechnic, Yola  
Nigerian Council for Management Development  
Council of Legal Education  
Cross River Basin Development Authority  
Defence Industries Corporation of Nigeria  
Federal Capital Development Authority  
Federal Government  
Federal Housing Authority  
Federal Radio Corporation of Nigeria  
Forestry Research Institute of Nigeria  
Hadjeja-Jama'are River Basin Development Authority  
Industrial Training Fund  
Institute of Health, Ahmadu Bello University  
Institute of Medical Laboratory Technology  
Joint Admissions and Matriculation Board  
Kaduna Polytechnic  
Kainji Lake Research Institute  
Lagos University Teaching Hospital  
Lake Chad Research Institute  
Leather Research Institute of Nigeria  
Legal Aid Council  
Lower Benue River Basin Development Authority  
National Animal Production Research Institute  
National Cereals Research Institute  
National Electric Power Authority  
National Horticultural Research Institute  
National Insurance Corporation of Nigeria  
National Institute for Policy and Strategic Studies  
National Provident Fund  
National Root Crops Research Institute  
National Science and Technology Development Agency  
National Veterinary Research Institute  
National Universities Commission  
National Youth Service Corps  
New Nigerian Newspapers Limited

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Pensions  
TABLE B  
Section 3 (5)

**FORMULA FOR PENSION AND GRATUITY CALCULATIONS BASED  
ON PERCENTAGE OF FINAL SALARY IN RESPECT OF RETIREMENT**  
**21 - March 1977**

Years of Qualifying Service	Gratuity as percentage of final pay	Pension as percentage of final pay
10	100%	-
11	110%	-
12	120%	-
13	130%	-
14	140%	-
15	100%	30%'
16	110%	32%'
17	120%	34%
18	130%	36%
19	140%	38%
20	150%	40%
21	160%	42%
22	170%	44%
23	180%	46%
24	190%	48%
25	200%	50%
26	210%	52%
27	220%	54%
28	230%	56%
29	240%	58%
30	250%	60%
31	260%	62%
32	270%	64%
33	280%	66%
34	290%	68%
35	300%	70%

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Pensions

Agency of Nigeria  
Delta Basin Development Authority

River Basin Development Authority

in Agricultural and Co-operative Bank Limited

Airways Limited

Airports Authority

Medical Council

Civil Aviation Training Centre

Coal Corporation

Cocoa Board

Cotton Board

Educational Research Council

External Telecommunications Limited

Grain Board

Groundnut Board

Institute for Oceanography and Marine Research

Institute for Oil Palm Research

Institute for Trypanosomiasis Research

Institute of International Affairs

National Shipping Line Limited

National Supply Company Limited

Palm Produce Board

Ports Authority

Railway Corporation

Rubber Board

Security Organisation

Television Authority

Tuber and Root Crops Board

Mining Corporation

Council of Nigeria

Yshun River Basin Development Authority

Training Institute, Warri

Council's Board

Ibadan

Complaints Commission

Research Institute of Nigeria

Rima River Basin Development Authority

College Hospital, Ibadan

Benin Teaching Hospital, Benin City

Calabar

Ibadan

Ife, Ile-Ife

Hospital, Ile-Ife

Jos

Ilorin

Kano

Lagos

Port Harcourt

Sokoto

Zaria River Basin Development Authority

African Cocoa Research Institute

African Council for Medical Research

African Examinations Council

African Institute for Oil Palm Research

Pensions

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Pensions

SCHEDULE 3

Section 25 (2)

ENACTMENTS REPEALED

1. Pension Act .. .. .. .. Cap. 147.
2. Pensions (Increase) Act Cap. 147<sup>b</sup>.
3. Pension (Retired and Transferred Officers Employed by Statutory Corporations) Act Cap. 148
4. Widows and Orphans Pensions Act, as amended by the Widow and Orphans's Pension Decree 1973 No. 19
5. Pensions (Special Application) Act 1960 Cap. 220
6. Pensions (Special Provisions) Act 1961 1960 No. 19
7. Pensions (Statutory Corporations Service) Act 1961 1973 No. 20
8. Pensions Act 1964 1960 No. 36
9. Pensions (Transferred Service) Act 1965 1961 No. 15
10. Police (Pensions) Decree 1966 1961 No. 61
11. Pensions (Federal Fire Service) Decree 1966 1964 No. 10
12. Pensions and Gratuities (War Service) Decree 1969 1965 No. 28
- 1966 No. 60
13. Pensions (Increase) Decree 1972 1966 No. 74

MADE at Lagos this 28th day of September 1979.

GENERAL O. OBASANJO,  
Head of the Federal Military Government  
Commander-in-Chief of the Armed Forces,  
Federal Republic of Nigeria

EXPLANATORY NOTE

*(This note does not form part of the above Decree  
but is intended to explain its purpose)*

The Decree consolidates all enactments dealing with pensions, war pensions and disability benefits and gratuities for civilian employees of the public service of the Federation. The provisions have taken into account the new pensions and gratuities scales devised for public officers by the Udoji Public Service Review Commission in 1974.

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