CHAPTER 346

PENSIONS ACT

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CHAPTER 346

PENSIONS ACT

1979 No. 102.

An Act to consolidate all enactments dealing with Pensions, War Pensions and disability benefits and gratuities for civilian employees in the public service of the Federation.

Commencement.

[1st April, 1974]

Computation of pension and gratuity.

PART I.—GENERAL

- 1. (1) Subject to this Act, any pension or gratuity granted hereunder to any person on his retirement from the public service of the Federation shall be computed on the final pay of the person entitled thereto and in accordance with the provisions of the First Schedule to this Act.
- (2) In the computation of pensionable service and qualifying service for the purposes of this Act—
 - (a) where an officer served in any of the armed forces of the Federation during the period between 27th May,

(i) each completed year of war service shall count

- (ii) a period of war service exceeding four months and not included in a completed year shall count as
- (iii) a period of war service not exceeding four months and not included in a completed year or in a

- period of the kind mentioned in sub-paragraph (ii) of this section shall count as six months;
- (b) any period of service (other than war service) over six months and not included in a completed year shall, for the purposes of the First Schedule to this Act as relates to officers entitled to a pension, count as one year. (a) if he has completed ten venus b
- (3) Pensions and gratuity already awarded under the provisions of any other enactment relating to pensions may be recalculated in order to take account of subsection (2) of this section.
- 2. There shall be charged on and paid out of the Conso-Pension, lidated Revenue Fund of the Federation such sums of charged on money as may from time to time be granted by the Federal revenue of Government by way of pension and gratuity in accordance with this Act.

3. (1) No pension or gratuity shall be granted under this Circum-Act to any officer except on his retirement from the public service in any of the following circumstances, that is-

stances in which pension and gratuity may be granted, etc.

- (a) on voluntary retirement after qualifying service of ten years up to 31st March, 1977 and fifteen years as from 1st April, 1977;
- (b) on compulsory retirement under the provisions of section 4 of this Act;
- (c) on compulsory retirement for the purpose of facilitating improvements in the organisation of the officer's department or ministry so that greater efficiency or economy may be effected;
- (d) on the advice of a properly constituted medical board certifying that the officer is no longer mentally or physically capable of carrying out the functions of his office;
- (e) on total or permanent disablement while in the service;
- on abolition of his office under section 7 of this Act;
- (g) if he is required by the Federal Civil Service Commission to retire on the ground that his retirement is in the public interest;

- (h) to take up appointment in a local government or as a member or head thereof with the prior consent of the Minister, if the Minister is satisfied that such retirement is in the public interest.
- (2) Where an officer retires after 1st April, 1977 pursuant to subsection (1) of this section—
 - (a) if he has completed ten years but not up to fifteen years' service, he shall be entitled only to a gratuity:
 - (b) if he has served for not less than fifteen years, he shall be entitled to pension;
 - (c) if he is required to retire after fifteen years' qualifying service pursuant to the provisions of paragraph (c) to (h) of subsection (1) of this section, he shall be entitled to pensions immediately on retirement, notwithstanding that he has not attained the age of forty-five years.
 - (3) For the avoidance of doubt—
 - (a) where any person who had served for five years but less than ten 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;
- (b) where any person who had served for ten years but less than fifteen 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 the First Schedule to this Act.
- (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 forty-five years.
- (5) Any pension or gratuity granted under this Act to any officer retiring after 31st March, 1977 shall be computed at the rate set out in the applicable column of Table B in the First Schedule to this Act.
- (6) Except as otherwise provided in this Act, the payment of pensions to any officer qualified to receive a pension

under this Act shall not commence until such officer has attained the age of forty-five years.

4. (1) Every officer shall retire upon attaining the age of Statutory sixty years, so however that for officers retiring on or before retirement. 31st March, 1977, the compulsory retiring age shall be fifty-five years.

- (2) The Minister may require an officer to retire from the service at any time after he has attained the age of forty-five vears subject to three months' notice in writing of such requirement being given.
 - 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 in service. survivor-

Pension and gratuity where officer dies

- (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
- (b) as from 1st April, 1978 such pension and gratuity as would have been payable to him if he had retired at the date of his death:

Provided that where an officer dies before completing the minimum qualifying period of ten 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) of this section 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) of this section, 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 officer is or designated survivors a gratuity to which the officer would course of have been entitled at the date of his death.

Pension and gratuity where

- (2) In addition to the gratuity payable under subsection (1) of this section, there shall be granted—
 - (a) if the deceased officer leaves a widow, a pension to her for life while unmarried 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 child attains the age of eighteen years, of an amount not exceeding one-ninth of the deceased officer's last pay; but where the deceased leaves only one child, that child shall be entitled to two-thirds of the deceased officer's accrued pension until he attains the age of eighteen 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 eighteen years of 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 eighteen years, of one-sixth of the accrued pension of the deceased officer;

Provided that-

- (i) a pension shall not be payable under this subsection at any time in respect of more than six
- (ii) a pension granted to a female child under this section shall cease upon the marriage of such child under the age of eighteen years,
- (iii) where a deceased officer leaves more than one widow, the Minister may grant a pension to one or 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 Islamic law), before the death of the officer and where such child is designated a survivor as stipulated under this Act.
- (4) Where the deceased officer does not qualify for a pension by reason of the 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. (1) Where as a result of a reorganisation in a depart- Pension and ment or ministry it becomes necessary to abolish an office gratuity on abolition of and the holder of such office cannot be transferred to office. another office, the Federal Civil Service Commission may require such officer to retire on three months' notice of such requirement being given to him.

- (2) Where an officer retires under the provisions of subsection (1) above, he shall in addition to the appropriate pension under the relevant Table in the First Schedule 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 as pension and 300 per cent of his salary as gratuity.
- (3) Where an officer who is required to retire in pursuance of subsection (1) of this section has not completed the minimum period qualifying him for a gratuity or pension, the Minister may grant him a gratuity equal to his one year's salary.
- 8. (1) Where an officer who is incapacitated in the course Incapacity of his official duties has not completed the minimum qualifying service and is not, on the termination of his service, eligible for a pension under this Act, the Minister

pension where not otherwise eligible.

may, in lieu of the gratuity stipulated in the relevant Table in the First Schedule, grant to such officer in addition to injury pension stipulated in Table C in the said Schedule a pension calculated at the rate of 2 per cent of the officer's accrued pension from the date of the officer's retirement.

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

Retrospec-

tion.

Cap. 470.

9. Any award of pension or gratuity under this Act to an incapacitated officer may be made retrospectively, so however that no such award shall be made to take effect before the termination of his service.

PART II.—MISCELLANEOUS

Pension and gratuity to missing officer's survivors.

10. Notwithstanding anything to the contrary contained in any other law, where an officer is missing and is not found within a period of one year and a board of inquiry set up by the Minister concludes that it is reasonable to presume that designated survivors a pension or gratuity in accordance with section 5 of this Act.

Pension to run for five years after retirement.

11. Where an officer dies within five years after retirement, his next-of-kin or designated survivors shall years from the date of his retirement, the end of five which the deceased officer was receiving prior to his death balance of his pension at his death may be paid forthwith to the said next-of-kin or designated survivor.

Continuity of service.

12. (1) Except as otherwise provided in this Act, only continuous and unbroken service shall be taken into account as qualifying service, so however that any break in service arising from misconduct may be disregarded for the purposes of the calculation of qualifying service under this Act.

- (2) Where an officer who—
- (a) had retired from the public service without a pension on account of ill-health, abolition of office or a reorganisation in a ministry or department for the purpose of effecting greater efficiency or economy, is subsequently re-employed in the civil service; or
- (b) has left any pensionable service under any voluntary agency service and is subsequently employed in the civil service; or
- (c) after confirmation of his appointment in the public service voluntarily resigned for the purpose of pursuing a course of studies and is subsequently reemployed in the public service in such circumstances as the Minister considers that it is in the public interest that the break in his service should be disregarded,

the officer shall, on retirement and subject to such conditions as may be imposed by the Minister pursuant to subsection (3) below, be entitled to such pension or gratuity as he would have been eligible had the said break in his service not occurred prior to his re-employment.

- (3) Any pension or gratuity granted pursuant to the provisions of subsection (2) of this section shall be in lieu of-
 - (a) any pension previously granted to the officer concerned;
 - (b) any gratuity previously granted to the officer concerned which is required to be refunded as a condition of the application to the officer of this section.
- 13. (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 immediately unestablished, temporary or contract appointment shall count in full as qualifying service:

Contract or temporary appointment permanent appointment.

Provided that—

(a) any allowance or extra pay in the form of contract addition to salary or contract gratuity which was granted to him while holding such temporary or

- contract appointment shall be refunded by him in full as a condition to the application to the officer of this subsection; and
- (b) in calculating a pension or gratuity granted in accordance with the provisions of this section, no account shall be taken of any period during which the officer was not in the service.
- (2) Where an officer who retires or is required to retire from any public service other than on grounds of ill-health or on the abolition of his office, is qualified for the award of pensions, he shall not be eligible for re-engagement on pensionable terms in any public office in the Federation, but he may be re-engaged on contract or temporary basis:

Provided that the pension earned shall not be reduced but no contract addition or contract gratuity may be payable to him.

Service not reckonable as pensionable service.

14. In the computation of qualifying service, no period during which an officer was less than fifteen 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 Minister may permit.

Pension rights preserved in certain cases.

- 15. (1) Where an officer in pensionable service transfers from the civil service to a civil service of a State or voluntary agency teaching service within the Federation or vice versa, the shall in respect of his service in each of the civil services among the various civil services concerned in such proportion as corresponds with the duration of his service in each of the respective civil services concerned, so however that—
 - (a) the Federal Government shall bear responsibility for any portion of his service rendered to a State civil 31st March, 1976;

- (b) the respective State civil service or voluntary agency teaching service shall bear responsibility for his service from 1st April, 1976;
- (c) in the case of a non-Nigerian officer, apportionment shall be based on the statement of aggregate pensionable emoluments.
- (2) In addition to any declaration made under any other enactment service in any of the organisations listed in the Second Schedule to this Act is hereby declared to be civil service for the purpose of calculating qualifying service under this Act.
- 16. Notwithstanding the provisions of section 15 of this Transfer Act, 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 Minister may agree cases. 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; and 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.

value for pension purposes in certain

17. (1) Where a person serving in any capacity with the armed forces of the Federation is transferred from the armed forces to the civil 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 Act and any pension payable hereunder, and a pension shall, in proper case, be payable to such person.

Service of transferred persons to be continuous service for pension purposes.

- (2) Accordingly, this Act shall have effect in relation to transfers from the armed forces to the civil service of the Federation as if all the service of the person concerned was rendered in the civil service of the Federation.
- (3) Where a person serving in any capacity with the civil service of the Federation or of a State thereof without formal transfer joined the armed forces of the Federation at anytime between 27th July, 1967 and 10th January, 1970, he

shall be deemed, if not more than three months had elapsed between the cessation of his public service and the commencement of his military service—

- (a) to have been on leave from the civil service for that period on full pay;
- (b) to have held the last substantive post held by him in that office prior to his service in the armed forces; and
- (c) to have been transferred to the armed forces on the date he assumed duty in the armed forces.

Pension and gratuity not assignable.

- 18. A pension or gratuity granted under this Act shall not be assignable or transferable or liable to be withheld, attached, sequestrated or levied upon for or in respect of any debt or claim whatsoever except for the purpose of satisfying—
 - (a) a debt due to the Federal Government; or
 - (b) an order of any court for the payment of periodical sums of money towards the maintenance of the wife or former wife or minor child of the officer to whom the pension or gratuity has been granted.

Payment of public claims out of pension or gratuity.

- 19. Where the Minister is satisfied that—
- (a) a sum is due to the Federal Government from a person to whom a pension or gratuity may or has been awarded under this Act; or
- (b) an overpayment on account of any such pension or gratuity has been made to any such person by the Federal Government,

the Minister may authorise the deduction from the pension or gratuity in respect of that sum or overpayment of such amounts, at such times as he may think fit; and the amounts so deducted shall be applied in or towards paying or repaying that sum or overpayment.

Delegation of powers.

20. (1) The Minister may by order published in the Federal Gazette delegate to another person or authority all or any of his powers under this Act.

- (2) The delegation of a power under subsection (1) of this section shall not prevent the Minister from continuing to exercise the power if he thinks fit.
- (3) The delegation of powers under this section shall not extend to the power to make regulations under this Act.
- 21. (1) An officer who wishes to retire from the service after serving for fifteen years or more shall give the Minister three months' notice of his intention to do so or he shall pay three months' salary in lieu of such notice.

Notice of intention to retire or withdraw from the service.

- (2) An officer who wishes to withdraw from the service after serving for not less than ten years but not up to fifteen years shall give the Minister one month's notice of his intention to do so or he shall pay one month's salary in lieu of such notice.
- 22. (1) A pension granted to an officer under this Act Maximum shall not exceed 70 per cent of the highest pensionable and minimum emoluments earned by him at any time during the course of pensions. his service.

(2) A pension granted under this Act shall not be less than N360 per annum.

Supplemental

- 23. (1) The Minister may, with the approval of the Regulations. National Council of Ministers, by regulations, make provision generally for carrying into effect the provisions of this Act and in particular, but without prejudice to the generality of the foregoing, may by regulation amend the provisions of the First Schedule to this Act.
- (2) Whenever the Minister 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.

Interpretation.

- 24. In this Act, 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;
- "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 twelve in respect of the last substantive rank held by him immediately before the end of his service;
- "medical board" means any medical board appointed by the Minister or by any other person pursuant to a delegation of powers under section 20 of this Act to assess the disablement of an officer;
- "Minister" means the Minister charged with responsibility for Pensions;
- "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 for Special Duties 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 be taken into account in computing an officer's pension under this Act;
- government of the Federation in a civil capacity or such other service in any organisation specified in Schedule 2 may from time to time by order determine to be civil any superannuation scheme in respect of which there is

- a reciprocal arrangement for the acceptance of service as qualifying service under this Act or any regulations made thereunder;
- "qualifying service" means service in the public service or any approved service which may be taken into account in determining whether an office is eligible by length of service for a pension or gratuity;
- "retirement" means cessation of service after an officer has served for a period of not less than ten years up till 31st March, 1977 or thereafter for period of not less than fifteen years being periods respectively appointed as qualifying an officer for a pension and gratuity;
- "survivor" or "designated survivor" in relation to a deceased officer means those persons whose names are furnished by the officer on his Record of Service kept in the Records Office of the Federal Ministry for Special Duties or later supplied in writing at any time before his death by the deceased officer to that Ministry;
- "termination" in relation to an officer's service means termination of service by retirement or withdrawal;
- "transfer value" means the amount paid and accepted in discharge of pension liability in respect of an officer at the time of his transfer to an approved service;
- "war service" means any or all of the following, that is-
 - (a) service in the armed forces after 27th May, 1967 and ending immediately before 16th January, 1970;
 - (b) service in connection with internal security operations, that is, all operations in aid of civil authority in the maintenance of law and order;
 - (c) any other service as may be so declared from time to time by the President;
- "withdrawal" means cessation of service after an officer has served for a minimum period of ten years but less than fifteen years (or five years but less than ten years up till 31st March, 1977) and qualifying the officer only for gratuity.
 - 25. (1) This Act may be cited as the Pensions Act.

Short title, repeals and savings.

(2) The enactments set out in the Third Schedule to this Act are hereby repealed, so however that pensions and gratuities already granted under the repealed enactments shall continue to be paid, or as the case may require, be paid as if granted under this Act and any such pension and gratuity shall accordingly be recalculated in order to take account of the provisions of this Act.

FIRST SCHEDULE

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Section 3(3)(b)

COMPUTATION OF RETIREMENT BENEFITS

TABLE A

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

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

TABLE B

Section 3(5)

FORMULA FOR PENSION AND GRATUITY CALCULATIONS BASED ON PERCENTAGE OF FINAL SALARY IN RESPECT OF RETIREMENT AFTER 31ST MARCH, 1977

Years of qualifying Service						Gratuity as percentage of final pay	Pension as percentage of final pay	
10					1.10	100%	nari rate <u>ll</u> bress	
11	MA					110%	tary districtions	
12						120%	BI SINGSON BOO	
13						130%	Sensor reference and the	
14						140%	marksotte of later	
15	-				a.i.iii	100%	30%	
16	200.		100			110%	32%	
17		4	600	You a		120%	34%	
18		11.10	ii C	1	min HJ.	130%	36%	
19		E 57	1.00	OFF	relev	140%	38%	
20						150%	40%	
21					viiro	160%	42%	
22					SUZZ	170%	44%	
23	il a constant					180%	46%	
						190%	48%	
24						200%	50%	
25							52%	
26						210%	54%	
27				4.4		220%	56%	
28			••			230%	58%	
29		••				240%	50 /9	
30						250%	62%	
31						260%	6.40/	
32						270%	04%	
33						280%	00%	
34						290%	08%	
35						300%	70%	
					7	TABLE C	Section 8	

INCAPACITY PENSION PAYABLE

Category	Degree of incapacitation	Incapacity pension payable					
A B C	Not less than 70% 50% to 69% 30% to 49%	30% of final pay at date of injury 15% of final pay at date of injury 10% of final pay at date of injury					

SECOND SCHEDULE

Section 15(2)

ORGANISATIONS DECLARED AS PUBLIC SERVICE UNDER THIS ACT

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 Cocoa Research Institute of Nigeria

Federal Polytechnic, Akure

Federal Polytechnic, Bauchi

Federal Polytechnic, Bida Federal Polytechnic, Idah

Federal Polytechnic, Ilaro

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

Hadejia-Jama'are River Basin Development Authority

Institute of Health, Ahmadu Bello University Institute of Medical Laboratory Technology

Joint Admissions and Matriculation Board

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 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
News Agency of Nigeria
Niger Delta Basin Development Authority
Niger River Basin Development Authority
Nigerian Agricultural and Co-operative Bank Limited

Nigeria Airways Limited Nigerian Airports Authority

Nigerian Medical and Dental Council
Nigerian College of Aviation Technology
Nigerian Cocoa Board
Nigerian Cotton Board

Nigerian Educational Research Council
Nigerian External Telecommunications Limited
Nigerian Grains Board
Nigerian Groundnut Board

Nigerian Institute for Oceanography and Marine Research Nigerian Institute of International Affairs

Nigerian Institute for Oil Palm Research

Nigerian Institute for Trypanosomiasis Research

Nigerian National Shipping Line Limited
Nigerian National Supply Company Limited

Nigerian Palm Produce Board Nigerian Ports Authority

Nigerian Railway Corporation
Nigerian Rubber Board
Nigerian Security Organisation Nigerian Television Authority

Nigerian Tuber and Root Crops Board Nigerian Mining Corporation

Nursing Council of Nigeria

Obafemi Awolowo University Ile-Ife

Ogun-Oshun River Basin Development Authority

Petroleum Training Institute, Warri

Pharmacists' Board Polytechnic, Ibadan

Public Complaints Commission

Rubber Research Institute of Nigeria

Sokoto-Rima River Basin Development Authority

University College Hospital, Ibadan

University of Benin Teaching Hospital, Benin City

University of Calabar University of Ibadan

Teaching Hospital, Ile-Ife

University of Jos University of Ilorin University of Kano

Pensions Act

University of Lagos
University of Nigeria, Nsukka
University of Nigeria Teaching Hospital
University of Port Harcourt
Upper Benue River Basin Development Authority
Usman Danfodio University Sokoto
West African Examinations Council
Yaba College of Technology, Yaba

	THIRD SCHEDULE		Section 25(2)
	ENACTMENTS REPEALED		25(2)
3. 4. 5. 6.	Pensions (Increase) Act Pensions (Retired and Transferred Officers Employed by Statutory Corporations) Act Widows and Orphans Pensions Act, as amende by the Widow and Orphans' Pensions Decree 1973 Pensions (Special Application) Act 1960 Pensions (Special Province Pensions Companies)	A a	Cap. 147. Cap. 147B Cap. 148 Cap. 220 1960 No. 19 1973 No. 20 1960 No. 36
	1961 (Statutory Corporations Service) Act	lesie lesie	1961 No. 15
8. 9. 10. 11.	Pensions Act 1964 Pensions (Transferred Service) Act 1965 Police (Pensions) Decree 1966 Pensions (Federal Fire Service) Decree 1966 Pensions and Gratuities (West Control of the Pensions)		1966 No. 74
	Pensions (Increase) Decree 1972	19	1969 No. 49 1972 No. 41

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PENSIONS ACT CHAPTER 346 SUBSIDIARY LEGISLATION

No Subsidiary Legislation