



**OFFICE OF THE
HEAD OF SERVICE**
SECRETARIAT, IBADAN
OYO STATE OF NIGERIA

Your Ref. No.
All Communications should be addressed
to the Head of Service quoting

HS.18/S.11/201

22nd April, 2024

CIRCULAR LETTER

The Honourable Commissioner,
Ministry of Finance,
Secretariat,
Ibadan



The Honourable Commissioner,
Ministry of Establishments & Training,
Secretariat,
Ibadan

The Chairman,
Oyo State Pensions Board,
Secretariat,
Ibadan

The Chairman,
Oyo State Post Primary Schools Teaching Service
Commission (TESCOM),
Secretariat,
Ibadan

*DFA
Prs discuss
29-04-24*

The Auditor-General (State),
Office of the Auditor-General (State),
Secretariat,
Ibadan

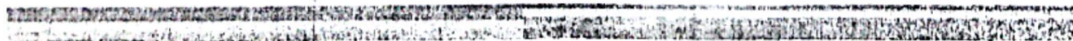
*DFA
late discussed.
2-PB + J.N.C
09-05-24*

The Accountant-General,
Office of the Accountant-General,
Secretariat,
Ibadan

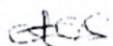
**RECOMMENDATIONS ON REVIEW PENSION RIGHTS OF SECONDARY
SCHOOLS RETIREES AND OTHERS ON INTER-STATE TRANSFER FROM OYO
STATE TO LAGOS STATE AND OTHER AFFECTED STATES IN THE COUNTRY**

I wish to refer to the above subject and inform you that after careful consideration of the request of some Secondary Schools retirees and all Others on Inter-State Transfer from Oyo to Lagos and other affected States in the Country, His Excellency, the Executive Governor of Oyo State, Engr. Seyi Makinde, FNSE, DSc, GSSRS has graciously approved that:

- (i) the existing Salary table of Oyo State at the time of transition to the Contributory Pension Scheme (CPS) in Lagos and other affected States should be used in computation of retirement benefits of the officers;



- (ii) re-charting of Career Progression of the affected Officers should be done, if necessary, as at the time of transition to the Contributory Pension Scheme;
 - (iii) the last Salary Grade Level and Step of the affected Officers as at the time of transition to Contributory Pension Scheme should be used for computation and that the number of years spent in service by the retired Officers as at the date of transition to Contributory Pensions Scheme should be the number of years for the computation of the retirement benefits;
 - (iv) there should be apportionment between Oyo State and Lagos State and other affected State(s) as at the date of transition to the Contributory Pensions Scheme;
 - (v) Payment of accrued monthly pension arrears to affected transferred Officers should take effect from the date of retirement till Month of approval;
 - (vi) each retiree be placed on **Defined Benefit Scheme (DBS)** with effect from the Month following the approval;
 - (vii) there should be an on-line biometric screening platform for all retirees which should be done on quarterly basis for continuous payment of pension as it is in practice in Lagos State where family of a deceased Pensioner cannot enjoy pension benefits for more than three (3) months after the demise of the Pensioner;
 - (viii) those retirees who have been over or underpaid in the previous computations should have their computation sheet corrected in line with the present yardsticks in order to ensure fairness.
2. Kindly note the foregoing for your information and further necessary action.
3. Photocopy of the approved Memorandum is hereto attached for ease of reference.
4. With kindest regards.


P. A. O. Oyekunle
Permanent Secretary (Service Matters)
for: Head of Service

Executive Governor,

The attention of Your Excellency is respectfully drawn to pages 141-196 of file in respect of the letter Ref. No. LASPEC/TECH/RFC/222/216 of 20th December, 2022 from the Lagos State Pension Commission forwarded to the Office of the Head of Service by the Oyo State Post Primary Schools Teaching Service Commission captioned "Re: Denial of Pension Rights of Secondary Schools Retirees on Inter- State transfer from Oyo State to Lagos State"

2. According to the letter, Oyo State Government was requested to pay part of the accrued pension rights of some Secondary Schools retirees who were on Inter- State transfer from Oyo State to Lagos State as Lagos State had paid its own share of the accrued pension right since two years ago.

3. In view of the above, a Committee was constituted by this Office to look into the matter and recommend appropriate actions to Government. The Committee, after a careful review of the matter made the following recommendations:

- i. That the existing Salary Table of Oyo State as at the time of transition to the Contributory Pension Scheme (CPS) in Lagos and other affected States shall be used in computation of retirement benefits of the officers;
- ii. That re-charting of Career Progression of the affected Officers should be done, if necessary, as at the time of transition to the Contributory Pension Scheme;
- iii. That the last Salary Grade Level and Step of the affected Officers as at the time of transition to Contributory Pension Scheme shall be used for the computation and that the number of years spent in service by the Retired Officers as at the date of transition to Contributory Pensions Scheme shall be the number of years for the computation of the retirement benefits;
- iv. That there shall be apportionment between Oyo State and Lagos State and other affected State(s) as at the date of transition to the Contributory Pensions Scheme;
- v. Payment of accrued monthly pension arrears to affected transferred officers should take effect from the date of retirement till Month of approval;
- vi. That each retiree be placed on Defined Benefit Scheme (DBS) with effect from the Month following the approval;
- vii. That there should be an on-line biometric screening platform for all retirees which should be done on quarterly basis for continuous payment of pension as it is in practice in Lagos State where Family of a deceased Pensioner

cannot enjoy pension benefits for more than three (3) months after the demise of the Pensioners;

viii. That those retirees who have been over or under paid in the previous computations should have their computation sheet corrected in line with the present yardsticks in order to ensure fairness;

ix. That a Circular Letter be issued to other Ministries, Departments and Agencies (MDAs) who may have similar issues, in order to ensure uniformity.

4. The above recommendations as contained in the report of the Committee was presented at the meeting of Committee of Accounting Officers of Boards and Commissions held on 14th August, 2023 for consideration and approval as it may deem fit. The Committee after a careful examination of the report resolved that the report be forwarded to the Ministry of Justice for Legal Advice.


5. In line with the resolution of the Committee, the report was forwarded to the Ministry of Justice vide this Office letter Ref. No. HS.43/S.22/127 of 29th August, 2023. The Ministry of Justice in its response as contained in its letter Ref. No. G2037/32 of 21st November, 2023 on pages 193 - 194 stated as follows:

- i. that no clear calculation was given on how the Committee arrived at the proposed figure, neither did they state the law on which they relied upon to make their recommendations;
- ii. that the Pension Scheme that Oyo State operates is different from that of Lagos State. Lagos States uses contributory Pension Scheme, while Oyo State operates the Defined Benefit Scheme;
- iii. that Oyo State cannot rely on the calculation of Lagos State or other States. Oyo State has to follow the due process already in place for paying pension and gratuity in the State, this also applies to calculation of the inter-state transfer of retirees;
- iv. that further recommendations made by the Committee apart from the calculation and payment of pension are in order;
- v. that Oyo State has the duty to calculate based on the existing procedure.

6. Having carefully examined both the recommendations of the Committee set up to review the matter and the advice of the Ministry of Justice, I wish to humbly observe that the recommendations of the Committee are in order and implementable.

7. Consequently, Your Excellency is therefore humbly implored to graciously consider and approve:

- i the recommendations of the Committee as highlighted in para 3(i) - (ix) of this memorandum for implementation; and
- ii issuance of a Circular letter to convey the approval to all relevant MDAs particularly the Office of the Auditor General for information and strict compliance.


 Mrs. Olubunmi Oni, mni
 Head of Service,

21st December, 2023

*Pls discuss
 with Mr. P.S.
 21/ March 2024*

We discussed

Approval is recommended.

*Mr. P.S.
 13/ April 2024*

*P.S.
 He is available.
 Can you see the draft letter with
 him?*

P.S.

*Draft letter please file it
 kindly submit to the person further
 - discuss with him*

*①
 DEMP
 17/4/24
 Mr. P.S.
 I will send draft etc as requested P.S.*

*P.S.
 Further draft is humbly re- prepared
 for your review please
 DEMP 17/4/24*