

Ministry of Public Administration,  
Independence Square,  
Colombo 7.

28.11.1983.

To : All Secretaries and Heads of Departments.

**IMPLEMENTATION OF THE WIDOWERS' AND ORPHANS'  
PENSION ACT, No. 24 OF 1983**

1. The Widowers' and Orphans' Pensions Act No. 24 of 1983 came into operation with effect from 1st August, 1983. The Director of Pensions is in charge of the administration of the pension scheme established under this Act, for the payment of pensions to Widowers and Orphans of female public officers who are entitled to the payment of pensions under the Minutes on Pensions.

**2. Eligibility to be a contributor**

2 : 1 *A female public officer appointed to a permanent and pensionable post prior to 1st August, 1983 and in service on that day can opt to join this scheme. The option to join should be exercised by such an officer before 01.02.1984 on the specimen form as in Annexe "A". This option is irrevocable. Secretaries and Heads of Departments are requested to furnish a complete list of all such officers along with their option forms as early as possible, but not later than 1st April, 1984.*

2 : 2 *Every person appointed to a permanent and pensionable post on or after 1st August, 1983 must contribute to the scheme.*

2 : 3 *Where an officer dies before she exercises her option to join the scheme, she will, if she leaves behind a husband and/or a child/children, be deemed to have opted to be a contributor.*

**3. Declarations to be made by contributor**

3 : 1 *Every contributor must, within three months of the date of her becoming a contributor, forward to the Director, a declaration setting out the date of her becoming a contributor, her name in full and the date of her birth and if she is married, the date of her marriage, the full name of her husband and if she has a child or children, their names in full and the dates of their respective births.*

3 : 2 *Every contributor must notify the Director, the date of birth of each child born to her or legally adopted by her after the date of the declaration forwarded by her under para 3:1 within three months of such birth or adoption, as the case may be.*

3 : 3 *Every contributor whose husband dies or who divorces her husband, or whose child dies, or whose female child gets married must notify the Director, within three months, the date of such death, divorce or marriage.*

3 : 4 Form General 86 A should be used by every contributor to make the declaration referred to in paragraph 3 : 1. This declaration must be forwarded through the Head of Department to the Secretary/Accountant, W. & O. P. who will register it and issue a membership card to every contributor through the Head of Department. Subsequent changes in civil status (death or divorce of husband, birth or death of child, marriage of female child) should be notified in the appropriate forms.

Form General 224 A should be used for notification of marriage and Form General 87 A should be used for notification of birth, marriage and death of a child or death or divorce of husband.

#### 4. Contributions

4 : 1 Heads of Departments will commencing from 1st December, 1983, abate from the salary of each contributor an amount at a percentage as shown below and credit it to the Consolidated Fund, Revenue Head 7—1—1. This abatement should be made monthly from every permanent and pensionable female public officer. This contribution is recoverable whether the officer is on no-pay or half-pay, and every such contribution if not paid in time will be recoverable with compound interest thereon at four percent per annum. Where an officer has opted to join the scheme arrears of contributions from 1st August, 1983 must be recovered.

##### *Rate of monthly contribution :*

Annual consolidated salary upto Rs. 8,580	.. 1½%
Annual consolidated salary upto Rs. 8,581 to 15,600	.. 3%
Annual consolidated salary upto Rs. 15,601 and above	.. 4%

4 : 2 Recovery of contribution from a female officer who does not opt to join the scheme should cease on receipt of her option form. The amounts already recovered from such officer should be refunded.

4 : 3 The deduction referred to in paragraph 4 : 1 will continue to be made from the salary of a contributor as long as she is in the Public Service and will cease only on the date on which she leaves the Public Service.

4 : 4 All credits to Revenue Head 7—1—1 should be reported to the Secretary & Accountant, W. & O. P. Office before the 25th of the month following that to which it relates. As in the case of credits to the W. & O. P. Scheme, Form General 84 may be used to intimate the credits. Your reference is requested to para 3 of Public Administration Circular No. 102 (Pension Series No. 2) of 28th November, 1975, which is reproduced as Annexe "C". Similar action should be followed in the recovery, accounting and furnishing of summaries and certificates, in respect of contributions from contributors to the Widowers' and Orphans' Pension Scheme.

4 : 5 A list of contributors to the W. & O. P. Pension Scheme from whom recoveries have been made, giving the W. & O. P. Registration numbers, their designations and dates of transfers to and out of the Department should be prepared in alphabetical order for each calendar year, and sent to the Secretary & Accountant, W. & O. P. Office, before the 31st of January of the following year. In respect of 1983, this statement should be for the period commencing from 1st August, 1983.

4 : 6 It should be the duty of every department or Paying Unit to furnish a credit slip (on the revised form) as per specimen given in Annexe " B ", to the W. & O. P. Office — " A " Class Department will furnish them direct while " B " and " C " Class Departments will send them through the Kachcheries or the Treasury, as the case may be.

4 : 7 All Departments should record the amount of contributions received monthly from each contributor in the Personal Emoluments Register or P.E. Cards or any other document maintained for this purpose by the department.

5. *Contributions in respect of service prior to 1st August, 1983*

5 : 1 An officer appointed prior to 1st August, 1983 and has elected to join the scheme and who has reckonable pensionable service under the Minutes on Pensions, may opt to contribute at four percent of the aggregate of her salary in respect of such service together with four percent interest.

5 : 2 The contribution and interest referred to above may be paid by the officer —

- (a) in one lump sum at any time during the period the officer is in public service ; or
- (b) from the commuted pension payable to her on retirement under the Minutes on Pensions ; or
- (c) in monthly instalments from her monthly pension either at the monthly rate at which contribution was recovered from her salary on the month in which she retired from public service or at such higher rate as may be agreed upon by the officer and the Director.

6. *Special provisions relating to contributors to the P.S.P.F. and the School Teachers Pension Fund*

6 : 1 When a contributor to the *Public Service Provident Fund* is appointed to a pensionable post on or after 1st August, 1983 the Head of the Department should obtain from such officer a declaration on form General 86 A and forward it to the Secretary/Accountant, W. & O. P. Office along with particulars of her previous service (casual, temporary or permanent non-pensionable). The contributions due to the Widowers' and Orphans' Pension Scheme for such period of service should be recovered from the P.S.P.F. Award. The rate of contribution will be an amount equal to four percent of the aggregate of the salary drawn during that period. The officer responsible for the certification of the refund application under the Public Service Provident Fund, should ensure that the full amount due to the

Widowers' and Orphans' Scheme as contribution is stated in the application. The officer certifying the refund voucher should ensure that only the balance due after recovering any arrears of contribution to the Widowers' and Orphans' Pension Scheme is refunded.

6 : 2 Section 15 (2) provides that in the case of a female teacher who was a contributor to the School Teachers' Pension Fund established under the School Teachers' Pension Fund Act, within the period commencing on October 1, 1951 and ending on March 31, 1970 a recovery be made with her consent, of an amount equal to two percent of the aggregate of her salary together with interest at 4% on such amount for the whole of the period to enable the beneficiaries to be eligible for an enhanced pension.

#### 7. Eligibility for a pension

7 : 1 The widower and orphan/orphans of an officer who is a contributor of the scheme will be entitled to a pension under this scheme. If the contributor dies within a year from the date of marriage, her widower shall not be entitled to a pension unless, there is a lawful child by such marriage. However, the Director of Pensions with the consent of the Secretary to the Ministry of Public Administration may award a pension if it appears such an award is just and reasonable in all the circumstances of the case. The pension payable to a male orphan will cease on his attaining the age of 21 years and in the case of a female orphan cease on her marriage or on her attaining the age of 21 years, whichever occurs earlier.

7 : 2 A pension may be paid to an orphan who suffers a physical or mental disability which renders him/her incapable of earning his/her livelihood, until his/her death, provided a Medical Board comprising three Medical Officers appointed by the Director of Health Services, determines such an orphan is permanently incapacitated.

7 : 3 A legally adopted child is entitled to the same benefits as a child born to the contributor and her spouse.

#### 8. Computation of Pension

8 : 1 Pension to a widower or an orphan will be based on the civil pension due to the contributor. This in effect will be an amount equal to the unreduced pension of the contributor computed under the Minutes on Pensions, on the date of her retirement. But, if a contributor dies before retirement, then it will be based on the pension due to her on the date of death. If her pensionable service is less than 25 years, then it will be an amount equal to the pension calculated either for a period of 25 years of pensionable service or for a period of pensionable service which, if she had not died or retired, would have completed upon reaching the age of compulsory retirement, whichever is less.

8 : 2 A widower or an orphan who becomes entitled to a pension will be called upon to pay the contributions due with interest at 4% per annum for any period of service in respect of which contributions have not been made and if he does not make the payment, then the pension payable will be reduced by 1/600th of such pension for each month of non-contributory period.

## 9. Refund of contributions

9 : 1 If a contributor retires or otherwise leaves the public service unmarried, the contribution made by such contributor will be refunded to her with compound interest at  $2\frac{1}{4}\%$  percent per annum. If such a contributor dies while in service, it will be paid to her legal heirs.

9 : 2 If a contributor who is a widow without pensionable children, retires from the Public Service or leaves the service by resignation or otherwise she will be entitled to a refund of the *repayable contribution* with compound interest thereon at  $2\frac{1}{4}\%$ . In the case of death while in service any such amount will be paid to her legal heirs.

9 : 3 A '*repayable contribution*' means, the contribution she has made since the date on which her husband died or the date on which her child/children ceased to be pensionable, whichever is the later date.

9 : 4 Where a married contributor leaves the Public Service without a pension, then she is entitled to a refund of the entirety of her contribution *without interest* and upon such refund of contribution, such contributor or any person claiming through or under her shall cease to be entitled to any benefits, under the scheme.

9 : 5 Where the marriage of a contributor is dissolved by a divorce, she is deemed to be a widow, for the purposes of the Act.

## 10. General

10 : 1 When an officer leaves the public service under any circumstances (retirement, dismissal, resignation, vacation of post, death, etc.) Heads of Departments are requested to furnish a report on Form W. & O.P. Fund No. 16 together with certified copies of History Sheets (casual, temporary, non-pensionable service included). If an officer dies while in service, a certified copy of the application for a Death Gratuity should also be furnished to the Secretary/Accountant, W. & O. P. Office.

10 : 2 Heads of Departments should provide for adequate internal checks to ensure that the Widowers' and Orphans' Pension contributions have been recovered correctly and credited to Revenue. Where there are Internal Audit Branches, checking of contributions to the Widowers' and Orphans' Pension Scheme should be made an item of work in their audit programme.

10 : 3 *List of Forms*.—A list of the principal forms used in this scheme is given below for easy reference :

- (i) Election to be a contributor—As per specimen in Annexe " A "
- (ii) Declaration under para 3:1 to register as a contributor—Form General 86'A'
- (iii) Notification of marriage—224 "A"

- (iv) Notification of birth, marriage or death of child/children, death or divorce of husband—87“A”
- (v) Credits to the Scheme—84 and as per specimen in Annexe “B”
- (vi) F.R. 1729 report on termination of service—W.P. Fund 16.

These forms are obtainable from the Government Printer.

11. If any clarifications are required with regard to the recovery and accounting of contributions to the W. & O.P. Scheme, the Secretary and Accountant, W. & O.P. Office, may be consulted.

Sgd. D. B. I. P. S. SIRIWARDHANA,  
Secretary,  
Ministry of Public Administration.

## Option in terms of Public Administration Circular No. 231 of 28.11.1983

(To be furnished in Triplicate)

1. Name of officer :-----.
2. Date of Birth :-----.
3. Appointment held :-----.
4. Date of appointment to Pensionable Post :-----.
5. I.....do/do not\* opt, to join the Widowers' and Orphans' Pension (Act No. 24 of 1983) Scheme. I am aware that this option cannot be changed on a subsequent date and that the option shall be irrevocable.

I further declare that I have not exercised an option previously.

\_\_\_\_\_  
Signature of Officer.

Date :-----.

**Certificate of Head of Department**

I certify that the above officer holds a permanent and pensionable post and that she is entitled to opt, and join the Widowers' and Orphans' Pension Scheme under Public Administration Circular No. 231 of 28.11.1983 The particulars given above by her are correct.

\_\_\_\_\_  
Head of Department/  
Head of Decentralised Unit.

Date :-----.

My No : .....

Secretary/Accountant,  
Widows' and Orphans' Pension Office,  
Colombo 1.

Forwarded in duplicate.

\_\_\_\_\_  
Head of Department/  
Head of Decentralised Unit.

Date :-----.

N. B.—A copy of this declaration should be filed in the officers personal file.

\*Delete whatever is not applicable.

**ANNEXE 'B'**

Department or Accounting Unit Credit Slip for ..... 19.....

	<i>On pay sheets</i>	<i>P.S.P.F. Award</i>	<i>Total</i>
1. Amounts recovered under Widows' and Orphans' Pension Scheme Ordinance No. 13 of 1906 (Cap. 431)	.....	.....	.....
2. Amounts recovered under Widowers' and Orphans' Pension Scheme Act, No. 24 of 1983	.....	.....	.....

Total of contributions credited :

3. Credited at :.....  
(Treasury or name of Kachcheri)

4. Date of credit :.....

I certify that the above particulars are correct and that I have checked the total credited above.

\_\_\_\_\_  
Signature.

Date :.....

Address :.....

\_\_\_\_\_  
Designation of Certifying Officer.



*Extract from Public Administration Circular No. 102 of 28.11.1975 :*

“3. Procedure in regard to the recovery and accounting of W. & O. P. contributions.

3 : 1 The names of the officer should be written in the pay abstracts preferably in the descending order of their consolidated salaries. Separate totals of the consolidated salaries and the W. & O. P. contributions of those whose recoveries are made at 2%, 3% and 4% should be given therein. In future, it will not be necessary to show the hypothetical basic salaries on the pay abstracts as requested by Treasury Circular No. 780 of 30th September, 1969.

3 : 2 At the end of the pay abstract or the pay voucher, a Summary and a Certificate should be furnished as shown in the attached specimen form. This replaces the form of the Summary and the Certificate given in Treasury Circular No. 780 of 30th September, 1969.

3 : 3 The W. & O. P. contributions should be credited to Revenue Head 7, Sub-head 1, Item 1— Abatements under Ordinance No. 13 of 1906, towards pensions to Widows and Orphans. Every credit to Revenue should be supported by a credit slip prepared on the attached specimen form and this should be sent to the Secretary and Accountant, W. & O. P. Office.

3 : 4 It shall be the responsibility of the officers who certify the pay abstracts or pay vouchers to ensure that the correct amount of W. & O. P. contributions are recovered and credited to Revenue and that the credit slips are sent to the Secretary and Accountant, W. & O.P. Office promptly.”