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எனது இல. }  
My No. } .....

ඔබේ අංකය }  
உமது இல. }  
Your No. } .....

දිනය } 2024.04.02  
திகதி }  
Date } .....

**Pension Instruction Letter:- 01/2024**

To Secretaries of all Ministries  
Provincial Chief Secretaries  
Heads of Departments / District secretaries  
Divisional Secretaries  
Heads of Local Government Institutions

**Method for calculation of the interest in the recovery of contribution in arrears for Widows' / widowers' and orphans' pension**

Your attention is hereby drawn to the Pension Circular No. 03.2008 dated 30.01.2008 and Pension Circular No. 03/2008 (Revision I) dated 01.06.2023 on the above matter.

02. When the contributions in arrears are recovered for the widows'/ widowers' and orphans' pension for the periods before 01.06.2023, action should be taken to recover the simple interest of 4% as per the provisions of Pension Circular No. 03/2008.

03. Since the provisions of Pension Circular No. 03/2008 (Revision I) are effective from 01.06.2023, action should be taken to recover the compound interest of 4% as per the provisions of Pension Circular No. 03/2008 (Revision I) when contributions in arrears are recovered for the widows' / widowers' and orphans' pension from the aforesaid date.

04. If any contribution in arrears, which falls under a period before 01.06.2023, is recovered after 01.06.2023, the simple interest to be recovered is 4%. Accordingly, the interest to be recovered should be determined based on the period, to which the contribution in arrears falls.

Sgd:

**A. Jagath D. Dias**

Director General of Pensions

Copy :- Secretary, Ministry of Public Administration,  
Home Affairs, Provincial Councils and Local Government

For information as per your  
letter of no Pns/P5/08/19 dated  
28.02.2024