

District Secretaries  
Divisional Secretaries

**Revision of pensions based on the salary to be entitled on 01.01.2018, 01.01.2019 and 01.01.2020 in schedule II of Public Administration Circular 03/2016 as per budget proposals 2025**

Public Administration Circular 15/2025 dated 01.07.2025 has been issued with the inclusion of the procedure to be followed in the revision of the pension based on the salary to be entitled on 01.01.2018, 01.01.2019 and 01.01.2020 in schedule II of Public Administration Circular 03/2016 as per budget proposals 2025.

02. Revision of the pensions should be made under three phases as per the provisions of the above circular. Under the phase one, the pension of all public officers and members of three armed forces, who have retired on or before 01.01.2018, should be revised based on the salary to be entitled on 01.01.2018 in schedule II of Public Administration Circular 03/2016 and further it should be implemented from 01.07.2025.

03. Under the phase one, which is to be implemented from 01.07.2025, the revision of the pensions of pensioners/ beneficiaries, who are receiving widows', widowers' and orphans' pensions for the demised pensioners, belonging to below mentioned categories will be revised.

- 03.1. Retired officers, who are receiving pensions by 01.07.2025 after retiring on or before 01.01.2018.
- 03.2. Beneficiaries, who are receiving widows', widowers' and orphans' and disabled orphans' pensions by 01.07.2025 for the officers demised on or before 01.01.2018 whilst in service.
- 03.3. Beneficiaries, who are receiving widows', widowers' and orphans' and disabled orphans' pensions by 01.07.2025 for the officers, who have retired on or before 01.01.2018 and demised after receiving pensions.

04. This circular is issued with the inclusion of instructions to be followed in the implementation of phase one relevant to the revision of pensions from 01.07.2025 and accordingly it is assumed that the pension of all public officers and officers in three armed forces retired on or before 01.01.2017 has been revised based on the salary to be entitled as at 01.01.2017 and indicated in schedule II of Public Administration Circular 03/2016 as per Pension Circular 01/2019 and revisions made to the same.

05. Action should be taken in the following manner to revise the pensions in relation to phase one as per provisions in Public Administration Circular 15/2025 mentioned in para 01 above.

- 05.1. Revision of pensions should be made based on the pension file maintained in the name of each pensioner at the respective Divisional Secretariat.
- 05.2. Pension files of the retired officers, who were receiving pensions after retiring on or before 01.01.2018 and the files pertaining to the beneficiaries, who are receiving widows' widowers, orphans' and disabled orphans pensions for the officers demised on or before 01.01.2018 whilst in service or after retirement, out of the files maintained at each Divisional Secretariat for pensioners, should be selected and separated before initiating activities for revision.
- 05.3. Then it should be examined whether the files, of which pension has not been revised based on the salary to be entitled as at 01.01.2017 as per Pension Circular 01/2019 and amendments made to the same, are included in the number of files selected as mentioned in para 5.2 above. If such files are found, revision of the pensions should be made first based on the salary to be entitled as at 01.01.2017 and indicated in schedule II of Public Administration Circular 03/2016.
- 05.4. Pension Revision Module-2025, which is introduced by the Pension Management Data System, should be applied for the revision of pension to be made from 01.07.2025. For this purpose, it is required to separate the files, of which revision can be made by data system and of which revision cannot be made by the data system, after taking action as mentioned in para 5.2 and 5.3 above.
- 05.5. When the files, of which revisions can be made by data system, are selected, action should be taken to compare following particulars represented by the data system in relation to each pension file with relevant particulars of the pension file and then to verify the accuracy of particulars. Since the calculations relevant to revision of pensions are made by data system, it is essential to confirm the accuracy of the particulars in the above manner.

- i. Name of the retired officer
- ii. Pension Number
- iii. Number of the National Identity Card
- iv. Date of retirement
- v. Section, under which the retirement has been made
- vi. Post, class/grade in which the officer had served at the time of retirement
- vii. Salary code and salary step applied for the calculation of pension
- viii. Gross period of service
- ix. Period of service on no pay
- x. Net period of service
- xi. Percentage relevant to the net service period of the officer
- xii. Salary step applicable as at 01.01.2017
- xiii. Percentage relevant to 01.01.2017 and reduced/unreduced pension
- xiv. Salary step applicable as at 01.01.2018
- xv. Percentage relevant to 01.01.2018 and reduced/unreduced pension

- 05.6. The schedule of posts of public service, which should be applied for revision of pensions, is attached as Annex 01, the conversion tables to be applied in relation to each schedule of posts in Annex 01, is shown in Annex 02 and the schedule of posts and conversion tables to be applied for armed forces are submitted in Annex 03 of the Public Administration Circular 15/2025.
- 05.7. When the pension is revised in relation to the retired officers of public service, the percentage table relevant to 2018, which is included in Pension Circular 03/2016 issued on 27.04.2016 should be applied. (Annex 01)
- 05.8. When the pensions of persons retired from three armed forces is revised, percentage table included in Annex 02 should be applied.
- 05.09. If any retired person is found without a pension file, a temporary pension file should be prepared taking action as per the instructions provided by Pension Circular 13/2001. (Annex 03)
- 05.10. Pension category code numbers, which are to be applied in the revision of pensions of the retired officers of public service and three armed forces, are included in Annex 04.
- 05.11. When the particulars of the service period of retired officer are examined in the revision of pensions, attention should be made to the following matters.
- 05.11.1. Revision should be made based on the actual period of service of the retired officer at every occasion except the occasions mentioned 05.11.2, 5.11.3 and 5.11.4 below.
- 05.11.2. For the purpose of officers retired under provisions of Public Administration Circular 44/90, action should be taken considering their period of service as 300 months (25 years).
- 05.11.3. The service period of the officers, who have been sent on retirement as per the provisions of the section 2 and 7 of the Pension Minute, will be the period of service received after adding another 60 months to the period of service completed as at the date of retirement under section 2 and 7.
- 05.11.4. The service period should be calculated as per the provisions of Pension Circular 07/2000 (Annex 05) in relation to the beneficiaries, who are receiving widows' widowers' and orphans' pensions for the officers demised whilst in service.
- 05.11.5. The actual service period of officers, who have been sent on retirement as per the provisions of Public Administration Circular 30/88 and 30/88 (Revision I), as at the date of their retirement should be treated as their period of service.
- 05.12. When the particulars pertaining to effective date of the retirement of the officer are examined, attention should be drawn to the following matters.

- 05.12.1. Particulars on the date of completion of 55 years should be included as the effective date of retirement of the officers, who have been sent on retirement under the provisions of the Public Administration Circular 30/88 and 30/88 (I).
- 05.13. Retired officers mentioned below are not entitled to the revision of their pension as per the provisions of this circular.
- 05.13.1. Officers of three armed forces, police and special task force, who are receiving salary and allowances up to the age of 55 years after sending on retirement, and the widows and widowers of demised officers.
- 05.13.2. Officers, who are receiving salaries and allowances whilst holding posts in the public service again as ex-servicemen after sending on retirement from the three armed forces.
- 05.13.3. Beneficiaries, who are receiving widows', widowers', and orphans' pensions as per Pension Circular 13/2010 for the pensioners, whose service has been terminated without pension rights.
- 05.13.4. Beneficiaries, who receive benefits under pension category code no 04,05,06,07,12,42,56,57,58,59,75 and 77. (Annex 06)
- 05.14. Pension should be revised under the provisions of this circular in relation to widows and widowers of the demised officers and retired officers, who have completed 55 years of age on or before 01.01.2018 out of those who receive salary and allowances up to age of 55 years and mentioned in 5.13.1 above.
- 05.15. It should be examined whether the particulars of the accurate salary step, to which the retired officer has been made entitled to at the time of sending of retirement or demised whilst in service, has been included in the data system. At the instances, where the pension has been calculated adding the pensionable allowances and value of earned salary increments, the accurate salary step should be determined reducing such allowances and value of earned salary increments.
- 05.16. Methodology for the revision of the pensions.
- 05.16.1. Revision of the pensions in relation to the retired civil officers
- i. The post held by the officer at the time of retirement and the salary code, which was treated as the basis for the calculation of pension, should be identified as per the schedule of posts in Annex 01 of Public Administration Circular 15/2025.
  - ii. Then, the salary conversion table relevant to the post should be selected from the salary conversion tables included in Annex 02 of Public Administration Circular 15/2025 (Instructions should be obtained communicating with the this Department in relation to the actions to be taken on the posts which are not included in the schedule.)

- iii. The corresponding salary step mentioned as at 01.01.2018 in the conversion table should be determined based on the salary step, which is taken as the basis for the calculation of pension.
- iv. Percentage table included in Annex 01 should be applied for the revision of the pension.
- v. It should be verified whether the particulars mentioned under 05.5 above and the corresponding salary step as at 01.01.2018, percentage of the pension relevant to the above, reduced and unreduced salary relevant to the same and the salary to be paid as at 01.07.2025 are accurate.
- vi. The Pension Officers serving attached to Divisional Secretariats should verify the accuracy of information represented by data system as per 05.16.1 (v) comparing the particulars in the pension files, and at the offices, where pension officers have not been attached, it should be performed by the officers, who are made responsible for the purpose. Once the data have been verified in the above manner, they should be recommended by the Accountant of the Divisional Secretariat whilst the approval is granted by the respective Divisional Secretary. Then, preparation, and checking of source document generated by the data system should be made and it should be included in the pension file after signing by the officers responsible for making recommendation and approval.
- vii. Accordingly, calculation of the revised pension should be made by the data system based on the percentage prescribed for the service period of the pensioner as per above information. The reduced/unreduced pension which is calculated in the above manner will be the revised salary and pension gratuity will not be revised relevant to the above.
- viii. When the pension of the beneficiaries, who are receiving widows', widowers, orphans' and disabled pension for demised retired civil servants, is revised, action should be taken to prepare the revised pension as indicated under 05.16.1 above, after verifying the accuracy of information presented by data system relevant to retired civil officer.
- ix. Cost of living allowance, allowance of Rs. 5000 and interim allowance of Rs. 3000 paid so far with the pension should be continued along with the revised pension without any change.

05.16.2. Revision of the pension in relation to the retired officers of three armed forces.

- i. Pension Revision Module-2025 introduced by the pension management data system should also be applied for the revision of the pension of retired officers of three armed forces.
- ii. The service in the armed force, where the relevant officer served, should be selected as the service of the officer for the revision of the pension of armed forces.

- (a) Sri Lanka Army
- (b) Sri Lanka Navy
- (c) Sri Lanka Air Force

- iii. The rank of the officer should be included as the post held by the officer at the time of retirement. The salary code and the relevant conversion table, which is treated as the basis for the calculation of the pension and the post (Rank) of the officer, should be selected from the schedule of posts and salary conversion table in the Annex 03 of Public Administration Circular 15/2025.
- iv. Since only the salary is revised in this conversion, the percentage of pension, which paid at present, should be made applicable for this purpose. (Percentage table in Annex 02 should be selected for this purpose.)
- v. The corresponding salary step mentioned as at 01.01.2018 in the conversion table should be determined based on the salary step, which is taken as the basis for the calculation of pension.
- vi. It should be verified whether the particulars mentioned under 05.5 above and the corresponding salary step as at 01.01.2018, percentage of the pension relevant to the above, reduced and unreduced salary relevant to the same and the salary to be paid as at 01.07.2025 are accurate.
- vii. The Pension Officers serving attached to Divisional Secretariats should verify the accuracy of information represented by data system as per 05.16.2 (vi) with the particulars in the pension files, and at the offices, where pension officers have not been attached, it should be performed by the officers, who are made responsible for the purpose. Once the data have been verified in the above manner, they should be recommended by the Accountant of the Divisional Secretariat whilst the approval is granted by the respective Divisional Secretary. Then, preparation, and checking of source document generated by the data system should be made and it should be included in the pension file after signing by the officers responsible for making recommendation and approval.
- viii. Accordingly, calculation of the revised pension should be made by the data system based on the percentage prescribed for the service period of the pensioner as per above information. The reduced/unreduced pension which is calculated in the above manner will be the revised pension and pension gratuity will not be revised relevant to the above.
- ix. When the pension of the beneficiaries, who are receiving widows', widowers, orphans' and disabled pension for demised retired officers in three armed forces, is revised, action should be taken to prepare the revised pension as indicated under 05.16.2 above, after verifying the accuracy of information presented by data system relevant to retired civil officer.

- x. Cost of living allowance, allowance of Rs. 5000 and interim allowance of Rs. 3000 paid so far with the pension should be continued along with the revised pension without any change.
- 05.17. In the revision of pension, there will be no change in the amount deducted monthly for the gratuity obtained by them.
- 05.18. Pension files relevant to the pensioners mentioned below should be submitted to the Anomalies Division of the Department of Pensions for the purpose of revising the pension.
- i. Pensioners sent on retirement under section 2 and 12 of the Pensions Minute
  - ii. Pensioners sent on retirement under section 2 and 15 of the Pensions Minute
  - iii. Pensioners receiving pension on retirement after serving in the posts in schedule 'q'
  - iv. Receivers of widows'/ widowers' and orphans' pensions, who have married again, and beneficiaries of widows'/ widowers' and orphans' pensions, who have been made entitled to a pension as a percentage from the entitled salary.
  - v. All pension files with issues, of which particulars cannot be entered in the data system for the revision of pension.
- 05.19. The revised monthly pension, which is calculated as per provisions of this circular, exceeds the aggregate of both basic pension paid at present and interim allowance of Rs. 3500 (Or a part of it), such pensioners will not be paid the interim allowance of Rs. 3500 (Or a part of it) further.
- 05.20. When the revised monthly pension is less than the pension paid at present as a result of calculations made as per the provision of this circular, the pension paid at present should be continued.
- 05.21. Revision of the pension, which should be made under this circular in relation to the pensioners gone abroad, will be made by the Foreign Pension Division of the Department of Pensions.
- 05.22. Only the retired officers, whose life certificates have been updated for year 2025, will be made entitled to the revised pension under the revision of pension to be made on 01.07.2025.
- 05.23. Action will be taken immediately to issue the user manual for the application of Pension Revision Module-2025 for the purpose of the revision of pension.
06. If any excess amount has been paid to a certain retired officer due to misinterpretation of the instructions of this circular, any mistake occur in documents, any mistake occur in the calculation or any other mistake, relevant retired officer is bound to return the amount paid in excess to due amount.

07. In case where any clarification or further instructions are needed on the provisions of this circular and where it is necessary to settle technical issues when taking action as per the circular, communications can be made with following officers using the contact numbers given below.

Serial No	Post	Contact No
01.	Director (Policy and Investigations)	011 2 421 786
02.	Director (Pensions)	011 2 320 045
03.	Director (Digital Administration and Services)	011 2 431 729
04.	Director (Widows' and Orphans' Pensions)	011 2 336 913
05.	Accountant (Monthly Payments)	011 2 331 791
06.	Accountant (Anomalies)	011 2 441 730
07.	Assistant Director (Foreign Pensions) and (Armed Services - Actg.)	011 2 327 752

**Sgd:**

**Chaminda Hettiarachchi**

Director General of Pensions

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**Copies:**

- 1) Secretary to the President - F.I.P.
- 2) Secretary to the Prime Minister - F.I.P.
- 3) Secretary to the Office of the Cabinet of Ministers - F.I.P.
- 4) Secretary, Ministry of Finance, Planning, and Economic Development - F.I.P.
- 5) Secretary, Ministry of Defence - F.I.P.
- 6) Secretary, Ministry of Public Administration, Provincial Councils and Local Government - F.I.P.
- 7) Secretary, Public Services Commission - F.I.P.
- 8) Secretary, Judicial Services Commission - F.I.P.
- 9) Commanders of three armed forces - F.I.P.
- 10) Auditor General - F.I.P.

Percentage table for the calculation of pension of pensioners retired from 02.01.2018

Service period	25 years		25 years 06 months		26 years		26 years 06 months		27 years		27 years 06 months		28 years		28 years 06 months		29 years		29 years 06 months		30 years		
	Unreduced	Reduced	Unreduced	Reduced	Unreduced	Reduced	Unreduced	Reduced	Unreduced	Reduced	Unreduced	Reduced	Unreduced	Reduced	Unreduced	Reduced	Unreduced	Reduced	Unreduced	Reduced	Unreduced	Reduced	
Annual salary at the time of retirement																							
Less than Rs.267504	85	75	86	76	87	77	88	78	89	79	90	80	90	81	90	82	90	83	90	84	90	85	90
267504-272664	84	74	85	75	86	76	87	77	88	78	89	79	90	80	90	81	90	82	90	83	90	84	90
272665-281232	83	73	84	74	85	75	86	76	87	77	88	78	89	79	90	80	90	81	90	82	90	83	90
281233-290280	82	72	83	73	84	74	85	75	86	76	87	77	88	78	89	79	90	80	90	81	90	82	90
290281-298368	81	71	82	72	83	73	84	74	85	75	86	76	87	77	88	78	89	79	90	80	90	81	90
298369-349140	80	70	81	71	82	72	83	73	84	74	85	75	86	76	87	77	88	78	89	79	90	80	90
349141-460212	79	69	80	70	81	71	82	72	83	73	84	74	85	75	86	76	87	77	88	78	89	79	90
460213-592704	78	68	79	69	80	70	81	71	82	72	83	73	84	74	85	75	86	76	87	77	88	78	90
592705-630828	77	67	78	68	79	69	80	70	81	71	82	72	83	73	84	74	85	75	86	76	87	77	90
630829-745548	76	66	77	67	78	68	79	69	80	70	81	71	82	72	83	73	84	74	85	75	86	76	90
More than Rs.745548	75	65	76	66	77	67	78	68	79	69	80	70	81	71	82	72	83	73	84	74	85	75	90

**Percentage table for the calculation of pension and pension gratuity of three armed forces**

<b>Pension percentage table (Entitled percentage as per the service period)</b>				
<b>Officers</b>				
<b>Before 19.05.2009</b>			<b>After 19.05.2009</b>	
<b>Previous percentage</b>			<b>New percentage</b>	
<b>Years</b>	<b>Unreduced</b>	<b>Reduced</b>	<b>Unreduced</b>	<b>Reduced</b>
10	55	45		
11	56	46		
12	57	47		
13	58	48		
14	59	49		
15	60	50	75	65
16	61	51	76	66
17	62	52	77	67
18	63	53	78	68
19	64	54	79	69
20	65	55	80	70
21	66	56	81	71
22	67	57	85	75
23	68	58	85	75
24	69	59	85	75
25	70	60	85	75
26	71	61	85	75
27	72	62	85	75
28	73	63	85	75
29	74	64	85	75
30	75	65	85	75
31	77	67	85	75
32	79	69	85	75
33	81	71	85	75
34	83	73	85	75
35	85	75	85	75

<b>Pension percentage table (Entitled percentage as per the service period)</b>				
<b>Other Ranks</b>				
<b>Before 19.05.2009</b>			<b>After 19.05.2009</b>	
<b>Previous percentage</b>			<b>New percentage</b>	
<b>Years</b>	<b>Unreduced</b>	<b>Reduced</b>	<b>Unreduced</b>	<b>Reduced</b>
10				
11				
12	60	50		
13	61	51		
14	62	52		
15	63	53	78	68
16	64	54	79	69
17	65	55	80	70
18	66	56	81	71
19	67	57	82	72
20	68	58	83	73
21	69	59	84	74
22	70	60	85	75
23	71	61	85	75
24	72	62	85	75
25	73	63	85	75
26	74	64	85	75
27	75	65	85	75
28	76	66	85	75
29	77	67	85	75
30	78	68	85	75
31	80	70	85	75
32	82	72	85	75
33	84	74	85	75
34	86	76	85	75
35	88	78	85	75

Pension Department Circular No: 13/2001

My No : P.N./4042 E  
Department of Pensions,  
Maligawatta Secretariat,  
Maligawatta,  
Colombo 10.  
20.12.2001

District Secretaries,  
Divisional Secretaries

**Preparation of a temporary file for the payment activities when a pension file is misplaced**

At such occasions, where it is found that the relevant pension file is misplaced when action is taken on a payment, transfer or any other matter relating to pension, note to take action in the following manner.

If the relevant pension is a pension transferred for making payment by your office, make an enquiry from the Divisional Secretariat/ s which had made payment previously. Further, note to make enquiries from the offices, which granted the pension award and made first payment and if the award has been granted by this Department, note to make enquiry from the Assistant Director in charge of the Registration Division of the Department of pensions regarding the pension file.

If the pension file cannot be traced from these enquiries, take action to prepare a file with copies obtaining following particulars.

**Letters required preparing temporary file**

1. Certified copy of the National Identity Card
2. Certified copy of the Pensioner's Identity Card
3. Copy of the pension award
4. A report of the register of pension (To be obtained from the Department of Pension/District Secretary/Divisional Secretary/ relevant Department, which granted the award)
5. A confirmation of the signature, which is recommended by the Grama Niladhari in the area of residence and certified by the Divisional Secretary and a photo copy
6. Copies of form general 55 and history sheets, if possible, which are in the personal file maintained at the Department, where the officer served for the last time
7. Obtain an affidavit containing following particulars from the pensioner
  - I. Number of the Pension
  - II. Date of retirement

- III. Department, where the officers served for the last time
- IV. Date/Month /Amount pertaining to the pension, which has been obtained for the last time by the pensioner
- V. Name of the Bank/ Post Office/ Divisional Secretariat, from where the pension has been collected for the last time
- VI. Declaration to the effect that the this pension has not been collected from another office

S.W. Rajapaksha,  
Director of Pensions.

**Copies :**

1. Secretary - Ministry of Public Administration, Home Affairs, Provincial Councils, Local Government and Southern Development
2. Director General of Budget
3. Director General of payments and Accounts
4. Auditor General

**Pension Category Code Numbers which are applicable to revision of pension**

1	Civil Pension
2	Teachers (Private schools, Pirivenas)
3	Armed Services Pension
13	Local Government Widows' and Orphans' pension
14	Local Government Widowers' and Orphans' pension
15	Provincial Administrative Service Pension
21	Widows' Pension
22	Widowers' Pension
23	Widows' and Orphans' Pension
24	Widows' Disability Pension
25	Widows' Guardian Pension
27	Widowers and Orphans' Pension
28	Widowers Disability Pension
31	Teachers' Widows' Pension
32	Teachers' Orphans Pension
33	Teachers Disability Pension
40	Armed Services Widows' Pension
41	Armed Services Orphans' Pension
43	Armed Services Guardian Pension
44	Armed Services Widowers' Pension
45	Armed Services Widowers' and orphans' Pension
60	Re marriages - Widows of Army
61	Re marriages - Civil Widows
62	Re marriages - Civil, Widowers
63	Re marriages - Army Widowers
68	Service pension , completed 55 years and less than 10 years of service period - police
69	Service pension , completed 55 years and less than 10 years of service period - Three Armed Forces

Pension Department Circular No : 7/2000

My No : P. N.4042 A.  
Department of Pensions,  
Maligawatta,  
Colombo 10.  
07.09.2000

All District Secretaries  
All Divisional Secretaries

**Payment of widows'/ widowers' and orphans' pension when the minimum period of service is less than 25 years**

At the instances, where a certain person's period of service is less than 25 years, it is also possible to determine the widows'/ widowers' and orphans' pension, which is to be paid as per the provisions of Widows' and orphans/ widowers and orphans acts and ordinances. However, it has been reported that certain Divisional Secretariats do not follow such provisions when calculating the widows and orphans/ widowers and orphans pension to be paid to the officers, whose period of service is less than 25 years.

02. Therefore, when action is taken to calculate widows and orphans/ widowers and orphans pension for male and female members, who have retired or demised whilst in service during the period from 01.09.1990 to 17.10.1990 and after 24.12.1996, you are kindly requested to make payments by making calculations as per the attached extract of the manual prepared for providing guidance for the calculation of widows and orphans/ widowers and orphans pension for the officers, whose period of service is less than 25 years.

(P.M.P.Jayawardana)  
Director of Pensions

Copy :

1. Secretary - Ministry of PA, HA
2. Auditor General
3. Director General of Budget

An extract of W&OP manual

9:2:14. Special provisions for the calculation of widows and orphans/ widowers and orphans pension for male and female members, who have retired or demised whilst in service during the period from 01.09.1990 to 17.10.1990 and after 24.12.1996

9:2:14:1 Provisions have been made by Widows/widowers and orphans acts and ordinances to pay a higher pension subject to a maximum of a period of 25 years for the members, who have demised or retired during these periods possetting a lesser service period. Section 20-(2) (a) (1) of Act No 44 of 1981

9:2:14:2 Accordingly, an amount equivalent to the pension, which is to be paid for the lesser period out of the pensionable service period of 25 years as per section 2 of Pension Minute or the service period, which the officer could have completed when reaching the compulsory age of retirement unless the respective officer demised or had not retired, can be paid.

Example : (1) Particulars as per the file no 82/8068800, which has been sent to Divisional Secretary, Deraniyagala for the payment of widows' and orphans' pension and returned, are as follows.

Name	:	D G Wimalasurendra
Date of birth	:	06.08.1952
Date of first appointment	:	18.01.1993
Date of death whilst in service	:	27.12.1997
Period of service	:	04 years 11 months
Last drawn salary	:	Rs.70140/=

Calculating the pension, that can be paid under the Pensions Minute :

Percentage applicable to the salary for the 25 years of service	:	80%
Percentage to be deducted as the service period is less than 25 years	:	$(25 - 4,1/2) \times 2 = 41$
Percentage for calculating the pension	:	$80 - 41 = 39$
Pension	:	$\frac{70140 \times 39}{100}$
	:	27354.60
	:	=====

If this person served up to the age of 60 years, his service period is 18 years and 06 months. Since this period of service does not exceed 25 years, the total period can be applied for the calculation of pension.

### Calculating the widows' and orphans' pension

Percentage applicable to the salary for the 25 years of service	= 80%
Amount to be deducted $(25 - 18, 1/2) \times 2$	= 13
Net percentage	= 67%
Annual W&OP	= $\frac{70140 \times 67}{100} = 46993.80$
W&OP, which is payable	= Rs. 46993.80 =====

### Example II (Hypothetical)

Date of birth	01.01.1975
Date of first appointment	01.01.1997
Date of death	01.01.1998
Service period	01 years
Last drawn salary	Rs: 84000/=

### Calculations as per Pensions Minute

Percentage applicable for the service of 25 years	: 79%
Deduction	: $(25-1) \times 2 = 48$
Entitled percentage	: $79 - 48 = 31$
Pension	: $\frac{84000 \times 31}{100}$ : Rs. 26040/=
	=====

### Calculating the pension which can be paid as per Widows' and Orphans' Pensions Act

Date on which the officer completes 60 years of age	: $1975+60 = 2035$
Total service period if he lived up to that date	: 38 years
Accordingly, the period which can be taken in to consideration for W&OP	: 25 years
W&OP	: $\frac{84000 \times 79}{100}$ : Rs.66360/=

Rs: 66360/= can be paid as the W&OP.

Example: (III)

If the year of birth of the person in above example is treated as 1940 and date of appointment as year 1967, calculation of the pension should be as follows

Service period . . . . . 31 years

Percentage applicable for 30 years . . . . . 90%

Calculating civil pension -  $\frac{84000 \times 90}{100}$

Civil pension - Rs.75600/=

Since this amount has exceeded the amount calculated as W&OP in the example II above, Rs. 75600 can be paid as the W&OP.

(4) The widows and orphans pension, which can be paid as per widows and orphans pension act and above examples, cannot be applied for the following instances.

- I. For the persons, who have been sent on retirement on the grounds stipulated in Establishments Code such as retirement on inefficiency, medical grounds, etc.
- II. Persons who have retired before reaching the compulsory age of retirement i.e. those who have retired between the age 55-60 (2.17 of Pensions Minute), Retirement of female Teachers, Nurses, Telephone Operators at the service period of 20 years or at the age of 50 years (2.14 of Pensions Minute)

At these occasions, a pension calculated under the Pensions Minute can be paid.

(5) During the period from 01.01.1985 to 31.08.1990 civil pension has been calculated based on the last drawn salary and the age as at the date of death or retirement. Since the pension has been calculated without considering the service period, the calculation methods in Widows and Orphans Acts and Ordinances cannot be applied for the officers, who have died or retired during this period. The pension, which has been calculated as the unreduced pension, is paid as the Widows' and Orphans' Pension.

**Pension Category Code Numbers which are not applicable to revision of  
pension**

4	Dependents Allowances of Armed Forces
5	Injury Allowances
6	Forces Disable Pension
7	Charitable Allowances
12	Compensatory Pensions
42	Armed Services Disable Pensions
56	Police Disable
57	Police Dependant Allowances
58	Police Dissable Less than 10 Year
59	Forces Dissable Less than 10 / 12 Years
75	Other Guardian's Pension
77	Armed Forces Disability Pension those who do not receive compensaion salaries