

Ord. 8 of 1900.
Ord. 13 of 1906.

Widows' and Orphans' Pension Fund.

No. 3 of 1900.

An Ordinance to amend "The Widows' and Orphans' Pension Fund Ordinance, 1898."

Preamble.

WHEREAS doubts have arisen as to the liability of certain public officers to contribute to the Widows' and Orphans' Pension Fund under Ordinance No. 1 of 1898, and it is expedient to remove such doubts and to amend the Ordinance in certain respects: Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Ordinance to be read as one with Ordinance No. 1 of 1898.

Limitation of the definition of "public officer."

1 This Ordinance shall be read as one with the Ordinance No. 1 of 1898, herein referred to as "the principal Ordinance."

2 The term "public officer," whenever used throughout the principal Ordinance, shall not include any public officer who could have been but had not been admitted under the provisions of the Ordinance No. 15 of 1884* or No. 20 of 1885† to contribute to the Fund formed under the provisions of the Ordinance No. 15 of 1884, unless such public officer has been admitted to contribute to the Fund under the provisions of the Ordinance No. 1 of 1898 and notifies to the Directors of "The Widows' and Orphans' Pension Fund" within three months from the date of the coming into operation of this Ordinance his desire to continue to contribute to such Fund; and the Directors of such Fund shall repay to any such public officer who shall not notify as above provided all sums which may have been contributed to the Fund by such public officer under the provisions of the principal Ordinance.

3, 4 (Embodied in the principal Ordinance as amended by No. 19 of 1907.)

21st March, 1900.

No. 13 of 1906.

An Ordinance to further amend "The Widows' and Orphans' Pension Fund Ordinance, 1898."

(As amended by No. 14 of 1907.)

Preamble.

WHEREAS it is expedient to further amend "The Widows' and Orphans' Pension Fund Ordinance, 1898": Be it therefore enacted by the Governor of Ceylon, by and with the advice and consent of the Legislative Council thereof, as follows:

Short title.

[§ 19, 14 of 1907.]

1 This Ordinance shall be cited as "The Widows' and Orphans' Pension Fund Ordinance, 1906," and shall be read as one with the Ordinance No. 1 of 1898, herein referred to as "the principal Ordinance."

* Repealed by No. 20 of 1885, itself repealed by No. 21 of 1896.—*Edd.*

† Repealed by No. 21 of 1896, itself repealed by No. 1 of 1898.—*Edd.*

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2 The prospective pensions of the widows and orphans of public officers contributing to the Fund on the Thirty-first March, 1904, and the existing pensions of the widows and orphans of any former public officers who died previous to that date shall be revised on the basis of the tables in the schedule attached to this Ordinance as though such tables had been in force since the date of the establishment of the Fund: and all existing pensions shall become payable at the revised rate as from the Eighth March, 1904, provided that in any case in which the pension already guaranteed under the tables previously in force would be in excess of the amount to be calculated under the tables attached to this Ordinance the higher amount shall be allowed and guaranteed.

Revision of pensions on basis of new tables.

3 After the pensions have been fixed according to the preceding section a valuation of the assets and liabilities of the Fund shall be made as on the Thirty-first March, 1904, precisely on the same conditions and assumptions as the valuation previously made under section 23 of the principal Ordinance, and seventy-five per cent. of the surplus disclosed by such valuation shall be applied in increasing the prospective pensions of the widows and orphans of the contributors to the Fund at the date of valuation and of former contributors who have ceased to contribute on attaining the age of sixty-five or on leaving the service, and the pensions of all existing pensioners in such shares and proportions as shall be recommended by the actuaries, having due regard to the principles laid down in this Ordinance and the principal Ordinance, account being taken in such division of the said seventy-five per cent. of the surplus of the fact that under the proviso to the preceding section certain pensions will have been fixed at a higher rate than is provided for by the tables attached to this Ordinance.

Valuation of funds and application of surplus.

4 All pensions accruing after the passing of this Ordinance in respect of increments of salary of existing public officers shall be calculated according to the tables attached to this Ordinance.

Calculation of pensions in respect of increments of salary of existing public officers. Resumption of payments by defaulting contributors.

5 (1) When the contribution of any person who has continued to contribute to the Fund under section 13 or 14 of the principal Ordinance after ceasing to hold office in the public service of Ceylon is not paid for six months it shall be lawful for the Directors, with the sanction of the Governor in Council, to allow such person to resume his contributions to the Fund at the same rate and subject to the same terms and conditions as if he had not made default in paying his contribution as aforesaid, subject nevertheless to the following conditions, namely:

- (a) The Directors shall not extend the benefit of this section to any person unless he satisfies the Directors that his default in paying his contribution was due to inadvertence or accident, and unless he has applied to be allowed to resume his contributions within such time as the Directors, having regard to the circumstances of the case, shall consider reasonable.
- (b) No person shall be allowed to resume his contributions to the Fund unless he has first paid all arrears of contribution up to date with six per cent. compound interest.
- (c) The Directors may, before allowing any person to resume his contributions to the Fund, require him to pay to the credit of the Fund, by way of penalty, such sum not exceeding fifty rupees as the Directors may think proper.

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Provisions with regard to officers appointed after commencement of Ordinance.

Computation of pensions of widows or children of such officers.

Application of principal Ordinance to such officers.

Quinquennial valuation of Fund.

(2) The provisions of this section shall extend to cases where the default in paying the contribution due to the Fund has been made before, as well as to cases where such default shall be made after, the passing of this Ordinance.

6 Public officers appointed after the passing of this Ordinance shall not be allowed to become contributors to the Fund, anything in the principal Ordinance to the contrary notwithstanding; but abatements shall be made from the salaries or pensions of such public officers equivalent to the contributions and other payments which would have been levied from them under the provisions of the principal Ordinance, and shall be carried to the credit of the general revenue accounts of the Colony, provided that the sum so received shall not be assessable for military contribution under Ordinance No. 2 of 1898.

7 The pensions to which widows or children of deceased public officers appointed after the passing of this Ordinance are entitled shall be computed according to the tables attached to this Ordinance, and such tables shall in their case not be subject to any revision as provided in section 23 of the principal Ordinance, and such pensions shall be paid out of the general revenue of the Colony, and are hereby made charges upon such revenue.

8 The provisions of the principal Ordinance, so far as the same are not modified by the provisions of the two preceding sections, shall apply to all public officers appointed after the passing of this Ordinance.

9 The actuarial valuations of the Fund contemplated in section 23 of the principal Ordinance shall be made five years after the valuation provided for in section 3 of this Ordinance, and quinquennially thereafter.

14th March, 1906.

TABLES.

Note as to the use of the Tables.*

Table A.—The tabular results are shown for every age of the husband from 15 to 64; and for every fifth age of the wife, commencing at age 15 and down to 65. Ages below or beyond should be taken at the limit shown. For the intermediate ages of the wives, interpolate by first differences, as follows:

	H. W.		
Thus for 35	27	the required result would be.....	.3188
Take, 35	25	tabular result =	.310 (i.)
35	30	do. =	.332
		Difference =	.022
One-fifth of		do. =	.0044
Two-fifths of		do. =	.0088 (ii.)
		(i.) + (ii.) =	.3188 = required result 35 27

* For fuller directions see schedule attached to No. 10 of 1907, printed on page 495, which impliedly supersedes this note.—*Edd.*

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Table B.—The tabular results are shown (in eleven divisions) for every age of the husband from 20 to 64, and for every fifth age of the wife, commencing at age 15 and down to 65. Ages below or beyond of wives should be taken at the limit shown. The results corresponding to the intermediate ages of the wives should be obtained by interpolation, in the manner illustrated above for Table A.

Examples of the Method of Calculation to be followed in the use of the Table B in the case of Officers who commence to contribute at an earlier age than 20 next Birthday.

Example (1).—An officer aged 17 next birthday, having a wife aged 15 next birthday, enters the Fund. Assume that the officer is aged 20 next birthday, so that the multiplier taken from Table B will be 6.05.

This officer receives an increment of salary at age 22 next birthday when his wife's age is 20. Assume that the officer's age is 25 next birthday, *i.e.*, his actual age 22 plus the difference between his actual age at entry and 20, which is three years. The multiplier taken from Table B will be 5.16.

Example (2).—An officer aged 19 next birthday enters the fund as a bachelor, and five years later, when aged 24 next birthday, marries, his wife's age being 20 next birthday. The multiplier for the accumulated contributions paid during bachelorhood will be taken from Table A for the actual ages (husband 24 and wife 20), and will be .422. With respect to the contributions paid after marriage, assume that the officer's age is 25 (his actual age plus one), so that the multiplier taken from Table B will be 5.16.

This officer receives an increment of salary when aged 39, when his wife's age is 35. Assume as before that the ages are 40 and 35 respectively, so that the multiplier taken from Table B will be 2.72.

Note.—It will be observed that this method takes account of the actual number of years for which the annual contributions will run. In *Example (1)*, when the officer receives the increment of salary at age 22 he has contributed to the Fund for five years, so that at the expiration of 30 years his contributions will cease. Similarly in *Example (2)*, when the officer marries at age 24, he also has contributed to the Fund for five years, so that although he is two years older than the officer in *Example (1)*, yet the unexpired period of contribution is the same in each case, and the wife's age is in each instance 20, so that no important error is involved in using the same multiplier for the two cases.

In using this Table, care should be taken to enter the proper division corresponding with the age at which the 35 years of contribution will cease.

Table C.—The tabular results are shown for the same range of ages as in Table A. Ages below or beyond should be taken at the limit shown. The results for the intermediate ages of the wives should be obtained by interpolation, in the manner illustrated above for Table A; but it should be carefully noted that the correction in the case of this Table, is *subtractive*, and not additive, as in Table A.

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TABLE C.

The Single Contribution which will secure a Yearly Pension of 1, payable by Monthly Instalments.

Age of Husband next Birthday.	AGE OF WIFE NEXT BIRTHDAY.										
	15	20	25	30	35	40	45	50	55	60	65
15	1.920	1.816	1.792	1.580	1.451	1.318	1.178	1.028	.878	.733	.600
16	1.971	1.865	1.748	1.623	1.490	1.352	1.207	1.055	.903	.755	.615
17	2.026	1.919	1.797	1.668	1.531	1.382	1.235	1.084	.929	.778	.631
18	2.085	1.975	1.849	1.716	1.575	1.427	1.272	1.115	.956	.802	.649
19	2.147	2.034	1.905	1.768	1.621	1.468	1.308	1.147	.985	.826	.676
20	2.212	2.095	1.964	1.822	1.670	1.511	1.347	1.181	1.015	.852	.693
21	2.280	2.159	2.025	1.879	1.723	1.557	1.388	1.217	1.046	.879	.717
22	2.352	2.226	2.089	1.939	1.778	1.606	1.431	1.255	1.079	.907	.741
23	2.427	2.297	2.157	2.002	1.830	1.658	1.477	1.295	1.114	.936	.767
24	2.505	2.372	2.228	2.068	1.898	1.714	1.525	1.337	1.150	.967	.794
25	2.585	2.451	2.302	2.138	1.962	1.772	1.577	1.381	1.187	.999	.824
26	2.669	2.533	2.379	2.211	2.029	1.834	1.631	1.427	1.226	1.033	.855
27	2.755	2.618	2.459	2.287	2.099	1.897	1.687	1.475	1.267	1.068	.887
28	2.846	2.706	2.543	2.366	2.173	1.964	1.746	1.525	1.310	1.104	.920
29	2.942	2.797	2.631	2.449	2.250	2.033	1.808	1.578	1.353	1.142	.954
30	3.043	2.892	2.722	2.535	2.330	2.106	1.872	1.633	1.400	1.182	.989
31	3.146	2.991	2.816	2.624	2.413	2.183	1.940	1.691	1.448	1.223	1.026
32	3.251	3.093	2.913	2.717	2.499	2.262	2.010	1.752	1.498	1.265	1.064
33	3.358	3.199	3.013	2.812	2.588	2.343	2.082	1.814	1.550	1.309	1.102
34	3.468	3.307	3.117	2.910	2.680	2.426	2.157	1.878	1.604	1.354	1.141
35	3.580	3.418	3.224	3.010	2.774	2.511	2.234	1.944	1.661	1.401	1.180
36	3.695	3.532	3.334	3.113	2.870	2.598	2.313	2.012	1.720	1.450	1.219
37	3.814	3.649	3.448	3.220	2.968	2.688	2.394	2.083	1.781	1.501	1.259
38	3.936	3.769	3.565	3.330	3.070	2.781	2.478	2.157	1.844	1.553	1.300
39	4.062	3.893	3.685	3.444	3.175	2.879	2.566	2.234	1.909	1.606	1.342
40	4.190	4.019	3.808	3.562	3.285	2.982	2.659	2.315	1.976	1.660	1.385
41	4.320	4.148	3.934	3.684	3.399	3.089	2.757	2.399	2.055	1.715	1.428
42	4.453	4.280	4.063	3.808	3.517	3.199	2.857	2.485	2.116	1.772	1.472
43	4.590	4.415	4.195	3.936	3.639	3.313	2.960	2.574	2.190	1.831	1.517
44	4.730	4.552	4.330	4.067	3.765	3.430	3.065	2.665	2.267	1.892	1.564
45	4.875	4.693	4.468	4.202	3.896	3.550	3.172	2.759	2.346	1.956	1.614
46	5.024	4.838	4.610	4.340	4.031	3.673	3.281	2.855	2.429	2.024	1.667
47	5.175	4.984	4.754	4.480	4.162	3.798	3.392	2.953	2.512	2.093	1.721
48	5.329	5.132	4.909	4.623	4.303	3.927	3.507	3.054	2.599	2.164	1.776
49	5.485	5.284	5.048	4.771	4.450	4.058	3.626	3.158	2.688	2.236	1.831
50	5.643	5.438	5.199	4.922	4.594	4.194	3.749	3.267	2.779	2.311	1.887
51	5.805	5.595	5.352	5.075	4.740	4.333	3.876	3.381	2.872	2.389	1.945
52	5.969	5.750	5.507	5.230	4.888	4.473	4.005	3.496	2.969	2.466	1.999
53	6.135	5.910	5.663	5.386	5.038	4.615	4.136	3.611	3.066	2.542	2.056
54	6.303	6.072	5.821	5.544	5.190	4.759	4.269	3.727	3.164	2.619	2.113
55	6.474	6.236	5.982	5.704	5.344	4.905	4.404	3.844	3.264	2.694	2.170
56	6.647	6.403	6.145	5.862	5.498	5.052	4.541	3.961	3.363	2.769	2.228
57	6.821	6.572	6.309	6.019	5.652	5.201	4.680	4.079	3.460	2.841	2.284
58	6.997	6.743	6.474	6.176	5.807	5.351	4.820	4.199	3.556	2.914	2.339
59	7.175	6.915	6.641	6.333	5.961	5.501	4.962	4.320	3.650	2.987	2.393
60	7.355	7.089	6.809	6.491	6.115	5.652	5.105	4.442	3.743	3.069	2.446
61	7.536	7.265	6.978	6.651	6.268	5.803	5.249	4.566	3.837	3.155	2.498
62	7.718	7.442	7.148	6.812	6.421	5.955	5.395	4.693	3.936	3.241	2.548
63	7.901	7.621	7.319	6.973	6.574	6.107	5.543	4.823	4.041	3.288	2.597
64	8.086	7.801	7.499	7.135	6.727	6.259	5.693	4.955	4.151	3.365	2.644