



महालेखाकार (ले व ह) केरल का कार्यालय, तिरुवनन्तपुरम-695 001  
OFFICE OF THE ACCOUNTANT GENERAL (A&E), KERALA,  
THIRUVANANTHAPURAM - 695 001



P19/II/DRSSA-34/KER/2019-20

01/05/2019

To


All District/ Sub Treasury Officers/Banks,

Sir,

Sub: Restoration of Commutation of pension in respect of Judicial Officers of Kerala state.  
Ref: PM/2/6-17(a)/19-20/11 dated 30/04/2019 from this office.

I am to enclose herewith the copy of letter referred above regarding **computation of Commuted Value of Pension in respect of State Judicial Officers reckoning the commutation factor applicable to State Service pensioners and date of effect of restoration of commuted portion of Pension**. The same is being placed in the official website of this office ([www.agker.cag.gov.in](http://www.agker.cag.gov.in)) under the link "**DR and related orders of kerala state**". A copy of this letter may be exhibited on the notice board of the treasury.

Yours faithfully

  
1/5/19  
Accounts Officer

Copy to:-

The Director of Treasuries  
Thiruvananthapuram

Accounts Officer

OFFICE OF THE ACCOUNTANT GENERAL (A&E)  
KERALA, THIRUVANANTHAPURAM

PM/2/ 6-17(a)/19-20/ 44

30.04.2019

To

1. All District Treasuries/Sub Treasury Officers
2. The Director of Treasuries, Thiruvananthapuram
3. All Accountants General

Sir,

**Sub: State Judicial Officers-computation of Commuted Value of Pension reckoning the commutation factor applicable to State Service pensioners-reg**

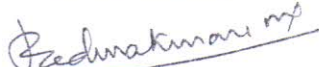
- Ref: 1. GO(Ms) No.157/2006/Home dated 30.8.2006  
2. GO(Ms) No.236/10/Home dated 2.11.2010  
3. Govt.letter No.88323/C3/2010/Home dated 24.2.2011  
4. GO(Rt) No.2087/2017/Home dated 5.8.2017

As per Para 13 (iii) of the GO read as first paper above, issued in terms of the recommendations of 1st National Judicial Pay Commission, commutation of pension to the extent of 50% will be allowed to state Judicial Officers retiring with effect from 01.01.1996 . Restoration of commuted portion of pension will be done only after 15 years. This will apply to all those who get the benefit of 50% commutation. As per GO referred as 2<sup>nd</sup> paper above, the pension benefits of State Judicial Officers have been revised again with effect from 1.1.2006 in terms of recommendations of the 2<sup>nd</sup> National Judicial Pay Commission.

As per item 4(b) of the Government letter referred as 3<sup>rd</sup> paper above, it was clarified that regarding commutation of pension, the revised table and the principle being followed for Central Civil pensioners will be adopted in the case of State Judicial Officers retired on or after 1.1.2006. As per GO read as 4<sup>th</sup> paper above, Government have issued general orders for recalculation of the Commuted Value of Pension (CVP) admissible to State Judicial Officers retired from service on or after 1.1.2006 applying the commutation factor 9.81 instead of the factor 8.194. In this context it is brought to the notice that the commutation factor 9.81 as per pre-revised commutation table can be applied only to those officers who retire from service at the age of 60 years (with age at next birthday 61 years). In the case of Judicial Officers who retire from service before attaining the age of 60 years (voluntary/invalid/compulsory retirement cases), the commutation factor to be applied is the factor corresponding to the age at next birthday following the date of retirement.

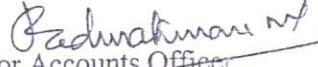
But irrespective of the rate of commutation factor applicable in the case of State Judicial Officers, where commutation of pension to the extent of 50% is allowed the restoration of commuted portion of pension will be done only after 15 years. Therefore, all pension disbursing officers are requested to kindly make necessary corrections, if ordered otherwise in the PPO/CPO issued in favour of retired State Judicial Officers from this office to the above extent, wherever necessary taking this Circular as authority and restore the commuted portion of pension on the expiry of 15 years from the date of effect of reduced pension after such commutation.

Yours faithfully

  
Senior Accounts Officer

Copy to

- (1) All Branch Officers & Sections in Pension Wing  
(All dealing Hands, AAOs and Branch Officers shall take note of the instructions and correct the period of restoration in authorizations to the above effect if necessary in future cases.)
- (2) PA to DAG (Pension)
- (3) Sr AO/ TM Section (for endorsement to Treasury Audit Parties)

  
Senior Accounts Officer

33 Copies.