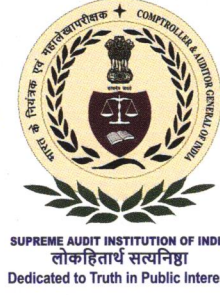


प्रधान महालेखाकार (ले व ह) केरल का कार्यालय,
तिरुवनन्तपुरम - 695 001



OFFICE OF THE
PRINCIPAL ACCOUNTANT GENERAL (A&E)
KERALA, THIRUVANANTHAPURAM-695 001

P19/IV/DRSSA/101503

09.09.2026

To,

✓ All District/Sub Treasury Officer/Banks

Sir,

Sub: Modified rates of Dearness Relief in r/o West Bengal Government pensioners/ family pensioners payable from 01.04.2008 to 31.12.2015- reg.

Ref: Circular No. Pen. Co-ordn./93 Vol-VI/108 dated 24/08/2026 of O/o the Principal Accountant General (A&E) West Bengal, Kolkata.

I am to enclose here with the copy of circular received from the office of the O/o the Principal Accountant General (A&E) West Bengal, Kolkata regarding above mentioned subject. The same is being placed on the official website of this office, www.cag.gov.in/ae/kerala/en, under pension>>download>>“Treasury Endorsement of Orders for other state Pensioners>>West Bengal”. A copy of this letter may be exhibited on the notice board of the treasuries.

Encl: As stated above.

Yours faithfully

Senior Accounts Officer

Copy to:-

1. The Director of Treasuries
Thiruvananthapuram
2. The Sr. Accounts Officer/ Pension Co-ordination
Principal Accountant General (A&E)
West Bengal, Kolkata- **For Information.**

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Voyd
10/9/26

Senior Accounts Officer

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E), WEST BENGAL
TREASURY BUILDINGS, KOLKATA-700001

Resh/2

Circular No. Pen.Co-ordn./93 Vol VI/108

Date:24/08/2026

Subject: Modified rates of Dearness Relief in respect of the West Bengal Government Pensioners/family pensioners payable from 01.04.2008 to 31.12.2015

In continuation to this office Circular No. Pen.Co-ordn./93 Vol VI/20 dated 14.05.2026, regarding the modified rates of Dearness Relief payable from January, 2016 to December, 2019, it is stated that the Government of West Bengal has decided, vide their Notification No. 1909-F(P2) dated 29.05.2026 to further release of arrear of dearness relief to the State Government Pensioners/Family Pensioners for the period from April 2008 to December 2015.

Accordingly, all disbursing authorities of other states including Pr. AsG/AsG offices are requested to make necessary arrangements for payment of arrears of Dearness Relief through the pension disbursing authorities under their control for the period from 01.04.2008 to 31.12.2015 to the West Bengal Government Pensioners/Family Pensioners at the following modified rates, applicable on basic pension or family pension as the case may be under ROPA 2009, as decided by the Government and communicated under letter Nos. FS-96/2026 dated 07/04/2026, followed by FS-101/2026 dated 04/05/2026.

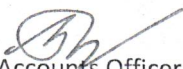
Date of effect	Rate of dearness relief already sanctioned for payment	Circulated by the O/o the Pr. A.G. (A&E), W.B. under No.	Modified rate of Dearness Relief allowed by Govt.	Rate of Arrears of Dearness Relief (Col 4- Col2) to be paid
1	2	3	4	5
01.04.2008	2%	Pen. Co-ordn./300/250 dated 27.03.2009	2%	0%
01.06.2008	6%	Pen. Co-ordn./300/250 dated 27.03.2009	3%	-3%
01.11.2008	9%	Pen. Co-ordn./300/250 dated 27.03.2009	7%	-2%
01.03.2009	12%	Pen. Co-ordn./300/250 dated 27.03.2009	10%	-2%
01.04.2009	16%	Pen. Co-ordn./300/250 dated 27.03.2009	11%	-5%
01.12.2009	22%	Pen. Co-ordn./93/Vol-V/142 dated 17.12.2009	19%	-3%
01.04.2010	27%	Pen. Co-ordn./93/Vol-V/7 dated 19.04.2010	25%	-2%
01.12.2010	35%	Pen. Co-ordn./93/Vol-V/181 dated 03.12.2010	34%	-1%
01.01.2012	45%	Pen. Co-ordn./93/Vol-V/192 dated 23.12.2011	47%	2%
01.01.2013	52%	Pen. Co-ordn./93/Vol-V/230 dated 07.01.2013	60%	8%
01.01.2014	58%	Pen. Co-ordn./93/Vol-	78%	20%

[P.T.O.]

		V/174 dated 31.12.2013		
01.01.2015	65%	Pen. Co-ordn./93/Vol- VI/218 dated 16.01.2015	89%	24%

Clauses of 4,5 and 7 of previous circular dated 14/05/2026 ibid will remain same as before.

In this connection, it is to state that in certain cases the cumulative net arrear calculation may result in a negative balance, leaving no margin for adjustment against positive arrear balances of subsequent periods. This matter has been referred to the State Government seeking specific operational guidelines. Pending receipt of clarification/further communication from this office, **no recovery shall be effected** in such cases, and the **net** payable arrear shall be treated as **Zero**.


Sr. Accounts Officer
(Pension Co-ordination)

OFFICE OF THE ACCOUNTANT GENERAL (A&E), WEST BENGAL,

TREASURY BUILDINGS, KOLKATA – 700 001.

(ALL UNDER SPECIAL SEAL)

1. Office of the Principal Accountant General (A&E), Andhra Pradesh, Vijayawada-520 002.
2. Office of the Director of Audit & Pension, Government of Arunachal Pradesh, D-Sector, Naharlagun-791 110.
3. Office of the Principal Accountant General (A&E), Assam, Maidamgaon, Beltola, Guwahati-781 029.
4. Office of the Principal Accountant General (A&E), Bihar, Birchand Patel Path, Patna-800 001.
5. Office of the Accountant General (A&E), Chhattisgarh, Zero Point, Baloda Bazar Road, P O - Mandhar, Raipur-493 111.
6. Director, Directorate of Accounts, Government of Goa, "Kautilya", Lekha Bhavan, Penha De France, Alto-Porvorim, Bardez - Goa-403 521.
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9. Office of the Principal Accountant General (A&E), Himachal Pradesh, Shimla-171 003.
10. Office of the Principal Accountant General (A&E), Jammu & Kashmir, Srinagar, M Y Rather Avenue Road, Near Exhibition Ground, Srinagar-190 009. (other office : O/o the Principal Accountant General (A&E), Jammu & Kashmir, Jammu, Shakti Nagar, Jammu-180 001)
11. Office of the Accountant General (A&E), Jharkhand, P. O. -Doranda, Ranchi-834 002.
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- ✓ 13. Office of the Accountant General (A&E), Kerala, M G Road, P B No. -5607, Thiruvananthapuram-695 001.
14. Office of the Principal Accountant General (A&E) - II, Madhya Pradesh, Lekha Bhawan, Jhansi Road, Gwalior-474 002.
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16. Office of the Principal Accountant General (A&E), Manipur, Imphal-795 001.
17. Office of the Accountant General (A&E), Meghalaya, Shillong-793 001.
18. Office of the Principal Accountant General, Mizoram, New Capital Complex, Khatla, Aizawl-796 001. (The Director, Local Fund Audit & Pension, Directorate of Accounts & Treasuries, Government of Mizoram, Chanmari-Ramlhun Road, Aizawl-796001)
19. Office of the Accountant General (A&E), Nagaland, Kohima-797 001.

20. Office of the Principal Accountant General (A&E), Odisha, Bhubaneswar-751 001.
21. Directorate of Accounts & Treasuries, Government of Puducherry, New Municipal Road, Kumaraguru Pallam, Puducherry-605 001.
22. Office of the Principal Accountant General (A&E), Punjab, Sector-17 E, Chandigarh-160 017.
23. Office of the Principal Accountant General (A&E), Rajasthan, Janpath, Jaipur-302 005.
24. Office of the Accountant General (A&E), Tamil Nadu, 361, Anna Salai, Chennai-600 018.
25. Office of the Principal Accountant General (A&E), Telangana, Hyderabad-500 004.
26. Office of the Principal Accountant General (A&E), Tripura, Kunjaban, Agartala-799 006.
27. Office of the Accountant General (A&E), Uttarakhand, Mahalekhakar Bhawan, Kaulagarh, Dehradun-248 195.
28. Office of the Accountant General (A&E) – II, Uttar Pradesh, 20 Sarojini Naidu Marg, Prayagraj-211 001. (Another address : Office of the Accountant General (A&E)-II, Uttar Pradesh, Audit Bhawan Vibhuti Khand, Gomtinagar, Lucknow-226 010)
29. Pay & Accounts Officer, No. V, Tis Hazari, New Delhi, PIN -110 054.
30. Director, Directorate of Accounts and Treasuries, Govt. of Puducherry, Kamaraguru Pallam, New Municipal Road, Puducherry- 605 001.
31. Director, Directorate of Accounts, Pension Section, Fezenda Buildings, Panaji, Goa – 403 001.
32. P. A. O., Andaman, Andaman & Nicobar Island, Port Blair – 744 101.
33. Asstt. Military Attache (P), Embassy of India, Military Pension Branch, Kathmandu, Nepal-1.
34. Secretary, Finance Department, Govt. of Sikkim, Gangtok – 737 101.
35. Controller of Accounts, O/o the Pr. Chief Controller of Accounts, 23-D, Janpath, Ministry of External Affairs, New Delhi-110 011.