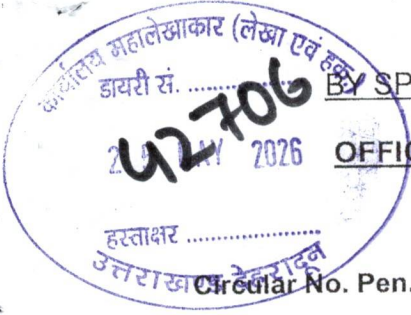


M/S/12



BY SPEED POST/ BY REGISTERED POST / SPECIAL MESSENGER  
OFFICE OF THE ACCOUNTANT GENERAL (A&E), WEST BENGAL  
TREASURY BUILDINGS, KOLKATA : 700 001

Circular No. Pen.Co-ordn./55 Vol.VII/142 Vol.III/65 Vol.VI/66 Vol-IV/14

Date:05/05/2026

Subject:- Grant of revised rate of Dearness Relief @ 60% to Central Government Pensioners / Family Pensioners etc. effective from 01/01/2026

In continuation to this office circular No. Pen. Co-ordn./55 Vol.VII/142 Vol.III/65 Vol.VI/66 Vol.IV/77 dated 13/10/2025, it is stated that Government of India, Ministry of Personnel, Public Grievances & Pensions, Department of Pension & Pensioners' Welfare under their O.M. No 42/02/2024-P&PW(D)/E-9475 dated 24/04/2026 have sanctioned Dearness Relief at the rate of **60% with effect from 01/01/2026** in supersession of the rate mentioned in O.M. No 42/02/2024-P&PW(D) dated 08/10/2025 to (i) Civilian Central Government pensioners/family pensioners including absorbee pensioners in PSU/Autonomous Bodies (ii) The Armed Forces Pensioners, Civilian Pensioners paid out of the Defence Service Estimates, (iii) All India Service Pensioners / family pensioners (iv) Railway Pensioners / family pensioners (v) Pensioners who are in receipt of provisional pension (vi) The Burma Civilian Pensioners / Family Pensioners and (vii) Pensioners/families of displaced Government pensioners from Pakistan.

2. This circular will not be applicable to

(a) CPF beneficiaries, their widows and eligible children who are in receipt of ex-gratia payment in terms of Department of Pension & Pensioners' Welfare OM No. 45/52/97-P&PW(E) dated 16/12/1997 and revised subsequently vide OM No. 1/10/2012-P&PW(E) dated 27/06/2013.

(b) Burma Military pensioners / family pensioners.


3. The retired officers of West Bengal Judicial Service and family pensioners of such category would not come within the ambit of this circular and a separate circular letter in respect of such category of pensioners / family pensioners will be issued separately on enhancement of such applicable rate.

DR-15  
d+30/26  
श्री प्रह्लाद  
उत्तराखण्ड  
26/5/26

डाक अनुमान 108  
डायरी सं. 21/05/26  
दिनांक 21/05/26

वॉरे. उप महालेखाकार (प्रशा. व ले.) प्रकोष्ठ  
ए.जी./डी.ए.जी. डायरी सं. 1058  
दिनांक 22/05/26

4. In the case of retired Judges of the High Court, separate circular will be issued on receipt of necessary order from the Ministry of Law and Justice (Department of Justice).
5. Amount of Dearness Relief involving a fraction of a rupee shall be rounded off to the next higher rupee.
6. It will be the responsibility of the pension disbursing authorities, including nationalized banks etc. to calculate the quantum of Dearness Relief payable in each individual case.
7. All concerned Pension Disbursing Officers are, therefore, requested to make necessary arrangement for payment of Dearness Relief @ 60% to the above eligible categories of pensioners/ family pensioners with effect from 01/01/2026, along with arrear of dearness relief following the above guideline, as applicable, after proper adjustment.
8. Charges for payment of above enhanced rate of dearness relief to the pensioners / family pensioners are debitable to the Government of India/Railway/Defence Accounts under the proper head of account as usual.
9. Receipt of the circular may please be acknowledged.

  
Sr. Accounts Officer  
Pension Co-ordination

Copy to :-

1. The General Manager/Manager of all concerned Link Branches of Public Sector Banks in Kolkata. (Under Special Seal)
2. Pay & Accounts Officer, PAO-V, Tis Hazari, New Delhi  
PIN-110054. (Under Special Seal)
3. All Accountants General. (Under Special Seal)
4. Director, Directorate of Accounts and Treasuries, Govt of Pondicherry  
Pondicherry PIN-605001. (Under Special Seal)
5. Director, Directorate of Accounts, Pension section,  
Fazenda Building, Behind Old Secretariat, Panaji, Goa, PIN-403001. (Under Special Seal)
6. PAO Andaman, Andaman & Nicobar Island, Port Blair  
PIN-744101. (Under Special Seal)
7. Asstt. Military Attache (P), Embassy of India, Military Pension  
Branch, Kathmandu, Nepal – 1. (Under Special Seal)
8. Secretary, Finance Department, Govt. of Sikkim, Gantok, Sikkim  
PIN-737101. (Under Special Seal)
9. Controller of Accounts, Office of the Pr. Chief Controller of Accounts  
23-D Janpath, Ministry of External Affairs, New Delhi-110011. (Under Special Seal)
10. Director of Accounts, Government of Arunachal Pradesh,  
D-Sector, Naharlagun, PIN - 791110. (Under Special Seal)
11. Director of Audit and Pension, Government of Arunachal Pradesh,  
D-Sector, Naharlagun, PIN – 791110. (Under Special Seal)
12. P.A.O., Office premises of the Resident Commissioner, West Bengal, A/2, State Emporia  
Buildings, Baba Kharak Singh Marg, New Delhi – 110 001.
13. All Treasuries in West Bengal.
14. Director of Treasuries and Accounts, Government of West Bengal, Mitra Building,  
3<sup>rd</sup> Floor, 8, Lyons Range, Kolkata – 700 001 for information.
15. The OSD & Ex-Officio Joint Secretary, Finance (e-governance group) Department,  
Nabanna, (12<sup>th</sup> Floor), Room No. 1205, 325 Sarat Chandra Chatterjee Road,  
P.O.-Shibpur, Howrah – 711102.
16. Director General of Audit (Central), Kolkata, G.I.Press Building,  
8, K.S. Roy Road, Kolkata – 700 001
17. Chief Accountant, Reserve Bank of India, Department of Government & Bank Accounts,  
Byculla Office Building, 4<sup>th</sup> floor, opposite to Mumbai Central Railway Station, Byculla,  
Mumbai – 400 008.

*22/12*

**BY SPEED POST/SPECIAL MESSENGER**  
**OFFICE OF THE PR. ACCOUNTANT GENERAL (A&E), WEST BENGAL,**  
**TREASURY BUILDINGS, KOLKATA - 700 001.**


Circular No. Pen. Co-ordn/93 Vol.VI/15

Date : 6/5/2026

1. The General Manager/Manager of all concerned Link Branches (Under Special Seal) of Pension Disbursing Banks in Kolkata. -do-
2. All Accountants General. -do-
3. Pay & Accounts Officer, No. V, Tis Hazari, New Delhi, PIN -110 054. -do-
4. Director, Directorate of Accounts and Treasuries, Govt. of Puducherry, Kamaraguru Pallam, New Municipal Road, Puducherry- 605 001. -do-
5. Director, Directorate of Accounts, Pension Section, Fezenda Buildings, Panaji, Goa - 403 001. -do-
6. P. A. O., Andaman, Andaman & Nicobar Island, Port Blair - 744 101. -do-
7. Asstt. Military Attache (P), Embassy of India, Military Pension Branch, Kathmandu, Nepal-1. -do-
8. Secretary, Finance Department, Govt. of Sikkim, Gangtok - 737 101. -do-
9. Principal Chief Controller of Accounts, Ministry of External Affairs, 23-D, Janpath, New Delhi- 110 011. -do-
10. Dir. of Audit & Pension, Govt. of Arunachal Pradesh, Naharlagun-791 110. -do-
11. Director of Treasuries and Accounts, Govt. of West Bengal, Mitra Building, 3<sup>rd</sup> Floor, 8, Lyons Range, Kolkata-1 for information.
12. Director General of Audit (Central), Kolkata, G.I. Press Building, 8, K. S. Roy Road, Kolkata-700 001.
13. Pay & Accounts Office, A/2 State Emporia Buildings, Baba Kharag Sing Marg, New Delhi-110001.
14. Chief Accountant, Reserve Bank of India, Central Office, Department of Govt. and Bank Accounts, Byculla Office Building, 4<sup>th</sup> floor, opp. Mumbai Central Railway Station, Byculla, Mumbai-400 008.
15. OSD & Ex-officio Joint Secretary, Finance (e-governance group) Department, Nabanna, 12<sup>th</sup> Floor, Room No. 1205, 325, Sarat Chandra Chatterjee Road, Howrah - 711 102.

Subject : Mechanism for payment of Dearness Relief arrear for the period from 01/04/2008 to 31/12/2019 to nominees/Legal heirs of deceased State Govt. pensioners.

The Memorandum No. 75-F (Pen) dated 23/03/2026, issued by the Govt. of West Bengal, Finance Department, Pension Branch on the subject cited above is forwarded to all concerned for information and display on the notice board for awareness of the beneficiaries.

  
Sr. Accounts Officer  
(Pension Co-ordination)

**Government of West Bengal  
Finance Department  
Pension Branch  
Writers' Buildings  
Kolkata 700 001**

Memo No. 75-F(Pen)

Dated 23<sup>rd</sup> March, 2026

**Memorandum**

**Sub: Mechanism for payment of DA/DR Arrears for the period from 01/04/2008 to 31/12/2019 to Nominees/ Legal Heirs of deceased State Government employees/pensioners**

During the disbursement of DA/DR Arrears, it has been observed that there could be instances where a concerned State Government employee/pensioner is now deceased. For such cases, the following mechanism is hereby informed by the State Government:

**Dedicated State Government Helpline & Email Address:**

The State Government has created a Dedicated Helpline [033-22535417] and Email Address [ifms-wb@gov.in] for providing assistance to prospective claimants of such DA/DR arrears of deceased State Government employees/pensioners.

**Application by Claimant:**

A claimant (Nominee/ Legal Heir) may apply along with supporting documents and Bank Account details to the concerned Last Head of Office (HOO) in case of Dearness Allowance (DA) Arrears and Pension Disbursing Authority in case of Dearness Relief (DR) Arrears) for the payment of above DA/DR Arrears within 180 days from the Date of Notification of the State Government about such DA/DR Arrear Payments.

**I. Dearness Relief Arrears:**

**A. When Nominee details are available at Disbursing Authority end:**

**Payment of DR Arrears on Pension/ Family Pension in case of deceased pensioners/ family pensioners:**

DR Arrears shall be paid to the Nominee available at Disbursing Authorities like Treasury/Kolkata Banks/Other State AG as mentioned in the PPO Copy issued by AGWB or the FORM-A as per The Payment of Arrear of Pension (Nomination) Rules, 1986. [See Rule 5(1)]

Note: In case the Treasury identifies that the existing Family Pensioner and the Nominee mentioned above are one and the same person, then the Disbursing Authority may pay the DR Arrear amount directly to the existing Family Pensioner.

**B. When Nominee details are not available at Disbursing Authority end:**

**Payment of DR Arrears on Pension/Family Pension in case of deceased pensioners/family pensioner:**

DR Arrear shall be paid by the Disbursing Authority to the Legal heir/Legal heirs on submission of supportive documents issued by the Competent authority in case Nominee is not available in the PPO Copy issued by AGWB or the FORM-A as per The Payment of Arrear of Pension (Nomination) Rules, 1986. [See Rule 5(1)] at Disbursing Authority end (like Treasury/Kolkata Banks/Other State AG)

## II. Dearness Allowance Arrears:

### A. Deceased employee who expired during the period 01/04/2008 to 31/12/2015:

The concerned Pension Sanctioning Authority (PSA)/Last HOO shall generate the HRMS ID of the deceased employee and fill up relevant part(s) of the e-Service Book of the deceased employee to record necessary entries. Thereafter, the Drawing and Disbursing Officer (DDO) attached to the PSA/HOO shall calculate the admissible DA Arrears through WBiFMS (HRMS) based on the entries recorded in the e-Service Book. It shall then be disbursed to the Bank Account of the eligible claimant.

### B. Deceased employee (having HRMS ID) who expired after 31/12/2015:

The DDO shall calculate the admissible DA Arrears through WBiFMS (HRMS) as per details available in the online system. The amount shall then be disbursed to the Bank Account of the eligible claimant.

### C. Deceased employee (no HRMS ID) who expired after 31/12/2015:

If the employee retired during the above mentioned period but does not have HRMS ID due to any reason like posting on deputation, etc., modalities mentioned in (A) above shall be followed.

Additional Chief Secretary to the  
Government of West Bengal

14 MAY 2026

ACCOUNTANT GENERAL (A&E), UTTARAKHAND,  
AUDIT BHAWAN, KAULAGARH,  
DEHRADUN - 248195.