

OFFICE OF THE ACCOUNTANT GENERAL (A&E)
MADHYA PRADESH, GWALIOR

No. /Pension/DRSSA/West Bengal-05/2026-27/

Date:-

To,

✓ All District/Sub Treasury Officers
Madhya Pradesh

Sub: - 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.

Ref: - 1. Office of the Pr. Accountant General (A&E) West Bengal, Kolkata Circular No. Pen.Co-ordn./93 Vol.VI/15 dated 06.05.2026.
2. Government of West Bengal, Finance Department, Pension Branch Memo No.75-F(Pen) dated 23.03.2026

I am to enclose herewith the copy of SSA received from the office of the Accountant General (A&E) West Bengal regarding 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 same is being placed in the official website of the office (<https://cag.gov.in/ae/Gwalior-ii/en>) under the link "**Pensioners Corner**". A copy of this letter may be exhibited on the notice board of the treasury.

It will be the responsibility of the pension disbursing authority to download the orders from the website and take necessary action accordingly.

[Handwritten Signature]

Sr. Accounts Officer /Pension

No. /Pension/DRSSA/West Bengal-05/2026-27/ 473

Date:- 4.6.26

Endt. Copy for information-

The Senior Accounts Officer/Pension Co-ordination, O/o the Pr. Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata-700001 for information w.r.t your Circular mentioned under reference above.

[Handwritten Signature]

Sr. Accounts Officer/Pension

25/5/26

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, 3rd 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, 4th floor, opp. Mumbai Central Railway Station, Byculla, Mumbai-400 008.
15. OSD & Ex-officio Joint Secretary, Finance (e-governance group) Department, Nabanna, 12th 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 23rd 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

PRINCIPAL ACCOUNTANT GENERAL (A&E) MADHYA PRADESH,
LEKHA BHAWAN, JHANSI ROAD, GWALIOR - 474 002.