

OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E), WEST BENGAL
TREASURY BUILDINGS, KOLKATA – 700 001

Circular No. Pen. Co-ordn./ 93 Vol VI/20

Dated 14/05/2026

Subject :: Modified rates of Dearness Relief payable from January 2016 to December 2019

In compliance with the judgement of the Hon'ble Supreme Court of India dated 05.02.2026 regarding payment of Dearness Allowance (DA)/Dearness Relief (DR) to the **employees/pensioners/family pensioners of West Bengal Government** for the period from 01.04.2008 to 31.12.2019, the Govt. of West Bengal vide notification No. 997-F (P2) dated 13.03.2026 read with corrigendum No. 1086-F(P2) dated 23/03/2026 have decided to pay revised rate of Dearness Relief from January – 2016 to December – 2019 in the first phase.

2. The Government in their clarifications, issued under D.O. letter No. FS-96/2026 dated 07/04/2026, followed by letter No. FS-101/2026 dated 04/05/2026 have communicated this office the modified rates of Dearness relief allowed for their pensioners/family pensioners for the period 01.01.2016 to 31.12.2019 as under :

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 – Col 2) to be paid
(1)	(2)	(3)	(4)	(5)
01.01.2016	75%	Pen Co-ordn/93 Vol VI/145 dated 01/01/2016	100%	25%
01.01.2017	85%	Pen Co-ordn/93 Vol VI/180 dated 09/01/2017	110%	25%
01.01.2018	100%	Pen Co-ordn/93 Vol VI/129 dated 23/10/2017	115%	15%
01.01.2019	125%	Pen Co-ordn/93 Vol VI/159 dated 13/11/2018	145%	20%

3. All Pr.AsG/AsG offices are requested to make necessary arrangement for payment of arrears of dearness relief to the West Bengal Government pensioners/family pensioners at the rates as stated in column (5) of the table above through the pension disbursing authorities under their control. Such rates of dearness relief for computation of arrear would be applicable on the pension/family pension drawn by the pensioners/family pensioners for the period 2016-2019 as per ROPA, 2009 (i.e., before implementation of recommendation of latest pay commission under ROPA, 2019).

4. Payment of relief on pension/family pension including involving a fraction of a rupee shall be rounded off to the nearest rupee in each case.

5. In case the pensioners/family pensioners eligible to receive the arrear of dearness relief for the above mentioned period have expired in the meantime, the Government of West Bengal in their Memorandum No. 75-F(Pen) dated 23/03/2026 has stated that in such cases the arrear amount is to be paid to the nominee of the pensioner/family pensioner as mentioned in the PPO/FPPO or as per the nomination documents, if furnished subsequently by the pensioners/family pensioners and accepted by the disbursing authority. In case the disbursing authority identifies that the existing family pensioner is the nominee of the pensioner as per nomination details, the arrear amount may be paid directly to the existing family pensioner. If no nomination detail is available, the arrear amount is to be paid to the legal heir/s on submission of supportive documents by the claimant/s, issued by the competent authority, before the disbursing authority.

6. As informed in the letter dated 04/05/2026 ibid of the Government, in case there is any further change in the rate of dearness relief for the period 2016-2019 for any reason, it will be communicated to all concerned for effecting necessary adjustment from the subsequent payments.

7. The teaching and non teaching pensioner/family pensioners of Non Govt. Educational Institution and Non Govt. Colleges would not come under the ambit of this circular and in their case separate circular will be issued on receipt of specific orders in this context from the respective Administrative Departments.


Sr. Accounts Officer
(Pension Co-ordination)

To,

(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.
7. Office of the Principal Accountant General (A&E), Gujarat, Audit Bhavan, 5th floor, Post Box No. 4214, Near Ishwar Bhuvan, Navrangpura, Ahmedabad-380 009.
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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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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)

15 MAY 2026

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.