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

Circular No. Pen. Co-ordn/93 Vol.VI/128 Date: 18/09/2026

OGP
013918
29/09/26

1. The General Manager/Manager of all concerned Link Branches (Under Special Seal) of Public Sector Banks in Kolkata.
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, -do- Kamaraguru Pallam, New Municipal Road, Puducherry- 605 001.
5. Director, Directorate of Accounts, Pension Section, Fezenda Buildings, Panaji, Goa – 403 001. -do-
6. P. A. G., Andaman, Andaman & Nicobar Island, Port Blair – 744 101. -do-
7. Asstt. Military Attache (P), Embassy of India, Military Pension Branch, -do- Kathmandu, Nepal-1.
8. Secretary, Finance Department, Govt. of Sikkim, Gangtok – 737 101. -do-
9. Controller of Accounts, O/o the Pr. Chief Controller of Accounts, 23-D, Janpath, Ministry of External Affairs, 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.

O/o the Pr. Accountant General (A&E)
INWARD
28 SEP 2026
No.
आंध्र प्रदेश, विजयवाडा
Andhra Pradesh, Vijayawada-520 002.

Subject: Grant of Dearness Relief to the West Bengal Government pensioners/family pensioners @38% drawing pension at revised rate consequent on implementation of WBS (ROPA), 2019 and @ 223% to the pensioners/family pensioners drawing pension at the pre-revised rate i.e. as per WBS (ROPA) 2009, both w.e.f. 01.10.2026.

In continuation to this office order No. Pen. Co-ordn/93 Vol. VI/7 dated 8/4/2025, it is stated that the Govt. of West Bengal, Finance Department (Audit Branch), in their Memo. No. 2834-F(P2) dated 04.08.2026(copy enclosed), have sanctioned revised rates of dearness relief w.e.f. 01.10.2026 @38% payable to the pensioners/family pensioners on basic pension/family pension, which are revised in terms of their Memo. No. 535-F(Pen) or 536-F(Pen) both dated 01.10.2019 and @223% payable to the pensioners/family pensioners who are drawing basic pension/family pension at the pre-revised rate i.e. in terms of their Memo. No. 200-F(Pen) or 201-F(Pen), both dated 25.02.2009, in supersession of the respective rates allowed previously.

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

All Pension Disbursing Officers are, therefore, requested to make necessary arrangements for payment of dearness relief at the rates as contained in the enclosed Memo. dated 04.08.2026 to all eligible West Bengal Government pensioners/family pensioners after proper adjustment.

In this context, it is reiterated that separate circulars will be issued with regard to grant of dearness relief on pension/family pension to the teaching and non-teaching pensioners/family pensioners of Non-Govt. Educational Institution and Non Govt. Colleges on receipt of specific orders from the respective Administrative Department.

Pr. Accountants General/ Accountants General and/or other disbursing authorities outside the State of West Bengal are requested to arrange for additional copies of the said Government Order at their end, if necessary, for circulation within their respective States.

Encl: As stated

**Sr. Accounts Officer,**

**(Pension Co-ordination)**

**Government of West Bengal**
Finance Department
(Audit Branch)
325 Sarat Chatterjee Road, Nabanna, Howrah-711102

No.2834 -F(P2) Dated 04/08/2026

**MEMORANDUM**

*Sub: Grant of Dearness Allowance to State Government Employees and the employees of Government aided Educational Institutions, employees of Statutory Bodies, Government Undertakings, Panchayats including Panchayat Karmee, Municipal Corporations / Municipalities, Local Bodies etc. and also Dearness Relief to the Pensioners / Family Pensioners.*

The question of enhancement of (i) Dearness Allowance in respect of Government employees, the teaching and non-teaching employees of Government aided Educational Institutions, employees of Statutory Bodies, Government Undertakings, Panchayats including Panchayat Karmee, Municipal Corporations / Municipalities, Local Bodies etc. and (ii) Dearness Relief on the pension / family pension has been under consideration of the Government for some time past.

2. After careful consideration, the Governor has been pleased to decide the following:

I. The whole time State Government employees shall draw Dearness Allowance @ **38%** of basic pay with effect from **01/10/2026**. The calculation of Dearness Allowances shall be made taking into account the revised basic pay and NPA, if any, but it shall not include any other type of pay.

II. The Dearness Allowance as sanctioned at (I) above in respect of State Government employees shall be admissible to the teaching and non-teaching employees of Government aided Educational Institutions, employees of Statutory Bodies, Government Undertakings, Panchayats including Panchayat Karmee, Municipal Corporations / Municipalities, Local Bodies etc. The respective Administrative Department may sanction the benefit of Dearness Allowance **@38%** of revised basic pay with effect from **01/10/2026** to the employees under their control without making any further reference to Group-P2 of this Department.

III. (a) The State Government Pensioners/ Family Pensioners shall draw Dearness Relief **@38%** of revised basic pension/ revised family pension with effect from **01/10/2026.**

(b) It will be the responsibility of the Pension Disbursing Authority to calculate the quantum of Dearness Relief on revised Pension / revised family Pension payable to each individual case.

(c) For the purpose of payment of Dearness Relief sanctioned herein, the Principal Accountant General (A&E), West Bengal, will issue authority to the Public Sector Banks in Kolkata and the Accountant General of other States.

(d) The Treasury or Sub-treasury Officers in this State will give effect to this order without the authority of the Accountant General (A&E), West Bengal.

**IV.** The Dearness Relief as sanctioned at (III)(a) above for the State Government Pensioners / Family Pensioners shall also be admissible to the Pensioners / Family Pensioners of State aided Non-Government Educational Institutions, Statutory Bodies / Government Undertakings / Panchayats, Municipal Corporations/ Municipalities, Local Bodies etc., who are in receipt of revised Pension/ revised Family Pension. The respective Administrative Department may sanction the benefit of Dearness Relief @38% of revised Pension / revised Family Pension with effect from **01/10/2026** to the Pensioners/ Family Pensioners concerned under their control without making any further reference to Pension Branch of this Department.

**V.** (a) The rate of Dearness Allowance in respect of the employees mentioned in para (I) above who are drawing pay in the pre-revised pay structure as per recommendation of the 5th Pay Commission shall be enhanced from **171%** to **223%** with effect from **01/10/2026.**

(b) The pensioners/ family pensioners still drawing pre-revised pension / family pension (As per ROPA 2009) will get Dearness Relief @223% with effect from **01/10/2026** till their pension / family pension is revised.

**VI.** The Dearness Allowance/Dearness Relief sanctioned herein shall be rounded off to the nearest rupee in each case.

**VII.** In the case of Public Undertakings/ Statutory Bodies, the additional expenditure for sanction of Dearness Allowance and Dearness Relief should be borne by such Undertakings / Bodies themselves out of their own resources or out of financial assistance provided to them in the budget and no additional financial assistance will be given to them on that account.

**VIII.** There will be a further ad-hoc increase in the Daily Rate of Wages by **Rs. 110/-** (Rupees One Hundred and Ten) only with effect from **01/10/2026** for the daily rated workers under the Government whose wages are not regulated by any Statutory provisions like the Minimum Wages Act, etc.

Sd/- P. K. Mishra
Additional Chief Secretary
to the Government of West Bengal

No.2834/1(400)-F(P2) Dated 04/08/2026

Copy forwarded for information and necessary action to:

1) The Principal Accountant General (A&E), West Bengal, Treasury Buildings, Kol– 1
2) The Principal Accountant General (Audit), West Bengal, Treasury Buildings, Kol 1
3) The Principal Accountant General (Receipt Works & Local Bodies Audit), West Bengal, Salt Lake Kolkata -64
4) The Additional Chief Secretary/Principal Secretary/Secretary.....Department (All)
5) The Divisional Commissioner.....Division (All)
6) The Director of Treasuries & Accounts, West Bengal, The New India Assurance Buildings, 4 Lyons Range, Kolkata-1
7) The District Magistrate/District Judge/Superintendent of Police .....(All)
8) The Sub-Divisional Officer .....(All)
9) The Pay & Accounts Officer, Kolkata Pay & Accounts Office – I/II/III.
10) The Registrar & DDO Finance (Accounts) Department
11) The Treasury Officer .....Treasury (All)
12) Shri Sumit Mitra, Network Administrator, Finance Department for uploading this Memorandum in the Finance Department's Website.

04/8/2026

Special Secretary
to the Government of West Bengal

**PRINCIPAL ACCOUNTANT GENERAL (FA&E) ANDHRA PRADESH,**
**STALIN CENTRAL MALL, 7TH FLOOR,**
**27, MG ROAD, VIJAYWADA, ANDHRA PRADESH – 520 002.**