

**Government of West Bengal**  
Finance (Audit) Department  
NABANNA  
325, Sarat Chatterjee Road, Howrah-711 102

No.813-F(P2)

Dated : 27/02/2026

**MEMORANDUM**

Subject : Grant of Interest Free Festival Advance to the State Government Employees for the year, 2026.

The undersigned is directed by order of the Governor to say that the Governor has been pleased to accord sanction of Interest-free festival advance upto a maximum of **Rs.22,000/-** only to State Government employees whose revised emoluments on 31<sup>st</sup> March, 2026 exceeded Rs.46,000/- p.m. but did not exceed Rs.54,000/- p.m., if applied for the same.

The authorities competent to sanction the interest-free festival advance are those mentioned in Rule 320 of the West Bengal Financial Rules, Volume-I.

2. The undersigned is further directed to say that the benefit of interest-free festival advance may also be allowed to (a) the whole-time piece-rated workers, either permanent or temporary and (b) the employees belonging to work charged/contingent establishments. Such employees drawing revised emoluments exceeding Rs.46,000/- p.m. but not exceeding Rs.54,000/- p.m. on 31/03/2026 may be allowed to draw the interest-free festival advance of **Rs.22,000/-** only, if they apply for the same.

3. In case of the employees falling under Para 2 above, the authority sanctioning the advance shall certify after being satisfied that the employee is likely to continue in service until the recovery in this respect is completed.

4. The advance will be recovered from the salary of the Government employee concerned in not more than 10 monthly instalments. If the amount of advance is exactly divisible by the number of instalments opted for the recovery, then it will be recovered in equal monthly instalments for that number of instalment months. If not, the figure obtained by so dividing should be rounded off to the nearest rupee which will be the recoverable amount for each of the monthly instalments excluding the last instalment and the balance amount will be recovered in the last monthly instalment. The recovery of the advance sanctioned under this order will begin either from the salary for the month of November, 2026 at the latest or from the salary for the month following the month in which the advance is drawn, as the case may be. However, recovery in all cases should be completed by 31<sup>st</sup> August, 2027 at the latest.

5. The State Government employees who will retire/part with the Government service on a date after the issue of this order but before 1<sup>st</sup> November, 2026 will not be allowed any festival advance. However, an employee who will retire after 1<sup>st</sup> November, 2026 will be eligible for interest-free festival advance sanctioned in this order subject to the condition that the recovery should be completed on or before the month of his superannuation.

6. (a) Persons who will enter into State Government service for the first time after 31<sup>st</sup> March, 2026 but before 1<sup>st</sup> October, 2026 will be entitled to the benefit of interest-free festival advance as sanctioned in this order subject to fulfilment of the terms and conditions laid down hereinabove and their emoluments for the purpose of payment of advance will be determined on the basis of their emoluments at the time of entry into Government service.

(b) The benefit of interest-free festival advance sanctioned above will also be admissible to the State Government employees who have been appointed on regular or contract basis provided they are not eligible to draw ad-hoc bonus on pro-rata basis sanctioned for accounting year 2025-2026 and provided their regular or contract emoluments did not exceed Rs.54,000/- p.m.

7. The benefit of interest-free festival advance sanctioned hereinabove will also be admissible to the personal staff of Chief Minister, Ministers and Ministers of State as well as to the personal staff attached to the Chief Government Whip, Speaker and Deputy Speaker of the West Bengal Legislative Assembly on the same terms and conditions as laid down hereinabove provided they are not eligible to draw ad-hoc bonus for the accounting year 2025-2026.

8. The benefit of interest-free festival advance will also be admissible to the personal staff of the Leader of the Opposition of the West Bengal Legislative Assembly provided they are not sanctioned ad-hoc bonus for the accounting year 2025-2026.

9. The benefit of interest-free festival advance will also be admissible to the regular teaching and non-teaching staff of the government sponsored educational institutions and regular employees of Panchayats & Local Bodies.

10. The Central Government employees on deputation to the State Government may be granted festival advance as may be sanctioned by the Government of India for Central Government Employees subject to the terms and conditions as may be laid down by the Government of India in this regard.

11. For the purpose of this order, members of All India Services serving in connection with the affairs of the State will be regarded as State Government employees.

12. For the employees drawing pay in the revised pay structure, the term 'emoluments' will mean basic pay drawn in the applicable Level in the Pay Matrix, dearness allowance and non-practising allowance, if any.

13. The term 'emoluments' in the case of employees drawing pay and allowances in the un-revised pay structure, will include basic pay (pay in the Pay Band plus Grade Pay), dearness allowance, deputation (duty) allowance and special allowance (additional remuneration).

In case of retired Government employees on re-employment, the term 'emoluments' will mean remuneration drawn by them in terms of Finance Department Memo. No.6472-F(P<sub>2</sub>), dated 02.12.2019 plus basic pension.

14. Application for interest-free festival advance on the strength of this order shall be made by all employees as early as possible.

DISBURSEMENT OF INTEREST-FREE FESTIVAL ADVANCE (WHEREVER APPLIED FOR) ON THE STRENGTH OF THIS ORDER SHOULD BE MADE IN CASE OF MUSLIM EMPLOYEES BEFORE THE FESTIVAL OF EID-UL-FITR AND IN CASE OF PAYMENT TO OTHER EMPLOYEES (OTHER THAN MUSLIM EMPLOYEES) SHOULD BE MADE BETWEEN 28/09/2026 to 01/10/2026.

In case of failure, such disbursement should be completed before 1<sup>st</sup> December, 2026 in case of all employees at the latest. The Drawing and Disbursing Officers in order to minimize the number of bills should, as far as possible, prepare one bill for advance in such cases in respect of the establishment/office for which they act as Drawing and Disbursing Officers.

15. The advance excluding the advance to the employees borne on work-charged establishment will be debited to the standard detailed head 'Salaries-Pay' under all major, minor and sub-heads in the budget grant available for the financial year 2026-2027 as well as 2025-2026, the recoveries thereof being automatically adjusted by monthly deduction of instalments of advance paid to an employee from his pay. No new detailed head is required to be opened for this purpose as per new classification in accounts. The advance to persons borne on work-charged establishments will be debited to the same head from which their wage is met.

Sd/- P.K. Mishra

Additional Chief Secretary  
to the Government of West Bengal

No. 813/1(300)-F(P2)

Dated : 27/02/2026

Copy forwarded for information and necessary action to:

- 1) The Principal Accountant General(A&E), West Bengal, Treasury Buildings, Kolkata – 700 001.
- 2) The Director of Treasuries & Accounts, West Bengal, Kolkata – 700 001.
- 3) The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I/II/III.
- 4) The Registrar & DDO, Finance Department, Accounts Branch, Nabanna, Howrah.
- 5) The District Magistrate/District Judge/Superintendent of Police.....(All)
- 6) The Sub-Divisional Officer..... (All)
- 7) The Treasury Officer..... (All)
- 8) The.....Department/Directorate (All).
- 9) The Commissioner.....(All).
- 10) The Principal Industrial Training Institute.....
- 11) The Superintending Engineer/Executive Engineer.....(All)
- 12) Shri Sumit Mitra, Network Administrator, Finance Department for uploading this Memorandum in the Finance Department Website.



Special Secretary  
to the Government of West Bengal