

Government of West Bengal
Finance Department
Nabanna, Howrah

No. 996-F(P2)

Dated 13th March, 2026

NOTIFICATION

Sub: Arrears of Dearness Allowance of serving State Government Employees

Whereas, the West Bengal Services (Revision of Pay and Allowance) Rules, 2009 were published vide Finance Department's Notification No. 1690-F dated the 23rd February, 2009 read with Notification No. 1691-F dated the 23rd February, 2009 and Notification No.1692-F dated the 23rd February, 2009;

Whereas, the Hon'ble Supreme Court of India has passed its Judgment dated 5th February 2026 in SLP (Civil) No. 22628-22630/2022 in connection with the matter of Dearness Allowance (DA) for the period from April, 2008 to December, 2019 for those State Government employees whose Pay and Allowances were governed by the West Bengal (Revision of Pay and Allowance) Rules, 2009, and has constituted a Monitoring Committee in this regard;

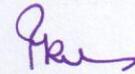
Whereas, the State has limited fiscal space due to large outstanding receivables including under Centrally Sponsored Schemes among others and various ongoing social welfare commitments and developmental obligations;

Whereas, the interest and welfare of the State Government's employees is also paramount for the State Government;

And, Whereas, Human Resource Management System (HRMS) Module has been introduced from January, 2016 by the State Government for its employees;

2. Now, therefore, in consideration of the above, the State Government has decided to pay the DA Arrears pertaining to the period April, 2008 to December, 2019 in multiple phases. Accordingly, the following Scheme for the 1st Phase of DA Arrear payment is hereby notified:

- i. The arrear Dearness Allowance (DA) for the period from January, 2016 to December, 2019 shall be calculated as per AICPI and paid in two equal instalments viz 1st instalment in March, 2026 and 2nd instalment in September, 2026.
- ii. This Arrear DA payment being made is subject to the adjustment that may arise from the final determination of the total DA arrears payable by the Monitoring Committee. The Modalities for payment of the DA arrears for the period April, 2008 to December, 2015 will be notified in due course.
- iii. The DA arrears for the employees belonging to Groups A, B, C will be credited into their respective General Provident Fund Accounts, while the arrears of Group D employees shall be credited in cash into their respective Bank Accounts.
- iv. The Arrears credited to the General Provident Fund Account shall not be reckoned for the purpose of calculating admissible advances or final withdrawal till the completion of 24 (twenty-four) months from the date of credit of such DA Arrear or the date of superannuation/ retirement/ death/ resignation, whichever is earlier.
- v. The Arrear DA Bills submitted by the respective DDOs to their Treasury/ PAO may be processed by the Treasury/ PAO in anticipation of allotment.
- vi. Technical updates are being incorporated in HRMS for Drawing & Disbursing Officers (DDOs) to draw these Arrear Bills. The SOP to be followed in this regard is being issued separately.



Additional Chief Secretary to the
Government of West Bengal

Government of West Bengal
Finance Department
Audit Branch
Nabanna, Howrah

No. 997-F(P2)

Dated 13th March, 2026

NOTIFICATION

Sub: Arrears of Dearness Allowance/ Relief of current Pensioners/ erstwhile employees

Whereas, the West Bengal Services (Revision of Pay and Allowance) Rules, 2009 were published vide Finance Department's Notification No. 1690-F dated the 23rd February, 2009 read with Notification No. 1691-F dated the 23rd February, 2009 and Notification No. 1692-F dated the 23rd February, 2009;

Whereas, the Hon'ble Supreme Court of India has passed its Judgment dated 5th February 2026 in SLP (Civil) No. 22628-22630/2022 in connection with the matter of Dearness Allowance (DA) for the period from April, 2008 to December, 2019 for those State Government employees whose Pay and Allowances were governed by the West Bengal (Revision of Pay and Allowance) Rules, 2009, and has constituted a Monitoring Committee in this regard;

Whereas, the State has limited fiscal space due to large outstanding receivables including under Centrally Sponsored Schemes among others and various ongoing social welfare commitments and developmental obligations;

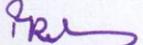
Whereas, the State is committed to the interest and welfare of its erstwhile employees;

And, Whereas, Human Resource Management System (HRMS) Module has been introduced from January, 2016 by the State Government;

Now, Therefore, the State Government has decided to pay the Dearness Allowance (DA)/ Dearness Relief (DR) Arrears for the respective qualifying periods, as applicable, pertaining to the period April, 2008 to December, 2019 in multiple phases. Accordingly, the following Scheme for the 1st Phase for DA/DR Arrear payment is hereby notified:

- i. The Arrear DA/DR, for the period from January, 2016 to December, 2019 shall be calculated as per AICPI and paid in two equal installments viz 1st installment in March, 2026 and 2nd installment in September, 2026.
- ii. This Arrear DA/DR payment being made is subject to the adjustment that may arise from the final determination of the total DA arrears payable by the Monitoring Committee. The Modalities for payment of the DA arrears for the period April, 2008 to December, 2015 will be notified in due course.
- iii. The DA/DR Arrears for the current Pensioners will be credited in cash into their Bank Accounts.
- iv. In case of current Pensioners who are drawing their Pension from Treasuries outside Kolkata area, the Arrear DR, as would be arrived at in Pension Module in CTS in WBiFMS, may be disbursed by the concerned Treasury.
- v. In case of current Pensioners who are drawing their Pension from Banks in Kolkata area, the Principal Accountant General (A&E) may issue Payment Authority to the Public Sector Banks in Kolkata for disbursing such Arrear DR and may also intimate the Other State Accountant General (A&E) about the same for paying the Arrear DR to the Pensioners/Family Pensioners, who are guided in accordance with the Pension Rules of West Bengal.
- vi. This expenditure would be booked under the Major Head 2071 (Pension & Other Pension Benefits).
- vii. For DA Arrears of such current pensioners or employees who have since resigned from Service but had rendered some qualifying service from April, 2016 to December, 2019, the concerned Pension Sanctioning Authority (PSA) shall compute the admissible Arrear DA through HRMS-WBiFMS. The disbursement of the said amount shall be made to the Pensioner's Bank Account through the Drawing & Disbursing Officer (DDO) attached to the PSA or through any other DDO deemed appropriate for the purpose and decided by the PSA. The expenditure shall be debited to the regular Service Head of Account of the Last Pay of the Employee concerned or to such other Head as considered to be deemed applicable by the concerned PSA.

The summary of the modalities for the 1st Phase is provided in Annexure-A with this Notification.


Additional Chief Secretary to the
Government of West Bengal

Annexure-A of F.D. Notification No. 997-F(P2) dated 13th March, 2026

The Service Period Arrear DA and the Pension Period Arrear DR would be disbursed in the following manner for different cases:

Present Day Status	Status for the Period 01.01.2016- 31.12.2019	How the quantum of arrear DA/ DR would be calculated	Application / System for the derivation of Arrear Amount	Disbursing Authority
Treasury Pensioner/ Family Pensioner	Employee (Full/Partial)	PSA will derive the calculation of Arrear DA	HRMS-WBiFMS	DDO identified by PSA
	Pensioner (Full/Partial)	Treasury will derive the calculation of Arrear DA/DR based on WBiFMS calculation	CTS-Pension Module	Treasury
Pensioner/ Family Pensioners receiving Pension through Bank/ Other State AG	Employee (Full/Partial)	PSA will derive the calculation of Arrear DA	HRMS-WBiFMS	DDO identified by PSA
	Pensioner (Full/Partial)	Concerned Kolkata area Bank/ Other State AG will derive the Arrear DR amount in accordance with Order issued by AGWB	Disbursing Bank System/ Other State AG	Disbursing Bank/ Other State AG

NB 1: In case of Arrear DA for the Service period of a deceased employee, Arrear DR for the Pensioner/Family Pension period, concerned LTA nominee/appropriate legal heir would be eligible for the said amount and that would be disbursed by the concerned PSA/Treasury/Bank/Other State AG, as the case may be.

NB 2: Those former State Government employees, who have since resigned from Service but had rendered qualifying service during the period from 2016 to 2019, shall be entitled to receive the admissible Arrear DA for the qualifying period, subject to verification of records. Such former State Government employees may submit an application to their last Head of Office (HOO) for further verification of such claims.

NB 3: Those serving/ former State Government employees who did not get their Pay & Allowances through HRMS in the period from 2016 to 2019 but consider themselves to be entitled for this period's Arrear DA, may submit an application to their last HOO for further verification of such claims.

Government of West Bengal
Finance Department
Audit Branch
Nabanna, Howrah

No. 998-F(P2)

Dated 13th March, 2026

MEMORANDUM

Sub: Arrears of Dearness Allowance / Dearness Relief of employees/pensioners of Grant-in-Aid Institutions for the period from April 2008 to December 2019

The matter of release of arrears of Dearness Allowance / Dearness Relief to the employees/ pensioners of Grant-in-Aid Institutions like the teaching and non-teaching employees of Government aided Educational Institutions, employees of Statutory Bodies, Government Undertakings, Panchayats, Municipal Corporations/ Municipalities, Local Bodies, etc. for the period from April, 2008 to December, 2019 has been under consideration of the State Government since some time past.

2. As the details of such employees and pensioners of such Institutions are with the respective Administrative Departments and/or entities under their administrative control, such authenticated details of Pay & Allowances / Pension of each employee / pensioner of Grant-in-Aid Institutions for the period from January, 2016 to December, 2019 may be compiled at the earliest by the respective Administrative Departments including the details of Dearness Allowance and Dearness Relief actually granted to them in each month.

3. The modalities for release of arrears of Dearness Allowance/ Dearness Relief, as applicable, may be notified by the respective Administrative Departments thereafter with the concurrence of Finance Department.



Additional Chief Secretary to the
Government of West Bengal,
Finance Department