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

No. 3556-F(P2) Dated 23/09/2026

NOTIFICATION

Sub: Release of Arrear Dearness Allowance for the period from 1st April, 2008 to 31st December, 2015 - regarding

The State Government issued Notification No. 996-F(P2) dated 13/03/2026 read with No. 1086-F(P2) dated 23/03/2026 for release of arrear Dearness Allowance for the period from 1st January, 2016 to 31st December, 2019.

2. It has now been decided that the entire amount of arrear Dearness Allowance admissible for the period from 1st April, 2008 to 31st December, 2015 as per AICPI (100% neutralization) shall be disbursed in a single installment, subject to the adjustment of the amount of arrear Dearness Allowance (DA) admissible in this regard in terms of No. 996-F(P2) dated 13/03/2026 read with No. 1086-F(P2) dated 23/03/2026 and subsequent orders of the competent authority, if any.

3. The concerned Head of Office / Drawing and Disbursing Officer (DDO) shall, before preferring the bill for payment, ensure that the calculation of arrear Dearness Allowance is based upon the relevant service and pay records and that the amount already drawn and disbursed to the employee for the period from 1st January, 2016 to 31st December, 2019 has been duly taken into account. The responsibility for ensuring correctness of the amount claimed and paid shall rest upon the concerned Head of Office/DDO.

4. The admissible DA arrears for the employees belonging to Group 'A', Group 'B' and Group 'C' shall be credited to their respective General Provident Fund (GPF) Accounts while the admissible amount of Group 'D' employees shall be credited in cash into their respective Bank Accounts. However, in respect of an employee for whom the final payment of GPF balance has become due, having entered the period of three months preceding the date of retirement, the admissible arrear DA shall be credited directly to the bank account of the employee and shall not be credited to the GPF Account.

5. The arrear DA credited to the GPF Account under this Notification shall not be reckoned for the purpose of calculating admissible advances or final withdrawal up to 31st March, 2028, or until the date of superannuation/retirement/death/resignation, whichever is earlier. Notwithstanding anything contained in No. 996-F(P2) dated 13/03/2026, read with No. 1086-F(P2) dated 23/03/2026, the restriction on withdrawal in respect of the arrear DA already credited shall stand modified and shall remain in force up to 31st March, 2028.

6. The DDO shall, before disbursement of the amount payable under this order, deduct the applicable Income Tax at source in accordance with the extant provisions. The DDO shall also make necessary adjustment/recovery towards the Income Tax, as may be applicable, which was not deducted from the arrears relating to the period from 1st January, 2016 to 31st December, 2019, in terms of No. 996-F(P2) dated 13/03/2026, read with No. 1086-F(P2) dated 23/03/2026, before disbursement of the amount under this order.

7. The Arrear DA Bills submitted by the respective DDOs to their Treasury / PAO may be processed by the Treasury/PAO in anticipation of allotment.

8. However, if, at any time subsequent to the disbursement, it is detected that any amount has been paid in excess of the amount admissible to an employee under this Notification due to any clerical, computational or other error, omission or any other cause, the amount so paid in excess shall be recovered or adjusted from the employee in accordance with the applicable rules / orders.

9. Necessary modifications / technical updates in the Human Resource Management System (HRMS) as required for processing and disbursement of the arrear amount are being incorporated. Detailed operational instructions in this regard are being issued separately.

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

No. 3556/1(300)-F(P2) Dated 23/09/2026

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 Notification in the Finance Department's Website.

23/9/2026

(Sabyasachi Sarkar)
Special Secretary
to the Government of West Bengal