

**Government of West Bengal
Finance Department
Nabanna, Howrah**

No. 3576 -F(eGov)

Dated 24/09/2026

MEMORANDUM

Sub: Modalities for calculation and disbursement of arrear Dearness Allowance under West Bengal Services (Revision of Pay and Allowance) Rules, 2009 in respect of eligible State Government employees for the entire or part of the period from 01/04/2008 to 31/12/2019 for which their pay has not been processed through HRMS.

In connection with disbursement of arrear Dearness Allowance (DA) under the West Bengal Services (Revision of Pay and Allowance) Rules, 2009, in terms of Notification No. 996-F(P2) dated 13.03.2026 and Notification No. 3556-F(P2) dated 23/09/2026, it has been observed that the requisite pay particulars for the period from 01/04/2008 to 31/12/2019 are not available in Human Resources Management System (HRMS) Module of West Bengal Integrated Financial Management System (WBIFMS) in respect of eligible government employees, wholly or partly, including cases where salary was not drawn through HRMS during any part of said period.

Now, therefore, in order to facilitate accurate calculation and disbursement of the admissible arrear DA to all eligible employees for the period from 01/04/2008 to 31/12/2019, including such periods for which salary was not drawn through HRMS, the Governor is hereby pleased to prescribe the following modalities for capturing the relevant pay particulars, verification thereof, computation of arrear DA and generating the corresponding Arrear Bill through HRMS Module of WBIFMS:

1. Scope and applicability:

The procedure contained in this Notification shall apply to eligible State Government employees:

- i. Who are entitled to receive pay as per West Bengal Services (Revision of Pay and Allowance) Rules, 2009 during the period from 01/04/2008 to 31/12/2019; and
- ii. Whose salary was not disbursed through HRMS Module for the whole or any part of the aforesaid period.

2. Access to DA Calculation Functionality:

- i. A separate Menu titled "Pay Details entry for Arrear DA" has been provided in the HRMS Module for capturing the pay particulars required for calculation of Arrear DA in respect of the employees covered under this Notification.
- ii. The Drawing and Disbursing Officer (DDO) concerned shall use the said Menu for entering, updating and verifying the relevant pay particulars of the eligible employee(s) with effect from 01/04/2008 to 31/12/2019.

3. Entry of Basic Pay and other admissible components:

- i. The DDO shall enter the Basic Pay (Band Pay + Grade Pay) along with all other relevant pay components on which DA is admissible, as applicable under the prevailing Rules/Orders governing payment of DA from 01/04/2008 to 31/12/2019.
- ii. The pay particulars and changes thereof shall be entered along with date of effect, on the basis of entries available in Service Book and/or other duly authenticated official records.

4. Updating of changes in Basic Pay:

- i. Where there has been any change in the Basic Pay during the admissible period on account of Appointment, Functional Promotion, Non-Functional Promotion, Pay Fixation, Annual Increment or any other event affecting the emoluments on which Dearness Allowance is admissible, the DDO shall update the revised pay particulars in the "Pay Details entry for Arrear DA" Menu along with the Date of Effect.
- ii. In the case of functional or non-functional promotion, the DDO shall enter only the final Basic Pay amount arrived at after allowing normal increment, promotional increment and/or change in Grade Pay, as applicable under the relevant rules.

5. Verification and approval of Basic Pay particulars:

- i. The DDO shall carefully verify the Pay particulars entered with effect from 01/04/2008 to 31/12/2019 in HRMS Module with reference to the Service Book and other relevant authenticated official records.
- ii. After satisfying himself/herself regarding the correctness and completeness of the particulars so entered, the DDO shall approve the Basic Pay details in the system.
- iii. A link has been provided in the Basic Pay Entry page to enable the DDO to download the scanned copy of the Service Book, wherever it has been uploaded by the Custodian, for verification of the Basic Pay and other relevant pay particulars at the time of data entry/ updation.
- iv. If the Service Book is not available for any reason, the relevant historical authenticated documents having the particulars of the Basic Pay during the period under consideration should be uploaded by the concerned DDO under Authentic Pay Records link available in the 'Pay Details entry for Arrear DA' screen.

6. Verification and modification of DA drawn earlier:

- i. Before finalization of the Statement of Arrear Dearness Allowance, the DDO shall verify the amount of DA drawn earlier, with reference to the Service Book, Pay Bills, Acquittance Rolls and/or other relevant official records.
- ii. Where the amount of DA already drawn is found to be incorrect, the DDO shall make necessary modifications in HRMS after due verification and shall ensure that the particulars reflected in the system correspond to the actual amount drawn by the employee.
- iii. The Draft Statement of Arrear Dearness Allowance shall be available under the Menu "Arrear/Supplementary →Task List" for necessary verification and processing.

7. Generation of Statement of Arrear Dearness Allowance:

- i. Upon approval of all relevant Pay particulars by the DDO and completion of necessary verification, the admissible amount of Arrear DA shall get calculated on the basis of the Pay particulars entered in the system. The Statement of Arrear Dearness Allowance for the eligible employee would get generated thereafter.
- ii. Two separate Arrear DA Statements will be generated for each employee,
 - a) For the period from 01/04/2008 to 31/12/2015
 - b) For the month(s) for which Arrear DA Statement was not generated earlier during the period from 01/01/2016 to 31/12/2019.
- iii. The DDO shall verify the generated statement before generation of the corresponding Arrear Bill.

8. Generation of Dearness Allowance Arrear Bill:

- i. After generation and verification of the Statement of Arrear Dearness Allowance, the DDO shall generate the corresponding Bill through the HRMS Module under the Menu: "Pay Bill → Arrear/Sup Bill Generation".
- ii. There are provisions of generating two separate bills:
 - a) For the period from 01/04/2008 to 31/12/2015
 - b) For the month(s) for which Arrear DA bill was not generated earlier during the period from 01/01/2016 to 31/12/2019.
- iii. The Bill shall be processed and submitted in accordance with the applicable rules and procedures governing drawal and disbursement of Government expenditure.

9. Entry of the Pay details of the employee posted on deputation:

- i. Employees who were on deputation for any period during 01/04/2008 to 31/12/2019 but now posted in regular assignment in a State Govt. Office and attached with a State Government DDO: The present DDO will insert the Pay details of the concerned employee and draw the Arrear DA Bill for that deputation period.
- ii. Employees who were in regular service and/or on deputation for any period during 01/04/2008 to 31/12/2019 and presently posted on deputation:
 - a) If the Service Book of the employee is maintained in a decentralized manner: the last State Government DDO of that employee will insert the pay details of the employee and disburse the Arrear DA.
 - b) If the Service Book of the employee is maintained in a centralized manner: the DDO attached to the Cadre Controlling Authority /Appointing Authority of that employee will insert the pay details of the employee and disburse the Arrear DA.

10. Entry of the Pay details of the retired employee:

- i. If a retired employee did not have an HRMS ID, the DDO shall create the HRMS ID of the retired employee from his/her login using Menu: "Masters → Retired Employee" and follow the abovementioned procedure to enter the Pay details of the retired employee. If a retired employee has an HRMS ID, the DDO shall enter the Pay details in respect of that HRMS ID.
- ii. In case the Service Book of the retired employee is maintained in a decentralized manner i.e. the Custodian of the Service Book is in the last office of the employee before superannuation, the last DDO of that employee shall create the HRMS ID, if required, and disburse the Arrear DA.
- iii. In case the Service Book of the employee is maintained in a centralized manner:
 - a) If the retired employee's Service Book is transferred at the time of his/her retirement to the Office other than the Cadre Controlling Authority then the DDO of that Office shall create HRMS ID, if required, and disburse the Arrear DA.
 - b) If the retired employee's Service Book is with the Cadre Controlling Authority, then the DDO attached to that Cadre Controlling Authority shall create HRMS ID, if required, and disburse the Arrear DA.

11. Adjustment of Arrear DA Statement:

- i. Income Tax: The DDO can deduct Income Tax from the total Arrear DA in the 'Installment Detail' screen of Arrear DA Statement after verification is completed.
- ii. Payment to more than one nominee in case of deceased employee: The DDO can insert the bank account of more than one nominee/legal heir in case of deceased employee, in 'Out of Account Deduction' option available in 'Installment Detail' screen of Arrear DA Statement prior to verification of the statement.

- iii. Adjustment of Overdrawal/Underdrawal: If the DDO is required to adjust any overdrawal or underdrawal amount in gross arrear, that can be adjusted in the Installment Detail* screen of Arrear DA Statement after verification of the statement.

12. Accountability and verification of records:

- i. The entry, updation and approval of Pay particulars in the HRMS Module shall be done strictly on the basis of the Service Book and other authenticated records. The DDO shall ensure that adequate documentary support is available for every change in Pay particulars incorporated for the purpose of calculation of DA Arrears.
- ii. The availability of a digitized/scanned copy of the Service Book in HRMS shall facilitate verification but shall not dispense with the responsibility of the DDO to ensure the correctness of the particulars entered in the system.

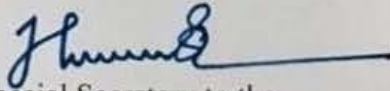
This shall come into force with immediate effect.



Additional Chief Secretary to the
Government of West Bengal

Copy forwarded for information and necessary action to:

1. The Principal Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kol-1.
2. The Principal Accountant General (Audit), West Bengal, Treasury Buildings, 2, Govt. Place (West), Kol-1.
3. The Accountant General (Receipts, Works and Local Bodies Audit), West Bengal, C.G.O. Complex, 'C' East Wing, 5th Floor, Sector-I, Salt Lake, Kolkata-700064.
4. The PA to the Chief Secretary to the Government of West Bengal.
5. The General Manager, Reserve Bank of India, Banking Department, 15 N.S. Road, Kolkata-1.
6. The General Manager, Reserve Bank of India, PAD, 15 N.S. Road, Kolkata-1.
7. The Resident Commissioner, Government of West Bengal, A/2, State Emporia Buildings, Baba Kharak Singh Marg, New Delhi-110001.
8. The Additional Chief Secretary/Principal Secretary/Secretary,
..... Department, Government of West Bengal.
9. The Secretary, Finance (Audit) Department, Government of West Bengal.
10. The Commissioner, Division.
11. The Special Secretary / Additional Secretary /Joint Secretary /Deputy Secretary, Finance Department, Government of West Bengal.
12. Shri Sumit Mitra, Network Administrator, Finance (Budget) Department. He is requested to upload this order in the Finance Department's website.
13. The.....Department/Directorate.....
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14. The Director of Treasuries & Accounts, West Bengal, 3rd Floor, Mitra Buildings, 8, Lyons Range, Kol-1.
15. The Director
16. The District Magistrate/District Judge/Superintendent of Police,.....
17. The Sub-Divisional Officer,
18. The Pay & Accounts Officer, Kolkata Pay & Accounts Office - I, 81/2/2, Phears Lane, Kol-12.
19. The Pay & Accounts Officer, Kolkata Pay & Accounts Office -II, P-I, Hyde Lane, Kol-12.
20. The Pay & Accounts Officer, Kolkata Pay & Accounts Office -III, SUVANNA, SGO Complex, 5th & 6th Floor, Plot No-9, Block- DF, Sector-I, Bidhannagar, Kol-64.
21. The Treasury Officer,
22. The Group/
Branch, Finance Department


 Special Secretary to the
 Government of West Bengal