

**Government of West Bengal  
Finance Department  
e-Governance Group,  
Nabanna, Howrah**

Memo. No. 1029-F(eGov)

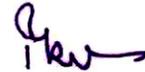
Dated 16<sup>th</sup> March, 2026

**MEMORANDUM**

**Sub: SOP to be followed by DDOs of the State Government Offices to draw Arrear DA Bill**

In pursuance of Finance Department Notification No. 996-F(P2) dated 13<sup>th</sup> March, 2026, the Drawing & Disbursing Officers (DDOs) may draw the Arrear DA Bill for the concerned employees of the State Government as mentioned in the said Notification in the following manner through HRMS Module of WBIFMS:

1. The Arrear DA Bills to be paid to respective serving State Government employees, as arrived through HRMS, will be drawn by their DDOs in the respective Service Head of Account (Detail Head-Subdetail Head: 01-02) for crediting the same into the General Provident Fund Accounts of the employees.
2. The Employee-wise Arrear Statement will be available with the DDO under the Menu "**Arrear/Supplementary ->Tasklist**".
3. The DA Arrear amount to be transferred to the General Provident Fund (GPF) Account of the employees will be displayed in the Section named '**Installment Details**' below the Arrear Statement.
4. After necessary checking and validation, the DDO may generate the Bill on the basis of this Arrear Statement for a particular category of employees by clicking on 'Generate Bill' option under the Menu "**Arrear/Supplementary Bill Generation**".
5. The Generated Bill will be available under the Menu "**Bill Summary**".
6. The DDO can include any employees based on defined parameters.
7. The remaining/excluded employees will be available in another list in the Menu "**Arrear/Supplementary Bill Generation**" for generation of the pending Bill.
8. The TR Form 47 for by-transfer of the amount to GPF Account will be generated along with the Arrear Bill.
9. In case of Group D employees and erstwhile employees, the 'Beneficiary List' will be generated in HRMS for the amount to be transferred to their Bank Accounts.



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

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, 5<sup>th</sup> Floor, Sector-1, Salt Lake, Kolkata-700064.
4. The Senior PS to the Chief Secretary to the Government of West Bengal.
5. The Resident Commissioner, Government of West Bengal, A/2, State Emporia Buildings, Baba Kharak Singh Marg, New Delhi-110001.
6. The Additional Chief Secretary/Principal Secretary/Secretary,  
..... Department, Government of West Bengal.
7. The Secretary, Finance (Audit) Department, Government of West Bengal.
8. The Commissioner, ..... Division.
9. The Special Secretary / Additional Secretary /Joint Secretary /Deputy Secretary, Finance Department, Government of West Bengal.
10. Shri Sumit Mitra, Network Administrator, Finance (Budget) Department.He is requested to upload this order in the Finance Department's website.
11. The.....Department/Directorate.....
12. The Director of Treasuries & Accounts, West Bengal, 3rd Floor, Mitra Buildings, 8, Lyons Range, Kol-1.
13. The Director .....
14. The District Magistrate/District Judge/Superintendent of Police,..... District, West Bengal.
15. The Sub-Divisional Officer, ..... Sub-Division, West Bengal.
16. The Pay & Accounts Officer, Kolkata Pay & Accounts Office - I, 81/2/2, Phears Lane, Kol-12.
17. The Pay & Accounts Officer, Kolkata Pay & Accounts Office -II, P-1, Hyde Lane, Kol-12.
18. The Pay & Accounts Officer, Kolkata Pay & Accounts Office -III, SUVANNA, SGO Complex, 5<sup>th</sup>& 6<sup>th</sup> Floor, Plot No-9, Block- DF, Sector-I, Bidhannagar, Kol-64.
19. The Treasury Officer, .....
20. The Group ...../.....Branch, Finance Department.



Special Secretary to the  
Government of West Bengal