

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

No. 996-F(P2)

Dated 13<sup>th</sup> 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;

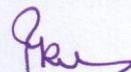
Whereas, the State has limited fiscal space due to large outstanding receivables including under Centrally Sponsored Schemes among others and various ongoing social welfare commitments and developmental obligations;

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 1<sup>st</sup> 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 1<sup>st</sup> instalment in March, 2026 and 2<sup>nd</sup> 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