

**Government of West Bengal
Finance Department
Audit Branch**

No. : 3712-F(P₂)

Howrah, the 16th July, 2014

MEMORANDUM

**Subject : Grant of Ad-hoc Bonus to the State Government
Employees and some other categories of Employees
for the year 2013-2014.**

The undersigned is directed by order of the Governor to say that the Governor is pleased to decide that the State Government employees who are not covered by any of the productivity linked Bonus Scheme and whose revised emoluments did not exceed Rs.22,000/- per month as on 31st March, 2014 will be entitled to ad-hoc bonus for the accounting year 2013-2014 at the rate of Rs. 3,000/- per head. The upper eligibility ceiling of Rs.22,000/- p.m. as on 31st March, 2014 will be applicable irrespective of whether the emoluments are drawn in the pre-revised or revised scale of pay or on fixed/consolidated contract pay.

2. The benefit will be admissible subject to the following terms and conditions:-

- i. Ad-hoc Bonus admissible under this order will be worked out on the basis of emoluments as admissible on 31.03.2014. For the employees drawing pay and allowances in terms of the West Bengal Services (Revision of Pay and Allowances) Rules, 2009 the term 'revised emoluments' in this order will mean and include pay in the pay band plus the grade pay in the revised pay structure and includes the non-practicing allowance, if any, Dearness Allowances, but will not include any other pay and other allowance such as house rent allowance, medical allowance, compensatory allowances, etc.

For those who are drawing pay and allowances in the un-revised scale, the term 'emoluments' will mean and include basic pay, personal pay, special pay (additional remuneration), dearness pay, dearness allowance, deputation (duty) allowance, Steno Allowance but will not include specialist pay and other allowances such as house rent allowance, medical allowance, compensatory allowance, etc. For those who are drawing remuneration on contract basis, the term 'revised emoluments' will mean the consolidated contract pay drawn by them.

- ii. The employees whose revised emoluments on 31.03.2014 exceeded Rs.22,000/- p.m. but during the year 2013-2014 their emoluments at least for six months were less than Rs.22,000/- p.m. i.e. the said emoluments exceeded the eligibility ceiling of Rs.22,000/- p.m. on account of promotion, drawal of increment, implementation of C.A. Scheme, enhancement of dearness allowance etc. after remaining less than Rs.22,000/- p.m. for at least six months, will be entitled to ad-hoc bonus of Rs.3,000/- per head under this order.
- iii. The employees who were in service on 31.03.2014 and rendered at least six months continuous service during the year 2013-2014 will be eligible for payment of ad-hoc bonus under this order.

Pro-rata payment will be admissible in such cases to the eligible employees for periods of continuous service during the year ranging from six months to full year, the eligibility period being taken in terms of number of months of service (rounded off to the nearest number of months). A fraction of 15 days or more should be counted as one month.

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- iv. The amount of ad-hoc bonus on pro-rata payment as admissible under 2(iii) above will have to be calculated according to the following formula :-

$$\text{Emoluments as on 31st March, 2014.} \times \frac{\text{Eligibility period in number of months}}{12}$$

= The amount of ad-hoc bonus, subject to maximum amount of Rs.3,000/- only.

- v. The casual workers who have put in work at least for 120 days and the employees on consolidated pay in the year 2013-2014 will also be entitled to ad-hoc bonus under this order according to the following formula :-

$$\frac{\text{Total amount of salary/wages earned during the year 2013-2014}}{12}$$

= The amount of ad-hoc bonus, subject to maximum amount of Rs. 3,000/- only.

The salary/wages in these cases should have the same meaning as 'revised emoluments' as defined in Para 2(i) above.

3. **The disbursement of Ad-hoc Bonus sanctioned hereinabove should be made in case of Muslim State Government employees by 23rd July, 2014 and in case of other State Government employees (other than Muslim State Government employees) such disbursement should be made in between 15th September, 2014 to 22nd September, 2014.**

In case of failure, the disbursement should be made as early as possible before the festival of Durga Puja/Id-Ul-Fitre.

4. The charge in respect of payment of ad-hoc bonus under this order will be debitable to the detailed head viz., "Ad-hoc Bonus" the opening of which was sanctioned under the 'Salary' head sub-ordinate to all Major, Minor and sub-heads in the Revenue Expenditure section of the State Budget in terms of Para 9 of this Department's Order No. 4611-F, dated 22.04.1988 and necessary fund for this purpose have been provided under the above detailed heads in the budget grant available for 2014-2015.

5. The Governor is further pleased to direct that the benefit of ad-hoc bonus sanctioned under this order will also be available to the different categories of employees who had been allowed the same in the last year in accordance with Finance Department's Memo No. 6066-F(P) dated 30.07.2013 by issue of Government Orders by various Departments in this connection. As in the last year orders for grant of ad-hoc bonus in respect of the employees of Statutory Bodies/Local Bodies/State aided Non-Government Educational Institutions and such other categories of employees of various establishments, who were allowed ad-hoc bonus/ex-gratia at par with the State Government employees or at a rate not more than the rate as approved by the Government in the last year, should be issued by the Departments concerned without referring the file to Finance Department, Group 'P₂'.

6. Clarifications issued in previous years in respect of various points raised in connection with admissibility and drawal of ad-hoc bonus would continue to apply.

Sd/- A. K. Das

**O.S.D. & E.O. Joint Secretary to the
Government of West Bengal**

No.3712/1(500)-F(P₂)

Howrah, the 16th July, 2014

Copy forwarded for information and necessary action to :-

01. The Accountant General (A&E), West Bengal, Treasury Buildings, Kolkata - 700 001.
02. The Director of Treasuries & Accounts, West Bengal, New India Assurance Buildings, 4, Lyons Range, Kolkata - 700 001.
03. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I, 81/2/2, Phears Lane, Kolkata - 700 012.
04. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-II, P-1, Hyde Lane, Jawahar Buildings, Kolkata - 700 073.
05. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, I.B. Market, Sector - III, Salt Lake, Kolkata - 700 091.
06. The Assistant Secretary & D.D.O., Finance Department, Nabanna, Howrah.
07. The Assistant Secretary & D.D.O., Finance Department, Bikash Bhawan, Salt Lake, Kolkata - 91.
08. The District Magistrate/Judge,
09. The Sub-Divisional Officer,
10. The Treasury Officer,
11. The , Department/Directorate.
12. The Commissioner,
13. The Principal, Industrial Training Institute,
14. The Superintendent of Police,
15. The Superintending Engineer/Ex. Engineer,
- ✓ 16. O.S.D & Ex-Officio Joint Secretary & System Analyst for uploading in the website.



**Assistant Secretary to the
Government of West Bengal.**

Government of West Bengal
Finance Department
Audit Branch

No. 3714(63)-F(P₁)

Howrah, the 16th July, 2014

From : A. K. Das,
OSD & ex-officio Joint Secretary to the
Government of West Bengal

To : The Addl. Chief Secretary/Principal Secretary/Secretary,
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**Sub : Payment of Bonus/Ex-gratia grant to the Employees of Public
 Undertakings for the year 2013-14**

Sir,

You are aware that payment of Bonus/Ex-gratia/recoverable festival advance is made every year to the employees of different Public Undertakings and that such payment are generally made before the autumnal festivals.

2. I am directed by the order of the Governor to say that the Governor has been pleased to take the following decisions:-

(a) Where the payment of Bonus Act 1965 as amended upto date is applicable, bonus for the year 2013-2014 will be payable according to the statutory provisions of the said Act as amended upto date. The employees who drew salary or wages upto Rs.10,000/- per month will be entitled to the bonus in the current year, subject to the condition that the maximum amount payable to an employee in such case will be restricted to the amount admissible to those drawing emoluments upto Rs.3,500/- per month. Similarly, where ex-gratia is paid in lieu of bonus under the payment of Bonus Act, 1965 the same provisions will have to be followed for the purpose of payment of ex-gratia.

(b) (i) The employees of the Public Undertakings who are guided by the Payment of Bonus Act, 1965, as amended upto-date, but are not eligible to get Bonus/ex-gratia in lieu of bonus under the said Act on account of their revised emoluments having been exceeded Rs.10,000/- per month as on 31st March, 2014 may be allowed to draw an ex-gratia grant of Rs.3,000/- per head provided their revised emoluments as on 31st March, 2014 did not exceed Rs.22,000/- per month.

(ii) In the Public Undertaking/Statutory Bodies where the payment of Bonus Act, 1965, as amended upto-date is not applicable, but ex-gratia in lieu of bonus is sanctioned to the employees strictly following the provisions of the payment of Bonus Act, 1965, the employees of the said Undertakings/Statutory Bodies may also be granted an ex-gratia grant of Rs.3,000/- per head provided their revised emoluments as on 31st March, 2014 exceeded Rs.10,000/- per month but did not exceed revised emoluments of Rs.22,000/- per month.

Recoverable advance of maximum limit of Rs.3,000/- may be sanctioned to the employees of Public Undertakings/Statutory Bodies not coming under the purview of Bonus/Ex-gratia provided their revised emoluments exceeded Rs.22,000/- per month but did not exceed Rs.30,000/- per month as on 31.3.2014 and also provided that the advance paid last year has been recovered in full.

3. While sanctioning Bonus/Ex-gratia in lieu of Bonus, the following principles shall be observed:-

(i) Bonus at the statutory minimum rate will be paid to the employees of Public Undertakings/Statutory Bodies, who come under the purview of the payment of Bonus Act, 1965 as amended upto-date.

- (ii) No excess Bonus i.e. over and above the statutory minimum will be paid to the employees of Public Undertakings/Statutory Bodies under any circumstances, if the said Public Undertakings/Statutory Bodies are running under loss.
 - (iii) For payment of statutory Bonus under the payment of Bonus Act, 1965, as amended upto-date and also for payment of ex-gratia payment in lieu of Bonus, final report of accounts of the previous year in respect of the concerned organization will have to be furnished to the Government.
 - (iv) For justification of the additional rate of Bonus the previous year's audited accounts should be furnished and quantum of Bonus should be computed according to the provision of the payment of Bonus Act.
 - (v) The rate of ex-gratia payment in lieu of Bonus shall be 8.33 per cent of the emoluments earned by the employees during the accounting year in question irrespective of allocable surplus (as defined in the payment of Bonus Act, 1965, as amended upto-date). If the proposal in any rate about the aforesaid limit, the proposal should be justified on the basis of "Allocable Surplus" (as defined in the Payment of Bonus Act, 1965 as amended upto-date) during the account year in question. Here also the calculation will have to be made according to the principles for calculation of Bonus as laid down in the Payment of Bonus Act.
 - (vi) For conversion of ex-gratia payment in lieu of Bonus so long paid into bonus under the payment of Bonus Act, specific views of the Labour Department may be obtained. Labour Department is requested to clearly give their views in such cases in consultation with Ld. L.R. as to whether the concerned organization would come under the purview of the payment of Bonus Act (Under Section 31 of the Said Act).
4. I am, therefore, to request you kindly to take necessary action accordingly and issue orders in respect of the concerned organizations under your administrative control at an early date so that the payment of Bonus/ex-gratia to the eligible employees is completed by the 22nd September, 2014.
5. For payment of Bonus/ex-gratia under this order and ex-gratia @ Rs.3,000/- per head as per this order, no sanction of the Finance Department will be necessary, if there is no requirement of fund for release of the benefit.

Yours faithfully,

QA
6/7/14
OSD & ex-officio Joint Secretary to the
Government of West Bengal