

**Government of West Bengal**  
Finance Department  
(Audit Branch)  
Nabanna, Howrah-711102  
**Email ID : finreceipt-wb@bangla.gov.in**

No. 1481-F(P2)/FA/O/2M/493/12

Dated, Howrah, the 28<sup>th</sup> March, 2023

**MEMORANDUM**

**Sub : Grant of Ad-hoc Bonus to the state Government Employees and some other categories of Employees for the year 2022-2023**

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. 39,000/-** per month as on **31<sup>st</sup> March, 2023** will be entitled to ad-hoc bonus for the accounting year **2022-2023** at the rate of **Rs. 5,300/-** per head. The upper eligibility ceiling of **Rs. 39,000/-** per month as on **31<sup>st</sup> March, 2023** will be applicable irrespective of whether the emoluments are drawn in the pre-revised or revised structure 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 **31.03.2023**. For the employees drawing pay and allowances in terms of the West Bengal Services (Revision of Pay and Allowance) Rules, 2019, in terms revised emoluments' in this order will mean the pay drawn in the applicable Level in the Pay Matrix in the revised pay structure, dearness allowance and includes the non-practicing allowance, if any, but will not include any other pay and other allowance such as house rent allowance, medical allowance, compensatory allowance, etc.

For those who are drawing pay and allowances in the un-revised pay structure under WBS (ROPA) Rules, 2009 the terms 'emoluments' will mean and include basic pay (pay in the Pay Band plus Grade 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 **31.03.2023** exceeded **Rs. 39,000/-** per month but during the year 2022-2023 their emoluments at least for six months were less than **Rs. 39,000/-** per month i.e, the said emoluments exceeded the eligibility ceiling of **Rs. 39,000/-** per month on account of promotion, drawal of increment, implementation of C.A Scheme, enhancement of dearness allowance and revision of pay etc. after remaining less than **Rs. 39,000/-** per month at least six months, will be entitled to ad-hoc bonus of **Rs. 5,300/-** per head under this order.

iii. The employees who rendered at least six months continuous service during the year **2022-2023** 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 of more should be counted as one month.

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:-

$\frac{\text{Emoluments as on 31st March, 2023 X Eligibility period in number of months}}{12}$	= The amount of ad-hoc bonus, subject to maximum amount of <b>Rs. 5,300/-</b> only.
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v. The casual workers who have put in works at least for 120 days and the employees on consolidated pay in the year 2022-2023 will also be entitled to ad-hoc bonus under this order according to the following formula:-

$\frac{\text{Total amount of salary / wages earned during the year 2022-2023}}{12}$	= The amount of ad-hoc bonus, subject to maximum amount of <b>Rs. 5,300/-</b> only.
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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 before the festival Id-UI-Fitre and in case of other State Government employees (other than Muslim State Government employees) such disbursement should be made between **03.10.2023 to 06.10.2023**.

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

4. The charge in respect of payment of ad-hoc bonus under this order will be debitible to 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 above detailed heads in the budget grant available for **2023-2024**.

.....Contd. in Page No. 2

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. **1570-F(P2)**, dated **18.04.2022** by issue of Government Orders by various Departments in this connection. As done 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 employee of various establishments, who were allowed ad-hoc bonus/ex-gratia at par with the State Government employees or at the 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/- M.Pant

**Additional Chief Secretary to the  
Government of West Bengal.**

**No. 1481/1(400)-F(P2)/FA/O/2M/493/12**

**Dated, Howrah, the 28<sup>th</sup> March, 2023**

Copy forwarded for information and necessary action to :-

01. The Accountant General (A&E), West Bengal, Treasury Buildings, 2, Govt. Place [West] Kolkata – 700 001.
02. The Director of Treasuries & Accounts, West Bengal, 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, Johar Building, P-1, Hyde Lane, Kolkata – 700 073.
05. The Pay & Accounts Officer, Kolkata Pay & Accounts Office-III, Subhanna, SGO Complex, 5<sup>th</sup> & 6<sup>th</sup> Floor, Plot No. 9, DF Block, Sector-I, Salt Lake City, Kolkata- 700 064.
06. The Deputy Secretary & DDO, Finance Department, Accounts Branch, Nabanna, Howrah.
07. The District Magistrate/Judge \_\_\_\_\_
08. The Sub-Divisional Officer, \_\_\_\_\_
09. The Treasury Officer, \_\_\_\_\_
10. The \_\_\_\_\_ Department/Directorate.
11. The Commissioner, \_\_\_\_\_
12. The Principal Industrial Training Institute \_\_\_\_\_
13. The Superintendent of Police, \_\_\_\_\_
14. The Superintending Engineer/ Executive Engineer, \_\_\_\_\_
15. Shri Sumit Mitra, Network Administrator, Finance Department for uploading this Memorandum in the Finance Department Website.
16. Office Copy.

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

C/Somnath Dutta/2023/Misc/1481