

Government of West Bengal
Finance (Audit) Department
NABANNA
325, Sarat Chatterjee Road, Howrah-711 102.

No.811-F(P2)

Dated : 27/02/2026

Subject : Grant of Ad-hoc Bonus to the State Government Employees and some other categories of Employees for the year 2025-2026.

MEMORANDUM

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.46,000/- per month as on 31st March, 2026 will be entitled to ad-hoc bonus for the accounting year 2025-2026 at the rate of **Rs.7,400/-** per head. The upper eligibility ceiling of Rs.46,000/- p.m. as on 31st March, 2026 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 31.03.2026. For the employees drawing pay and allowances in terms of the West Bengal Services (Revision of Pay and Allowance) Rules, 2019, the term 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-practising 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 term '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 31.03.2026 exceeded Rs.46,000/- p.m. but during the year 2025-2026 their emoluments at least for six months were less than Rs.46,000/- p.m. i.e., the said emoluments exceeded the eligibility ceiling of Rs.46,000/- p.m. 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.46,000/- p.m. at least six months, will be entitled to ad-hoc bonus of **Rs.7,400/-** per head under this order.

iii) The employees who rendered at least six months continuous service during the year 2025-2026 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.

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

Emoluments as on x Eligibility period in number of months

31st March, 2026 12

= The amount of ad-hoc bonus, subject to maximum amount of **Rs.7,400/-** only.

v) The casual workers who have put in work at least for 120 days and the employees on consolidated pay in the year 2025-2026 will also be entitled to ad-hoc bonus under this order according to the following formula:-

Total amount of salary/wages earned during the year 2025-26

12

= The amount of ad-hoc bonus, subject to maximum amount of **Rs.7,400/-** only.

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

3. The disbursement of Ad-hoc Bonus sanctioned hereinabove should be made in case of Muslim State Government Employees before the Festival Eid-UI-Fitr, 2026 and in case of other State Government employees (other than Muslim State Government employees) such disbursement should be made between 28/09/2026 to 01/10/2026.

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 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.

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. 1023-F(P₂), dated 18/03/2025 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 employees 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/- P.K.Mishra

Additional Chief Secretary
to the Government of West Bengal

No.811-/1(300)-F(P2)

Dated : 27/02/2026

Copy forwarded for information and necessary action to:

- 1) The Principal Accountant General(A&E), West Bengal, Treasury Buildings, Kolkata – 700 001.
- 2) The Director of Treasuries & Accounts, West Bengal, Kolkata – 700 001.
- 3) The Pay & Accounts Officer, Kolkata Pay & Accounts Office-I/II/III.
- 4) The Registrar & DDO, Finance Department, Accounts Branch, Nabanna, Howrah.
- 5) The District Magistrate/District Judge/Superintendent. of Police..... (All)
- 6) The Sub-Divisional Officer.....(All)
- 7) The Treasury Officer.....Treasury (All)
- 8) The.....Department/Directorate (All)
- 9) The Commissioner.....(All)
- 10) The Principal Industrial Training Institute.....
- 11) The Superintending Engineer/Executive Engineer.....(All)
- 12) Shri Sumit Mitra, Network Administrator, Finance Department for uploading this Memorandum in the Finance Department Website


Special Secretary
to the Government of West Bengal