



प्रधान लेखा नियंत्रक (निर्माणियां) कार्यालय  
OFFICE OF THE PRINCIPAL CONTROLLER OF ACCOUNTS (FYS)

10-ए, एस. के. बोस रोड, कोलकाता - 700 001

10-A, S. K. BOSE ROAD, KOLKATA - 700 001

बेतनअनुभाग तकनोकि/ Pay-Tech Section



दूरभाष: 033-2248-5077-5080 फैक्स: 033-2248-0991 Email: [paytechpcoa.dad@hub.nic.in](mailto:paytechpcoa.dad@hub.nic.in)

website: [pcafys.gov.in](http://pcafys.gov.in)

No. Pay/Tech-I/05/BNS

dated: 8/01/2023

To  
All LAO  
Field Unit

**Subject:** Sanction for payment of Productivity Linked Bonus (PLB)/Ad hoc Bonus for the year 2021-22

A copy of Government of India, Ministry of Defence (Department of Defence Production New Delhi) Letter No-10(1)/2022-D(Estt/NG), dated-11/01/2023 on the above subject received under DoO(C&S) letter No-873/PLB/2021-22/Coord & Policy, dated 11/01/2023 is forwarded herewith for information, guidance and compliance, please.

Before making any payment of PLB/Ad hoc Bonus for the year 2021-22 it may please be ensured that the same is not paid earlier.

Dy C of A(Fys) has seen.

Enclosure: As above

Senior Accounts Officer (Fys)

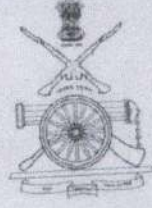
Copy to

- |       |                          |   |
|-------|--------------------------|---|
| (i)   | O i/c Pay Local          | : for information and n/a w.r.to above please   |
| (ii)  | Dt. Of Ordnance(Cord.&S) | : for information w.r.to above please           |
| (iii) | O i/c Pay-O MO           | : for information and n/a w.r.to above please.  |
| (iv)  | O i/c EDP, MO            | : for uploading in the official website, please |
| (v)   | O i/c AN Pay, MO         | : for information & necessary action please.    |

Senior Accounts Officer (Fys)



भारत सरकार  
रक्षा मंत्रालय  
रक्षा उत्पादन विभाग  
आयुध निदेशालय (समन्वय एवं सेवाएं)  
10-ए, एस. के. बोस रोड, कोलकाता-700001  
समन्वय एवं नीति



Government of India  
Ministry of Defence  
Department of Defence Production  
Directorate of Ordnance (C&S)  
10-A, S.K. Bose Road, Kolkata -700001  
Coordination & Policy

Dated: 11/01/2023

सं/No. 873/PLB/2021-22/Coord & Policy

(Through: COMNET)

To  
DDG, Field Unit (Kanpur, Pune, Dehradun, Ambajhari, Kolkata, Avadi & Jabalpur)

विषय/Sub : Sanction for payment of Productivity Linked Bonus (PLB)/Ad-Hoc Bonus for the year 2021-22 – reg.

संदर्भ/Ref : MoD letter No.10(1)/2022-D(Estt./NG) dated 11.01.2023.

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Vide the reference above, Ministry of Defence has conveyed the sanction for payment of PLB/Ad-hoc Bonus for the year 2021-22 (copy enclosed). Accordingly PLB equivalent to 17 days wages for initial six months i.e. from April' 21 to September' 21 with an overall ceiling of Rs. 7000/- per month (as per MoD Letter No. 48(4)/98/D/(B&C) dated 27.07.2000- copy enclosed - regarding PLB payable to teaching staff, para 2(i) contained in the said letter may be noted) and non-PLB Bonus (Ad-hoc Bonus) for the rest of the six months from Oct' 21 to Mar' 22 i.e. 15 days (Total 17+15 days = 32 days) wages which is payable to the eligible employees of DoO(C&S) & DAD as per the OM No. 7/24/2007/E. III(A) dated 06.10.2022 (Copy enclosed) issued by the DoE(MoF) for the FY 2021-22 with an overall ceiling of wages of Rs. 7000/- per month. PLB/Ad-hoc Bonus may be calculated taking average number of days per month as 30.4 days.

02. The expenditure will be debited to Class Code Head 804/02 and UCC 826 and to the respective Heads to which the Pay and Allowances of the employees of allied establishments are debited. The financial implications will be met from the existing sanctioned budget of FY 2022-23.

Encl.: As above

*Pankaj Kumar*  
( Pankaj Kumar )  
Dy. Director /C&P

For Director General Ordnance(C&S)

Copy to:

1. DDG/H&S, DoO (C&S) Kolkata
2. DDG/A&C, DoO (C&S) Kolkata
3. DDG/G, DoO (C&S) New Delhi
4. O/o PCA (Fys), Kolkata
5. PPS to DGO (C&S) Kolkata
6. PPS Sr. DDG/DoO (C&S), Kolkata
7. All JCM-III Staff side Members



**No.10(1)/ 2022-D(Estt/NG)**  
**Government of India,**  
**Ministry of Defence,**  
**( Deptt. of Defence Production )**  
**New Delhi**

Dated: 11<sup>th</sup> Jan., 2023

To  
The Director General Ordnance,  
Directorate of Ordnance (C&S),  
10A, S. K. Bose Road,  
**Kolkata-700 001.**

The Controller General of Defence Accounts,  
**New Delhi.**

The Director General of Quality Assurance,  
**New Delhi.**

The Director General of Aeronautical Quality Assurance,  
**New Delhi.**

Subject: Payment of Productivity Linked Bonus/ Ad-hoc bonus for the year 2021-22.

Madam / Sir,

I am directed to refer to this Ministry's letter No.48(4)/98/D(B&C) dated 27<sup>th</sup> July,2000 on the above subject and to convey the sanction of the President to the payment of Productivity Linked Bonus equivalent to 17 days wages for initial six months i.e. from April'21 to September'21 for the year 2021-22 to the eligible employees of DoO(C&S) and allied Defence Production Establishments with an overall ceiling of wages of Rs. 7000/- per month. Further, sanction of Non-PLB Bonus [Ad-hoc bonus] for rest of the six months from Oct.21 to March'22 is also conveyed for eligible employees of DoO(C&S) and DAD as per the OM No. 7/24/2007/E.III(A) dated 06.10.2022 issued by the Department of Expenditure (MoF) for the financial year 2021-22 with an overall ceiling of wages of Rs.7000/- per month. The PLB and Non-PLB are to be calculated

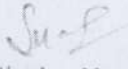
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taking average number of days per month as 30.4 days. Non-PLB Bonus (ad-hoc bonus) may be calculated as per clarification given at Sl.No. (j) Annexed with the Department of Expenditure (MoF) OM dated 06.10.2022.

02. Payment of PLB and Non-PLB (Ad-hoc bonus) to the casual labour will be made in accordance with MoD letter No.48(4)/98/D(B&C) dated 27<sup>th</sup> July,2000 and Department of Expenditure (MoF) OM No. 7/24/2007/E.III(A) dated 06.10.2022

03. The expenditure will be debited to Class Code Head 804/02 and UCC 826 and to the respective Heads to which the pay and allowances of employees of allied establishments are debited. The financial implications on this account would be met from the existing sanctioned Budget of FY 2022-23.

04. This issues with the concurrence of Ministry of Finance vide ID No.7-39/2007-E.III(A) (2937030/22) dated 06.01.2023 and MoD (Finance Division) vide N-30 dated 30.09.2022 in MoD File No. 10(1)/2022-D(Estt/NG).

  
(Satinder Kaur)

Under Secretary to the Govt. of India

Copy to:

DFA(DP-I) – for information pl.



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No 48(4)/98/D(B&C)  
Government of India,  
Ministry of Defence,  
(Deptt. of Defence Production & Supplies)

New Delhi, dated the 27<sup>th</sup> July, 2000

To,

The Chairman,  
Ordnance Factory Board,  
Calcutta

Controller General of Defence Accounts,  
New Delhi

The Directorate General of Quality Assurance,  
New Delhi

The Directorate General of Aeronautical Quality Assurance,  
New Delhi

**Subject – Revision of Productivity Linked Bonus Scheme for Civilian Employees of Defence Production Establishments**

In supersession of this Deptt's. letter No. 23(1)/80/D(PA) dated 27<sup>th</sup> March, 1980, I am directed to convey the sanction of the President to the revision of Productivity Linked Bonus Scheme (PLB) for civilian employees of defence production establishments belonging to the categories listed in para 2 below, for payment of bonus linked with productivity, subject to the conditions stipulated in the succeeding paragraphs.

2. The payment of Productivity Linked Bonus is admissible to –

- (i) All Group 'C' & 'D' employees and Non-Gazetted Group 'B' employees of Ordnance Factory Board Organisation including OEF & Armoured Vehicle Group Factories, Directorate General of Quality Assurance and Directorate General of Aeronautical Quality Assurance with an overall ceiling of emoluments of Rs. 2500/- for 30 days excluding teaching staff in the schools maintained by Ordnance Factories and DGQA Organisations.
- (ii) Defence Accounts Department Staff working in the factories and in the organisation of Principal Controller of Accounts (Factories), who are borne on the establishment of CGDA under the Ministry of Defence, but are under the



functional control of Ordnance Factory Board, including DAD employees on deputation to Controller of Finance (Fys).

(iii) The casual labour who have worked for atleast 240 days for each year for three years or more.

(iv) All the employees referred to in (i) would form one unit for the purpose of Bonus calculation.

3. The following are the features of the revised formula :-

i) Average Piece Work Profit of the Ordnance Factories will form basis to determine the PLB that will be payable in a year.

(ii) The revised PLB formula has a base of 30 days for 25% Piece Work Profit and for every 2% increase in Piece Work Profit, one additional day of PLB will be payable provided that this payment for more than 30 days will be due only when Piece Work Profit exceeds the index of 25% by 4% i.e., in other words for 29% PW profit, the PLB payable will be 31 days. Thereafter, for every 2% increase, PLB will increase by one day.

(iii) If the average Piece Work Profit exceeds 50% in any year, it shall be restricted to 50% for purposes of PLB. PLB shall thus not be paid in excess of 41 days in any year.

(iv) In case average Piece Work Profit percentages fall below 25%, the PLB will be reduced i.e., if the Piece Work Profit falls by 4% below 25%, PLB will be reduced by one day (if Piece Work Profit is 21% PLB will be paid for 29 days). Then for each subsequent reduction of 2%, PLB will be reduced by one day.

4. The revised formula of PLB is subject to the following conditions:-

(i) OFB will review the standard man-hours for jobs whenever there is a change in production processes or when new labour saving machines are introduced;

(ii) The formula will be reviewed after 3 years from implementation, i.e. from the accounting year 1999-2000;

5. The PLB has been paid provisionally for 32 days from 1993-94 to 1998-99. The PLB formula has been finalised with retrospective effect from 1993-94 and the eligible employees will be paid arrears from 1993-94 to 1998-99 according to the revised formula.



6. This issues with the concurrence of Ministry of Defence (Finance) vide their L.O. No. 70/IF/DP.I/2000 dated 26<sup>th</sup> July, 2000.

7. Hindi version will follow.

Yours faithfully,

(S.P. NAYYAR)

Under Secretary to the Government of India

Co to:-

All CsDA (including JCDA, Jalandhar)

DADS (Fy. Cell), New Delhi

Ministry of Defence (Finance/Budget)

Addl. DGOE/OI P Group Hqs., Kanpur

DCDA I/C Pay Section, New Delhi

Ministry of Defence / D(Fv.II), D(FY.I), D(Proj.), D(Prod.), D(JCM),

D(Pst I) OF Cell, HVE Cell

Leader Staff Side Departmental Council (JCM) Ministry of Defence

General Secretary, Indian National Defence Workers Federation

General Secretary, All India Defence Employees' Federation

President, All India Defence Employees' Federation

Cy also to:

Sh. P. Gopalakrishnan, --- w.r.t. their No. 22/CM/2000 (i) dt. 19.7.2000  
Deputy Secretary, Cabinet Secretariat

Sh. Shyam Sunder, --- w.r.t. their Dy. No. 392/US (c) 2000 dt. 6.4.2000  
Under Secretary (P. Coord I Branch)  
Ministry of Finance (Deptt. of Expenditure)

PS to R/L PS to R/IRM

SPPS to Secretary (DP&S)

PPS to Addl. Secretary (DP&S)

PPS to JS (C.F.)



No 7/24/2007/E III (A)  
Government of India  
Ministry of Finance  
Department of Expenditure  
( E III-A Branch )  
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North Block, New Delhi,  
06<sup>th</sup> October, 2022

**OFFICE MEMORANDUM**

**Subject:-Grant of Non-Productivity Linked Bonus (ad-hoc bonus) to Central Government Employees for the Financial Year 2021-22.**

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The undersigned is directed to convey the sanction of the President to the grant of Non-Productivity Linked Bonus (Ad-hoc Bonus) equivalent to 30 days emoluments for the accounting year 2021-22 to the Central Government employees in Group 'C' and all non-gazetted employees in Group 'B', who are not covered by any Productivity Linked Bonus Scheme. The calculation ceiling for payment of ad-hoc Bonus under these orders shall be monthly emoluments of Rs. 7000/-. The payment of ad-hoc Bonus under these orders will also be admissible to the eligible employees of Central Para Military Forces and Armed Forces. The orders will be deemed to be extended to the employees of Union Territory Administration which follow the Central Government pattern of emoluments and are not covered by any other bonus or ex-gratia scheme.

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

(i) Only those employees who were in service as on 31.3.2022 and have rendered at least six months of continuous service during the year 2021-22 will be eligible for payment under these orders. Pro-rata payment will be admissible to the eligible employees for period of continuous service during the year from six months to a full year, the eligibility period being taken in terms of number of months of service (rounded off to the nearest number of months);

(ii) The quantum of Non-PLB (ad-hoc bonus) will be worked out on the basis of average emoluments/calculation ceiling whichever is lower. To calculate Non-PLB (Ad-hoc bonus) for one day, the average emoluments in a year will be divided by 30.4 (average number of days in a month). This will, thereafter, be multiplied by the number of days of bonus granted. To illustrate, taking the calculation ceiling of monthly emoluments of Rs. 7000 (where actual average emoluments exceed Rs. 7000), Non-PLB (Ad-hoc Bonus) for thirty days would work out to Rs.  $7000 \times 30 / 30.4 = \text{Rs } 6907.89$  (rounded off to Rs 6908/-).

(iii) The casual labour who have worked in offices following a 6 days week for at least 240 days for each year for 3 years or more (206 days in each year for 3 years or more in the case of offices observing 5 day week), will be eligible for this Non-PLB (Ad-hoc Bonus) Payment. The amount of Non-PLB (ad-hoc bonus) payable will be (Rs.  $1200 \times 30 / 30.4$  i.e Rs. 1184.21 (rounded off to Rs. 1184/-). In cases where the actual emoluments fall below Rs. 1200/- p.m., the amount will be calculated on actual monthly emoluments.

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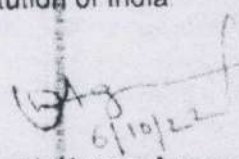
(iv) All payments under these orders will be rounded off to the nearest rupee.

(v) Various points regarding regulation of Ad-hoc / Non- PLB Bonus are given in the Annexure.

3 The expenditure on this account will be debit-able to the respective Heads to which the pay and allowances of these employees are debited

4 The expenditure to be incurred on account of Non-PLB (Ad-hoc Bonus) is to be met from within the sanctioned budget provision of concerned Ministries/Departments for the current year

5 In so far as the persons serving in the Indian Audit and Accounts Department are concerned, these orders are issued in consultation with the Comptroller and Auditor General of India, as mandated under Article 148(5) of the Constitution of India

  
(Umesh Kumar Agarwal)  
Deputy Secretary

To,

All Ministries/Departments of the Government of India as per standard list etc.

Copy (with usual no. of spare copies) forwarded to C&AG, UPSC etc as per standard list

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**ANNEXURE to O.M. No. 7/24/2007-E-III(A) dated 06/10/2022**

Point	Clarification
1. Whether the employees in the following categories are eligible for the benefit of ad-hoc bonus for an accounting year	Subject to completion of minimum six months continuous service and being in service as on 31 <sup>st</sup> March, 2022.
(a) Employees appointed on purely temporary ad-hoc basis.	(a) Yes, if there is no break in service.
(b) Employees who resigned, retired from service or expired before 31 <sup>st</sup> March 2022.	(b) As a special case only those persons who superannuated or retired on invalidation on medical grounds or died before 31 <sup>st</sup> March, 2022 but after completing at least six months regular service during the year will be eligible for the ad-hoc bonus on pro rata basis in terms of nearest number of months of service.
(c) Employees on deputation/foreign service terms to state governments, U.T. Governments, Public Sector Undertakings etc. on 31 <sup>st</sup> March, 2022.	(c) Such employees are not eligible for the ad-hoc bonus to be paid by the lending departments. In such cases the liability to pay ad-hoc bonus lies with the borrowing organization depending upon the ad-hoc bonus/PLB/ex-gratia/incentive payment scheme, if any, in force in the borrowing organization.
(d) Employees who reverted during accounting year from deputation on foreign service with the organizations indicated in 'C' above.	(d) The total amount of bonus/ex-gratia received for the accounting year from foreign employer and the ad-hoc bonus, if any, due from a central government office for the period after reversion will be restricted to the amount due under ad-hoc bonus as per these orders.
(e) Employees from state Government/U.T. Admn./Public Sector Undertakings on reverse deputation with the Central Government.	(e) Yes, they are eligible for ad-hoc bonus to be paid by the borrowing departments in terms of these orders provided no additional incentive as part of terms of deputation, other than Deputation Allowance, is paid and the lending authorities have no objection.
(f) Superannuated employees who were re-employed.	(f) Re-employment being fresh employment, eligibility period is to be worked out separately for re-employment period; the total amount admissible, if any, for prior to

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	superannuation and that for re-employment period being restricted to the maximum admissible under ad-hoc bonus under these orders.
(g) Employees on half-Pay leave/E.O.L./Leave not due/study leave at any time during the accounting year.	(g) Except in the case of leave without pay the period of leave of other kinds will be included for the purpose of working out eligibility period. The period of E.O.L./dies non will be excluded from eligibility period but will not count as break in service for the purpose of ad-hoc bonus.
(h) Employees under suspension at any time during the accounting year	(h) Subsistence allowance given to an employee under suspension for a period in the accounting year cannot be treated as emoluments. Such an employee becomes eligible for the benefit of ad-hoc bonus if and when reinstated with benefit of emoluments for the period of suspension, and in other cases such period will be excluded for the purpose of eligibility as in the case of employees on leave without pay.
(i) Employees transferred from one Ministry/Department/Office covered by ad-hoc bonus orders to another within the Government of India or a Union Territory Government covered by ad-hoc bonus orders and vice versa.	(i) Employees who are transferred from any of the Ministry/Department/Office covered by ad-hoc bonus orders to another such office without break in service will be eligible on the basis of combined period of service in the different organizations. Those who are nominated on the basis of a limited departmental or open competitive exam from one organization to a different organization will also be eligible for the ad-hoc bonus. The payment will be made only by the organization where he was employed as on 31 <sup>st</sup> March, 2022 and no adjustments with the previous employer will be necessary.
(j) Employees who are transferred from a Government Department/Organization covered by ad-hoc bonus orders to a Government Department/Organization covered by productivity - Linked Bonus scheme or vice versa.	(j) They may be paid what would have been paid on the basis of emoluments in ad-hoc bonus covered department for the entire year less the amount due as productivity-linked bonus. The amount so calculated may be paid by Department where he was working on 31 <sup>st</sup> March, 2022 and/or at the time of payment.
(k) Part-time employees engaged on nominal fixed payment	(k) Not eligible

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2. Whether ad-hoc bonus is payable to casual labour for an accounting year in the following cases:-

(a) Those who have put in specified number of days of work in different offices during each of the three years ending with the said accounting year.

(b) Casual labour who were not in work on 31<sup>st</sup> March, 2022.

(c) Those who have put in at least specified number of days of work in each of two years preceding the accounting year but are short of this limit due to regularization in employment in the said accounting year.

(a) The eligibility is to be worked out for three years from the said accounting year backwards. The period of 240 days of work in each of these years may be arrived at by combining the number of days worked in more than one offices of the government of India, for which bonus, ex-gratia or incentive payment has not been earned and received.

(b) The condition of being in employment on 31<sup>st</sup> March, 2022 as laid down in these orders is applicable to regular Government Employees and not to casual labour.

(c) If a casual labour, who has been regularized in the accounting year does not fulfil the minimum continuous service of six months as on 31<sup>st</sup> March, 2022 and therefore, cannot be granted benefit as a regular employee, he may be allowed the benefit as for a casual labour provided the period of regular service in the said year if added to the period of work as casual labour works out to at least specified number of days in that accounting year.

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