

## Payment of Bonus Act, 1965 & Bonus Rules, 1975

1	Name & Location of the manager/person liable under section 2[14]	
2	Date of commencement and completion accounting year	2012 – 2013
3	No. of workers employed on the date of inspection	Male-      Female- Total –
	a)Opening of accounting year:	
	b)Closing of accounting year:	
	Whether the establishment employed 20 or more workers during the accounting year, if so, the relevant evidence to be noted	
4	Name and designation of the employer's representative present during the inspection	
5	Amount of the available surplus Rs. _____ and Allocable surplus Rs.	-
6	Percentage of bonus paid	
7	Register checked and signed	-

**Payment of Bonus Act, 1965 & Rules, 1975**

1. Register showing computation of allocable surplus is not at all maintained/ not kept in Form 'A' as the cols. No.....are missing. [As per Rule 4(a).]
2. Register showing set on and set off is not at all maintained/ not at all maintained/ not kept in Form 'B' as cols. No..... are missing. [As per Rule 4(b)]
3. Register showing payment of bonus to employees for the accounting year ending on..... is not at all maintained/ not kept in Form 'C' as Cols. No.....are missing. [As per Rule 4(c)]

**PERTAINING TO RETURNS**

1. \_\_\_\_\_ Annual Return in Form 'D' has not been sent to the Inspector for the accounting year ending on 31 March 20... within 30 days after the expiry of the time limit as specified in section 19 of payment of Bonus Act- [As per Rule 5.]

**Specific Irregularities regarding payment of Bonus Act, 1965**

1. The employees noted below were paid less than proportionate bonus. [As per section 13]
2. Customary/interim bonus has not been adjusted properly in the following cases. [As per Section 17]
3. The following employees have not been paid bonus for the accounting year. [As per Section 8]
4. Employees have not been paid bonus though the statutory time limit under section 19(a) and 19(b) has expired. [As per Section 19(a) 19(b)]
5. In the following cases bonus was paid after expiry of the statutory time limit as provided. [As per section 19(a) (b)]
6. Working days have not been correctly computed for the A/c year in as much as account has not been taken of the following days, in the case detailed below. [As per Section 14]
7. Accounting year was changed without previous permission in writing of the authority. [As per Section 2(1) (iii) (b).]

**PERTAINING TO FURNISHING INFORMATION/STATISTICS.**

- i. The details of computation of bonus were not furnished on demand though the same was called for. [As per section 27(2).]
- ii. The following books, accounts, registers, documents were not produced during the course of inspection, even though their production was demanded. [As per Section 27(4)]

**Other irregularities**

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