

## **INSPECTION CHECKLIST**

### **The Payment of Bonus Act, 1965 and The Payment of Bonus Rules, 1975**

<b>S.No.</b>	<b>Section/Rule</b>	<b>Details</b>	<b>Options</b>
1.	Section 26 read with Rule 4(a)	Whether a register of allocable surplus is maintained in Form-A?	<ul style="list-style-type: none"><li>• Yes</li><li>• No</li><li>• Not Applicable</li></ul>
2.	Section 26 read with Rule 4(b)	Whether a register showing the set-on and set-off of the allocable surplus is maintained in Form-B?	<ul style="list-style-type: none"><li>• Yes</li><li>• No</li><li>• Not Applicable</li></ul>
3.	Section 26 read with Rule 4(c)	Whether a register showing the details of the amount of bonus due to each of the employees is maintained in Form-C?	<ul style="list-style-type: none"><li>• Yes</li><li>• No</li><li>• Not Applicable</li></ul>
4.	Rule 5 (1)	Whether unified Annual Return is submitted in Form D?	<ul style="list-style-type: none"><li>• Yes</li><li>• No</li><li>• Not Applicable</li></ul>