Government of Goa,
Finance (Expenditure) Department
Secretariat, Porvorim-Goa. 403521
Ph:-0832-2419781 email:usfinexp-sect.goa@nic.in

No.3/5/83-Fin(Exp)/Part File/234 Dated:- 26/10/2026

Read: O.M. No.7/24/2007/E III(A) dated 15/10/2026

OFFICE MEMORANDUM

A copy of the Office Memorandum No.7/24/2007/E III(A) dated **15.10.2026** regarding grant of **Non-Productivity Linked Bonus** (ad-hoc bonus) to Central Government Employees for the year **2025-26** is forwarded for information and necessary action to :-

1. All Heads of Department/Offices.
2. All Departments in the Secretariat.

2. It has been decided by the Government of Goa, to make it applicable to the employees of State Government, with a condition that all employees in Group 'C' and all non-gazetted employees in Group 'B', drawing Grade Pay of Rs.4600/- and above (presently in level 7 of Pay Matrix of Seventh Pay Commission) as on **1st April, 2026**, shall not be covered under the present scheme for payment of Non-Productivity Linked Bonus to State Government employees. The payment of the bonus to the other eligible employees shall be through 'e-payment' mode only and to be disbursed on or before **6th November, 2026.**

3. It may be noted that this O.M. of the Government of India, as adopted by Government of Goa with the above conditions is applicable to the employees of Autonomous Bodies (partly or fully funded by the Government) only if the said Bodies ; (i) follow the pattern of emoluments identical to that of Government, and (ii) do not have any bonus or ex-gratia or incentive scheme in operation.

4. Copy of the **O.M. No.7/24/2007/E III(A) dated 15.10.2026** is available on the website of the Directorate of Accounts i.e. www.accountsgoa.gov.in

(Naresh Gaude)
Under Secretary (Finance)

P.T.O

F. No. 7/24/2007/E III (A)
Government of India
Ministry of Finance
Department of Expenditure

Kartavya Bhawan-1, New Delhi
Dated 15.10.2026

OFFICE MEMORANDUM

Subject: Grant of Non-Productivity Linked Bonus (ad-hoc bonus) to Central Government Employees for the year 2025-26.

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 **2025-26** to all Central Government employees in Group 'C' and all non-gazetted Central Government 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 **31.3.2026** and have rendered at least six months of continuous service during the year **2025-26** 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.7000x30/30.4 =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 days week), will be eligible for this Non-PLB (Ad-hoc Bonus) Payment. The amount of Non-PLB (ad-hoc bonus) payable will be (Rs.1200x30/30.4 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 the basis of actual monthly emoluments.

(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 debitable to the respective object head in terms of Department of Expenditure's Notification dated16th December 2022

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 financial year 2026-27.

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.

Sd/-
(Umesh Kumar Agarwal)
Director