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 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 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/-).

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(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.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 dated **16th 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.

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(**Umesh Kumar Agarwal**)
Director

To,

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

ANNEXURE

ANNEXURE to O.M. No. 7/24/2007-E-III(A) dated 15/10/2026

Point No.	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 31st March, 2026.**
(a)	Employees appointed on purely temporary ad-hoc basis.	Yes, if there is no break in service.
(b)	Employees who resigned, retired from service or expired before 31st March, 2026.	As a special case only those persons who superannuated or retired on invalidation on medical grounds or died before 31st March, 2026 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 31st March, 2026.	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.	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.

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(e)	Employees from state Government/U.T. Admn./Public Sector undertakings on reverse deputation with the Central Government.	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.	Re-employment being fresh employment, eligibility period is to be worked out separately for re-employment period; the total amount admissible, if any, for period prior to 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.	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.	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.	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 31st March, 2026 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.	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 31st March, 2026 and/or at the time of payment.
(k)	Part-time employees engaged on nominal fixed payment	Not eligible.
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.	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)	Casual labour who were not in work on 31st March, 2026.	The condition of being in employment on 31st March, 2026 as laid down in these orders is applicable to regular Government Employees and not to casual labour.
(c)	Those who have put in at least specified number of days of work in each of two years preceding the	If a casual labour, who has been regularized in the accounting year

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	accounting year but are short of this limit due to regularization in employment in the said accounting year.	does not fulfill the minimum continuous service of six months as on 31st March, 2026 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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