



**FINANCE [Allowances] DEPARTMENT**  
**G.O.Ms.No.01, Dated: 2<sup>nd</sup> January 2025.**  
**(Margazhi-18, Thiruvalluvar Aandu 2055)**

**ABSTRACT**

**BONUS** – Payment of Ad-hoc Bonus and Special Ad-hoc Bonus for the Accounting Year 2023–2024 – Sanctioned – Orders – Issued.

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**ORDER:**

Government has decided to grant Adhoc Bonus to celebrate harvest festival “Pongal” equivalent to 30 days emoluments subject to a ceiling of Rs.3,000/- to all ‘C’ and ‘D’ Group regular and temporary Government employees, employees of Local Bodies and Aided Educational Institutions including teachers on regular time scales of pay and Special Adhoc Bonus of Rs.1000/- to full time and Part time employees paid from contingencies / employees paid from Special time scale of pay for the accounting year 2023-2024.

2. Accordingly, Government direct that all “C and D” Group regular and temporary employees who are on regular time scales of pay, employees of Local Bodies and Aided Educational Institutions including Teachers on regular time scales of pay in C and D Group be paid adhoc bonus equivalent to 30 days emoluments subject to a ceiling of Rs.3,000/- for the accounting year 2023-2024.

3. Government also direct that, Special Adhoc Bonus of Rs.1,000/- be paid to full-time and part-time employees paid from contingencies at fixed monthly rates, employees on consolidated pay/special time scale of pay including employees in Nutritious Meal Programme/ Integrated Child Development Scheme (ICDS) (Anganwadi Workers / Mini Anganwadi Workers), Village Assistants, employees on daily wages and the employees partly worked on daily wages and subsequently brought under regular establishment and worked continuously for atleast 240 days or more during the accounting year 2023-2024.

4. The Ad-hoc Bonus shall be computed on the basis of actual emoluments as on 31st March 2024. The amount of ad-hoc bonus shall be calculated as if monthly emoluments were Rs.3,000/- per month. In respect of those drawing pay in the pre-revised / revised scales of pay, the calculation of Ad-hoc bonus shall be based on the emoluments drawn subject to the upper ceiling limit of Rs.3,000/- per month.

5. The Ad-hoc Bonus/Special Ad-hoc Bonus sanctioned above shall be admissible subject to the conditions prescribed in the Annexure to this order.

6. The expenditure on Ad-hoc Bonus/Special Ad-hoc Bonus shall be debited to the sub-detailed head "04. Other Allowances" under the detailed head "301. Salaries" or the detailed head "302. Wages" as the case may be, under the relevant service head of the Department concerned.

**(BY ORDER OF THE GOVERNOR)**

**T.UDHAYACHANDRAN  
PRINCIPAL SECRETARY TO GOVERNMENT**

**To**

All Departments Additional Chief Secretary/Principal Secretary/Secretary to Government, Chennai-9.

The Principal Secretary, Legislative Assembly Secretariat, Chennai-9.

The Additional Chief Secretary to Governor, Chennai-22.

The Comptroller, Governor's Household, Raj Bhavan, Chennai-22.

The Governor's Secretariat, Raj Bhavan, Guindy, Chennai-22.

The Director General of Audit (FAC), Perasiriyar K.Anbazhagan Maaligai, Chennai-35.

All Heads of Departments.

The Tamil Nadu Information Commission, Chennai-18.

All Departments of Secretariat (OP/Bills).

All Collectors / All District Judges / All Chief Judicial Magistrates.

The Accountant General (Accounts and Entitlements), Chennai-18.

The Principal Accountant General (Audit-I), Chennai-18.

The Accountant General (Audit II), Chennai-18.

The Accountant General (CAB), Chennai -9 / Madurai.

The Commissioner of Treasuries and Accounts (FAC), Chennai-35.

All Pay and Accounts Officers.

All Treasury Officers / All Sub-Treasury Officers.

The Chairman, Tamil Nadu Public Service Commission, Chennai-3.

The Commissioner of Tribunal for Disciplinary Proceedings, Chennai-108.

The Registrar General, High Court, Chennai-104.

The Registrars of all Universities / Agricultural University, Coimbatore.

All State owned Corporations and Statutory Boards.

The Commissioner, Greater Chennai Corporation, Chennai-3.

All Commissioners, Corporation of Madurai / Coimbatore / Tiruchirappalli / Salem / Tirunelveli / Erode / Tiruppur / Thoothukudi / Thanjavur / Kumbakonam / Vellore / Dindigul / Nagarcoil / Hosur / Avadi/ Kanchipuram/ Karur/ Cuddalore / Sivakasi / Tambaram.

All Assistant Directors (Rural Development).

All Tahsildars.

All Block Development Officers.

All Municipal Commissioners.

All Revenue Divisional Officers.

All Chief Educational Officers.

**Copy to:**

- The Principal Secretary – I to Hon'ble Chief Minister, Chennai-9.
- The Secretary – (II & III) to Hon'ble Chief Minister, Chennai-9.
- The Additional Chief Secretary to Hon'ble Deputy Chief Minister, Chennai-9.
- The Joint Secretary to Hon'ble Chief Minister, Chennai-9.
- The Special Personal Assistant to Hon'ble Chief Minister, Chennai-9.
- The Principal Private Secretary to Chief Secretary to Government, Chennai-9.
- The Senior Principal Private Secretary to the Principal Secretary to Government, Finance Department, Chennai-9.
- Stock File / Spare Copies.

**-/ Forwarded : By Order /-**

*செ. ரிஜிஸ்டர் 21/1/2025*  
**SECTION OFFICER.**

*On*  
*02/01/2025*

**ANNEXURE****[G.O.Ms.No.01, Finance (Allowances) Department, Dated: 02-01-2025]**

- (i) The emoluments for purposes of Ad-hoc Bonus under these orders shall be worked out on the basis of basic pay/ personal pay and dearness allowance as on 31<sup>st</sup> March, 2024. The eligible Government servants of C and D Group shall be as ordered in G.O.Ms.No.21, Personnel and Administrative Reforms (A) Department, Dated: 05-03-2019.
- (ii) The employees who were in service on 31<sup>st</sup> March 2024 and have rendered a full year of service from 1<sup>st</sup> April 2023 to 31<sup>st</sup> March 2024 shall be eligible for the full amount of Ad-hoc Bonus sanctioned in this Order at the rate of 30/30 days of emoluments.
- (iii) The employees who have rendered service of six months and above, but less than a year during 2023-2024 shall be eligible for proportionate amount of Ad-hoc Bonus. For the purpose of this rule, period less than 15 days shall be ignored and fifteen days and above shall be treated as a full month of service.
- (iv) The Ad-hoc Bonus shall be rounded to the nearest rupee, i.e., fraction of 50 paise and above shall be rounded to the next higher rupee and fraction below 50 paise shall be ignored.
- (v) The period of service for the purpose of computing Ad-hoc Bonus shall include all leave other than the extraordinary leave without Allowances. In the case of employees who were on extraordinary leave without allowances / Half Pay / Study Leave without pay during the month of March 2024, the Ad-hoc Bonus shall be determined based on the emoluments last drawn before proceeding on leave.
- (vi) In the case of employees under suspension at any time, during 2023 - 2024 Subsistence allowances paid during suspension shall not be treated as emoluments. Such an employee may be paid Ad-hoc Bonus / Special Ad-hoc Bonus as and when the period of suspension is treated as duty. In other cases, the period of suspension shall be excluded for the purpose of Ad-hoc Bonus/Special Ad-hoc bonus. In the case of suspension, if any, after 31<sup>st</sup> March 2024 there shall be no bar for the payment of Ad-hoc Bonus / Special Ad-hoc Bonus.
- (vii) Employees who retired on superannuation / Voluntary retirement / died in harness / invalidated from service, etc., prior to 31<sup>st</sup> March 2024 are eligible for Ad-hoc Bonus / Special Ad-hoc Bonus on the basis of actual service, subject to provision in para (iii) above.
- (viii) Superannuated employees who were re-employed are eligible for Ad-hoc Bonus / Special Ad-hoc Bonus provided the period of service prior to and after re-employment taken together is not less than six months, subject to provision in para (ii) and (iii) above. In such cases, the eligibility period has to be worked out separately for the period prior to and after re-employment. The total amount admissible, for the period prior to superannuation and for the period after re-employment shall be restricted to the maximum admissible Ad-hoc Bonus / Special Ad-hoc Bonus; and

(ix) Employees who have rendered service of six months and above in Group 'C' are eligible for proportionate Ad-hoc Bonus only. If an employee rendered less than six months of service in Group 'C' and more than six months in Group 'B', he shall not be eligible for Ad-hoc Bonus.

**-/True Copy/-**

*By Rajan 21/01/2025*  
**SECTION OFFICER.**

*By*  
*02/01/2025*