



MINISTRY OF FINANCE

Circular No. 05 of 2024

Ref. : CF/40/40/40/66

Date : 19 December 2024

From : Ag. Financial Secretary

To : Supervising Officers-in-Charge of Ministries/Departments

Payment of 14th Month Bonus to Public Sector Employees

Following the decision of Government for the payment of a 14th Month Bonus to employees in the public and private sectors deriving a monthly basic salary of up to Rs 50,000, a Special Allowance Bill has already been introduced in the National Assembly to cater for private sector employees and employees of statutory bodies whose terms and conditions are not governed by the Pay Research Bureau.

2. The purpose of this Circular is, therefore, to inform you of the modalities and arrangements for the payment of the 14th Month Bonus for year 2024 to public officers, local government officers, officers of the Rodrigues Regional Assembly and employees of statutory bodies whose terms and conditions are governed by the Pay Research Bureau.

3. The 14th Month Bonus is payable to eligible employees who are employed either on a full-time, part-time or contractual basis drawing a monthly basic salary of up to Rs 50,000 in December 2024, inclusive of salary compensations already awarded.

Payment of the 14th Month Bonus

4. The 14th Month Bonus will be calculated on the same basis as the end-of-year bonus except that it will be paid to only employees drawing a monthly basic salary of up to Rs 50,000, inclusive of salary compensations already awarded. Ministries/Departments and public bodies are, therefore, requested to stand guided by the Ministry of Public Service and Administrative Reforms Circular No. 90 of 2019 for the computation of end-of-year bonus.

5. The 14th Month Bonus will be exempted from CSG Contribution.

6. The payment of the 14th Month Bonus will be made in two instalments as follows:

- (a) a first instalment of 50 percent in December 2024; and
- (b) a second instalment of 50 percent in January 2025.

7. The payroll for the month of December 2024, including the end-of-year bonus, has already been processed for the payday scheduled for 20th December 2024. In this context, the first instalment of the 14th Month Bonus should be made, exceptionally, through a second payroll by the end of December 2024.

Funding

Ministries/Departments

8. Ministries and Departments are requested to meet the cost of the 14th Month Bonus under Vote Item “21110001-Basic Salary”. Additional funds, if required, will be provided at a later stage after exploring all possibilities for reallocation within their budgets.

9. For recording purposes, a new item of expenditure – “21110017: 14th Month Bonus” will be created for an eventual adjustment in the Treasury Accounting System.

Local Authorities and Rodrigues Regional Assembly (RRA)

10. Local Authorities and RRA are requested to meet the cost of the 14th Month Bonus under their respective budgets. Additional funds, if required, will be provided at a later stage after exploring all possibilities for reallocation within their budgets.

Statutory and Other Public Bodies

11. Statutory and other public bodies financially dependent on Government should meet the cost of the 14th Month Bonus under their respective budgets. Additional funds, if required, will be provided at a later stage after exploring all possibilities for reallocation within their budgets.

12. Statutory and other public bodies not financially dependent on Government are requested to finance the 14th Month Bonus within their respective budgets.

13. You are kindly requested to bring the contents of this Circular to the attention of all officers and Heads of public bodies concerned, falling under the aegis of your respective Ministry/Department for necessary action.



A. Acharuz
Ag. Financial Secretary

Copy to:

- (i) Secretary to Cabinet and Head of the Civil Service
- (ii) Secretary for Public Service
- (iii) Director of Audit
- (iv) Accountant-General
- (v) Director, Pay Research Bureau
- (vi) Director, Financial Operations
- (vii) Director, Central Information Systems Division
- (viii) Officer-in-Charge, Finance Section of Ministries and Departments