

No.6/1/25/RCS/AUDIT/II (7)/2016/193
Government of Puducherry
Cooperative Department (Audit Section)
V.V.P. Nagar, Thattanchavady Post, Puducherry – 605009.

Puducherry dated **15.10.2025**

CIRCULAR

Sub: Payment of Bonus and ex-gratia to the employees of registered cooperative societies for the financial year **2024-25** – Instructions – Issued.

Ref: Office Memorandum No.G.18017/FD/F3/A2/2025, dated 15.10.2025 of the Finance Department, Government of Puducherry.

The decision of the Government of Puducherry on payment of bonus and ex-gratia to the employees of the registered cooperative societies (**for short the "societies"**), which function in the Union territory of Puducherry, was communicated in the Office Memorandum cited. It is clearly stated therein that the Societies who have sufficient funds on their own may take a conscious decision, on payment of bonus and ex-gratia to their employees for accounting year 2024-25, without exceeding the amount that was paid for the accounting year 2023-24.

2) In pursuance of the said decision taken by the Government of Puducherry, it has been decided that the Societies which function in the Union territory of Puducherry, shall pay bonus and ex-gratia to their employees for the financial year 2024-25 with the approval of their Competent Authority, **strictly subject to the following terms and conditions**;

- a) Payment of bonus shall be at the rate of 8.33% of the wages earned by the employees during the financial year 2024-25. Wage ceiling for calculation of bonus shall be restricted to Rs.7,000/- per month.
- b) **Societies, which have sufficient funds on their own after payment of statutory liabilities, viz Salary, EPF, Gratuity, Salary recoveries, etc., as on date, may pay ex-gratia to their employees for the financial year 2023-24 as paid in the previous year, over and above the admissible bonus of 8.33%, only on availability of the sufficient allocable surplus in the relevant financial year, as provided under Section 11 of Payment of Bonus Act, 1965.**
- c) **Under any circumstance, bonus and ex-gratia shouldn't exceed Rs.11,000/- (Rupees eleven thousand only) per employee.**
- d) **No additional benefits shall be paid to the employees in any form viz. Gift Coupons, Gift Vouchers, Gift Articles, etc, in addition to the said bonus and ex-gratia.**
- e) Under any circumstance and for any reason, the Societies should not utilize the funds which are specifically allocated for statutory purposes, viz salary, salary recoveries, EPF, Gratuity, Reserve Fund, etc., for payment of bonus and ex-gratia.
- f) No additional funds shall be released as Grants-in-aid (GIA) or provisioned at the R.E. stage in the Union territory of Puducherry Budget for the payment of bonus and ex-gratia to any society.

3) Payment of ex-gratia has been decided on the earnest hope that the employees will put in their best effort to improve the working of their respective societies in the current and coming years. Therefore, the payment of ex-gratia granted for the financial year 2024-25 will not form the basis for claiming similar ex-gratia payment in coming years.



...2/-

- 4) After disbursement of bonus and ex-gratia, the management of societies shall furnish the information for the financial year 2024-25, in the pro-forma enclosed, to this office immediately without fail.
- 5) Any violation of these instructions will attract action against the President/Administrator/Chief Executive of the society concerned.


(S. YESVANTHAIYAH)
Registrar of Cooperative Societies

Encl: As stated above.

To: All the Apex / Central / Primary Cooperative Societies in the Union territory of Puducherry.

Copy to:

- 1) P.S. to Hon'ble Chief Minister >>> for the kind information of the Hon'ble Chief Minister.
- 2) P.S. to Secretary to Government (Finance) >>> for the kind information of Secretary (Finance)
- 3) P.S. to Secretary to Government (Coop.) >>> for the kind information of Secretary (Coop).
- 4) The Director of Fisheries and Fishermen Welfare, Puducherry.
- 5) All Branch Officers, Cooperative Department, Puducherry.
- 6) The Deputy Registrar, Karaikal
- 7) The Deputy Registrar, Mahe
- 8) The Cooperative Officer, Yanam
- 9) P.S. to RCS
- 10) P.S. to JRCS
- 11) Web Editor, Coop. Dept.
- 12) Stock File, 2025.

PRO-FORMA

DETAILS OF BONUS & EX-GRATIA PAID FOR THE YEAR 2024-25

Name of the Cooperative Society: -

Gross Profit / Loss	Net Profit/ Loss	Accumulated loss, if any	Bonus Paid		Ex-gratia Paid		Total amount spent towards Bonus and Ex-gratia (2023-2024)		Dividend paid to Govt. since inception upto 2023-24
			Percentage (%)	Amount (Rs.)	Percentage (%)	Amount (Rs.)	No. of Beneficiaries	Amount (Rs.)	
1	2	3	4	5	6	7	8	9	10

Date:

(Signature of the President / Administrator)