No.6/1/25/RCS/AUDIT/1(7)/2016/ 219
GOVERNMENT OF PUDUCHERRY
CO-OPERATIVE DEPARTMENT (AUDIT SECTION)
V.V.P. Nagar, Thattanchavady Post, Puducherry – 605009.

CIRCULAR

Puducherry, dated: **03.11.2026**

Sub: Payment of Bonus and Ex-gratia to the employees of Registered Co-operative Societies for the financial year 2025-26 – Instructions – Issued.

Ref: Office Memorandum No. G.18017/FD/F3/A2/2026, dated 02.11.2026 of the Finance Department, Government of Puducherry.

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The Government of Puducherry has communicated its decision regarding the payment of bonus and ex-gratia to the employees of Registered Cooperative Societies (hereinafter referred to as "the Societies") functioning in the Union Territory of Puducherry, vide the Office Memorandum cited under reference. It has been clearly stipulated therein that Societies having sufficient funds of their own may take a conscious decision to pay bonus and ex-gratia to their employees for the financial year 2025-26, without exceeding the amount paid during the previous financial year 2024-25.

2. In pursuance of the said decision of the Government of Puducherry, the Societies functioning in the Union Territory of Puducherry may pay bonus and ex-gratia to their employees for the financial year 2025-26, with the approval of their respective Competent Authorities, ***strictly subject to the following terms and conditions***:

a) Bonus shall be paid at the rate of 8.33% of the wages earned by the employees during the financial year 2025-26. The wage ceiling for the calculation of bonus shall be restricted to Rs.7,000/- per month.

b) Societies having sufficient funds of their own, after meeting all statutory liabilities, such as salary, EPF, gratuity, salary recoveries, etc., as on date, may pay ex-gratia to their employees for the financial year 2025-26 at the same rate as paid during the previous year, over and above the admissible bonus of 8.33%, subject to the availability of sufficient allocable surplus in the relevant financial year, as provided under Section 11 of the Payment of Bonus Act, 1965.

c) Under no circumstances shall the total amount of bonus and ex-gratia exceed Rs.11,000/- (Rupees Eleven Thousand only) per employee.

d) No additional benefits shall be paid to the employees in any form, such as gift coupons, gift vouchers, gift articles, etc., in addition to the aforesaid bonus and ex-gratia.

e) Under no circumstances and for any reason shall the Societies utilise funds specifically earmarked for statutory purposes, such as salary, salary recoveries, EPF, gratuity, Reserve Fund, etc., for the payment of bonus and ex-gratia.

f) No additional funds shall be released by way of Grants-in-Aid (GIA) or provided at the Revised Estimates (RE) stage in the Union Territory of Puducherry Budget for the payment of bonus and ex-gratia to any Society.

3. The payment of ex-gratia has been decided with the earnest expectation that the employees will put forth their best efforts to improve the functioning of their respective Societies during the current and ensuing years. Therefore, the payment of ex-gratia sanctioned for the financial year 2025-26 shall not constitute a precedent or confer any entitlement to claim similar ex-gratia payments in the coming years.

4. After disbursement of bonus and ex-gratia, the management of the respective Societies shall furnish the details of such payments for the financial year 2025-26, in the enclosed proforma, to this office immediately without fail.

5. Any violation of the above instructions shall invite appropriate action against the President/Administrator/Chief Executive of the Society concerned.

3/11/25

(D. MOHAN KUMAR)
Registrar of Co-operative Societies

Encl.: As stated above.

To: All the Apex/Central/Primary Co-operative Societies functioning 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 the Secretary (Finance).
3. P.S. to Secretary to Government (Co-operation) – for the kind information of the Secretary (Co-operation).
4. The Director of Fisheries and Fishermen Welfare, Puducherry.
5. All Branch Officers, Co-operative Department, Puducherry.
6. The Deputy Registrar, Karaikal.
7. The Deputy Registrar, Mahe.
8. The Co-operative Officer, Yanam.
9. P.S. to RCS.
10. P.S. to JRCS.
11. Web Editor, Co-operative Department.
12. Stock File, 2026.

PRO-FORMA

DETAILS OF BONUS & EX-GRATIA PAID FOR THE YEAR 2025-26

Name of the Co-operative Society: .....

Gross Profit / Loss	Net Profit / Loss	Accumulated loss, if any	Bonus Paid		Ex-gratia Paid		Total amount spent towards Bonus and Ex-gratia (2024-2025)		Dividend paid to Govt. since inception upto 2024-25
			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)