

**No.6/1/25/RCS/AUDIT/I (7)/2016/194**  
Government of Puducherry  
Cooperative Department (Audit Section)  
V.V.P. Nagar, Thattanchavady Post, Puducherry – 605009.  
\*\*\*

Puducherry dated **16.10.2025**

**CORRIGENDUM**

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

**Ref:** This office circular No.6/1/25/RCS/AUDIT/I (7)/2016/193, dated 15.10.2025.  
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In partial modification of the circular cited above, the instructions issued at para 2(b) 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 shall be corrected and read as follows:

| FOR                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | READ                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Para 2(b):</b><br><br>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 <b>2023-24</b> 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. | <b>Para 2(b):</b><br><br>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 <b>2024-25</b> 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. |

2. All other instructions of the said circular remain unaltered.

  
**(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.