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MINISTRY OF FINANCE, PLANNING AND ECONOMIC DEVELOPMENT

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 எனது இல. } PE/COP/POLI/Circulars
 My No. }

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 திகதி } 02.12.2025
 Date }

Public Enterprises Circular No. PED 02/2025

All Secretaries to Ministries,

Chairmen of Commercial Corporations, Statutory Boards and Government Owned Companies

Payment of Bonus to the Staff of Commercial Corporations, Statutory Boards and Government Owned Companies for the year 2025

01. Payment of Bonus

Payment of bonus to the staff of Commercial Corporations, Statutory Boards and Government Owned Companies for the year **2025** should be granted as follows.

No.	Classification of Institutions	Proposed Bonus
1.	<p>I. Earned profit during the financial year 2024 and paid at least 30% of the profit after tax to the Consolidated Fund as dividend or levy; and,</p> <p>II. Any commercial corporation, statutory board and Government owned Company which does not pay an incentive based on attendance, performance or any other form of incentive except under an incentive scheme approved by the Cabinet of Ministers or the General Treasury.</p>	Rs.30,000/-

2.	<p>I. Earned profit during the financial year 2024 and paid at least 30% of the profit after tax to the Consolidated Fund as dividend or levy; and,</p> <p>II. Any commercial corporation, statutory board and Government owned Company that pays an incentive based on attendance, performance or any other form of incentive except for an incentive scheme approved by the Cabinet of Ministers or the General Treasury.</p>	Rs.25,000/-
3.	<p>Commercial Corporations, Statutory Boards and Government Owned Companies which have earned profits during financial year 2024, but have not paid at least 30% of profit after tax as dividend or levy to Consolidated Fund or incurred losses during financial year 2024, are not entitled to have a bonus based on the profitability of the institution.</p>	

02. The Procedure to be followed

- 2.1. When a mid- term allowance which can be considered as a bonus has been paid by any institution to its employees, it should be considered as an advance of the annual bonus paid at the end of the year unless the Cabinet of Ministers has granted a special approval to consider such payment as an additional bonus.
- 2.2. Approval of the Board of Directors or the Board of Management should be obtained for the certification of accurate bonus calculation in terms of this Circular, prior to the payment of annual bonus. All the Commercial Corporations, Statutory Boards and Government owned Companies should be responsible to make provision for all the statutory payments such as EPF (Employees' Provident Fund), ETF (Employees' Trust Fund) and Gratuity before the payment of bonus.
- 2.3. If it is identified that the payment of this proposed bonus to the employees will have an adverse financial impact on the future investment activities of any organization or other corporate activities, in such a case, this proposed bonus can be revised to a lower value as per the decision of the Board of Directors.

2.4. In accordance with Section 05 of Public Enterprise Circular No. 01/2021 (ii), if the parent entity has not introduced the subsidiary policy for their subsidiary companies by 31.12.2023, this circular should also be validated for those subsidiary companies.

2.5. The payment of bonus to be made based on the audited financial statement of the year 2024.

03. Special Matters

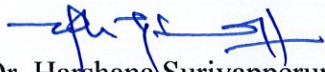
3.1. Funds for the payment of bonus are not provided by the General Treasury.

3.2. The provisions of this Circular shall not apply to the Commercial Corporations, Statutory Boards and Government Owned Companies which pay salaries and other allowances under the collective agreements or any other similar memoranda of understanding.

3.3. In the event that any issue arises concerning the payment of bonuses to the staff of State Owned Enterprises, it is mandatory to seek special approval from the Cabinet of Ministers.

04. Clarifications

If any further clarification is required with regard to the Circular you are kindly informed to contact Director General (011-2484617) of the Department of Public Enterprises.



Dr. Harshana Suriyapperuma

Secretary to the Treasury

- Copies:
1. Secretary to the President
 2. Secretary to the Prime Minister
 3. Secretary to the Cabinet of Ministers
 4. Auditor General
 5. Director General, Department of National Budget