



FINANCE [BUDGET CO-ORDINATION] DEPARTMENT

G.O.No.105, dated 09th May 2025

(Chithirai - 26, Thiruvalluvar Aandu 2056)

BUDGET ESTIMATES (Main) 2025-2026 - As passed by the Legislative Assembly - Communicated.

READ - the following paper: -

G.O.Ms.No.76, Finance (Budget Co-ordination) Department, dated: 28.03.2025.

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**ORDER No.105, Finance [Budget Co-ordination] Department,
Dated 09th May 2025**

The Tamil Nadu Legislative Assembly has voted without reduction the Demands for Grants for 2025-2026 as presented to it on the 29th April, 2025.

2. A copy of the Tamil Nadu Appropriation (No.2) Act of 2025 (Tamil Nadu Act No.26 of 2025) is forwarded to all Heads of Departments and Estimating Officers as in the Annexure to this Government Order for information.

3. As the advance Grant for a part of the year already obtained from the Legislative Assembly and communicated in G.O.Ms.No.76, Finance (Budget Co-ordination) Department, dated the 28th March 2025 has been merged in the Budget Estimates 2025-2026 approved by the Legislative Assembly, all the Heads of Department and Estimating Officers are informed that the expenditure for the financial year that commenced from the 1st April 2025 should now be regulated by the provisions made in the present Budget Estimates for 2025-2026.

(BY ORDER OF THE GOVERNOR)

**T. UDHAYACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT**

To

All Additional Chief Secretaries / Principal Secretaries /

Secretaries to Government, Department of Secretariat, Chennai-600 009.

All Departments of Secretariat (Budget/OP/Bills Section).

The Principal Secretary, Tamil Nadu Legislative Assembly Secretariat, Chennai-600 009.

All Heads of Department.

The Principal Accountant General (Accounts and Entitlements), Chennai-600 018.

The Principal Accountant General (Audit I / Audit II), Chennai-600 018.

The Accountant General (CAB), Chennai – 600 009.

The Director of Treasuries and Accounts, Chennai-600 035.

The Pay and Accounts Officer (East/South/North/High Court), Chennai-8/35/1/104.

The Pay and Accounts Officer (Secretariat), Chennai-600 009.

The Pay and Accounts Officer, Madurai-23.

The Registrar, High Court, Chennai-600 104.
The Registrar, Madurai Bench of Madras High Court, Madurai-23.
All Treasury Officers / All Sub-Treasury Officers.

Copy to:

All Officers/Sections in Finance Department, Chennai-600 009.
Stock File /Spare Copies.

// Forwarded: By Order //

 08/05/2025
SECTION OFFICER

P.T.O. for Annexure.

ANNEXURE

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Hon'ble Governor on the 09th May 2025 and is hereby published for general information :-

Act No.26 of 2025

An Act to provide for the appropriation of moneys out of the Consolidated Fund of the State for the services and purposes of the financial year commenced on the 1st day of April 2025.

BE it enacted by the Legislative Assembly of the State of Tamil Nadu in the Seventy-sixth Year of the Republic of India as follows:-

1. This Act may be called the Tamil Nadu Appropriation (No. 2) Act, 2025.

Short title.

2. The State Government may appropriate out of the Consolidated Fund of the State for the services and purposes of the financial year commenced on the 1st day of April 2025, a sum not exceeding Four Lakh Eighty Eight Thousand Nine Hundred Twenty Seven Crore Ninety Eight Lakh and Thirty Four Thousand rupees, which shall be inclusive of the sum of Three Lakh Twenty Nine Thousand Fifty Three Crore and Ninety Seven Lakh rupees specified in section 2 of the Tamil Nadu Appropriation (Vote on Account) Act, 2025 being moneys required to meet--

Appropriation out of the Consolidated Fund of the State for the services and purposes of the financial year commenced on the 1st day of April 2025.

Tamil Nadu
Act 11 of 2025

- (a) the grants made by the Tamil Nadu Legislative Assembly for the year, as set forth in column (3) of the Schedule; and
- (b) the expenditure *charged* on the Consolidated Fund of the State for that year, as set forth in column (4) of the Schedule.

THE SCHEDULE.

(See section 2).

Demand Number	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total
(1)	(2)	(3)	(4)	(5)
		₹	₹	₹
001 STATE LEGISLATURE	Revenue	84,17,41,000	51,21,000	84,68,62,000
	Capital	...	...	...
	Loan	1,00,00,000	...	1,00,00,000
002 GOVERNOR AND COUNCIL OF MINISTERS	Revenue	61,49,36,000	20,43,94,000	81,93,30,000
	Capital	...	...	...
	Loan	...	...	...
003 ADMINISTRATION OF JUSTICE	Revenue	1,829,85,59,000	410,74,50,000	2,240,60,09,000
	Capital	...	...	...
	Loan	...	...	...
004 ADI-DRAVIDAR AND TRIBAL WELFARE DEPARTMENT	Revenue	3,028,00,05,000	20,00,53,000	3,048,00,58,000
	Capital	875,11,66,000	...	875,11,66,000
	Loan	1,00,00,000	...	1,00,00,000

THE SCHEDULE.
(See section 2).

Demand Number	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total
(1)	(2)	(3) ₹	(4) ₹	(5) ₹
005 AGRICULTURE AND FARMER'S WELFARE DEPARTMENT	Revenue	15,225,93,57,000	56,000	15,225,94,13,000
	Capital	127,00,85,000	...	127,00,85,000
	Loan	1,50,01,000	...	1,50,01,000
006 ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	Revenue	1,487,87,94,000	6,000	1,487,88,00,000
	Capital	41,25,41,000	...	41,25,41,000
	Loan	1,50,00,000	...	1,50,00,000
007 FISHERIES AND FISHERMEN WELFARE (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	Revenue	701,67,74,000	1,000	701,67,75,000
	Capital	770,41,29,000	...	770,41,29,000
	Loan	...	...	...
008 DAIRY DEVELOPMENT (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	Revenue	89,17,80,000	1,000	89,17,81,000
	Capital	580,00,02,000	...	580,00,02,000
	Loan	300,00,01,000	...	300,00,01,000
009 BACKWARD CLASSES, MOST BACKWARD CLASSES AND MINORITIES WELFARE DEPARTMENT	Revenue	1,470,81,40,000	3,00,05,000	1,473,81,45,000
	Capital	88,28,78,000	...	88,28,78,000
	Loan	50,00,000	...	50,00,000
010 COMMERCIAL TAXES (Commercial Taxes and Registration Department)	Revenue	607,84,88,000	3,000	607,84,91,000
	Capital	...	...	...
	Loan	1,00,00,000	...	1,00,00,000
011 STAMPS AND REGISTRATION (Commercial Taxes and Registration Department)	Revenue	506,26,77,000	1,000	506,26,78,000
	Capital	...	...	...
	Loan	...	...	...
012 CO-OPERATION (Co-operation, Food and Consumer Protection Department)	Revenue	3,454,76,07,000	4,000	3,454,76,11,000
	Capital	6,000	...	6,000
	Loan	2,20,03,000	...	2,20,03,000
013 FOOD AND CONSUMER PROTECTION (Co-operation, Food and Consumer Protection Department)	Revenue	14,836,07,59,000	3,000	14,836,07,62,000
	Capital	82,06,04,000	...	82,06,04,000
	Loan	...	...	...
014 ENERGY DEPARTMENT	Revenue	15,309,40,83,000	1,000	15,309,40,84,000
	Capital	5,067,80,01,000	...	5,067,80,01,000
	Loan	800,60,02,000	...	800,60,02,000
015 ENVIRONMENT AND CLIMATE CHANGE (Environment, Climate Change and Forests Department)	Revenue	83,42,06,000	1,000	83,42,07,000
	Capital	50,00,01,000	...	50,00,01,000
	Loan	7,00,00,000	...	7,00,00,000
016 FINANCE DEPARTMENT	Revenue	2,210,57,90,000	20,000	2,210,58,10,000
	Capital	4,93,30,000	...	4,93,30,000
	Loan	104,08,23,000	...	104,08,23,000

THE SCHEDULE.
(See section 2).

Demand Number	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total
(1)	(2)	(3) ₹	(4) ₹	(5) ₹
017 HANDLOOMS AND TEXTILES (Handlooms, Handicrafts, Textiles and Khadi Department)	Revenue	1,867,77,04,000	2,000	1,867,77,06,000
	Capital	111,50,01,000	...	111,50,01,000
	Loan	50,04,000	...	50,04,000
018 KHADI, VILLAGE INDUSTRIES AND HANDICRAFTS (Handlooms, Handicrafts, Textiles and Khadi Department)	Revenue	238,29,46,000	2,000	238,29,48,000
	Capital	...	...	...
	Loan	...	...	...
019 HEALTH AND FAMILY WELFARE DEPARTMENT	Revenue	20,626,92,72,000	46,40,000	20,627,39,12,000
	Capital	1,277,33,00,000	1,000	1,277,33,01,000
	Loan	1,00,00,000	...	1,00,00,000
020 HIGHER EDUCATION DEPARTMENT	Revenue	7,713,60,03,000	2,000	7,713,60,05,000
	Capital	780,00,05,000	2,000	780,00,07,000
	Loan	50,00,000	...	50,00,000
021 HIGHWAYS AND MINOR PORTS DEPARTMENT	Revenue	2,523,26,43,000	2,000	2,523,26,45,000
	Capital	18,197,39,25,000	4,000	18,197,39,29,000
	Loan	1,00,00,000	...	1,00,00,000
022 POLICE (Home, Prohibition and Excise Department)	Revenue	12,903,83,90,000	6,20,10,000	12,910,04,00,000
	Capital	408,18,53,000	...	408,18,53,000
	Loan	23,50,01,000	...	23,50,01,000
023 FIRE AND RESCUE SERVICES (Home, Prohibition and Excise Department)	Revenue	522,09,59,000	1,000	522,09,60,000
	Capital	72,33,58,000	...	72,33,58,000
	Loan	1,000	...	1,000
024 PRISONS AND CORRECTIONAL SERVICES (Home, Prohibition and Excise Department)	Revenue	542,34,15,000	5,02,000	542,39,17,000
	Capital	8,28,56,000	...	8,28,56,000
	Loan	...	...	...
025 MOTOR VEHICLES ACTS-ADMINISTRATION (Home, Prohibition and Excise Department)	Revenue	681,87,60,000	1,000	681,87,61,000
	Capital	1,000	...	1,000
	Loan	...	...	...
026 HOUSING AND URBAN DEVELOPMENT DEPARTMENT	Revenue	3,050,40,06,000	1,000	3,050,40,07,000
	Capital	7,40,05,000	...	7,40,05,000
	Loan	4,660,35,02,000	...	4,660,35,02,000
027 INDUSTRIES, INVESTMENT PROMOTION AND COMMERCE DEPARTMENT	Revenue	2,195,67,54,000	2,000	2,195,67,56,000
	Capital	1,037,94,43,000	1,000	1,037,94,44,000
	Loan	681,00,04,000	...	681,00,04,000
028 INFORMATION AND PUBLICITY (Tamil Development and Information Department)	Revenue	227,46,85,000	1,000	227,46,86,000
	Capital	2,000	...	2,000
	Loan	...	...	...

THE SCHEDULE.
(See section 2).

Demand Number	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total
(1)	(2)	(3)	(4)	(5)
		₹	₹	₹
029 TOURISM - ART AND CULTURE (Tourism, Culture and Religious Endowments Department)	Revenue	211,99,11,000	7,000	211,99,18,000
	Capital	310,16,90,000	...	310,16,90,000
	Loan	2,00,00,000	...	2,00,00,000
030 STATIONERY AND PRINTING (Tamil Development and Information Department)	Revenue	190,66,88,000	9,04,000	190,75,92,000
	Capital	5,000	...	5,000
	Loan	...	...	...
031 INFORMATION TECHNOLOGY AND DIGITAL SERVICES DEPARTMENT	Revenue	130,23,95,000	1,000	130,23,96,000
	Capital	...	...	...
	Loan	50,00,000	...	50,00,000
032 LABOUR WELFARE AND SKILL DEVELOPMENT DEPARTMENT	Revenue	1,823,02,82,000	4,000	1,823,02,86,000
	Capital	149,78,03,000	1,000	149,78,04,000
	Loan	2,20,00,000	...	2,20,00,000
033 LAW DEPARTMENT	Revenue	100,56,51,000	...	100,56,51,000
	Capital	...	...	...
	Loan	2,00,00,000	...	2,00,00,000
034 MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT	Revenue	14,781,03,35,000	3,000	14,781,03,38,000
	Capital	10,491,77,82,000	...	10,491,77,82,000
	Loan	1,404,81,79,000	...	1,404,81,79,000
035 HUMAN RESOURCES MANAGEMENT DEPARTMENT	Revenue	182,45,62,000	149,87,81,000	332,33,43,000
	Capital	4,000	...	4,000
	Loan	3,00,00,000	...	3,00,00,000
036 PLANNING, DEVELOPMENT AND SPECIAL INITIATIVES DEPARTMENT	Revenue	349,77,90,000	8,000	349,77,98,000
	Capital	99,25,01,000	...	99,25,01,000
	Loan	1,00,00,000	...	1,00,00,000
037 PROHIBITION AND EXCISE (Home, Prohibition and Excise Department)	Revenue	226,67,68,000	2,000	226,67,70,000
	Capital	...	...	...
	Loan	...	...	...
038 PUBLIC DEPARTMENT	Revenue	722,29,81,000	9,000	722,29,90,000
	Capital	86,45,43,000	...	86,45,43,000
	Loan	15,00,00,000	...	15,00,00,000
039 BUILDINGS (Public Works Department)	Revenue	466,55,11,000	2,000	466,55,13,000
	Capital	1,989,55,70,000	...	1,989,55,70,000
	Loan	80,00,000	...	80,00,000
040 WATER RESOURCES DEPARTMENT	Revenue	5,103,89,41,000	2,000	5,103,89,43,000
	Capital	4,354,75,22,000	10,03,000	4,354,85,25,000
	Loan	1,00,00,000	...	1,00,00,000

THE SCHEDULE.
(See section 2).

Demand Number	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total
(1)	(2)	(3)	(4)	(5)
		₹	₹	₹
041 REVENUE AND DISASTER MANAGEMENT DEPARTMENT	Revenue	8,629,31,98,000	22,57,000	8,629,54,55,000
	Capital	2,000	1,000	3,000
	Loan	1,50,00,000	...	1,50,00,000
042 RURAL DEVELOPMENT AND PANCHAYAT RAJ DEPARTMENT	Revenue	24,666,92,19,000	4,000	24,666,92,23,000
	Capital	4,796,57,79,000	...	4,796,57,79,000
	Loan	1,00,00,000	...	1,00,00,000
043 SCHOOL EDUCATION DEPARTMENT	Revenue	45,655,98,09,000	12,000	45,655,98,21,000
	Capital	1,109,70,27,000	1,000	1,109,70,28,000
	Loan	1,00,00,000	...	1,00,00,000
044 MICRO, SMALL AND MEDIUM ENTERPRISES DEPARTMENT	Revenue	1,917,72,41,000	1,000	1,917,72,42,000
	Capital	3,000	...	3,000
	Loan	50,01,000	...	50,01,000
045 SOCIAL WELFARE AND WOMEN EMPOWERMENT DEPARTMENT	Revenue	8,511,86,35,000	...	8,511,86,35,000
	Capital	83,99,13,000	...	83,99,13,000
	Loan	90,00,000	...	90,00,000
046 TAMIL DEVELOPMENT (Tamil Development and Information Department)	Revenue	129,02,82,000	3,000	129,02,85,000
	Capital	...	...	...
	Loan	1,00,00,000	...	1,00,00,000
047 HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS (Tourism, Culture and Religious Endowments Department)	Revenue	663,25,14,000	13,00,00,000	676,25,14,000
	Capital	18,45,01,000	...	18,45,01,000
	Loan	...	...	...
048 TRANSPORT DEPARTMENT	Revenue	8,561,77,22,000	1,000	8,561,77,23,000
	Capital	3,571,71,02,000	...	3,571,71,02,000
	Loan	830,80,09,000	...	830,80,09,000
049 YOUTH WELFARE AND SPORTS DEVELOPMENT DEPARTMENT	Revenue	570,52,02,000	1,000	570,52,03,000
	Capital	1,00,00,000	...	1,00,00,000
	Loan	50,00,000	...	50,00,000
050 PENSION AND OTHER RETIREMENT BENEFITS	Revenue	46,144,60,52,000	69,48,17,000	46,214,08,69,000
	Capital	...	...	...
	Loan	...	...	...
051 RELIEF ON ACCOUNT OF NATURAL CALAMITIES	Revenue	1,715,56,90,000	2,000	1,715,56,92,000
	Capital	...	...	...
	Loan	...	...	...
052 DEPARTMENT FOR THE WELFARE OF DIFFERENTLY ABLED PERSONS	Revenue	1,422,27,32,000	30,000	1,422,27,62,000
	Capital	10,50,03,000	...	10,50,03,000
	Loan	1,000	...	1,000

THE SCHEDULE.
(See section 2).

Demand Number	Services and Purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund of the State	Total
(1)	(2)	(3) ₹	(4) ₹	(5) ₹
053 DEPARTMENT OF SPECIAL PROGRAMME IMPLEMENTATION	Revenue	16,487,71,97,000	...	16,487,71,97,000
	Capital	...	...	...
	Loan	...	...	...
054 FORESTS (Environment, Climate Change and Forests Department)	Revenue	733,44,74,000	2,000	733,44,76,000
	Capital	610,92,50,000	...	610,92,50,000
	Loan	1,000	...	1,000
055 NATURAL RESOURCES DEPARTMENT	Revenue	34,64,76,000	1,000	34,64,77,000
	Capital	86,000	...	86,000
	Loan	50,00,000	...	50,00,000
DEBT CHARGES	Revenue	...	70,849,32,72,000	70,849,32,72,000
	Capital	...	...	...
	Loan	...	...	...
PUBLIC DEBT-REPAYMENT	Revenue	...	...	...
	Capital	...	...	...
	Loan	...	47,039,58,06,000	47,039,58,06,000
Total	Revenue	304,214,74,91,000	71,543,44,12,000	375,758,19,03,000
	Capital	57,271,85,78,000	10,14,000	57,271,95,92,000
	Loan	8,858,25,33,000	47,039,58,06,000	55,897,83,39,000
Grand Total		370,344,86,02,000	118,583,12,32,000	488,927,98,34,000

// True Copy //

SECTION OFFICER.

09/05/2025