



FINANCE [BUDGET GENERAL-I] DEPARTMENT
G.O. No. 231, Dated 23rd October 2025
(Aippasi - 6, Thiruvalluvar Aandu 2056)

BUDGET - FIRST SUPPLEMENTARY ESTIMATES OF EXPENDITURE FOR 2025-2026 - As voted by the Legislative Assembly - Communicated - Advances sanctioned from the Contingency Fund - Recoupment – Ordered.

Read the following : -

1. G.O.(Rt).No.243, Finance (BG-I) Department, dated 28.03.2025.
2. G.O.(Rt).No.347, Finance (BG-I) Department, dated 09.05.2025.
3. G.O.(Rt).No.459, Finance (BG-I) Department, dated 21.06.2025.
4. G.O.(Rt).No.484, Finance (BG-I) Department, dated 01.07.2025.
5. G.O.(Rt).No.485, Finance (BG-I) Department, dated 01.07.2025.
6. G.O.(Rt).No.549, Finance (BG-I) Department, dated 17.07.2025.
7. G.O.(Rt).No.563, Finance (BG-I) Department, dated 23.07.2025.
8. G.O.(Rt).No.585, Finance (BG-I) Department, dated 31.07.2025.
9. G.O.(Rt).No.646, Finance (BG-I) Department, dated 19.08.2025.
10. G.O.(Rt).No.647, Finance (BG-I) Department, dated 19.08.2025.
11. G.O.(Rt).No.661, Finance (BG-I) Department, dated 22.08.2025.
12. G.O.(Rt).No.672, Finance (BG-I) Department, dated 26.08.2025.
13. G.O.(Rt).No.731, Finance (BG-I) Department, dated 17.09.2025.
14. G.O.(Rt).No.744, Finance (BG-I) Department, dated 23.09.2025.
15. G.O.(Rt).No.745, Finance (BG-I) Department, dated 23.09.2025.
16. G.O.(Rt).No.746, Finance (BG-I) Department, dated 23.09.2025.
17. G.O.(Rt).No.787, Finance (BG-I) Department, dated 09.10.2025.

ORDER:

The Tamil Nadu Legislative Assembly has voted without reduction the First Supplementary Demands for Grants for 2025-2026 as presented to it on the 17th October 2025.

2. A copy of the Tamil Nadu Appropriation (No.6) Act, 2025 (Tamil Nadu Act 46 of 2025) annexure to this order, is communicated to all Heads of Departments and the Departments of Secretariat for information. The Detailed First Supplementary Estimates for the year 2025-2026 have already been communicated to the Heads of Departments, Departments of Secretariat concerned and the Principal Accountant Generals, Tamil Nadu.

3. In the Government Orders 1st to 17th read above, advances were sanctioned from the Tamil Nadu Contingency Fund to meet the expenditure on certain "New Service"/ "New Instrument of Service" and other New Schemes sanctioned after presentation of the Budget Estimates for the year 2025-2026. All these items of expenditure have been included in the First Supplementary Statement of Expenditure for the year 2025-2026, which has been approved by the Legislative Assembly.

P.T.O.

4. The Government direct that the advances sanctioned from the Contingency Fund utilised to meet the initial expenditure on the schemes which have been included in the Supplementary Estimates will now be recouped by debiting them to the appropriate service heads under the Consolidated Fund of the State, in accordance with the instructions issued by the Accountant General, in his Letter No. AA 60-3-1/50-53/62, dated 12th December 1952, published in Part-I of the Fort St. George Gazette, dated 7th February 1953.

5. The Principal Accountant General (A&E), Tamil Nadu, is requested to carry out necessary adjustments in the accounts for the year 2025-2026 and a communication to this effect may be sent to the Deputy Secretary (Budget), Finance Department, at the earliest.

(BY ORDER OF THE GOVERNOR)

**T. UDHAYACHANDRAN
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Additional Chief Secretaries / Principal Secretaries / Secretaries to Government, Departments of Secretariat, Chennai-9.

The Principal Secretary, Legislative Assembly Secretariat, Chennai-9.

The Principal Secretary to Governor, Raj Bhavan, Chennai-22.

The Secretary, Tamil Nadu Public Service Commission, Chennai-3.

All Heads of Department.

The Registrar, High Court, Chennai-104.

The Registrar, Madras High Court, Madurai Bench.

The Principal Accountant General (A&E), Chennai-18.

The Principal Accountant General (Audit-I / Audit-II / FINAT), Chennai-18.

The Commissioner of Treasuries and Accounts, Chennai-35.

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

The Pay and Accounts Officer (Secretariat), Chennai-9.

The Pay and Accounts Officer (High Court), Chennai-104.

The Pay and Accounts Officer, Madurai.

All Treasury Officers, All Sub-Treasury Officers.

All State Public Undertakings/ Boards.

Copy to:

All Officers / Programme-cum-Budget units / Core Budget Sections in Finance Department, Chennai-9.

Stock File / Spare Copy..

// FORWARDED : BY ORDER //


23/10/2025
SECTION OFFICER

ANNEXURE

The following Act of the Tamil Nadu Legislative Assembly received the assent of the Hon'ble Governor on the 23rd October 2025 and is here by published for general information:-

Act No.46 of 2025

An Act to provide for the appropriation of certain further moneys out of the Consolidated Fund of the State for the services and purposes of the financial year which 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. 6) 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 which commenced on the 1st day of April 2025, a further sum not exceeding Two Thousand Nine Hundred Fourteen Crores Ninety-Nine Lakhs Eighty-Seven Thousand rupees, being moneys required to meet—

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

- (a) the supplementary grants made by the Tamil Nadu Legislative Assembly for that year, as set forth in column (3) of the Schedule; and
- (b) the supplementary 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	4,000	...	4,000
	Capital	...	...	...
	Loan	...	...	...
002 GOVERNOR AND COUNCIL OF MINISTERS	Revenue	1,000	1,000	2,000
	Capital	...	...	...
	Loan	...	...	...
003 ADMINISTRATION OF JUSTICE	Revenue	15,000	7,000	22,000
	Capital	...	...	...
	Loan	...	...	...
004 ADI-DRAVIDAR AND TRIBAL WELFARE DEPARTMENT	Revenue	15,000	...	15,000
	Capital	4,000	...	4,000
	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)
		₹	₹	₹
005 AGRICULTURE AND FARMER'S WELFARE DEPARTMENT	Revenue	85,37,000	1,66,61,000	2,51,98,000
	Capital	4,000	...	4,000
	Loan	142,29,00,000	...	142,29,00,000
006 ANIMAL HUSBANDRY (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	Revenue	20,000	...	20,000
	Capital	3,000	...	3,000
	Loan	...	...	...
007 FISHERIES AND FISHERMEN WELFARE (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	Revenue	17,000	...	17,000
	Capital	6,000	...	6,000
	Loan	...	...	...
008 DAIRY DEVELOPMENT (Animal Husbandry, Dairying, Fisheries and Fishermen Welfare Department)	Revenue	98,98,01,000	...	98,98,01,000
	Capital	...	...	...
	Loan	...	...	...
009 BACKWARD CLASSES, MOST BACKWARD CLASSES AND MINORITIES WELFARE DEPARTMENT	Revenue	31,000	...	31,000
	Capital	150,05,76,000	...	150,05,76,000
	Loan	...	...	...
010 COMMERCIAL TAXES (Commercial Taxes and Registration Department)	Revenue	11,000	...	11,000
	Capital	...	...	...
	Loan	...	...	...
011 STAMPS AND REGISTRATION (Commercial Taxes and Registration Department)	Revenue	5,000	...	5,000
	Capital	...	...	...
	Loan	...	...	...
012 CO-OPERATION (Co-operation, Food and Consumer Protection Department)	Revenue	2,000	...	2,000
	Capital	...	...	...
	Loan	...	...	...
013 FOOD AND CONSUMER PROTECTION (Co-operation, Food and Consumer Protection Department)	Revenue	13,000	...	13,000
	Capital	...	...	...
	Loan	...	...	...
015 ENVIRONMENT AND CLIMATE CHANGE (Environment, Climate Change and Forests Department)	Revenue	1,000	...	1,000
	Capital	...	...	...
	Loan	...	...	...
016 FINANCE DEPARTMENT	Revenue	12,000	...	12,000
	Capital	1,000	...	1,000
	Loan	100,00,00,000	...	100,00,00,000
017 HANDLOOMS AND TEXTILES (Handlooms, Handicrafts, Textiles and Khadi Department)	Revenue	6,000	...	6,000
	Capital	...	...	...
	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)
		₹	₹	₹
018 KHADI, VILLAGE INDUSTRIES AND HANDICRAFTS (Handlooms, Handicrafts, Textiles and Khadi Department)	Revenue	4,000	...	4,000
	Capital	...	...	...
	Loan	13,36,02,000	...	13,36,02,000
019 HEALTH AND FAMILY WELFARE DEPARTMENT	Revenue	1,02,000	81,89,000	82,91,000
	Capital	27,25,07,000	...	27,25,07,000
	Loan	...	...	...
020 HIGHER EDUCATION DEPARTMENT	Revenue	42,000	...	42,000
	Capital	2,000	...	2,000
	Loan	...	...	...
021 HIGHWAYS AND MINOR PORTS DEPARTMENT	Revenue	5,000	...	5,000
	Capital	15,000	93,31,51,000	93,31,66,000
	Loan	...	...	...
022 POLICE (Home, Prohibition and Excise Department)	Revenue	45,000	...	45,000
	Capital	...	...	...
	Loan	1,000	...	1,000
023 FIRE AND RESCUE SERVICES (Home, Prohibition and Excise Department)	Revenue	9,000	43,30,000	43,39,000
	Capital	1,000	...	1,000
	Loan	...	...	...
024 PRISONS AND CORRECTIONAL SERVICES (Home, Prohibition and Excise Department)	Revenue	13,000	...	13,000
	Capital	1,000	...	1,000
	Loan	...	...	...
025 MOTOR VEHICLES ACTS-ADMINISTRATION (Home, Prohibition and Excise Department)	Revenue	5,000	...	5,000
	Capital	...	...	...
	Loan	...	...	...
026 HOUSING AND URBAN DEVELOPMENT DEPARTMENT	Revenue	15,000	...	15,000
	Capital	...	...	...
	Loan	1,000	...	1,000
027 INDUSTRIES, INVESTMENT PROMOTION AND COMMERCE DEPARTMENT	Revenue	5,000	...	5,000
	Capital	1,000	...	1,000
	Loan	...	...	...
028 INFORMATION AND PUBLICITY (Tamil Development and Information Department)	Revenue	49,53,000	...	49,53,000
	Capital	...	...	...
	Loan	...	...	...
029 TOURISM - ART AND CULTURE (Tourism, Culture and Religious Endowments Department)	Revenue	4,49,000	...	4,49,000
	Capital	12,000	...	12,000
	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)
		₹	₹	₹
030 STATIONERY AND PRINTING (Tamil Development and Information Department)	Revenue	4,000	...	4,000
	Capital	10,92,09,000	...	10,92,09,000
	Loan	...	...	...
031 INFORMATION TECHNOLOGY AND DIGITAL SERVICES DEPARTMENT	Revenue	7,000	...	7,000
	Capital	...	...	...
	Loan	...	...	...
032 LABOUR WELFARE AND SKILL DEVELOPMENT DEPARTMENT	Revenue	16,000	...	16,000
	Capital	4,000	...	4,000
	Loan	...	...	...
033 LAW DEPARTMENT	Revenue	1,00,12,000	...	1,00,12,000
	Capital	...	...	...
	Loan	...	...	...
034 MUNICIPAL ADMINISTRATION AND WATER SUPPLY DEPARTMENT	Revenue	10,000	...	10,000
	Capital	6,000	...	6,000
	Loan	1,000	...	1,000
035 HUMAN RESOURCES MANAGEMENT DEPARTMENT	Revenue	13,000	19,97,000	20,10,000
	Capital	2,95,00,000	...	2,95,00,000
	Loan	...	...	...
036 PLANNING, DEVELOPMENT AND SPECIAL INITIATIVES DEPARTMENT	Revenue	7,000	...	7,000
	Capital	...	...	...
	Loan	...	...	...
037 PROHIBITION AND EXCISE (Home, Prohibition and Excise Department)	Revenue	1,000	...	1,000
	Capital	...	...	...
	Loan	...	...	...
038 PUBLIC DEPARTMENT	Revenue	5,16,27,000	30,00,000	5,46,27,000
	Capital	10,00,01,000	...	10,00,01,000
	Loan	...	...	...
039 BUILDINGS (Public Works Department)	Revenue	2,000	...	2,000
	Capital	13,000	26,31,87,000	26,32,00,000
	Loan	...	...	...
040 WATER RESOURCES DEPARTMENT	Revenue	7,000	31,91,000	31,98,000
	Capital	48,000	20,36,23,000	20,36,71,000
	Loan	...	...	...
041 REVENUE AND DISASTER MANAGEMENT DEPARTMENT	Revenue	26,000	5,79,15,000	5,79,41,000
	Capital	...	2,02,87,000	2,02,87,000
	Loan	80,45,000	...	80,45,000

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)
		₹	₹	₹
042 RURAL DEVELOPMENT AND PANCHAYAT RAJ DEPARTMENT	Revenue	7,000	...	7,000
	Capital	1,000	...	1,000
	Loan	...	...	...
043 SCHOOL EDUCATION DEPARTMENT	Revenue	17,000	...	17,000
	Capital	5,000	...	5,000
	Loan	...	...	...
044 MICRO, SMALL AND MEDIUM ENTERPRISES DEPARTMENT	Revenue	5,000	...	5,000
	Capital	...	...	...
	Loan	17,15,10,000	...	17,15,10,000
045 SOCIAL WELFARE AND WOMEN EMPOWERMENT DEPARTMENT	Revenue	38,000	...	38,000
	Capital	62,68,84,000	...	62,68,84,000
	Loan	...	...	...
046 TAMIL DEVELOPMENT (Tamil Development and Information Department)	Revenue	12,000	...	12,000
	Capital	...	...	...
	Loan	...	...	...
047 HINDU RELIGIOUS AND CHARITABLE ENDOWMENTS (Tourism, Culture and Religious Endowments Department)	Revenue	14,000	1,000	15,000
	Capital	1,000	...	1,000
	Loan	...	...	...
048 TRANSPORT DEPARTMENT	Revenue	3,000	...	3,000
	Capital	2,000	...	2,000
	Loan	1,211,49,82,000	...	1,211,49,82,000
049 YOUTH WELFARE AND SPORTS DEVELOPMENT DEPARTMENT	Revenue	10,000	...	10,000
	Capital	1,000	...	1,000
	Loan	...	...	...
051 RELIEF ON ACCOUNT OF NATURAL CALAMITIES	Revenue	903,66,88,000	...	903,66,88,000
	Capital	...	...	...
	Loan	...	...	...
052 DEPARTMENT FOR THE WELFARE OF DIFFERENTLY ABLED PERSONS	Revenue	1,14,33,000	...	1,14,33,000
	Capital	...	...	...
	Loan	39,00,000	...	39,00,000
053 DEPARTMENT OF SPECIAL PROGRAMME IMPLEMENTATION	Revenue	2,00,03,000	...	2,00,03,000
	Capital	...	...	...
	Loan	...	...	...
054 FORESTS (Environment, Climate Change and Forests Department)	Revenue	24,000	65,54,000	65,78,000
	Capital	10,000	...	10,000
	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)
		₹	₹	₹
055 NATURAL RESOURCES DEPARTMENT	Revenue	2,000	...	2,000
	Capital	...	...	...
	Loan	...	...	...
DEBT CHARGES	Revenue	...	6,000	6,000
	Capital	...	...	...
	Loan	...	...	...
	Revenue	1,013,41,26,000	10,18,52,000	1,023,59,78,000
	Capital	263,88,18,000	142,02,48,000	405,90,66,000
	Loan	1,485,49,43,000	...	1,485,49,43,000
	Total			
	Grand Total	2,762,78,87,000	152,21,00,000	2,914,99,87,000

// True Copy //


23/11/2025
SECTION OFFICER.