



## ABSTRACT

Rural Development and Panchayat Raj Department – Pooled Assigned Revenue to Rural Local Bodies for the year 2025-26 – Sanction and release a sum of Rs.99,90,47,000/- towards Pooled Assigned Revenue for the year 2025-26 – Orders – Issued.

### Rural Development and Panchayat Raj (PR-1(2)) Department

G.O. (Ms) No. 89

Dated: 27.03.2026

விசுவாவசு, பங்குனி - 13

திருவள்ளூர் ஆண்டு 2057

Read:

1. G.O. (Ms) No.168, Rural Development and Panchayat (C-4) Department, dated: 4.10.2007.
2. G.O.(Ms) No.191, Rural Development and Panchayat Raj (C4) Department, dated: 22.11.2007.
3. G.O.(Ms) No.152, Rural Development and Panchayat Raj (PR-1(2)) Department, dated: 24.07.2025.
4. G.O.(Ms) No.274, Rural Development and Panchayat Raj (PR-1(2)) Department, dated: 11.11.2025.
5. From the Commissioner of Rural Development and Panchayat Raj, Letter Rc.No.43512/2025/PRI SFC 2, dated: 18.03.2026.

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### ORDER:

In the Government order first read above, the Government have ordered for pooling of the Assigned Revenue due to Rural Local Bodies from the proceeds of Local Cess, Local Cess Surcharge, Surcharge on Stamp Duty and Entertainment Tax (except Social Forestry receipts and income from Mines and Minerals) at the State Level and apportioning the same to the Rural Local Bodies.

2. In the Government order second read above, orders were issued constituting funds for priority schemes in rural areas and its utilization.

3. In the letter fifth read above, the Commissioner of Rural Development and Panchayat Raj in his letter has mentioned the orders issued in the Government Orders first and second read above and has also stated that in respect of Surcharge on

(P.T.O)

Stamp Duty, Rs.1420,32,24,957/- (Rupees One Thousand Four Hundred Twenty Crore Thirty Two Lakh Twenty Four Thousand Nine Hundred and Fifty Seven only) had been taken as tentative allocation for the year 2024-25, whereas the Inspector General of Registration has reported that the actual collection of Surcharge on Stamp Duty for the financial year 2024-25 is Rs.1720,03,64,941/- (Rupees One Thousand Seven Hundred and Twenty Crore Three Lakh Sixty Four Thousand Nine Hundred and Forty One only).

4. As per the Government Order first read above, the difference in actual collection and tentative allocation for the year 2024-25 should be adjusted to the allocation for the year 2025-26. Accordingly, the calculation for the allocation for the financial year 2025-26 is detailed below:

1	Tentative allocation for the year 2024-25	Rs.1420,32,24,957/-
2	Actual collection for the year 2024-25 as reported by Inspector General of Registration	Rs.1720,03,64,941/-
3	Difference between Actual collection and Tentative allocation for the year 2024-25 (i.e. 2-1)	Rs.299,71,39,984/-
4	BE Sanction amount for the year 2025-26	Rs.2109,48,21,000/-
5	ADD: Difference amount arrived between Actual collection and Tentative allocation for the year 2024-25 (i.e.3)	Rs. 299,71,39,984/-
6	<b>The allocation under Surcharge on Stamp Duty for the year 2025-26 (i.e.4+5)</b>	<b>Rs.2409,19,60,984/-</b>

5. In the Government Order third read above, the Government have issued orders sanctioning Rs.2109,48,21,000/- (Rupees Two Thousand One Hundred and Nine crore Forty Eight lakh and Twenty One Thousand Only) towards the Pooled Assigned Revenue for the year 2025-26 against the request of the Commissioner of Rural Development and Panchayat Raj for sanction of Rs.2409,19,60,984/- towards pending Pooled Assigned Revenue for the year 2025-26 and released 1<sup>st</sup> instalment of Rs.1054,74,10,500/- (Rupees One Thousand Fifty Four Crore Seventy Four Lakh Ten Thousand Five hundred only).

6. Similarly, in the Government Order fourth read above, the Government have accorded sanction and released 2<sup>nd</sup> instalment of Rs.1054,74,10,500/- (Rupees One Thousand Fifty Four Crore Seventy Four Lakh Ten Thousand Five hundred only) towards the pooling of Assigned Revenue for the year 2025-26.

(in Rs.)

Sl. No.	Scheme Name	BE 2025-26	RE 2025-26	Proposal to Govt.	1 <sup>st</sup> instalment released by Govt.	2 <sup>nd</sup> instalment released by Govt.
1	PAR - RLB - DPC-3604-00-102-AA-30909	703,16,07,000	803,06,54,000	803,06,54,000	351,58,03,500	351,58,03,500
2	PAR - SCPAR - DPC-2515-00-102-AE-30903	1406,32,14,000	1406,32,14,000	1606,13,07,323	703,16,07,000	703,16,07,000
<b>Total</b>		<b>2109,48,21,000</b>	<b>2209,38,68,000</b>	<b>2409,19,61,323</b>	<b>1054,74,10,500</b>	<b>1054,74,10,500</b>

Accordingly, a sum of Rs.2109,48,21,000/- have been drawn from the PAO South. Further, he has stated that the Government have released Rs.2109,48,21,000/- against the amount earmarked in the Budget Estimate 2025-26, resulting in a shortfall of Rs.299.71 Cr. Compared to the amount sought.

7. The Commissioner of Rural Development and Panchayat Raj has now requested the Government to issue necessary orders for the sanction of Rs.299,71,40,323/- (Rupees Two Hundred and Ninety Nine Crore Seventy One Lakh Forty Thousand Three Hundred and Twenty Three Only) towards pending Pooled Assigned Revenue for the year 2025-26 and to release 1/3<sup>rd</sup> share of Rs.99,90,47,000/- (Rupees Ninety Nine Crore Ninety Lakh Forty Seven Thousand only) to Village Panchayats and Panchayat Unions in the ratio of 67:33 and 2/3<sup>rd</sup> share of Rs.199,80,93,323/- (Rupees One Hundred and Ninety Nine Crore Eighty Lakh Ninety Three Thousand Three Hundred and Twenty Three Only) to Priority Scheme Components.

(in Rs.)

Sl. No.	Scheme Name	RE 2025-26	Proposal to Govt.	1 <sup>st</sup> instalment released by Govt.	2 <sup>nd</sup> instalment released by Govt.	Amount now requested for release
1	PAR - RLB - DPC-3604-00-102-AA-30909	803,06,54,000	803,06,54,000	351,58,03,500	351,58,03,500	99,90,47,000
2	PAR - SCPAR - DPC-2515-00-102-AE-30903	1406,32,14,000	1606,13,07,323	703,16,07,000	703,16,07,000	199,80,93,323
<b>Total</b>		<b>2209,38,68,000</b>	<b>2409,19,61,323</b>	<b>1054,74,10,500</b>	<b>1054,74,10,500</b>	<b>299,71,40,323</b>

8. The Commissioner of Rural Development and Panchayat Raj has also stated that the provision for RLB share of Rs.99,90,47,000/- (Rupees Ninety Nine Crore Ninety Lakh Forty Seven Thousand only) has already been provided under Revised Estimate

2025-26 whereas provision for Priority Scheme Components has not been made for Rs.199,80,93,323/- (Rupees One Hundred and Ninety Nine Crore Eighty Lakh Ninety Three Thousand Three Hundred and Twenty Three Only) in the RE 2025-26. In these circumstances, the Commissioner of Rural Development and Panchayat Raj has requested the Government to make necessary provision for Priority Scheme Components through Additional Sanction Ledger (ASL) and then to release under the following Head of Accounts:-

Sl. No.	Head of Account	Sanction of amount requested
1	<b>Surcharge on Stamp Duty(RLB)</b> 3604 00 Compensation and Assignments to Local Bodies and Panchayat Raj Institutions-102 Stamp Duty – State's Expenditure -AA Assignment under Global Sharing of Assigned Revenue to Rural Local Bodies –Stamp Duty- 309 Grants-in-Aid-09 Others (DPC 3604 00 102 AA 30909)	Rs.99,90,47,000/-
2	<b>Funds for Priority Scheme Component</b> 2515 00 Other Rural Development Programme – 102 Community Development – State's Expenditure - AE Provision of Basic Infrastructure facilities in Rural Areas–met from the Fund for Priority Schemes – 309 Grants-in-Aid – 03 Grants for Specific Schemes (DPC 2515 00 102 AE 30903)	Rs.199,80,93,323/-
	<b>Total</b>	<b>Rs.299,71,40,323/-</b>

9. The Government after careful examination of the proposal of the Commissioner of Rural Development and Panchayat Raj for the Pooled Assigned Revenue for the year 2025-26 in detail, have decided to accept the same and issue the following orders:-

- i. Sanction and release is accorded for pending Pooled Assigned Revenue for the year 2025-26 and to release 1/3<sup>rd</sup> share of **Rs.99,90,47,000/-** (Rupees Ninety Nine Crore Ninety Lakh Forty Seven Thousand only).
- ii. Permission is accorded to release of one-third of the Pooled Assigned Revenue to Village Panchayats and Panchayat Unions based on the latest SFC formula.
- iii. The amount sanctioned above shall be debited under the following Head of Account:-

Sl. No.	Head of Account	Amount sanctioned
1	<b>Surcharge on Stamp Duty(RLB)</b> 3604 00 Compensation and Assignments to Local Bodies and Panchayat Raj Institutions-102 Stamp Duty – State’s Expenditure - AA Assignment under Global Sharing of Assigned Revenue to Rural Local Bodies –Stamp Duty- 309 Grants-in-Aid-09 Others <b>(DPC 3604 00 102 AA 30909)</b>	<b>Rs.99,90,47,000/-</b>

10. The Commissioner of Rural Development and Panchayat Raj is authorized to draw the above amount and release entire one third of the allocation to Village Panchayats and Panchayat Unions (in the ratio of 67:33) based on the latest SFC as per the guidelines.

11. This order issues with the concurrence of Finance Department vide its U.O. No.2029/Fin(Infra-IV)/2026, dated 26.03.2026.

(By Order of the Governor)

**GAGANDEEP SINGH BEDI,**  
**Additional Chief Secretary to Government.**

To

The Commissioner of Rural Development and Panchayat Raj,  
Chennai-15.

The Commissioner of Commercial Taxes, Chennai-5.

The Inspector General of Registration, Chennai-28.

The Commissioner of Treasuries and Accounts, Chennai-15.

All District Collectors (except Chennai)

The Pay and Accounts Officer, Chennai-35.

The Principal Accountant General (G&SSA), Chennai-18.

**Copy to:**

The Commissioner, State Institute of Rural Development, Maraimalai Nagar,  
Chengalpattu District.

The Senior Private Secretary to Additional Chief Secretary  
to Government, Rural Development and Panchayat Raj  
Department, Chennai – 9.

The Finance (Infra IV /B.G.I/B.G II/Resources-I) Department,  
Chennai-9.

The Rural Development and Panchayat Raj (SGS.I/SGS.II/  
SGS.III/SGS.IV/PR.III/B&C/OPII) Department, Chennai-9.

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*[Signature]*  
21-03-26  
Under Secretary to Government.  
*[Signature]*  
27/03/26