राजस्थान सरकार
आपदा प्रबन्धन, सहायता एवं नागरिक सुरक्षा विभाग

क्रमांकः— एफ 1(6)आ.प्र. एवं सहा/सामान्य/2026/ जयपुर, दिनांक

1. समस्त सम्भागीय आयुक्त, राजस्थान।
2. समस्त जिला कलक्टर, राजस्थान।

विषयः— सोलहवें वित्त आयोग की 2026—27 से 2030—31 की सिफारिशों के आधार पर राज्य आपदा प्रतिक्रिया कोष (SDRF) और राष्ट्रीय आपदा प्रतिक्रिया कोष (NDRF) के लिए जारी दिशा—निर्देशों के संबंध में।

प्रसंगः— भारत सरकार के पत्र क्रमांक 33—02/2026—एनडीएम—1 दिनांक 30.06.2026 के क्रम में।

महोदय,

उपरोक्त विषयान्तर्गत प्रासंगिक पत्र की प्रति संलग्न कर निवेदन है कि गृह मंत्रालय, भारत सरकार द्वारा राज्य आपदा प्रतिक्रिया कोष (SDRF) और राष्ट्रीय आपदा प्रतिक्रिया कोष (NDRF) से अधिसूचित प्राकृतिक आपदाओं से प्रभावितों को सहायता प्रदान करने हेतु वर्ष 2026—27 से 2030—31 तक की अवधि के लिए दिशा—निर्देश जारी किये गये है।

अतः गृह मंत्रालय, भारत सरकार द्वारा जारी दिशा—निर्देशों की प्रति संलग्न कर आवश्यक कार्यवाही हेतु प्रेषित है।

संलग्न :— उपरोक्तानुसार।

भवदीया,

(शैफाली कुशवाहा)
शासन उप सचिव

प्रतिलिपिः— निम्न को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित हैः—

1. निजी सचिव, अतिरिक्त मुख्य सचिव, आपदा प्रबंधन, सहायता एवं नागरिक सुरक्षा विभाग, जयपुर।
2. निजी सचिव, विशिष्ट शासन सचिव, आपदा प्रबंधन, सहायता एवं नागरिक सुरक्षा विभाग, जयपुर।
3. समस्त अधिकारी, आपदा प्रबंधन, सहायता एवं नागरिक सुरक्षा विभाग, जयपुर।
4. एनालिस्ट—कम—प्रोग्रामर, आपदा प्रबंधन, सहायता एवं नागरिक सुरक्षा विभाग, जयपुर को विभागीय वेबसाईट पर अपलोड करने हेतु।

शासन उप सचिव

Digitally signed by SHEFALI KUSHWAHA
Designation: Deputy Secretary To Government
Date: 2026-08-10 12:34:07 IST

कार्यालय का पता— खाद्य भवन, भू—तल, कमरा नं. 7007, शासन सचिवालय, जयपुर—302005, दूरभाष नं. 0141—2227084 फैक्स नं. 0141—2227230 ई—मेल आई.डी. relief-rj@nic.in

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सामान्य (OSD-I)

7/7/26

7/07/26

Immediate

No. 33-02/2026-NDM-I
Government of India
Ministry of Home Affairs
(Disaster Management Division)

'C' Wing, 3rd Floor, NDCC- II,
Jai Singh Road, New Delhi-110001,
Dated the 30th June 2026

OFFICE MEMORANDUM

Subject: - Operational Guidelines for Administration of the State Disaster Response Fund and National Disaster Response Fund based on the recommendations of the Sixteenth Finance Commission 2026-27 to 2030-31.

Sir/ Madam,

The Sixteenth Finance Commission (SFC) has made provision of funds for the State Disaster Response Fund in its recommendations which has been accepted by the Government of India. Keeping in view of the provision of the Disaster Management Act, 2005 and the recommendations of Sixteenth Finance Commission, Government of India has framed guidelines for administration of State Disaster Response Fund (SDRF) and National Disaster Response Fund (NDRF), which are enclosed herewith for necessary action.

2. A copy of each of the guidelines for SDRF and NDRF respectively are enclosed for further necessary action at your end. These guidelines (English and Hindi version) can also be downloaded from website of Disaster Management Division of Ministry of Home Affairs i.e. *www.ndmindia.mha.gov.in*.

30.6.26

(Dr. Rajesh Gupta)
Joint Secretary (DM)
Phone: 23438096

Encl: As above.

Distribution:-

1. Ministry of Finance, Department of Expenditure, Kartavaya Bhavan-01, New Delhi.
2. Ministry of Agriculture [Joint Secretary (DM)], Krishi Bhawan, New Delhi.
3. National Disaster Management Authority, New Delhi.
4. Chief Secretaries of (All States).
5. Relief Commissioners/ Secretaries, Department of Disaster Management of (All States).
6. Accountants General of all State Governments.
7. Controller General of Accounts (CGA), New Delhi.
8. Comptroller & Auditor General (CAG), New Delhi.

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Ministry of Home Affairs
(Disaster Management Division)

Operational Guidelines for Administration of the State Disaster Response Fund (SDRF)

1. Introduction

1.1. These guidelines are issued under section 62 of the Disaster Management Act, 2005 (hereinafter DM Act, 2005) for the operation and administration of State Disaster Response Fund (SDRF). The SDRF is constituted under section 48(1) (a) of the DM Act, 2005, in the Public Account of the State Governments concerned, under the Reserve Fund bearing Interest in the Major Head: 8121-General and other Reserve Fund.

1.2. SDRF will be utilised for response & relief and recovery & reconstruction activities of an immediate nature in respect of natural disasters as notified by the Central Government, as well as State-specific disasters, as notified by the State Governments for SDRF only, in conformity with the GoI approved items and norms. In addition, SDRF may be used for Recovery & Reconstruction (other than immediate nature) of damaged Public & Community Infrastructure as per the approved items and norms issued by the Ministry of Home Affairs.

1.3. Preparedness & Capacity Building activities will now fall under the State Disaster Mitigation Fund (SDMF).

1.4. As recommended by the Sixteenth Finance Commission (XVI-FC), reallocation of funds between the SDRF and SDMF is not allowed, as these are two separate statutory funds under the DM Act. In addition, while utilising SDRF, the State will keep in mind its responsibility to judiciously spend funds for activities permitted for the purpose of response & relief and recovery & reconstruction activities in the guidelines.

2. Period of Operation

These guidelines shall be applicable from the financial year 2026-27 to 2030-31 and will continue till further orders.

3. Allocation/ Contributions to the SDRF

3.1 XVI-FC has recommended a total allocation of Rs. 1,63,521 crore under State Disaster Response Fund (SDRF) to the States for the award period 2026-27 to 2030-31, of which Union share is Rs. 1,24,732.65 crore and the State share is Rs. 38,788.35 crore.

3.2 XVI-FC has recommended the state-wise allocation of SDRF based on past average expenditure and the disaster risk index (hazard, exposure vulnerability) method. The year-wise proportional shares of the Central Government and the State Governments, as recommended by the XVI-FC in Annex 11.5 of its Report (Vol. II), are reproduced in Annexure-I.

3.3 The Central Government will contribute 75 per cent of the SDRF for all States, except for the North-Eastern and Hilly (NEH) States, namely Assam, Arunachal Pradesh, Meghalaya, Manipur, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand, for which it will contribute 90 per cent of the total annual allocation. The remaining 25 or 10 per cent, as the case may be, of the SDRF will be contributed by the State Government concerned.

3.4 The closing balance as on 31.03.2026 in the SDRF shall become the opening balance to the SDRF for the financial year 2026-27. The Government of India will communicate the modalities for handling any balances available at the end of 2030-31 in the SDRF of the States. Otherwise, unless provided, the closing balance would be available for relief expenditure under SDRF in the ensuing period.

4. Calamities covered under the SDRF

4.1 The SDRF shall be used for the purpose of response & relief and recovery & reconstruction activities for the victims affected by avalanche, cloud burst, cyclone, drought, earthquake, fire, flood, frost & cold wave, hailstorm, heatwave, landslide, lightning, pest attack and tsunami.

4.2 Any State Government may use up to 10% fund of the annual allocation of the SDRF for providing immediate relief to the victims of natural disasters that they consider to be 'disasters' within the local context in the State and which are not included in the notified list of disasters of the Ministry of Home Affairs (MHA) subject to the condition that the State Government has listed the State specific natural disasters and notified clear and transparent norms and guidelines for such disasters with the approval of the State Authority i.e. the State Executive Committee (SEC). Any amount spent by the State for such disasters exceeding the 10% ceiling as mentioned above, would be borne out of its own resources and would be subject to the laid down accounting norms.

4.3 In case of drought, while determining/ declaring drought in their State, the State Government shall comply with the mandatory instructions/ parameters of the guidelines of 'Drought Manual 2016' (as amended from time-to-time) prepared and circulated by the Ministry of Agriculture & Farmers Welfare. The determination/ declaration of drought would mandatorily require (a) notification on drought, (b) details of assessment of drought as per manual and (c) village-wise field verification data etc.

The findings of the field verification exercise will be the final basis for judging the intensity of drought as per the Drought Manual, 2016. Further, the State Governments are required to consider the overall socio-economic scenario as reflected through distress migration, fodder commodities and fodder, malnutrition among vulnerable sections for providing relief. All stages of drought say, starting from rain failure/ deficiency to crop condition/ market arrival etc. should be monitored through identified indicators online by capturing data at block level in the system". The latest manual can also be downloaded from the website of the Ministry of Agriculture.

4.4 State Government shall ensure that every disaster event must be followed by a thorough and proper assessment of response & relief, and recovery & reconstruction needs. Such assessment/ activities will be undertaken in accordance with the GoI approved guidelines/ norms, and it should be taken as the basis for disbursing the relief.

5. National Disaster Management Information System (NDMIS) and Public Financial Management System

5.1 In order to have real-time information about transitional–level data and availability of Disaster Funds (SDRF) with State Governments, the Ministry of Home Affairs has evolved a web-based online application, i.e. National Disaster Management Information System (NDMIS). State Governments shall provide online data of all receipts and expenditures to/ from the SDRF (including additional central assistance from NDRF) through NDMIS only.

5.2 Further, to enable data exchange and fund monitoring, the State Government shall integrate the Public Financial Management System (PFMS) with the State Treasury. This will enable information sharing on disaster-related expenditure, investment and availability of funds in the SDRF account with the State Government. Accordingly, the State Government(s) will (Treasury Users) map their expenditure and receipt heads relating to disaster management in accordance with the scheme guidelines.

6. Release of Central Government's Contribution to the Fund

6.1 The share of the Central Government in SDRF shall be remitted to the State Governments in two instalments in June and December in each financial year. Likewise, the State Governments shall also transfer their contribution to the SDRF in two instalments in June and December of the same year, provided that if the Ministry of Home Affairs (MHA), upon being satisfied that exigencies of a particular calamity so warrant, may recommend an earlier release of the Central share of a particular year's instalment. In addition, MHA may recommend the release of the central share upto 25% of the funds due to the State in the following year. This release will be adjusted against the instalments of the subsequent year.

6.2 The share of the Union Government for the SDRF due in a year shall be released to the State Governments, subject to fulfilment of the following conditions:-

6.2.1 The instalment of central share to SDRF for 2026-27 will be released on receipt of self-certification by the State Government that the arrangement of accounting procedure as mentioned in para14 and the relevant notifications establishing SDRF as per section 48(1) (a) of the DM Act, 2005 are in force, and will continue during the award period of the 16thFinance Commission. Any deviations from these accounting practices would result in withholding of further releases until the required accounting procedure is adopted or restored.

6.2.2 During the award period, if the unspent balance under SDRF exceeds the sum of the past three years' annual allocation of SDRF, further releases may be temporarily withheld. The funds withheld will be released if the States' balances reduce below the threshold of the preceding three years' total annual allocation. However, in exceptional cases (reasons to be recorded), HLC can consider the State's request for relaxation on a case-to-case basis.

6.2.3 The State Governments are required to integrate the Public Financial Management System (PFMS) with the State Treasury. The release of the central share of SDRF, from FY 2026-27, shall be subject to the integration of PFMS with the State Treasury.

6.2.4 State Governments are also required to complete feeding and validation of data in the NDMIS portal (for a Financial Year by the May 31 of the succeeding year), which will be a necessary condition for States to avail the Disaster Management Grant from the second year of the award period, i.e. 2027-28. The prescribed format will be issued by MHA in due course.

6.2.5 The State Government shall furnish a certificate to the Ministry of Home Affairs and to the Ministry of Finance in the months of April and October every year, indicating that the amount received earlier has been credited to the SDRF along with the State's share, accompanied by a statement giving the up-to-date expenditure and the balance amount available in the SDRF. This statement will be provided, through NDMIS, in the format given in Annexure-II. Once the Finance Accounts of the previous year are available, expenditure reported for that particular year should match the expenditure figure in Major Head: 2245 and the balance in SDRF in MH: 8121. In case of any discrepancy, the figures in MH: 2245 and in MH: 8121, as reflected in the Finance Accounts, will be considered.

6.2.6 The Central contribution due in December of a year shall be released upon receipt of the "Annual Report on Natural Calamities" through the NDMIS in the Ministry of Home Affairs by September of the respective year.

6.2.7 The concerned State Government shall prepare and submit the Annual Report on natural calamities faced during the previous year, as prescribed by MHA. The report shall, inter-alia, include details of allocations, expenditure, key achievements, and the impact of expenditure on various aspects of disaster management. State shall also furnish details of expenditure incurred by the State Government on each calamity, in accordance with the items and norms of expenditure of the SDRF/National Disaster Response Fund (NDRF).

6.2.8 State Governments are required to issue a certificate stating that the relevant notifications constituting the SEC are in force. The State Government shall furnish a copy of the same to the Ministry of Home Affairs.

6.3 Immediately upon receipt of the Government of India's share as per para 6.1 above, the States would transfer the amount, along with their matching share, if not already transferred, to the Public Account Head within 15 days of its receipt. Any delay will require the State Government to release the amount, with interest, at the Bank rate of RBI, for the number of days of delay. The State Government is required to endorse a copy of the release order to the Department of Expenditure, the Ministry of Finance and the Ministry of Home Affairs.

6.4 Whenever the SDRF of a State is replenished with additional grant-in-aid from NDRF, the State Government would treat this grant in the same manner as the funds in SDRF as far as transfer and accounting are concerned.

6.5 The release of instalments shall be made by the Department of Expenditure, Ministry of Finance, after receiving due recommendations from the Ministry of Home Affairs.

7. Assessment of Assistance under Items and Norms of Expenditure

7.1 The State Executive Committee (SEC) will assess the requirements of assistance from the SDRF for financing expenditure on approved items. State Government shall strictly follow the approved items and norms for providing relief & response, and recovery & reconstruction assistance of an immediate nature. In the case of recovery and reconstruction activities other than immediate nature, the State Government will make an assessment of damage caused by the natural disaster to the public and community infrastructure in the affected areas of the State and formulate an appropriate reconstruction plan, in accordance with approved items and norms.

7.2 The Ministry of Home Affairs, with the concurrence of the Department of Expenditure, Ministry of Finance, will issue a list of items and norms for providing assistance from SDRF/ NDRF for relief & response, and recovery & reconstruction.

7.3 States concerned will ensure that the relief activities are immediately undertaken, and if any amount is required to be disbursed to affected persons, it should be done immediately and preferably not later than 15 days. In addition, recovery and reconstruction plan shall be prepared within 3 months from the onset of the disaster event, and the planned activities should be completed within 3 years from the date of the disaster.

7.4 If the State Government exceeds the amount prescribed in the norms, the excess expenditure should be borne by the State Government from its own resources and not be charged to SDRF or NDRF assistance. In addition, the State Government shall not use SDRF funds as the State's share, in any project/ scheme.

7.5 State Government will make provisions for expenditure in the budget of the State Government as mentioned in para 14.2 below. The extent of relief expenditure to be financed from the SDRF as authorised by the SEC shall be withdrawn from the SDRF, after liquidation of the investment holdings in the manner described in para 11 below.

7.6 Expenditure for providing immediate relief to the victims of State-specific natural disasters within the local context in the State, which are not included in the Government of India (GOI) notified list of disasters, issued by MHA, may be met from SDRF within the permissible limit of 10 per cent of the annual allocation of the SDRF, in accordance with approved norms under these guidelines.

7.7 The provisions for disaster 'Preparedness & Capacity Building' and 'mitigation', except those provided under 'response & relief' and 'recovery & reconstruction' activities, should not be a part of SDRF or NDRF. Such expenditures need to be built into the mitigation funds/ normal budgetary heads/ separate schemes etc. of the State Governments.

8. Booking of Expenditure on Immediate Relief, and recovery & reconstruction

The actual expenditure on relief & response, and recovery & reconstruction activities will be booked only under the respective Sub-major head corresponding to the minor head within Major Head: 2245 (for instance, 01 for drought). The expenditure to be charged to the SDRF will be shown as a negative entry under 2245-05-901– deduct amount met from SDRF for relief expenditure". As proper accounting brings in transparency for booking of expenditure, the office of the Controller General of Accounts/ Accountant Generals in the respective States may create necessary accounting heads in respect of each of the notified calamities/ items under Major Head 2245. MHA, in consultation with stakeholders, will issue the detailed necessary modalities of booking of calamity-wise expenditure in due course.

9. Patterns of Investment from the Fund

9.1 On receipt of the amounts of contributions from the Government of India and/ or the State Government, the SEC would take action for investment of the funds as per the norms prescribed in para 9.2 and 9.3 of the Guidelines.

9.2 The accretions to the SDRF, together with the income earned on the investment of the SDRF, shall, till contrary instructions are issued by the Government of India, be invested in one or more of the following instruments:-

(a) Central Government dated Securities;
(b) Auctioned Treasury Bills; and
(c) Interest-earning deposits and certificates of deposit with Scheduled Commercial Banks.

9.3 The investment of the funds shall be carried out by the branch of the Reserve Bank of India (having Banking Department) at the headquarters of the State, or a Bank designated by RBI. In case of Sikkim, the functions may be carried out by the State's bankers.

10. Account of Investment Transactions

10.1 The SEC will, from time-to-time, issue instructions to the concerned local bankers indicated in para 9.3 above, to invest specified amount(s) from the SDRF in the securities specified in clauses (a) to (c) under para 9.2.

10.2 Banks will immediately arrange to make the necessary investment locally or through their branches/ correspondent banks/ RBI at Mumbai or other metropolitan centers. The banks would scroll to the Government the debit on account of the investment and other incidental charges like brokerage, commission etc. in the usual course. However, in order to ensure that the investment transactions of the SDRF do not get mixed up with other transactions, these may be indicated distinctly in separate scrolls.

10.3 On receipt of the scrolls, the investment transactions would be accounted for under the major head "8121-General and Other Reserve Fund-'State Disaster Response Fund'. The incidental charges like brokerage, commission etc. shall be accounted for as a charge on the SDRF.

10.4 The bank will arrange to collect interest on these securities/ bonds and credit the same to the account of the Government on the due date. These receipts shall form a part of the receipts of the SDRF and will be accounted for as such. Further, these would need to be invested by the SEC, as in the case of the contributions by the Government i.e. in accordance with the investment norms.

10.5 On maturity of the securities, the proceeds will be collected and credited to the account of the Government or reinvested based on instructions received from the SEC. As in the case of the debit scrolls, the banks shall use separate scrolls for the receipts.

10.6 On receipt of instructions from the SEC, the concerned bank will arrange to sell the securities at the ruling price through its branches/ correspondent banks/ RBI at Mumbai or any other metropolitan Centre and credit the amount realized, less incidental charges, to the account of the Government.

10.7 The receipts on account of maturity or sale of the securities would be credited to the "State Disaster Response Fund". The incidental charges on sale may be charged to the SDRF account.

10.8 In case of non-investment, the State Government shall pay interest to the SDRF at the rate applicable to overdrafts under the Overdraft Regulation Guidelines of the Reserve Bank of India (RBI). The interest will be credited on a half-yearly basis. State Government shall be liable to recoup in SDRF an amount equal to the loss accrued due to non-investment of funds, from its own resources.

11. Encashment of Securities

11.1 To meet liability on account of the claims sanctioned for assistance/relief, the SEC will first dispose of its holdings of auctioned Treasury Bills to the extent required, the oldest lot of bills being sold first and so on. If the amount obtained by the sale of auctioned Treasury Bills is not sufficient to meet the liability towards relief sanctioned, the SEC may encash the deposits with the local branches of the scheduled commercial banks. The Central Government dated securities may be sold only, if the amount realized by the sale of treasury bills and encashment of the deposits is not adequate.

11.2 The State Government concerned will pay to the RBI/ banks, a commission at the rate determined by RBI in consultation with the State Government concerned. These charges will also be charged to SDRF. The loss or gain on the sale of securities shall also be taken to the account of the SDRF.

12. Monitoring by the Ministry of Home Affairs

The Ministry of Home Affairs is the nodal Ministry for overseeing the operation of SDRF, and shall monitor compliance with the prescribed processes. MHA may issue directions/ instructions under the DM Act, 2005.

13. Functions of the State Executive Committee regarding affairs of SDRF

Every State Government will constitute a State Executive Committee (SEC) as per section 20 of the Disaster Management Act, 2005. The Chief Secretary to the State Government shall be the ex-officio Chairperson of the SEC. The State Government shall bear all administrative expenses of the SEC from its normal budgetary provisions and will not be charged to SDRF or NDRF.

13.1 State Government shall entrust the SEC, inter-alia, with the following responsibilities:-

13.1.1 The SEC will decide on all matters connected with the financing of the expenditure from SDRF. Period for providing gratuitous relief will be as per the assessment of the SEC and the Central Team (in case of NDRF). The default period of assistance should be as per the prescribed time limit. However, if the SEC so feels and depending on the ground situation, the period of relief assistance of an immediate nature can be extended beyond the prescribed time limit, subject to the condition that expenditure on this account should not exceed 25% of the SDRF allocation for the year.

13.1.2 The SEC will arrange to obtain the contributions from the Government, administer the SDRF/ NDRF and invest the accretions to the SDRF in accordance with the norms approved by the Government of India from time-to-time. The norms of investment are indicated in paras 9 to 11above.

13.1.3 The SEC shall ensure that:-

(a) The money drawn from the SDRF is actually utilised for the purposes for which the SDRF has been set up.
(b) Expenditures are only on items of expenditure and as per approved norms.
(c) Timely remittance of the State share into the SDRF account.
(d) Amount is not retained under a non-interest-bearing public account.
(e) Fund is not diverted to inadmissible expenditure.
(f) Funds will not be excess utilized due to mixing up of SDRF and State resources/ budget provision.
(g) All individual beneficiary–oriented assistance is mandatorily/ necessarily disbursed through the bank account of the beneficiary via PFMS or State-specific portal fully integrated with PFMS.
(h) Accounting procedures in paragraphs 10 and 14 are properly followed.
(i) Compliance with the instructions with regard to investment of the SDRF fund in line with para 9 of the guidelines.
(j) To ensure timely remittance of interest earned (including investment made out of SDRF) into the SDRF account.

(k) While disbursing of ex-gratia, housing and livelihood assistance (through DBT), the amount should be transferred to the account of the women/ specially-abled member of the household to the extent possible.

13.1.4 The accretions to the SDRF, together with the income earned on the investments (including delayed transfer) of the SDRF, will be used by the SEC to meet items of expenditure covered under the approved norms.

13.1.5 The items in the National Disaster Response Reserve (NDRR) inventory are for the operational use of the National Disaster Response Force and for the use of the victims of disasters. Hence, the timely recoupment shall be made by the respective State Governments through their existing SDRF allocation in conformity with the GOI approved items & norms. SEC shall ensure that the funds (cost of materials used) are recouped in NDRR from the SDRF in conformity with the GoI approved norms.

14. Accounts and Audit

14.1 The share of the Central Government to the SDRF shall be paid as Grant-in-aid and accounted for in the Government of India accounts under the major head "3601-Grants-in-aid to State Governments - 07 Finance Commission Grants- 104 "Grants in aid for State Disaster Response Fund". The State Governments shall take these as receipts in their budget and account under the Major Head "1601-Grants-in-aid from Central Government - 07 Finance Commission Grants- 104 "Grants in aid for State Disaster Response Fund".

14.2 In order to enable transfer of the total amount of contribution to the SDRF (including the States' share of contribution), the State Governments would make suitable budget provision on the expenditure side of their budget under the MH "2245-Relief on Account of Natural Calamities-05 State Disaster Response Fund-101 Transfers to Reserve Fund and Deposit Accounts- State Disaster Response Fund".

14.3 Direct expenditure should not be made from the Public Account without utilizing the Major Head 2245 or booking expenditure under relevant sub-heads of the transfer head 2245-05-101. Even if for some administrative reasons, expenditure on immediate relief has been met under heads of account other than MH: 2245, these should be finally booked under MH: 2245 through inter-account transfers.

14.4 In order to utilise allocation made for disaster management, sub major heads corresponding to minor heads under MH '1601 - Grants-in-aid from Central Government', MH '2245 - Relief on account of Natural Calamities', MH '3601- Grants-in-aid to State Governments', MH- '8121- General and other Reserve Funds' under Reserve Funds Bearing Interest, and MH '8235-General and other Reserve Funds under Reserve Funds Not Bearing Interest should be opened for release. The O/o CGA, MHA and Department of Expenditure should ensure that these accounting norms are adhered to by the States. The CAG may appropriately review the adherence to the booking of disaster-related expenditure, investment and these prescribed accounting practices.

14.5 The accounts of the SDRF (approved calamity-wise), pertaining to the booking of disaster related expenditure and the investment shall be strictly adhered and maintained by the Accountant General in charge of accounts of the State in the normal course. Disclosure about the position of the opening balance, receipts, expenditure and closing balance in respect of SDRF will be made in the Finance Accounts, as a separate appendix/ line. The SEC will, however, maintain subsidiary accounts (calamity-wise) in such manner and details as may be considered necessary by the State Government in consultation with the Accountant General.

14.6 Comptroller and Auditor General of India may cause audit/ proforma audit of SDRF conducted every year in conformity with approved items & norms in terms of the purposes of the SDRF Guidelines. The State Government shall furnish a copy of the audit report of the Comptroller and Auditor General of India in respect of SDRF to the Ministry of Finance and the Ministry of Home Affairs.

15. Saving

The Ministry of Home Affairs, with the concurrence of the Department of Expenditure, Ministry of Finance, may, if considered necessary or if there are operational difficulty, modify these guidelines.

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Annexure-I

State-wise allocation of State Disaster Response Fund (SDRF) for the Award period 2026-31

(Rs. in crore)

Sl.	Name of State	State share						Central Share						Total (Central and State share)					
		2026-27	2027-28	2028-29	2029-30	2030-31	Total	2026-27	2027-28	2028-29	2029-30	2030-31	Total	2026-27	2027-28	2028-29	2029-30	2030-31	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	Andhra Pr.	295.50	310.25	325.75	342.00	359.75	1633.25	886.50	930.75	977.25	1026.00	1079.25	4899.75	1182.00	1241.00	1303.00	1368.00	1439.00	*6533.00*
2	Arunachal Pr.	9.90	10.40	10.90	11.40	12.10	54.70	89.10	93.60	98.10	102.60	108.90	492.30	99.00	104.00	109.00	114.00	121.00	*547.00*
3	Assam	84.30	88.50	92.90	97.50	102.80	466.00	758.70	796.50	836.10	877.50	925.20	4194.00	843.00	885.00	929.00	975.00	1028.00	*4660.00*
4	Bihar	657.00	689.75	724.25	760.50	799.00	3630.50	1971.00	2069.25	2172.75	2281.50	2397.00	10891.50	2628.00	2759.00	2897.00	3042.00	3196.00	*14522.00*
5	Chhattisgarh	119.75	125.75	132.00	138.50	145.50	661.50	359.25	377.25	396.00	415.50	436.50	1984.50	479.00	503.00	528.00	554.00	582.00	*2646.00*
6	Goa	5.50	5.75	6.00	6.25	6.25	29.75	16.50	17.25	18.00	18.75	18.75	89.25	22.00	23.00	24.00	25.00	25.00	*119.00*
7	Gujarat	408.25	428.75	450.25	472.75	495.50	2255.50	1224.75	1286.25	1350.75	1418.25	1486.50	6766.50	1633.00	1715.00	1801.00	1891.00	1982.00	*9022.00*
8	Haryana	141.00	148.00	155.50	163.25	171.50	779.25	423.00	444.00	466.50	489.75	514.50	2337.75	564.00	592.00	622.00	653.00	686.00	*3117.00*
9	Himachal Pr.	43.10	45.30	47.60	50.00	52.40	238.40	387.90	407.70	428.40	450.00	471.60	2145.60	431.00	453.00	476.00	500.00	524.00	*2384.00*
10	Jharkhand	135.50	142.25	149.25	156.75	164.50	748.25	406.50	426.75	447.75	470.25	493.50	2244.75	542.00	569.00	597.00	627.00	658.00	*2993.00*
11	Karnataka	309.75	325.25	341.50	358.50	376.75	1711.75	929.25	975.75	1024.50	1075.50	1130.25	5135.25	1239.00	1301.00	1366.00	1434.00	1507.00	*6847.00*
12	Kerala	93.50	98.25	103.25	108.50	112.50	516.00	280.50	294.75	309.75	325.50	337.50	1548.00	374.00	393.00	413.00	434.00	450.00	*2064.00*
13	Madhya Pr.	564.50	592.75	622.50	653.75	685.75	3119.25	1693.50	1778.25	1867.50	1961.25	2057.25	9357.75	2258.00	2371.00	2490.00	2615.00	2743.00	*12477.00*
14	Maharashtra	1429.50	1501.00	1576.00	1654.75	1738.00	7899.25	4288.50	4503.00	4728.00	4964.25	5214.00	23697.75	5718.00	6004.00	6304.00	6619.00	6952.00	*31597.00*
15	Manipur	4.20	4.40	4.60	4.80	5.00	23.00	37.80	39.60	41.40	43.20	45.00	207.00	42.00	44.00	46.00	48.00	50.00	*230.00*
16	Meghalaya	7.00	7.40	7.80	8.20	8.40	38.80	63.00	66.60	70.20	73.80	75.60	349.20	70.00	74.00	78.00	82.00	84.00	*388.00*
17	Mizoram	4.60	4.80	5.00	5.30	5.50	25.20	41.40	43.20	45.00	47.70	49.50	226.80	46.00	48.00	50.00	53.00	55.00	*252.00*
18	Nagaland	6.60	6.90	7.20	7.60	7.90	36.20	59.40	62.10	64.80	68.40	71.10	325.80	66.00	69.00	72.00	76.00	79.00	*362.00*
19	Odisha	429.50	451.00	473.50	497.25	522.00	2373.25	1288.50	1353.00	1420.50	1491.75	1566.00	7119.75	1718.00	1804.00	1894.00	1989.00	2088.00	*9493.00*
20	Punjab	119.50	125.50	131.75	138.25	145.50	660.50	358.50	376.50	395..25	414.75	436.50	1981.50	478.00	502.00	527.00	553.00	582.00	*2642.00*
21	Rajasthan	444.50	466.75	490.00	514.50	540.50	2456.25	1333.50	1400.25	1470.00	1543.50	1621.50	7368.75	1778.00	1867.00	1960.00	2058.00	2162.00	*9825.00*
22	Sikkim	7.30	7.70	8.10	8.50	8.80	40.40	65.70	69.30	72.90	76.50	79.20	363.60	73.00	77.00	81.00	85.00	88.00	*404.00*
23	Tamil Nadu	409.50	430.00	451.50	474.00	497.75	2262.75	1228.50	1290.00	1354.50	1422.00	1493.25	6788.25	1638.00	1720.00	1806.00	1896.00	1991.00	*9051.00*
24	Telangana	134.00	140.75	147.75	155.25	162.00	739.75	402.00	422.25	443.25	465.75	486.00	2219.25	536.00	563.00	591.00	621.00	648.00	*2959.00*
25	Tripura	5.70	6.00	6.30	6.60	7.00	31.60	51.30	54.00	56.70	59.40	63.00	284.40	57.00	60.00	63.00	66.00	70.00	*316.00*
26	Uttar Pr.	739.25	776.25	815.00	855.75	899.25	4085.50	2217.75	2328.75	2445.00	2567.25	2697.75	12256.50	2957.00	3105.00	3260.00	3423.00	3597.00	*16342.00*
27	Uttarakhand	79.70	83.70	87.90	92.30	96.70	440.30	717.30	753.30	791.10	830.70	870.30	3962.70	797.00	837.00	879.00	923.00	967.00	*4403.00*
28	West Bengal	331.50	348.00	365.50	383.75	402.75	1831.50	994.50	1044.00	1096.50	1151.25	1208.25	5494.50	1326.00	1392.00	1462.00	1535.00	1611.00	*7326.00*
	Total	7019.90	7371.10	7739.55	8126.45	8531.35	38788.35	22574.10	23703.90	24888.45	26132.55	27433.65	124732.65	29594.00	31075.00	32628.00	34259.00	35965.00	163521.00

Ref: Annexes 11.3&11.5. Report of FC XVI, Vol. II

Annexure –II

PROFORMA for reporting receipt and expenditure of the SDRF

	Details of Previous Financial Year	
(A)	Statement of utilisation of amount released under SDRF/NDRF.	
1	Opening balance as on 01.04.20……. :(SDRF)	
1.1	Opening balance as on 01.04.20……. :(Total Investment made out of SDRF)	
2	**Centre share of SDRF including advance/arrear release credited to SDRF:**	
2.1	Amount of Central share credited into SDRF	
2.2	Date on which Central share credited into SDRF	
3	**Corresponding State share of SDRF:**	
3.1	Amount of corresponding State share credited into SDRF	
3.2	Date on which State share credited into SDRF	
4	**Penal interest for delay transfer of Central/State Share into SDRF:**	
4.1	Rate of penal interest (in %)	
4.2	Delay period (in days)	
4.3	Amount of the Penal Interest remitted into SDRF	
5	**Additional Central Assistance under NDRF credited into SDRF**	
5.1	**Centre share of NDRF including advance release credited to SDRF :**	
5.1.1	Amount of Central assistance from NDRF	
5.1.2	Date on which Central assistance credited into SDRF	
5.2	**Corresponding State Share for Central assistance from NDRF, if any:**	
5.2.1	Amount of corresponding State share for Central assistance from NDRF	
5.2.2	Date on which corresponding State share for Central assistance from NDRF credited into SDRF	
5.2.3	Amount of penal interest (in case of delay of State share)	
6	Any Other amount credited into SDRF other than the Finance Commission-recommended grants	
7	Amount invested from SDRF for admissible instruments	
8	Interest/revenue earned from the Investment of SDRF credited into Fund.	
9	**Total accumulated Fund (1+2+3+4+5+6+8)**	
10	Expenditure details from SDRF as on date 31.03.20….. :	
10.1	Total Expenditure incurred in conformity with items & norms of SDRF including expenditure from NDRF assistance (pls specify)	
10.2	Expenditure incurred from the central assistance from NDRF (pls specify)	
11	Cumulative expenditure [10.1+ 10.2) as on date 31.03.20….. :	
12	Balance available in the Fund as on 31.03.20….. (9-11)	

Details of Current Financial Year		
(A)	Statement of utilisation of the amount released under SDRF/NDRF.	
1	Opening balance as on 01.04.20....... :(SDRF)	
1.1	Opening balance as on 01.04.20....... :(Total Investment made out of SDRF)	
2	**Centre share of SDRF, including advance/arrear release credited to SDRF :**	
2.1	Amount of Central share credited into SDRF	
2.2	Date on which the Central share is credited into SDRF	
3	**Corresponding State share of SDRF:**	
3.1	Amount of corresponding State share credited into SDRF	
3.2	Date on which the State share is credited into the SDRF	
4	**Penal interest for delayed transfer of Central/State Share into SDRF:**	
4.1	Rate of penal interest (in %)	
4.2	Delay period (in days)	
4.3	Amount of the Penal Interest remitted into SDRF	
5	**Additional Central Assistance under NDRF credited into SDRF**	
5.1	**Centre share of NDRF, including advance release credited to SDRF :**	
5.1.1	Amount of Central assistance from NDRF	
5.1.2	Date on which Central assistance is credited into SDRF	
5.2	**Corresponding State Share for Central assistance from NDRF, if any:**	
5.2.1	Amount of corresponding State for Central assistance from NDRF	
5.2.2	Date on which the corresponding State share for Central assistance from NDRF credited into SDRF	
5.2.3	Amount of penal interest (in case of delay of State share)	
6	Any Other amount credited into SDRF other than the Finance Commission-recommended grants	
7	Amount invested from SDRF for admissible instruments	
8	Interest/revenue earned from the Investment of SDRF credited into Fund.	
9	**Total accumulated Fund (1+2+3+4+5+6+8)**	
10	Expenditure details from SDRF as on .... :	
10.1	Total Expenditure incurred in conformity with items & norms of SDRF, including expenditure from NDRF assistance (pls specify)	
10.2	Expenditure incurred from the central assistance from NDRF (pls specify)	
11	Cumulative expenditure [10.1+ 10.2) as on .... :	
12	Balance available in the Fund as on .... (9-11)	

Note:- To maintain the separate sanctity of SDRF/NDRF account, the State Government is required to ensure that excess expenditure, if any, incurred over & above from State budget fund/ resources, should not be mixed up with SDRF/ NDRF without following proper accounting procedure / crediting into this account, otherwise it will lose identity.

Ministry of Home Affairs
(Disaster Management Division)

Operational Guidelines for Administration of the National Disaster Response Fund (NDRF) for the 16th Finance Commission Award Period.

1 Introduction

1.1 These guidelines are issued under Section 46(2) of the Disaster Management Act, 2005 (hereinafter called DM Act, 2005). They aim to supplement funds from the National Disaster Response Fund (NDRF) to the State Disaster Response Fund (SDRF).

1.2 The NDRF is constituted by the Central Government for meeting different aspects of Disaster Management and for supplementing SDRF in case of disasters of 'severe nature', following the prescribed procedure.

1.3 NDRF is classified in the Public Account of the Government of India, in the sub-section (b) 'Reserve Funds Not Bearing Interest' under the major head 8235- 'General and Other Reserve Funds' – 125- National Disaster Response Fund.

2. Period of operation

These guidelines will be operative from the Financial Year (FY) 2026-27 to FY 2030-31.

3. Calamities covered

Avalanche, cloud burst, cyclone, drought, earthquake, fire, flood, frost & cold wave, hailstorm, heatwave, landslide, lightning, pest attack and tsunami.

4. Allocation under NDRF

4.1 Sixteenth Finance Commission (XVI-FC) has recommended a total corpus of Rs. 79,406 crore for the National Funds for the award period from 2026-27 to 2030-31. Year-wise allocations recommended by XVI-FC are Rs. 14,370 crore for 2026-27, Rs. 15,089 crore for 2027-28, Rs. 15,843 crore for 2028-29, Rs. 16,637 crore for 2029-30, and Rs. 17,467 crore for 2030-31.

4.2 The XVI-FC has not subdivided the total corpus into the National Disaster Response Fund (NDRF) and National Disaster Mitigation Fund (NDMF). However, based on the analogy adopted by the XVI-FC in the case of SDRF and SDMF, and for provisioning for P&CB activities, 75% of the National Fund has been earmarked for NDRF and a maximum 25% for NDMF.

4.3 As both the NDRF and NDMF have separate statutory sanctity under the DM Act, 2005, funds will flow as per the established accounting procedure of the respective Fund.

5. Central Assistance from NDRF

5.1 Additional financial assistance will be extended to States from NDRF for response and relief, and recovery & reconstruction of public/community infrastructure in case of disasters of severe nature. Usually, if there are adequate funds available with the State Government in its SDRF, the State Government would be advised to utilise the SDRF first. In case of proposals for recovery and reconstruction assistance from NDRF, the centers' share during the Award period shall not exceed the Central share of SDRF allocation for the Award period in General States. Such proposal shall be capped at twice the central share of SDRF allocation for North-Eastern and Himalayan States. However, in exceptional cases of disaster/ natural calamities of severe nature, HLC may approve additional financial assistance in relaxation of the above mentioned provisions.

5.2 Expenditure on 'preparedness & capacity building' and on long-gestation projects to create permanent infrastructure for disaster mitigation should not be funded from SDRF/ NDRF. Expenditure on them should be incurred from the Mitigation Fund and other sources of funds available with the State Government.

6. Graded Cost Sharing

Except for the assistance for Response and Relief, additional central assistance from NDRF will be provided on a cost-sharing basis. Non-North Eastern & Hilly (Non-NEH) States shall contribute 10 per cent if the Central assistance approved is up to Rs. 250 crore; 20 per cent for approved central assistance of above Rs.250 crore and up to Rs. 500 crore; and 25 per cent for approved central assistance exceeding Rs. 500 crore. NEH States will contribute a uniform 10 per cent, irrespective of the central assistance approved by the Union government.

7. Ministry Responsible for Monitoring and Taking Action in Case of Natural Calamities

7.1 The Ministry of Home Affairs (MHA) will make appropriate arrangements to monitor the occurrences of natural calamities relating to avalanches, cloudbursts, cyclones, earthquake, fire, floods, heat waves, landslides, lightning, and tsunami. Department of Agriculture and Farmers Welfare (DAFW) will make appropriate arrangements to monitor calamities associated with drought, hailstorms, pest attacks and cold wave & frost. The Ministries concerned will also take action like constitution of the Inter-Ministerial Central Team (IMCT), consultation with National Disaster Management Authority (NDMA), examination of the memorandum submitted by the State government and convening of SC-NEC to appraise the proposals.

7.2 Technology-based solutions may also be suitably deployed by MHA and DAFW for monitoring, advanced warning and post-disaster actions. However, funds required, if any, for this purpose shall be sourced from the relevant budget head of the ministry concerned.

8. Assessment of assistance from NDRF

8.1 Response and relief

8.1.1 On the request made by a State Government or if it is considered appropriate by the Central Government, an Inter-Ministerial Central Team (IMCT) will be constituted by the Ministry of Home Affairs (MHA) or the Department of Agriculture & Farmers Welfare (DAFW) as the case may be, for assessment of damages caused by the natural calamity.

8.1.2 IMCT will visit the affected areas of the State to have a first-hand assessment of damages caused and relief work carried out by the State administration. IMCT will submit its report to MHA/ DAFW for examination and appraisal by the Sub-Committee of the National Executive Committee (SC-NEC).

8.1.3 The State Government will submit a memorandum not later than 2 months from the onset of disaster to the Central government through the National Disaster Management Information System (NDMIS) portal strictly in conformity with the approved guidelines/ Items & Norms/ Prescribed formats. The memorandum should contain sector/ item-wise damage with proper justification of the additional requirement of funds. Based on the Memorandum and the report of the IMCT, MHA or DAFW, as the case may be, will assess whether a case for additional assistance from NDRF.

8.1.4 If the preliminary examination reveals that the memorandum submitted by the State Government is not in conformity with the guidelines or items & norms of assistance from NDRF, it will be returned to the State Government concerned for resubmitting it as per norms.

8.2 Recovery and Reconstruction

8.2.1 For recovery & reconstruction activities, the State Government will make an assessment of damage caused by the natural disaster to the public and community infrastructure in the State and formulate appropriate projects along with their estimated cost. It will, thereafter, based on the availability of funds in SDRF, shortlist the projects to be funded from SDRF. The remaining projects, only in cases of disasters of severe nature, will be posed by the State Government to the Central Government for assistance from NDRF.

8.2.2 A detailed memorandum, for providing assistance for the recovery & reconstruction projects from NDRF will be submitted by the State Government, with approval of the State Executive Committee (SEC), through the NDMIS portal within 4 months from the date of occurrence of the disaster. The memorandum should contain proper justification for seeking additional financial assistance for the recovery & reconstruction from the NDRF. The assistance will be provided only for the recovery & reconstruction of public and community infrastructure, such as the infrastructure of State governments, and the infrastructure of local bodies of the State.

8.2.3 The State government shall ensure that the memorandum submitted through NDMIS includes all relevant fields, inter alia, Beneficiary Name, Aadhar No., No. of Assets, Category of Assets, Scheme Name, approved rate of assistance as per GOI approved items & norms of expenditure and Geo-tagged site photographs.

8.2.4 The same IMCT that examined the relief memorandum will examine the memorandum received from the State government and assess the recovery and reconstruction assistance requirement from NDRF as per approved norms.

8.2.5 For the purpose of proper evidence-based assessment, the IMCT can resort to technical means for assessment of the damage.

8.2.6 The State Government, while preparing the memorandumin consultation with SDMA, shall ensure that the activities proposed for recovery and reconstruction are in convergence with ongoing Central/ State schemes. IMCT and the State Government concerned will ensure that there is no duplication of funding with the financial assistance provided under ongoing schemes or under any special approval for the said calamity. The approved recovery and reconstruction activities shall be completed within a period of 3 years from the grant of approval by the Central Government.

8.2.7 While assessing assistance for Recovery & Reconstruction needs under NDRF, the assistance already provided under relief & response will be subsumed in order to provide sequential assistance.

9. Approval of Assistance from NDRF

9.1 The report of the IMCT will be examined by the SC-NEC constituted under section 9 of the DM Act, 2005. In case of recovery & reconstruction, the assessment report of the IMCT, alongwith the comments of NDMA and nodal Ministries, will be placed by MHA before the SC-NEC. The SC-NEC will assess the extent of assistance and expenditure which can be funded from the NDRF, as per the norms of SDRF/NDRF, and make its recommendations.

9.2 The recommendations of SC-NEC will be considered by the High-Level Committee (HLC) constituted under section 8B of the DM Act, 2005. The HLC will approve the quantum of additional financial assistance to be released from NDRF.

9.3 The first charge for relief during a disaster/ natural calamities should be on SDRF. However, in case of a disaster/ natural calamity of severe nature, when balance is available in SDRF, the relief under NDRF may also be provided on case-to-case basis subject to justification provided by the State and agreed to by SC-NEC and HLC.

10. High Level Committee (HLC)

The High Level Committee is chaired by the Union Home Minister. Its members are Minister of Finance, Minister of Agriculture, and Vice Chairman - NITI Aayog. HLC is serviced by the Disaster Management Division of the Ministry of Home Affairs.

11. Non-admissible items

11.1 Resources under NDRF cannot be used towards establishment expenditures such as salaries, office expenditure, etc or for routine and regular works of State Governments/ SDMAs/ DDMAs.

11.2 NDRF must have a predominant focus on relief & response and reconstruction of critical public & social infrastructures damaged by a disaster. It should not be used for the acquisition/ purchase of land, construction of completely new buildings/ infrastructure, general environmental improvement, plantations, afforestation, landscaping, beautification etc.

11.3 State Government shall endeavor to complete the approved projects within the given timelines. Any cost escalation will be borne by the State Government from its budget. No liability shall be created for funding from NDRF for any project beyond 31.03.2031.

12. Release of funds

12.1 Consequent to the approval of HLC and recommendation received from the MHA, the Department of Expenditure, Ministry of Finance, will release assistance to States from NDRF.

12.2 State Government will adhere to the approved accounting procedure as provided in the SDRF guidelines. Any deviations from the accounting practices would result in withholding of further releases until the required accounting procedure is adopted or restored.

12.3 Release of assistance, as Grant-in-aid from Central Government to the State Governments from NDRF shall be made from the MH "2245 – Relief on account of Natural Calamities – 80- General – 103 - Assistance to States from National Disaster Response Fund" with equivalent amount shown as recovery from the fund maintained in the Public Account under the MH – "8235-General and Other Reserve Funds-125 National Disaster Response Fund".

12.4 The approved assistance for recovery and reconstruction will be released in two installments of 40% and 60% respectively, subject to the utilisation of 75% of the amount released in the previous installment. The disbursement of funds would be linked to the deliverables and submission of Utilisation Certificates through NDMIS. Subsequent releases will also be subject to uploading of geo-tagged photos of the works in the NDMIS portal.

13. Accounting treatment

13.1 On receipt of funds from the NDRF, the State Government shall treat them as receipts along with the receipts of Central/ State shares of State Disaster Response Fund under the Major Head "1601-Grants-in-aid from Central Government-08 Other Transfer/ Grants to State- 106 Grants Towards Contribution to National Disaster Response Fund (NDRF)". The State Government would make suitable budget provision on the expenditure side of their budget under the relevant minor heads under the major head "2245 - Relief on Account of Natural Calamities.

13.2 Immediately upon receipt of the Central share of grant-in-aid/ financial assistance as per para 13.1 above, the State Government would transfer the amount, if not already transferred, to the respective Public Account Head within 15 days of its receipt. Any delay will require the State Government to release the amount, with interest, at Bank rate of RBI', for the number of days of delay.

13.3 The State's SDRF account should distinctly show the receipt of assistance from NDRF apart from the remaining four sources of receipts into the fund; namely (i) Centre's share of State Disaster Response Fund (ii) State's share of State Disaster Response Fund (iii) Return on investments and (iv) redemption of investments. The State Government is required to endorse a copy of the release order to the Department of Expenditure, Ministry of Finance and Ministry of Home Affairs.

13.4 During the years 2026-31 transfers to the NDRF will be made by operating the following heads of account: Major Head "2245-Relief on account of Natural Calamities – 80-General-797-Transfers to Reserve Funds and Deposit Account'-Transfer to National Disaster Response Fund.

13.5 The actual expenditure out of NDRF should be booked under the respective minor heads within the major head: 2245. Direct expenditure by State Governments from the Public Account should not be made. If, for any administrative reason, expenditure on relief by State Governments has been met under a head of account other than MH: 2245, it should be finally booked under MH: 2245 through an inter-account transfer. Deviations from this accounting practice could lead to releases of assistance from NDRF to States being withheld until the above accounting procedure is adopted/ reverted to. The State Accountant General may appropriately review the adherence to these prescribed accounting practices at the State level.

13.6 Whenever the SDRF of a State is replenished with additional grant-in-aid from NDRF, the State Government would treat this grant in the same manner as the funds in SDRF as far as transfer and accounting are concerned.

13.7 In the case of NDRF, the State Government shall furnish a specific utilization certificate through NDMIS to the Ministry of Home Affairs and Department of Expenditure within three months from the date such a grant is released, indicating that the amount received has been credited to the SDRF, accompanied by a statement giving the up-to-date expenditure details in line with the GOI approved items & norm for the instant disaster. The State Government will also certify that money drawn from the SDRF (in respect to NDRF assistance) has actually been utilised for the purpose for which funds have been released.

14. Oversight by State Executive Committee

The State Government will constitute a State Executive Committee (SEC), under section 20 of the Disaster Management Act, 2005. The functions of the SEC are given in the operational Guidelines for the administration of SDRF. SEC shall adhere to the functions as envisaged in the SDRF guidelines.

15. Accounts and Audit

15.1 The detailed accounts of NDRF shall be maintained by the Controller General of Accounts through the Chief Controller of Accounts, Ministry of Finance.

15.2 The accounts of the NDRF pertaining to the booking of disaster-related expenditure shall be audited annually by the Comptroller & Auditor General. The States shall ensure that the expenditure made from the NDRF funds is in conformity with approved items & norms and as per the NDRF Guidelines. The State Government shall furnish a copy of the audit Report of CAG to the Department of Expenditure, Ministry of Finance and to the Ministry of Home Affairs.

15.3 Disclosure about the position of the receipts, expenditure and closing balance in respect of NDRF will be made in the Finance Accounts of the State Government as a separate appendix/ line. SEC will, however, maintain subsidiary accounts (notified calamity-wise) in such manner and details as may be considered necessary by the State Government in consultation with the Accountant General.

16. Saving

The Ministry of Home Affairs, with the concurrence of the Department of Expenditure, Ministry of Finance, may, if considered necessary or if there are operational difficulty, modify these guidelines.

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