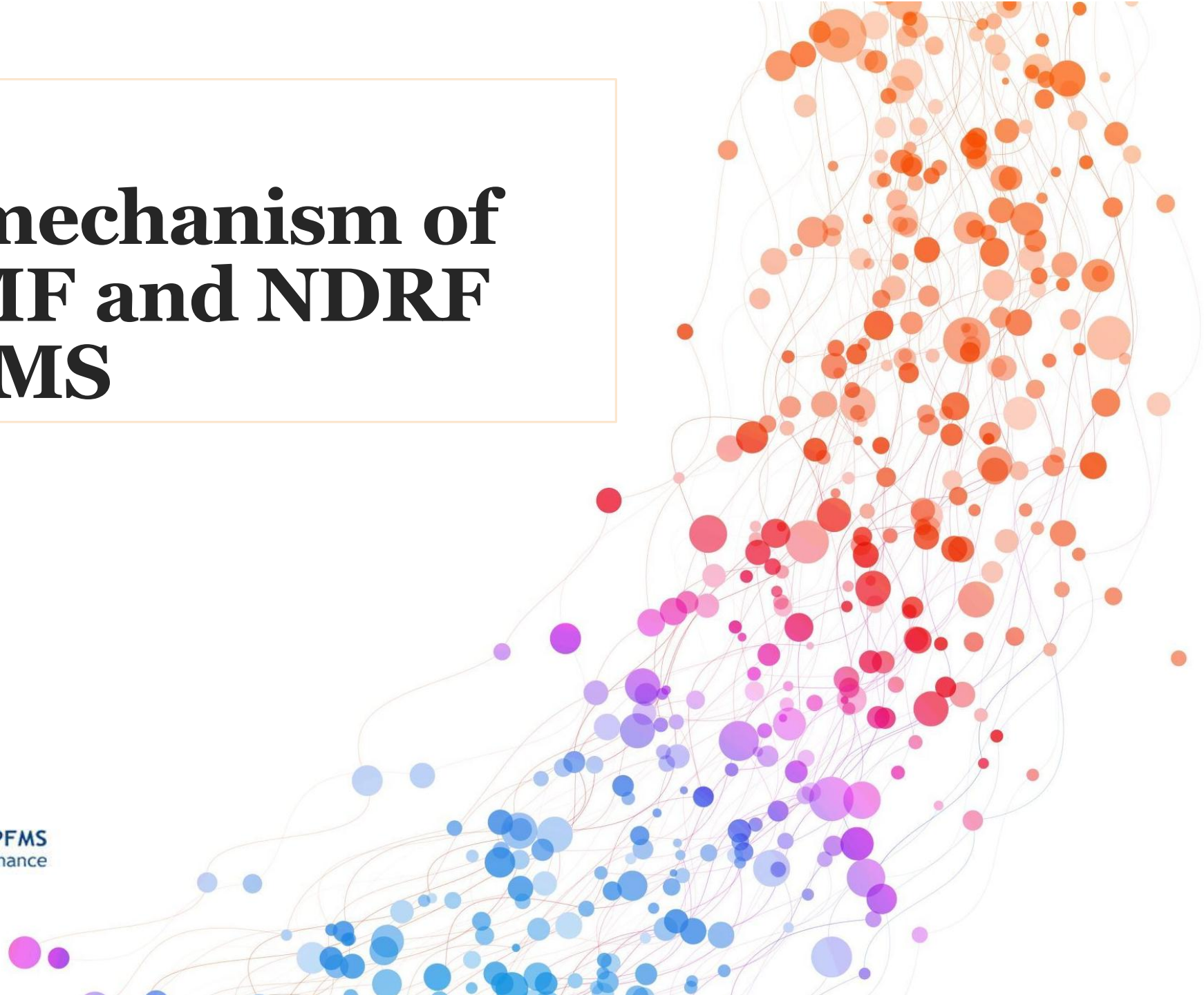


Fund flow mechanism of SDRF, SDMF and NDRF through PFMS



Public Financial Management System - PFMS
O/o Controller General of Accounts, Ministry of Finance



About PFMS

- The Public Financial Management System (PFMS) is a comprehensive IT platform designed for the complete tracking of fund realization and end-to-end processes. It encompasses various modules, including receipts, accounting, reconciliation, and financial reporting, all integrated within a comprehensive web-based system. This facilitates effective cash management for the Government of India through “Just-in-Time” fund transfers. The system is being developed and implemented by the Office of the Controller General of Accounts (CGA).
- It focuses on establishing a Decision Support System for the various scheme of the Government of India.

Key benefits of PFMS

- Simplify process for scheme management by tracking of fund flow
- Mapping of scheme bank accounts in PFMS.
- Reduce number of bank accounts and float available with the bank
- Monitor utilization
- Enforce validations related to fund utilisation
- Help decision making on future release based on MIS reports

Major Stakeholder

MHA – Disaster Management division under MHA

MoF – Releases funds to the states

State Governments

Relief Commissioners

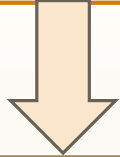
Down the level agencies

SRC Role in SDRF, SDMF & NDRF

PFMS



GOI-MoF- Release IG Advices
SDRF/SDMF (RH-3601) or NDRF(RH-2245)



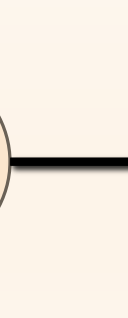
State Treasury (RH-1601)



State Relief
Commissioner



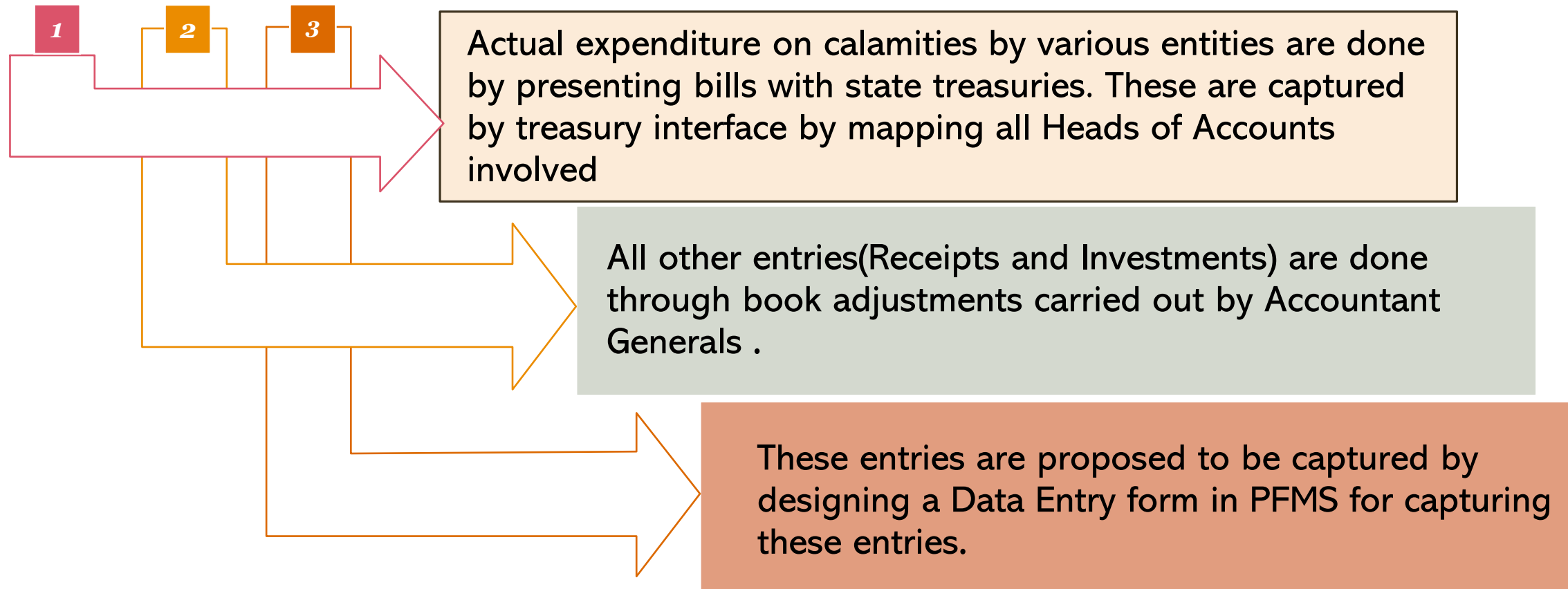
SDRF/SDMF Account
(Public Account-8121)



Receipt/Investment
(Proposed Data Entry Form)

Expenditure (Auto-fetched
Based on Account Head
Mapping)

Utilizing PFMS for Expenditure/Receipt/Investment oversight of SDRMF Funds



User Creation and Approval

PFMS 'Root' user will create the first level user – 'State Relief Commissioner' (SRC Admin).

State Relief Commissioner (SRC Admin) will be designated for the creation of SRC Maker and SRC Checker

SRC Maker will perform the process of Data Entry form submission.

SRC Checker user will be positioned above the SRC Maker in the hierarchy and is authorized to Approve/Reject the forms submitted by SRC Maker.

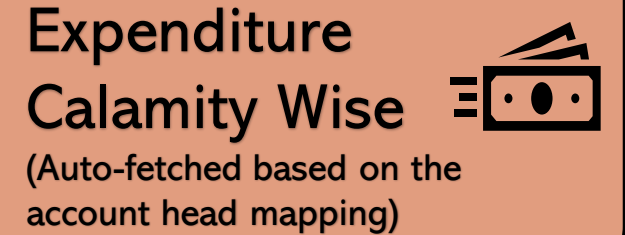
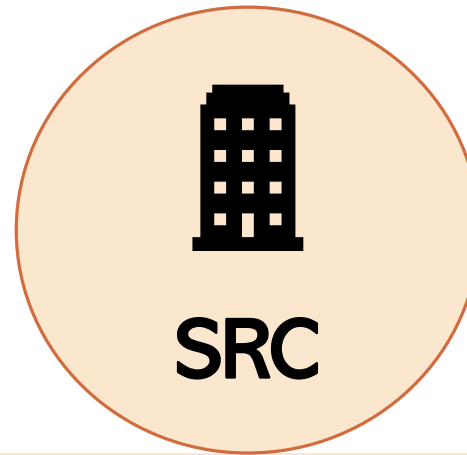
SRC Activities under PFMS for Data Entry

Receipts

- Opening Balance
- GIA (State + Center Share)
- Receipts from NDRF (State + Center Share)
- Redemption of Investment
- Interest earned
- Arrears of Center & State Share
- Penel Interest
- Other

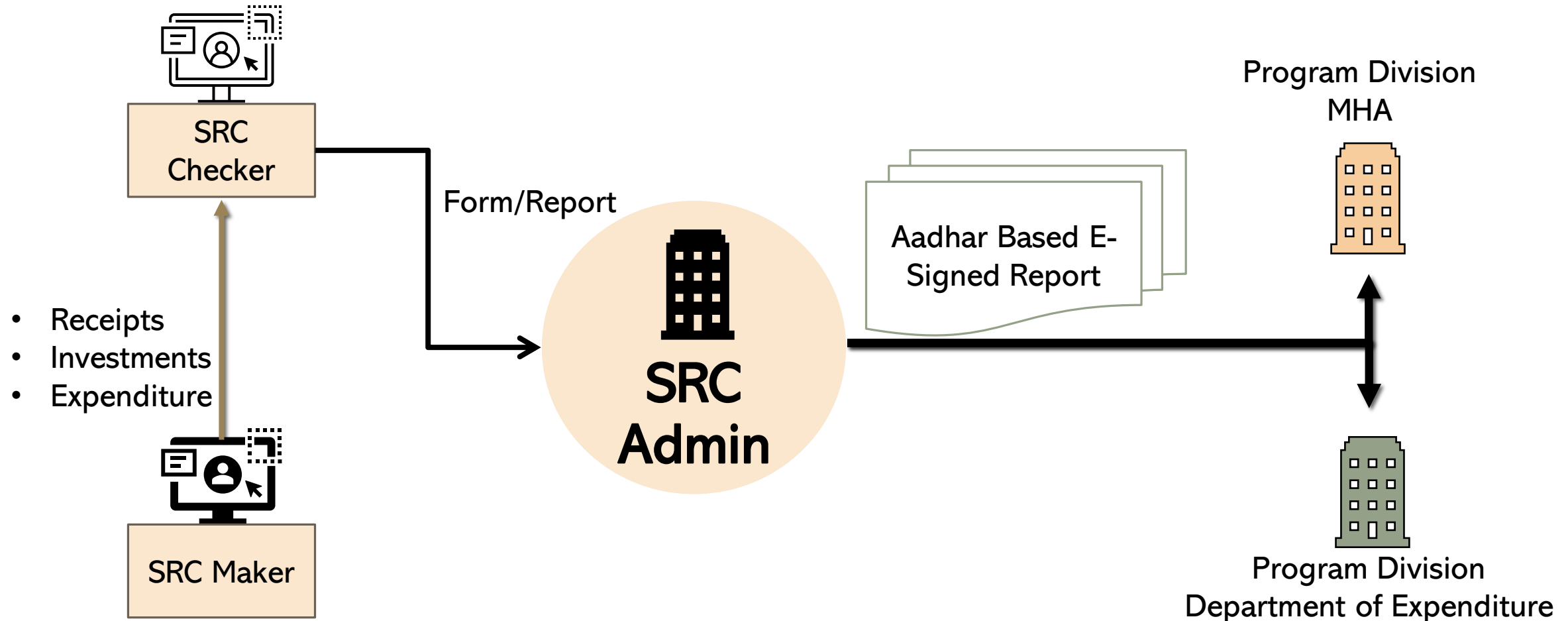
Investment

- Central Government dated Securities
- Auctioned Treasury Bills
- Interest earning deposits



Report Generation

- Based on the data entry, the SDRF/SDMF report shall be made available to the SRC administrator.
- Upon digital signature by the SRC administrator, the report will be automatically accessible to the DOE and the relevant ministry for the subsequent release of the SDRF/SDMF tranche.



SDRF-SDMF Status Report as on 28-April-2026

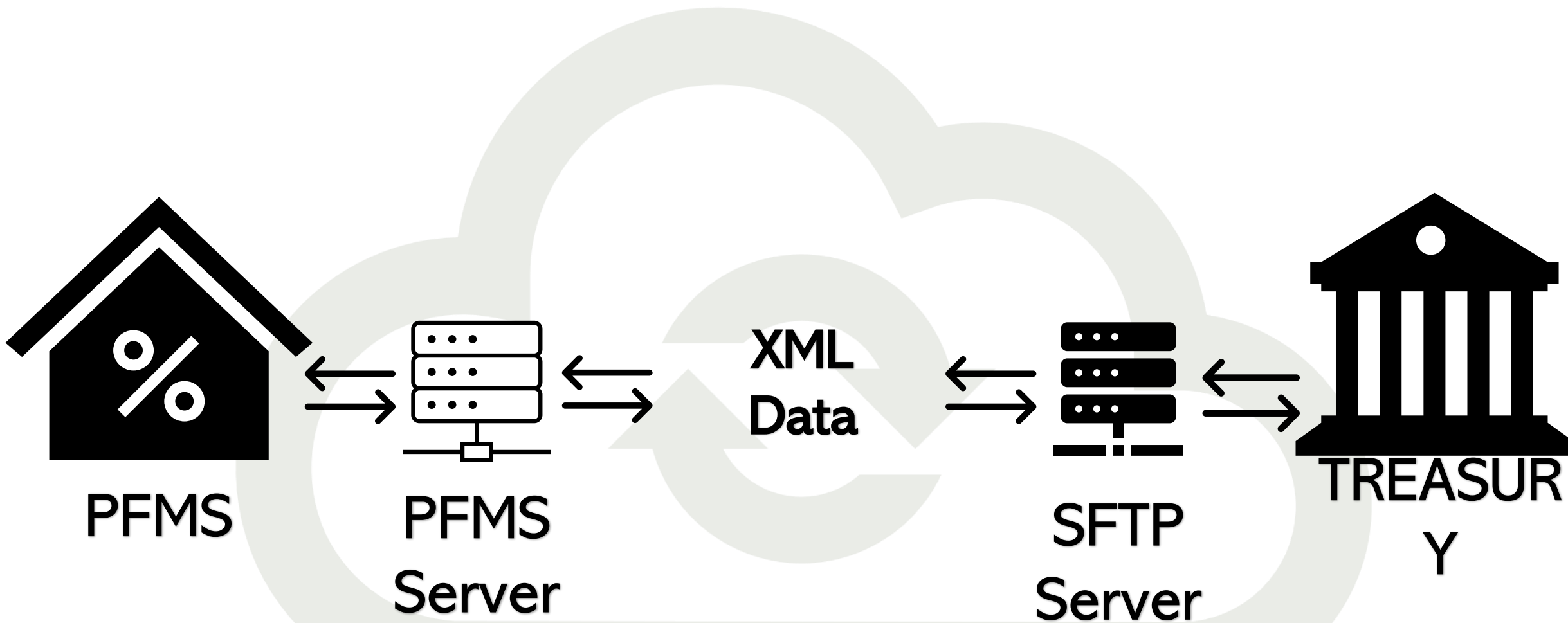
S. No.	State Name	SLS Created (Y/N)		HoA Mapping status			User creation status		
		SDRF SLS	SDMF SLS	Mapped (Y/N)	SDRF Mapping Count	SDMF Mapping Count	SRC Admin	Maker	Checker
1	ANDHRA PRADESH	Y	Y	N	0	0	Y	N	N
2	ARUNACHAL PRADESH	Y	Y	N	0	0	Y	Y	Y
3	ASSAM	Y	Y	N	0	0	N	N	N
4	BIHAR	Y	Y	N	0	0	Y	N	N
5	CHHATTISGARH	Y	Y	N	0	0	Y	Y	Y
6	GOA	Y	Y	N	0	0	Y	Y	Y
7	GUJARAT	Y	Y	N	0	0	Y	Y	Y
8	HARYANA	Y	Y	N	0	0	Y	Y	Y
9	HIMACHAL PRADESH	Y	Y	N	0	0	Y	Y	Y
10	JHARKHAND	Y	Y	Y	2	2	Y	Y	Y
11	KARNATAKA	Y	Y	N	0	0	Y	N	N
12	KERALA	Y	Y	N	0	0	Y	Y	Y
13	MADHYA PRADESH	Y	Y	N	0	0	Y	Y	Y
14	MAHARASHTRA	Y	Y	Y	0	2	Y	Y	Y
15	MANIPUR	Y	Y	Y	2	2	Y	N	N
16	MEGHALAYA	Y	Y	N	0	0	Y	N	N
17	MIZORAM	Y	Y	N	0	0	Y	Y	Y
18	NAGALAND	Y	Y	N	0	0	N	N	N
19	ODISHA	Y	Y	N	0	0	Y	Y	Y
20	PUNJAB	Y	Y	Y	20	0	Y	Y	Y
21	RAJASTHAN	Y	Y	Y	0	8	Y	Y	Y
22	SIKKIM	Y	Y	N	0	0	Y	Y	Y
23	TAMIL NADU	Y	Y	N	0	0	Y	N	N
24	TELANGANA	Y	Y	N	0	0	Y	N	N
25	TRIPURA	Y	Y	Y	59	4	Y	N	N
26	UTTAR PRADESH	Y	Y	Y	1	0	Y	Y	Y
27	UTTARAKHAND	Y	Y	N	0	0	Y	N	N
28	WEST BENGAL	Y	Y	N	0	0	Y	Y	Y



Thank you

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PFMS Treasury Interface



Challenges & Adaptations

Challenges

- (i) List of Major and Minor head(LMMH) lacks sub-major heads for all calamities.
- (ii) All accounting transactions EXCEPT Expenditure on Relief on Account of Natural Calamities is carried out by inserting Transfer Entries by the Accountant General's Office.

Adaptations

- (i) Mapping module modified to ensure comprehensive coverage
- (ii) Form developed to capture all 'Book Entries'.

Proposed Report Generation-I

Summary of SDRF/SDMF Receipts and Expenditure

(A) Statement of utilization of amount released under SDRF/SDMF.		Rs. In Crores
1	Opening balance as on 01.04.20..... :	
2	Centre share of SDRF including advance/arrear release credited to SDRF :	
a)	Amount of Central share credited into SDRF	
b)	Date on which Central share credited into SDRF	
3	Corresponding State share of SDRF:	
a)	Amount of corresponding State share credited into SDRF	
b)	Date on which State share credited into SDRF	
4	Penal interest for delay transfer of Central/State Share into SDRF	
a)	Rate of penal interest	
b)	Delay period (in days)	
c)	Amount of the Penal Interest remitted into SDRF	
5	Additional Central Assistance received for severe natural calamities under NDRF credited into SDRF	
6	Central Assistance received under NDRF other than severe natural calamities (Pls specify for each funding viz. Expansion and modernizations of fire services etc)	
i)	Centre share of NDRF including advance release credited to SDRF :	
a)	Amount of Central assistance from NDRF	
b)	Date on which Central assistance credited into SDRF	
ii)	Corresponding State Share for Central assistance from NDRF	
a)	Amount of corresponding State state for Central assistance from NDRF	
b)	Date on which corresponding State state for Central assistance from NDRF credited into SDRF	

7		Rs. In Crores
8	Amount of penal interest (in case of delay of State share)	
9	Any Other amount credited into SDRF other than Finance Commission recommended grants	
10	Amount invested from SDRF for admissible instruments	
11	Interest/revenue earned from the Investment of SDRF credited into Fund.	
12	Total accumulated Fund (1+2+3+4+5+6 (i)+(ii)+7+8+10)	
13	Expenditure details from SDRF as on date 20.....	
(i)	Total Expenditure incurred inconformity with items & norms of SDRF during the year out of the SDRF for undertaking relief measures	
(ii)	Total Expenditure incurred inconformity with approved guidelines/items & norms of respective funding window of NDRF during the year out of the SDRF Other than relief measures (Scheme-wise viz. expansion and mordernisation of Fire services etc)	
14	Cumulative expenditure [7(i)+(ii)] as on date 20.....	
15	Balance available in the Fund as on date (11-13)	