

Difference between PMNRF and PMCARES

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What is PMNRF?

- Prime Minister's National Relief Fund in India is the fund raised to provide support for people affected by natural and man made disasters.
- In pursuance of an appeal by the then Prime Minister, Pt. Jawaharlal Nehru in January, 1948, the Prime Minister's National Relief Fund (PMNRF) was established with public contributions to assist displaced persons from Pakistan.
- The resources of the PMNRF are now utilized primarily to render immediate relief to families of those killed in natural calamities like floods, cyclones and earthquakes, etc. and to the victims of the major accidents and riots.
- To undertake and support relief or assistance of any kind relating to a public health emergency or any other kind of emergency, calamity or distress, either man-made or natural, including the creation or upgradation of healthcare or pharmaceutical facilities, other necessary infrastructure, funding relevant research or any other type of support.
- To render financial assistance, provide grants of payments of money or take such other steps as may be deemed necessary by the Board of Trustees to assist the affected population.
- To undertake any other activity, which is not inconsistent with the above Objects.

What is the PM CARES Fund?

- The Prime Minister's Citizen Assistance and Relief in

Emergency Situations Fund is a public charitable trust.

- It has been set up keeping in mind the need for having a dedicated fund with the primary objective of dealing with any kind of emergency or distress situation, like posed by the COVID-19 pandemic, and to provide relief to the affected.

Differences and similarities between PMNRF and PM CARES Fund

Areas of difference	PMNRF	PM CARES Fund
Establishment	It was set up in 1948 with public contributions to assist displaced persons from Pakistan.	PM CARES Fund was created on 27 March 2020, following the COVID-19 pandemic in India.
Head	The Prime Minister heads the Prime Minister's National Relief Fund.	The Prime Minister is Chairperson (ex-officio) of the PM CARES Fund and Minister of Defence, Minister of Home Affairs and Minister of Finance, Government of India are ex-officio Trustees of the Fund.

Administration	<p>The fund is administered on an Honorary basis by Joint Secretary to the Prime Minister as Secretary of the fund.</p>	<p>The fund is administered on an honorary basis by a Joint Secretary (Administration) in the PMO as Secretary to the fund, who is assisted on honorary basis by an Officer of the rank of Director/Deputy Secretary (Administration) in the PMO.</p>
	<p>He is assisted on Honorary basis by an Officer of the rank of Director.</p>	
		<p>The Prime Minister's Office provides such administrative and secretarial support to the Trustees for the management and administration of the Trust, as may be required by the Trustees.</p>
<p>Disbursement of the fund</p>	<p>The disbursement out of the fund is made at the discretion of the Prime Minister, and in accordance with the Prime Minister's directions</p>	<p>The Trustees of the PM CARES Fund have powers to formulate rules/criteria for carrying out any of the Objectives of the Trust.</p>

Donations/contributions	PMNRF accepts only voluntary contributions by individuals and institutions.	PM CARES Fund accepts voluntary contributions by individuals/organizations as well as contributions as part of CSR from Companies/Public Sector Undertakings (PSUs).
	Contributions flowing out of budgetary sources or from the balance sheets of the Public Sector Undertakings are not accepted.	However, contributions flowing out of budgetary sources of the PSUs are not accepted.
	Donations in foreign currency may be made to PMNRF	It is also exempt from the Foreign Contribution (Regulation) Act, 2010, and accepts foreign contributions
Legal framework	–	PM CARES Fund has been registered as a Public Charitable Trust. The trust deed of PM CARES Fund has been registered under the Registration Act, 1908 at New Delhi on 27th March, 2020.
Audit	The PMNRF is audited by an independent auditor outside the Government. At present, Sarc & Associates, Chartered Accountants are the auditors.	PM CARES Fund is audited by an independent auditor. Trustees of the Fund during the 2nd meeting held on 23.04.2020 decided to appoint M/s SARC & Associates, Chartered Accountants, New Delhi as the auditors of PM CARES Fund for 3 years.

Tax benefits	This fund is exempted from Income Tax under Section 10(23)(c).	All contributions towards the PM CARES Fund are 100% exempt from Income Tax under Section 80(G) of the Income Tax Act, 1961 for those who opt for the old tax slabs.
	All contributions towards the PMNRF are exempted from Income Tax under Section 80(G).	The fund is exempted from paying Income Tax as per Section 10(23)(c) of Income Tax Act, 1961
CSR activities	The facility of getting uncapped corporate donations is not available to the PMNRF or the Chief Minister's Relief Fund in states. In fact, the previous CSR guidelines restricted the use of corporate donations to fund government schemes.	Companies donating to the PM Cares Fund are allowed to earmark their contribution under the Corporate Social Responsibility (CSR).

Utilization of the fund	<p>A very large proportion of the funds stands committed to be utilized in a phased manner for various schemes announced by PM.</p>	<p>It can be utilized for following activities</p>
	<p>Funds are also earmarked for medical assistance, floods, drought, terrorist violence and other such unforeseen occurrences, with a reserve for emergencies.</p>	<p>To undertake and support relief or assistance of any kind relating to a public health emergency or any other kind of emergency, calamity or distress, either man-made or natural, including the creation or upgradation of healthcare or pharmaceutical facilities, other necessary infrastructure, funding relevant research or any other type of support.</p>
	<p>The PMNRF provides financial assistance to indigent patients for treatment of major diseases at Government/PMNRF empanelled hospitals to partially defray the expenses.</p>	<p>To render financial assistance, provide grants of payments of money or take such other steps as may be deemed necessary by the Board of Trustees to assist the affected population.</p>