

No.G.25023/1/2022-FEA
GOVERNMENT OF MIZORAM
FINANCE DEPARTMENT
(Economic Affairs)

MINECO, Aizawl
May 09, 2023

OFFICE MEMORANDUM

Subject: Change of procedure on withdrawal of SDMRF - reg.

In compliance to the instructions of the guidelines for SDRF 2021-22 to 2025-26 for booking of Expenditure on Immediate Relief, a new Minor head of account, viz., **'901 - Deduct - Amount met from State Disaster Response/Mitigation' Fund** has been opened under SMH : **'05 - State Disaster Response Fund'** and under SMH : **'08 - Disaster Mitigation Fund'** of MH : **'2245 - Relief on account of National Calamities'** which will be effective for the SDRF received from FY 2023-24 onwards while the SDRF received before FY 2023-24 shall continue as the normal procedure being followed.

The newly opened head of account will be operative as follows -

- i) On receipt of SDRF from the Centre, the fund along with the corresponding SMS shall be deposited into the Public Account '8121 - General and other Reserve Funds' within the stipulated time frame.
- ii) Disaster Management & Rehabilitation Department shall move proposal for Budget Allocation and Expenditure Sanction for the corresponding fund deposited in the Public Account. This shall be allocated under the minor head **'901 - Deduct - Amount met from State Disaster Response'** under the SMH : **'05 - State Disaster Response Fund'** or **'901 - Deduct - Amount met from State Disaster Mitigation Fund'**, as the case may be under MH : **'2245 - Relief on account of National Calamities'**
- iii) The actual expenditure on relief works shall be booked only under respective sub major head corresponding to the appropriate minor head within Major Head: 2245.
- iv) The expenditure to be charged from the SDRF will be shown as a negative entry under the head 2245-05-901.
- v) Henceforth, no direct expenditure should be made from the Public Account. Even for some administrative reasons, expenditure on immediate relief met under head of account other than MH : 2245, should be finally booked under MH : 2245 through inter-account transfers.
- vi) Reconciliation shall be done with AG at the end of each financial year for adjusting the expenditure met from the Public Account.

- vii) After Reconciliation, the details of the amount incurred under Minor Head: 901 of the two Sub-Major Heads: 05 and 08 shall be submitted to Finance Department (EA) for adjustment towards the fund kept under 8121 : General and Other Reserve Fund.

Sd/- VANLAL CHHUANGA
Principal Secretary to the Govt of Mizoram,
Finance Department

Memo No. G.25023/1/2022-FEA : **Aizawl, the 9th May, 2023**

Copy to:

- 1) Secretary to Governor, Government of Mizoram.
- 2) PS to Hon'ble Chief Minister, Government of Mizoram.
- 3) Sr. PPS to Chief Secretary, Government of Mizoram.
- 4) Principal Accountant General, Mizoram.
- 5) Secretary, DM&R Department, Government of Mizoram.
- 6) Chief Controller of Accounts, Accounts & Treasuries, Mizoram.
- 7) Director, DM&R for information and necessary action.
- 8) Under Secretary, Finance Department (B) for information and necessary action.
- 9) Under Secretary, Finance Department (EC) for information and necessary action.
- 10) Under Secretary, Finance Department (APF) for information and necessary action.
- 11) Website Manager for information and necessary action.



(ZORAMDINI)

✍ Under Secretary to the Govt. of Mizoram
Finance Department (EA)