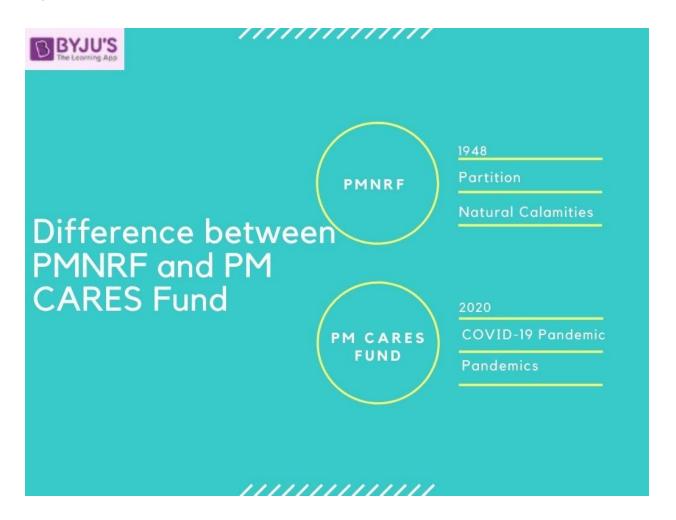
Difference between the PMNRF and PM CARES Fund is explained here in detail.

Prime Minister's National Relief Fund (PMNRF) in India is the fund raised to provide support for people affected by natural and man made disasters, first created by Jawaharlal Nehru to support the displaced people from Pakistan during Partition.

The Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) was created on 28 March 2020, following the COVID-19 pandemic. It will be used for relief efforts against the coronavirus outbreak and similar pandemic like situations in the future.

Aspirants would find this article helpful while preparing for the Current Affairs section of the IAS Exam.



The major differences between PMNRF and PM CARES Fund are:

PMNRF (Prime Minister National Relief	PM CARES Fund [Prime Minister's Citizen
(	

Fund)	Assistance and Relief in Emergency Situations Fund]
PMNRF (Prime Minister National Relief Fund) was established in January 1948.	PM CARES Fund was established on 27th March 2020.
PMNRF was established by the first Prime Minister of India, Jawaharlal Nehru.	The PM CARES Fund was established by the current Prime Minister of India, Narendra Modi.
The initial purpose of establishing PMNRF (Prime Minister National Relief Fund) was to help the people displaced due to partition of India and Pakistan.	The PM CARES fund was established with the objective of helping people affected by COVID-19 pandemic.
Chairman of the Prime Minister National Relief Fund (PMNRF) is the Prime Minister of India. Other members are from Tata Trusts, representatives of FICCI, Congress President.	Chairman of the PM-CARES fund is the Prime Minister of India. The Prime Minister has the power to nominate members. The other members of the PM CARES Fund are the Defence Minister, Home Minister and Finance Minister.
The minimum amount one can donate in the Prime Minister National Relief Fund (PMNRF) is Rs 100.	PM CARES Fund allows option for Micro donation, one can donate as low as Rs 10 in the PM CARES Fund.
PMNRF has been attached with all Centre and State-run hospitals and many private hospitals as well.	With respect to PM CARES Fund there is no clarity on its network with hospitals.
PMNRF focuses on all kinds of natural disasters and calamities like Cyclones, Earthquakes, Floods, Tsunamis etc. The PMNRF funds are also utilised for acid attack victims, cancer treatments, kidney transplants etc.	PM CARES fund is exclusively used for COVID-19 purposes.
As per reports, there is low liquidity of only 15% in the PMNRF, which makes it difficult to utilise it in case of emergency. As per reports, bulk of the corpus is invested in State Development Loans, Fixed Deposits etc.	There are no reports of low liquidity in PM CARES Fund, hence there won't be constraints in using the funds.
PMNRF (Prime Minister National Relief Fund) accepts only voluntary donations by institutions and individuals. Contributions flowing out of the balance sheets of the Public Sector Undertakings (PSU's) or from	In the modes of fund collection mechanisms of PM CARES, the words - "contributions flowing out of budgetary sources of government or from the balance sheets of the public sector undertakings are not accepted"

the budgetary sources of Government are not accepted.	<ul> <li>has been dropped in the PM CARES Fund.</li> <li>In other words PM CARES Fund can receive contributions from Public Sector</li> <li>Undertakings. PM-CARES Fund consists entirely of voluntary contributions from individuals or organisations and does not get any budgetary support.</li> </ul>
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## Similarities between PMNRF and PM CARES Fund

- Spending from both the PM CARES Fund and PMNRF does not require approval from Parliament.
- Donations to both PMNRF and PM CARES Fund will be exempted from Income Tax under Section 80G. The contribution towards PMNRF is 100 % tax deductible under Section 80 G of the Income Tax Act. As per the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 issued by the Finance Ministry on 31 March 2020, donations made to 'PM CARES' fund would be 100% tax exempt under Section 80(G).
- Funds from both PM Cares and PMNRF cannot be utilised without the directions of the Prime Minister.
- M/S SARC Associates Chartered Accountants, New Delhi are the auditors of both PMNRF and PM CARES fund.
- Donations by companies to both PMNRF and PM CARES Fund are classified as Corporate Social Responsibility (CSR) under Companies Act 2013.
- Both PMNRF and PM CARES do not receive budgetary support.
- Both PMNRF and PM CARES are set up as trusts.
- Both PM CARES and PMNRF can receive foreign contributions. They are exempted from Foreign Contribution Regulation Act (FCRA).
- Both PM CARES and PMNRF are not audited by Comptroller and Auditor General (CAG). This is one of the criticisms of both the Funds, despite both of them being audited by an Independent third-party auditor.
- PMNRF does not come under Right to Information (RTI). It is not clear whether PM CARES comes under the ambit of Right to Information (RTI) Act. Recently, when information on the PM CARES fund was sought through RTI, the information was declined on some technicalities.

After learning about Differences and Similarities between PMNRF and PM CARES Fund, visit the below given links for comprehensive information on PM CARES fund and all other Government of India Schemes.

- PM CARES Fund An Overview
- List of Government Schemes Comprehensive List
- Latest Current Affairs for UPSC Civil Service Exam

Candidates can find the general pattern of the UPSC Civil Service Exam by visiting the UPSC Syllabus 2020 page.

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