JOURNAL OF INTERNATIONAL RESEARCH & MULTIDISCIPLINARY INNOVATION
E-ISSN: 3139-8650
JIRMI
Volume: 2 Issue: 3 Month: October 2026

The Right to Information and the Accountability of Government Relief Funds and Rehabilitation Measures under India's Disaster Management Regime

Author: Dr. Ramesh Upadhyay
Affiliation: Prof. Rajendra Singh (Rajju Bhaiya) University, Prayagraj
Email: Upadhyayramesh.prsuniv@gmail.com
Submitted to: Journal of International Research & Multidisciplinary Innovation (JIRMI)
Date: 15/10/2026

Abstract

India spends funds on disaster response in a "layered approach," with statutory funds established under the Disaster Management Act, 2005, topped up every five years by the Finance Commission. The Fifteenth Finance Commission had suggested that the combined state-level corpus capital of ₹1,60,153 crore along with the allocation to the country of ₹68,463 crore should be drawn during 2021-26. Such weak disclosure is likely to continue under relief expenditure, which is designed to be discretionary and time-limited. This paper explores whether the Right to Information Act, 2005 is working as an effective accountability mechanism over the accountabilities of disaster relief funds and rehabilitation measures. It examines the architecture of disaster financing under the law, the disclosure requirements under the RTI Act, the audits conducted by the Comptroller and Auditor General in 2013 and 2024–25, and the Supreme Court rulings in Centre for Public Interest Litigation, Gaurav Kumar Bansal and Thalappalam, using a doctrinal approach complemented by audit data. It maintains that, in principle, the statutory vehicles are fully subject to the RTI regime, that the main gaps in accountability are in hybrid and non-statutory vehicles and the lack of proactive disclosure at the beneficiary level and the slow release and under-reporting of utilisation. A series of statutory and administrative reforms are appended at the end of the paper.

Keywords: right to information; disaster management; National Disaster Response Fund; State Disaster Response Fund; PM CARES Fund; public authority; proactive disclosure; fiscal accountability; rehabilitation

1. Introduction

Disaster relief is one of the few areas of public spending where the State acts first, and can be accountable later. When a cyclone, flood, an earthquake and, more recently, a pandemic demand that governments put up money, supplies, and beneficiaries in days. Whereas the same need for administrative flexibility decreases the opportunities for contemporaneous review. Legislative committees meet post event, audit reports take years and those affected are not always able to check whether the assistance they receive is the same as the one sanctioned. The Right to Information Act, 2005 was intended to redress the imbalance that exists between the public, who spend public funds, and the citizens to whom they are spent. However, the use in disaster governance has not been studied as much as the use in procurement or welfare schemes or political finance. For the statutory funds, the question is not whether disaster funds are public funds, it is because they are. The issue is whether the disclosure provisions of the RTI Act extend to all the stages at which relief money gets transferred: from the Union to the States, from the States to the district authorities, selection of the beneficiaries, and the verification of the Rehabilitation results. There are three research questions raised in this paper. First, under the RTI Act and the Disaster Management Act, what are the rights and responsibilities of the public with regard to India's disaster response, in terms of disclosure? Second, what is the evidence available from audits relating to the quality of financial reporting and utilisation in these funds? Third, what has been the effect of the courts on the distinction between public and private accountability of funds? The approach is doctrinal and analytical. They include the two Acts, the reports of the Fifteenth Finance Commission, the performance audit report of the Comptroller and Auditor General of India (CAG) on disaster preparedness for 2013 and the report on the accounts of the Union Government by the CAG for 2024-25, and the decisions of the Supreme Court and the High Court of Delhi. Quantitative data is not re-calculated except for the purpose of reporting as found in the sources cited. Only civil disasters covered by the Disaster Management Act and at the State and central

administrative level are noted; municipal and village administrative level is mentioned if the audit record allows. There is a limitation which is to be set out at the beginning: litigation regarding the PM CARES Fund continued to be pending in the sources consulted and observations on that matter are limited to what the parties and the courts placed on record.

2. Normative Framework

2.1 Information as a constitutional and statutory entitlement

Access to information regarding the government action has been a part of the freedom of speech and expression as per Article 19(1)(a) of the Indian constitution since long. The RTI Act puts this proposition into a statutory form. At the outset, it is said that democracy depends on an informed population and that information is essential to the effective work of democratic government, and that information can limit corruption, and that information can hold governments and their instrumentalities to account of the governed. Section 3 gives all citizens the right and section 6 makes no distinction in regard to a request for the reason for it. Where the information relates to the use of public funds the provisions impose a burden on the authority which is deciding to withhold the funds, not on the applicant. The linkage between the right to information and the right to life as provided in Article 21 also holds true to disaster governance. Recovery of affected households' means of livelihood depends on relief, shelter and compensation. There is, therefore, much more than a matter of administration involved in the information regarding eligibility, assessment criteria and the status of a claim, as the Supreme Court's decision on ex gratia assistance for deaths due to a pandemic demonstrates.

2.2 International commitments

Sendai Framework for Disaster Risk Reduction 2015–2030 (adopted 18 March 2015, endorsed by the United Nations General Assembly) states the strengthening of disaster risk governance is one of the four priorities and effective governance is associated with the participation of affected communities and sharing of risk information. The Framework is not a binding document but it does provide an interpretive standard. Beneficiaries are unable to find out upon which basis an

assessment has been made, or that risk and expenditure data are only accessible to the executive is below the governance of the Framework.

2.3 Dimensions of accountability

In the context of the present accountabilities can be divided into three separate elements, both legally and practically. Fiscal accountability is related to the raising, appropriation, release and spending of money in accordance with the rules laid down by the government, major institutions of fiscal accountability are the legislature, the CAG and the Public Accounts Committee. Administrative accountability relates to the manner in which officials followed the prescribed process and norms of assistance in addressing individual claims. Social accountability relates to the ability of citizens and communities to look and challenge both. The RTI Act is predominantly in the third dimension, but it also provides evidence to the first two: if the records are not available from which to pull the evidence, then the audit findings and committee reports are of little value.

3. The Statutory Architecture of Disaster Financing

3.1 Institutions and funds under the Disaster Management Act, 2005

The Disaster Management Act provides for three tiers of authorities namely the National Disaster Management Authority (section 3), State Disaster Management Authorities (section 14) and District Disaster Management Authorities (section 25). The level of financing is the same. Section 46 forms the National Disaster Response Fund (NDRF) to which moneys from the Central Government after parliamentary appropriation are credited, along with the grants made by any person or institution for disaster management. Section 47 of the Act contains provisions for a National Disaster Mitigation Fund and section 48 of the Act mandates each State to establish a State Disaster Response Fund (SDRF) and a State Disaster Mitigation Fund (SDMF) in the State and district levels. National Authority shall make recommendations to it on the basis of minimum standards of relief as to the relief that may be afforded in accordance with section 12. These are the minimum needs in relief camps, in terms of shelter, food, drinking water, medical assistance,

sanitation, measures in the event of the death of a person, damage to houses, and measures to restore livelihood. The impact of this transparency requirement is that this might otherwise have been a discretionary gift becomes a benchmark for judging specific results. If a beneficiary is aware of the notified norm, then he can notice when there is a deviation; if the beneficiary is unaware, then he cannot.

3.2 The Finance Commission framework for 2021–26

The amount of the Union's share and the division of response and mitigation is decided by the Finance Commission under Article 280 of the Constitution. The Fifteenth Finance Commission was set up on 27 November 2017 and presented its final report to the President from 2021-22 to 2025-26 on 9 November 2020. It had recommended a corpus of ₹1,60,153 crore for the States, out of which, the Union is to contribute ₹1,22,601 crore and the States will contribute ₹37,552 crore for disaster management purpose. The national funds it suggested should be allocated at ₹68,463 crore for the five-year period over the years based on spending over the past five years and a five per cent growth rate annually. The Commission split each corpus in a proportion of 80:20 response to mitigation. Based on these, the SDRF component for the States is estimated to be around ₹1,28,122 crore and the SDMF component, around ₹32,031 crore, and the national allocation, ₹54,770 crore for the NDRF and ₹13,693 crore for the National Disaster Mitigation Fund. The Commission added separate response and relief, recovery and reconstruction and preparedness and capacity building windows in the proportions of 40, 30 and 10 per cent of the total State corpus respectively in the SDRF. The ratio of contribution of the Union and the State is of 75:25 to the SDRF for general category States and 90:10 to the SDRF for the north-eastern and Himalayan States respectively. The NDRF is funded entirely from the Union and is used to supplement the State's resources, when a disaster is reported as one of severe nature and the State's fund is not adequate. There are two implications for accountability. The amount of fund is large and recurring, hence it is administrable to disclose them systematically; there is no difficulty of scale in publishing releases, utilisation and unspent balances of the fund on State-wise basis. Second, the three window framework for SDRF has led to expenditure on recovery and reconstruction being

separated out and treated as a distinct head of account in order to track separately, as this is the most closely linked head of account with rehabilitation.

3.3 Penal and procedural provisions relevant to accountability

There are offences relating to the integrity of relief in the Act. Section 52 imposes a penalty of up to two years imprisonment and a fine on anyone who makes a false claim for relief or assistance; section 53 does the same for someone who misappropriates money or materials placed in his/her care for the purpose of providing relief. Section 60 provides that offences under the Act may only be cognizance if brought by any of the specified authorities or by someone who has given the prescribed notice of at least 30 days. This final is of interest in the context of transparency: a private person's ability to initiate the process relies on the information he must use to formulate a notice, and in practice, this information can be obtained only by disclosure.

3.4 Interaction with the RTI Act

Section 72 of the Disaster Management Act provides that the Act prevails over conflicting laws and section 22 of the RTI Act provides that the RTI Act prevails over conflicting provisions in other laws. Only if there is a rule of confidentiality in the Disaster Management Act will the two non obstante clauses need to be reconciled. It does not. The Act does not have any secrecy provisions for the funds it establishes, and thus does not have a statutory conflict to resolve. The money provided for in sections 46 to 48 is therefore subject to the ordinary operation of the RTI Act, except as to exemptions provided in section 8.

4. The Right to Information Act as an Instrument of Disaster Accountability

4.1 Public authorities and the reach of the Act

The obligation to disclose is on a “public authority”. Under the definition in section 2(h) of the RTI Act, it is not only any authority or body established or constituted by the Constitution, any

Act of Parliament or of a State legislature, or by notification or order of the appropriate Government, but also bodies owned, controlled or substantially financed by the appropriate Government, as well as non-governmental organisations substantially financed by the appropriate Government. The National, State and District Disaster Management Authorities, the Ministry of Home Affairs as the administration of NDRF, State revenue and relief department and District administration disbursing the assistance are all public authorities under this definition. Information relating to the funds managed is information of or under the control of a public authority as defined in section 2(j).

4.2 Proactive disclosure

Each public authority is obliged to publish a list of specific particulars under section 4(1)(b), such as the budget available to each of its agencies, including all plans, reported disbursements and expenditure plans (clause xi) and how subsidy programmes are implemented, including the amounts of subsidy paid and the nature of the beneficiaries (clause xii) [2]. Section 4(2) requires authorities to make as much information available as possible automatically at regular time intervals and thereby reduce the need to make formal applications. When coupled together these provisions provide a solid baseline for disaster governance: the amount of money that goes into and comes out of each fund, what the heads of expenditure are, and who gets assistance. There are indications from the audit record in Part 5 that this baseline is not met consistently.

4.3 Responsive disclosure and its limits in the disaster setting

If information is sought by application, there must be a decision within 30 days, or within 48 hours if the information relates to the life or liberty of a person, under section 7(1). The 30-day time frame is not very well suited to the speed of relief – a notice of eligibility made in the first month following a flood may be responded to after decisions have been taken. The forty-eight hour provision can be regarded as applying to information that is relevant to survival of a household, for example, whether a shelter in the relief camp is available, or whether there are medical supplies available, but this has been interpreted narrowly and this is an argument rather than a firmly

established principle. In general, the exemptions in section 8(1) will not apply to financial information concerning relief. The exemption for information that would cause a breach of privilege of Parliament or a legislature or impede an investigation is only available on certain grounds, and section 8(2) allows disclosure even if there is an exemption where the public interest in disclosure outweighs the harm to the protected interest. A more serious exemption is contained in section 8(1)(j) on personal information unrelated to the public activity or interests of the person. Lists of beneficiaries are such lists, as they include the names and addresses in connection with the provision of public assistance. The information that the Disclosure of Beneficiary lists would fall under the obligation to publish in section 4(1)(b)(xii) of the Digital Personal Data Protection Act, 2023 (amended) is one that will require careful handling by the Information Commissions, in particular.

4.4 Enforcement

An applicant who is refused information can make a first appeal and a second appeal to the Information Commission pursuant to section 19. The Commission has the power to impose on an information officer against whom an application has been made or who has been delayed a fine of twenty-five thousand rupees, or such higher amount as the Commission considers reasonable, for every day the application is not made or the information is not furnished (Section 20). The design of the enforcement system is thus satisfactory. Its disaster drawback is its time lag, the appeal process takes several months and once it is received the information to correct a distribution mistake becomes less valuable.

5. The Audit Record: Evidence of an Accountability Deficit

5.1 The CAG’s performance audit of 2013

So far, the most comprehensive official evaluation of the disaster financing system is the CAG's Report No. 5, 2013, which was the performance audit of disaster preparedness in India, presented in Parliament in April 2013. It was also revealed that the national plan for Disaster Management

as required under section 11 of the Act was not made; that the guidelines of the National Authority were non-binding on the States when they were drafting their own plan; and that the National Executive Committee had failed to meet since May 2008, despite the disasters that had struck in between. These findings relate to the performance of institutions but also to access to information; if there is no statutory plan then there is no published standard which can be used to measure relief expenditure. In respect of financial management the delay and mismanagement of SDRF, very large unspent balances, irregular statements of utilisation submitted by the States to MHA and failure to invest unspent balances as per the instruments have been noted in the audit. It also discovered that national disaster mitigation fund was not created and most states lacked the state or district level mitigation funds. It noted that the NDRF had been utilized for non-approved activities and that the amounts released "on account" till the State proposals were processed were being adjusted without the amounts getting credited back. In the Gujarat State level examination, the audit revealed that there was an total of ₹236.95 crore in the SDRF which was not admissible. The State-level audit report of Uttarakhand revealed that the State Disaster Management Plan was pending, actionable programmes for different disasters had not been prepared, some months before floods in the State in June 2013, and records related to disaster preparedness could not be produced before the auditor due to the fire at State secretariat during the audit. The audit is also important for this paper, as a methodological aspect. It found itself information in the manner that a private applicant under the RTI Act would not normally have access to. That financial returns were not regular and that there were no records was in itself a proof that the reporting chain upon which proactive disclosure would depend was incomplete at the time.

5.2 The Union Government accounts for 2024–25

The CAG's audit report of the Union Government accounts for 2024-25 reveals that the national finances are beset with other shortfalls. Of the total sanctioned funding via NDRF, which is of assistance to States for calamities of severe nature, only ₹5,356 crore has been transferred, with the remaining amount of over 53 per cent unutilised; nearly 75 per cent of the funds provided under National Disaster Mitigation Fund (NDRF) has been untouched. It shows that the utilisation certificates for grants of ₹54,282.32 crore under all the schemes were outstanding on 31 March

2025 at 33,973 numbers. This latter number applies to Union grants in general, and not specifically to disaster grants, but represents the general quality of the reporting environment in which disaster grants are administered. The pattern should be read along with the release date. In 2024–25, the Centre released ₹18,322.80 crore under SDRF and ₹4,808.30 crore under NDRF, to 27 States and 18 States, respectively. This information, such as sanctioned amounts, released amounts, amounts actually spent and the explanations for differences between the amounts sanctioned and released, is exactly the kind of information that would be required to be published in a reasoned and regularly updated form under section 4(1)(b)(xi) and 4(2) of the RTI Act. It is currently emerging primarily in audit reports, lagging one to two years.

5.3 Assessment

The two audits reveal the same structural pattern when linked together. Funds are put on paper; releases are released in instalments and on proposals; reporting on utilisation is late and incomplete; and information to allow an outsider to match a release to an outcome is not routinely published. None of this is evidence of misappropriation, nor is it alleged as a general matter by the audits. What they create is a lack of information environment, which is the prerequisite to the type of examination to which the RTI Act aspires to give us the right to engage.

6. Judicial Treatment of the Accountability Question

6.1 Enforceable relief standards: *Gaurav Kumar Bansal v. Union of India*

In the pandemic litigation, the Supreme Court had made it clear that the relief provisions of the Disaster Management Act are obligations and not powers. In Gaurav Kumar Bansal v. Union of India, along with Reepak Kansal v. Union of India, which was decided by Justices Ashok Bhushan and M.R. Shah on 30 June 2021, the Court has answered in the negative to the Union's submission that the word ‘shall' in section 12 must be interpreted as ‘may'. It concluded that section 12 creates a duty on the National Authority to make recommendations for minimum standards of relief, including as regards the loss of life, ex gratia assistance pursuant to section 12(iii) of the Act, and

that the Authority had failed to exercise this function in respect of deaths during the pandemic. The Court did not impose any specific sum, noting that it has no jurisdiction to order the Government to pay a specific sum and requested the Authority to draw up guidelines within six weeks. In the case of Justices M.R. Shah and A.S. Bopanna, the Court, in the course of proceedings for the guidelines issued by the Authority, approved the guidelines and ordered the payment of ex gratia assistance amounting to ₹50000 to the next of kin of every person who died due to Covid-19 as payment under section 12(iii), subject to disbursement within thirty days from the date of the application filed before the Court. The judgment is the matter of enduring significance to the present inquiry in two ways. It affirmed that relief norms under section 12 are justiciable norms in order to have something definite to claim. Judicial supervision generates some transparency when administrative disclosure does not; and the process that led to compliance demonstrates that.

6.2 Statutory funds and voluntary trusts: *Centre for Public Interest Litigation v. Union of India*

In Centre for Public Interest Litigation v. Union of India (Writ Petition (Civil) No. 546 of 2020), decided by a bench of Justices Ashok Bhushan, R. Subhash Reddy and M.R. Shah on 18 August 2020, the petitioner had prayed for a direction to modify section 46(1)(b) of the Act so that all contributions made for the response to the pandemic will be credited to the NDRF and not the PM CARES Fund, and for the initiation of a fresh national plan under the Act. The Court dismissed the petition. It had concluded that there was no exception to the constitution of the PM CARES Fund, and that the contributions to it were voluntary; and that there was no restriction in the statute on any person or institution contributing to the NDRF, which remained open for any person or institution to contribute in terms of section 46(1)(b). It has stated that the Union could transfer money to the NDRF as it deems fit and the need to prepare a new national plan could be dispensed with as the current plan was adequate. The distinction upon which the decision rests is a key one for accountability. The NDRF is a statutory fund, and its accounts are audited by the CAG and also by the RTI Act and made public through the public authorities which administer it, and is funded by parliamentary appropriation and also by contributions under section 46. In this limited context, the Court agreed with the Union's argument, which was that the presence of a statutory

fund does not rule out a voluntary fund as well. The Court, in this case, did not examine whether the trust is a "State" under Article 12, or a "public authority" under section 2(h) of the RTI Act. The other questions were reserved for other proceedings.

6.3 The public authority boundary: *Thalappalam* and the PM CARES litigation

The Supreme Court had considered the issue of "coverage" under section 2(h)(d) in the case of Thalappalam Service Cooperative Bank Ltd. v. State of Kerala dated 7 October 2013. The Court found that a body is within the scope of the Act if it is owned, controlled or substantially funded, directly or indirectly, by funds provided by the appropriate Government, and that a non-governmental organisation is required to be substantially funded from funds provided by the appropriate Government. It read the "substantially financed" clause narrowly however, so that if a body received any assistance or concessions the grantor would not be deemed to have brought it within the Act simply because the funding was substantial, but because it was so significant that the body was virtually dependent on it. This test is put into practice in the form of the PM CARES Fund. An application under the RTI Act had been made to the Prime Minister's Office for the trust deed and related documents, which was rejected by the Pmo on the grounds that the Fund was not a public authority under s. 2 (h) and that the appellate authority was of similar view. The petitioner, Samyak Gangwal, had challenged that rejection before the High Court of Delhi in a petition for a declaration that the Fund is a "State" under Article 12 of the IT Act, 1961. The Fund was constituted as a public charitable trust that is not a constitutional or statutory trust, in an affidavit filed in September 2021. In its submissions dated January 2023, the Union pointed out that the Fund isn't a fund of the Government of India, that the amount received isn't credited to the Consolidated Fund of India, and that it isn't a 'State' or a 'public authority' and that, in any case, the petitioner couldn't seek disclosure of third-party information. Even if the Fund is not a public authority, the public has, in accordance with Article 19(1)(a), a right to know the sources of its funds and the details of how those funds are spent, the petitioner has argued. It is not decided in the sources consulted and it is not the purpose of this paper to make a judgment on its determination. The issue is not the application of the Thalappalam test to a trust of this sort, which depends on facts relating to ownership, control and financing but the structural question which the

test raises for the disaster management system. If a vehicle is named after, chaired by and operated by the highest executive office, it raises public funds in case of disaster, and is supported by government facilities and appeals, but it is not a public authority, then the accountability of disaster relief is determined by the legal form by which it was established and not its function. If the statutory fund passes a test that results in full disclosure, and a parallel vehicle that performs the same function fails that test then it is inviting the creation of parallel vehicles. That's a policy consideration, it's not an obligation on the court to resolve cases by it, but it does point to the space where legislation – not adjudication – should be best suited to fill.

7. Rehabilitation Measures and Beneficiary-Level Transparency

The evidence in the literature and the above audit evidence demonstrates that accountability problems do not only exist at the national level. Most likely they are more significant at the point of service provision to—or lack of provision to—the household. The Fifteenth Finance Commission has allocated thirty per cent of the State corpus for recovery and reconstruction, which includes reconstruction of damaged housing and restoring livelihoods. Spending on this item is, inevitably, a long-term process, is dependent on damage assessment, and is an increasingly individual, contestable judgment of eligibility. There are three aspects of the current arrangements that restrict the transparency of rehab. State and central teams conduct assessment of damage and prepare for memoranda for NDRF assistance, the assessment approach and outcomes do not get routinely published, a household has no easy access to compare their classification with the approach of assessment taken. Secondly, there is no systematic audit of relief authorities, to record compliance with the disclosure requirement under section 4(1)(b)(xii) of the RTI Act for details of beneficiaries of subsidy programmes. Third, the Supreme Court's order on the ex gratia payment for the deaths of those who succumbed to the virus during the pandemic does not have an equivalent for housing or livelihood assistance, to which a local timetable would apply. The documentative cure is the actual solution. If the district publishes the norms of assistance, schedule of rates, list of eligible claimants and status of each claim in a standard format, the RTI Act can be

used to test the exceptions, but not to get the baseline. The opposite situation, that the applicant regularly uses the Act to determine whether he/she was enumerated, is the present position.

8. Findings and Recommendations

8.1 Findings

There are five main findings from the analysis. First, the statutory disaster funds fall within the scope of the RTI Act and there are no legal barriers to bringing it into effect. There is no provision of secrecy in the Disaster Management Act and the authorities which administer the NDRF, SDRF and the corresponding mitigation funds are public authorities under Section 2(h). Secondly, the lack of accountability is not in coverage, but in implementation, as the CAG report in 2013 and the accounts of the Union for 2024-25 show. Third, the shortfall in legal protection occurs when a vehicle falls outside the statute and as seen in Centre for Public Interest Litigation and the pending litigation before the Fund shows. Fourth, relief norms of section 12 are justiciable, and this provides the right to information an operative content in individual claims. Fifth, the temporal nature of the RTI Act is not aligned with the temporal nature of disaster relief, therefore, it is necessary to disclose proactively to hold the officials accountable for effective disaster relief.

8.2 Recommendations

These findings lead to a few measures. The first is a requirement in law to disclose to the public disaster funds. Statewise releases, utilisation and unspent balance of Disaster Relief Force (NDRF), State Disaster Relief Force (SDRF) and mitigation funds to be published on a quarterly basis, not exceeding three months, in a machine-readable form and by head of expenditure, as provided in any rule under section 46 or section 48 of the Disaster Management Act or under any other rules made under section 46 or 48 of the Disaster Management Act. This would provide section 4(1)(b)(xi) of the RTI Act with specific content when it comes to disaster funds. In the second, disclosure and audit are extended to any fund or trust that accepts disaster-relief monies using a public office or public appeal. The Disaster Management Act could have stated that all

grants and contributions received for disaster relief, regardless of the source, should be included in the calculation of grants and contributions and deemed to be information of a public authority for the purpose of the RTI Act. This could be a way to solve the form-over-function issue without going back to the courts for a reconsideration of Thalappalam. The third is the release of information on beneficiaries at the district level. Norms of assistance, assessment mechanism and list of beneficiaries (amounts sanctioned and paid) should be published in a standard format to ensure that section 8(1)(j) is not a blanket prohibition. Effort should be made to have a social audit for the rehabilitation expenditure as was done with other public programmes, as a condition for releasing the instalment for recovery and reconstruction. The fourth refers to timeliness. The Information Commissions may adopt a protocol whereby applications relating to the eligibility and status of a disaster relief claim shall be considered as applications relating to the life or the liberty of a person for the first ninety days after a disaster is notified, for the purposes of the forty-eight hour period referred to in section 7(1). This would need either a legislative clarification or a consensus of the Commission's decisions. The fifth is to "close the reporting loop. Audit record indicates a delay in submitting utilisation statements and an ongoing arrearage of utilisation certificates. The utilisation of any instalment should be published before the release of the subsequent instalment, as happened with the NDRF for 2024–25 and the Ministry should publish the reasons for the difference between the amount sanctioned and released, as had been done in 2024–25 for the NDRF.

9. Conclusion

The disaster financing system as prescribed in the Disaster Management Act and the Finance Commission is, legally speaking, easily accessible to the right to information. The statutory funds are public funds, the authorities that control them are public authorities and no provisions of this Act abrogate the disclosure obligations under the RTI Act. What the audit record reveals, then, is primarily an administrative practice issue: reporting timeliness, proactive disclosure, and reporting on a beneficiary level that is not done in a way that allows the comparison to the standards of assistance. Although, relief vehicles organised without statutory procedures have remained

unresolved, judicial decisions have enhanced the content of relief entitlements as in Gaurav Kumar Bansal. The idea of this paper is that relief funds should not be treated differently based on their legal structure with regard to public access. Where the function is collecting and distributing resources for disaster relief, the standard of accountability should be linked to the function. It requires changes to the Disaster Management Act and rules, an administrative culture where what was sanctioned, released and spent is published as part of the disaster relief operation, not as a result of a request, and a culture of regular and machine-readable disclosure.

References

- Disaster Management Act, 2005 (Act 53 of 2005), ss. 3, 11, 12, 14, 25, 46–48, 52–53, 60 and 72.
- Right to Information Act, 2005 (Act 22 of 2005), preamble and ss. 2, 3, 4, 6–8, 19, 20 and 22.
- Comptroller and Auditor General of India, *Report No. 5 of 2013: Performance Audit of Disaster Preparedness in India* (Union Government, Ministry of Home Affairs), tabled in Parliament, April 2013.
- Comptroller and Auditor General of India, *Report on the Accounts of the Union Government for 2024–25*, as reported in The News Minute, "CAG report says not even half of emergency disaster funds transferred to states"; release figures for 2024–25 as reported in The Tribune, "Centre clears Rs 1,544 crore aid for natural calamities to five states".
- Fifteenth Finance Commission, *Report for 2021–26* (submitted to the President on 9 November 2020); Ministry of Finance, Department of Economic Affairs, *Explanatory Memorandum as to the Action Taken on the Recommendations of the Fifteenth Finance Commission*.
- *Gaurav Kumar Bansal v. Union of India*, W.P.(C) No. 539 of 2021, with *Reepak Kansal v. Union of India*, W.P.(C) No. 554 of 2021, judgment dated 30 June 2021; and order dated 4 October 2021 in M.A. No. 1120 of 2021 (Supreme Court of India).

- *Centre for Public Interest Litigation v. Union of India*, W.P.(C) No. 546 of 2020, judgment dated 18 August 2020 (Supreme Court of India).
- *Thalappalam Service Cooperative Bank Ltd. v. State of Kerala*, (2013) 16 SCC 82, decided 7 October 2013 (Supreme Court of India).
- *Samyak Gangwal v. Prime Minister's Office* and connected petition on the status of the PM CARES Fund (High Court of Delhi), pending in the sources consulted; as reported in LiveLaw (23 September 2021 and 31 January 2023) and ThePrint.
- United Nations Office for Disaster Risk Reduction, *Sendai Framework for Disaster Risk Reduction 2015–2030* (adopted 18 March 2015; endorsed by UN General Assembly Resolution 69/283).