राष्ट्रीय आदिवासी छात्र शिक्षा समिति
(जनजातीय कार्य मंत्रालय के अंतर्गत
एक स्वायत्त संस्थान, भारत सरकार)
भू-तल, गेट नंबर-3ए, जीवन तारा बिल्डिंग,
संसद मार्ग, नई दिल्ली-110001
दूर. 011-23340280

National Education Society for Tribal Students
(An Autonomous Organization under
Ministry of Tribal Affairs, Govt. of India)
Ground Floor, Gate No.3 A, Jeevan Tara Building,
Parliament Street, New Delhi-110001
Telephone No. 011-23340280
वेबसाइट/Website: www.tribal.nic.in
Email: nests-tribal@tribal.gov.in

NESTS/Finance/EMRSSocietiesFinance/160/2021-22 Date: 23.11.2026

To,

Secretary/Commissioner/Member Secretary/Director,
State EMRS Societies.
&
Principal and Accountant, All EMRSs

Subject: Issuance of detailed guidelines (Revised) on recurring cost of EMRSs for the FY 2026-27-reg.

With reference to the subject cited above, the National Education Society for Tribal Students (NESTS) hereby issues the revised detailed guidelines on recurring expenditure for Eklavya Model Residential Schools (EMRSs) for the Financial Year 2026–27.

2. These revised guidelines shall come into effect from 01.04.2026 and are intended to ensure uniformity, transparency and efficient utilisation of funds, thereby facilitating the smooth and effective functioning of EMRSs across the country.

This issues with the approval of the competent authority.

Encls: as above

Copy to:

1. PS to Commissioner, NESTS
2. State Nodal Officer, EMRS Societies with request to circulate among the EMRSs.

Yours faithfully,

Gaurav

(Gaurav Pawar)
Deputy Commissioner (Finance)

Recurring Guidelines for EMRS (01.04.2026 - 31.03.2027)

Recurring grant for the FY 2026-27 will be released to the EMRSs as follows: -

S.No.	Component	Maximum permissible Annual Expenditure per student (w.e.f. 01.04.2026)
I.	Staff Salary	Rs. 88,080.99
II.	Direct Expenditure on Students	Rs. 42,889.00
III.	Operational Expenditure & Co- Curricular Activities	Rs. 10,492.00
IV.	Repair & Maintenance of existing EMRSs	Rs. 18.00 Lakh per annum per school
V.	Capital Items Expenditure	Rs. 3,079.00
VI.	Administrative expense of State Society	Rs. 2,815.00
	Total	**Rs. 1,47,355.99**

****States that have not signed a Memorandum of Understanding (MoU) with NESTS shall be eligible to receive funds at the rate of ₹61,500 per student per annum and funds will be released to the society.**

Note:-

1. Funds shall be transferred directly to the respective school accounts except where there is sufficient regular staff appointed by NESTS. However, funds allocated towards the Administrative Expenses of the State Society shall be transferred to the State Society account.
2. The State Society shall also receive funds for onward transfer to schools operated by Non-Governmental Organizations (NGOs).
3. State EMRS Societies may request advance funds for newly functional EMRSs expected to commence operations in the upcoming financial year. This advance may be based on estimated expenditure for up to 60 students (As per the recurring guidelines dated 01.05.2025, it was for 30 students) for a period of three months. Such advances will be adjusted against the subsequent financial year's fund allocation.
4. The State Society shall manage the operations of a newly established EMRS for a period of up to one academic year from the date of commencement. For this purpose, NESTS shall release the recurring grant to the State Society, which shall subsequently disburse the funds to the concerned EMRS.
5. Fund will be released on the basis of number of students on MIS portalState

Societies and concerned Principals shall ensure to register the correct number of students on MIS portal.

6. Other terms shall be as per the recurring issued vide circular no. 114 dated 01.05.2025.

Detailed Guidelines for Recurring Cost under Major Components of EMRS for the Financial Year 2026–27

I. Staff Salary

Expenditure on staff salaries of teaching/non-teaching members will be met from this head. It will also include any regular pay, arrears (if any) allowances etc. EMRSs may please ensure that the salary component should not be transferred/diverted to any other component/head of recurring costs. Salary/consolidated remuneration paid to the Guest Faculty, outsourcing staff and others deployed against sanctioned strength of 52 staff will be done from this head. Salary component may be utilized as per overall ceiling in the component.

II. Direct Expenditure on Students

Funds for direct expenditures on students, for mess and other activities will be released by NESTS to the concerned EMRSs and schools shall utilize the funds as under.

Detailed breakup is given as under:

S.No.	Sub-Component	Total annual Expenditure per student for the FY 2026-27
1	Mess Expenditure	Rs. 33,120.00
2	Uniform	Rs. 3,667.00
3	Text Books (as per actuals)	Rs. 778.00
4	Toilet Items	Rs. 1,467.00
5	Students Misc. Items (Medical expenses on students, CBSE fee, Students stationery, School bags etc)	Rs. 3,857.00
	Total	**Rs. 42,889.00**

- Note: Procurement of food items, raw material, tenders, manpower

(other than sanctioned posts), fuel charges etc. are to done from mess expenditures.

- Books shall be procured by the principal of concerned EMRSs through NCERT after availing applicable discounts on the books or Customized bidding on GeM or with competitive pricing through NCERT empaneled vendors. GFR is to be followed.
- Principal may constitute an internal committee of atleast five member for procurement of text books in which Principal will be the Chairperson of the Committee with a representative from the concerned DC office.

III. Operational Expenditure & Co-Curricular Activities

Funds under this component shall be released directly by NESTS to the concerned EMRSs and may be utilized for the following purposes (Circular No. 114 dated 01.05.2025):

- Water, electricity, and other utility charges.
- Engagement of outsourced staff such as security guards, housekeeping staff, gardeners, plumbers, and electricians other than sanctioned posts.
- Hiring of vehicles, transportation, medical emergencies, and fuel for generators and other equipment.
- Housekeeping, sanitation, horticulture, and campus beautification.
- Office expenses including stationery, internet, telephone, postage, newspapers, magazines, and hospitality.
- Conduct of admission tests.
- Procurement of assistive devices, appliances, and software for students with special abilities.
- Sports, cultural activities, laboratory consumables, and related expenses.
- TA/DA of staff on official duty.
- Office automation, IT support.
- Professional development and training of teachers.
- Establishment of Tribal Culture Corners.
- Vocational education and skill development programmes.
- Academic enrichment activities, resource rooms, and art & culture workshops.
- Coaching for competitive examinations with the prior approval of NESTS.
- TA/DA of students participating in academic, sports, cultural events,

and educational tours.
- Contingencies, and other operational requirements.
- Any other activity approved by NESTS for the academic and holistic development of students.

IV Repair & Maintenance of existing EMRSs

- The guidelines have been issued vide Letter No. NESTS/Finance/EMRSSocietiesFinance/160/2021-22 dated 14.07.2026.

V Capital Items Expenditure

- Purchase of library books
- Development of Sports Infrastructures, Sports Equipment/facilities etc.
- Laboratory Equipment and related items
- Equipment (Fire Extinguisher, CCTV Camera, Inverter, Intercom, ROs, water cooler machines, & Heaters, Washing Machines etc.)
- Items for Lab/ Smart Classes (Non-consumable - purchase of Hardware, etc.)
- Furniture (For School & Hostel etc.) includes Bed and Mattress etc.
- Office Equipment, Computers, Laptops etc.
- Internet Lease line
- Any other Capital nature items.

VI Administrative expense of State Society

- Expenditure under this head generally be utilized for administrative and establishment expenses of the state societies. However, societies may also utilize on following components:
- Provide Free meal facilities to the entitled staff in EMRSs to House Masters, Principal, Vice Principal, Staff Nurse and Hostel Wardens and free lunch to all teachers were approved maximum Rs. 20,000/- per school per month (maximum upto Rs. 2.00 lacs per school per annum). (Circular No. 114 dated 01.05.2025)
- Hiring of staff on need basis on contract/outsourcing basis for management of EMRSs as per due procedure for society.
- Any surplus with the society in this head may be utilized for common

nature of facilities or expenditure for the schools.

- Expenditures for conduct of state/zonal level programmes including transportation etc.
- Any other activities required for overall development of EMRS students and better functioning of EMRSs.