



ANNUAL REPORT 2023-24

NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS
TRIBAL TRANSFORMATION THROUGH EDUCATION

**NESTS
ANNUAL REPORT
2023-24**

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FOREWORD

It is with great pride and a deep sense of responsibility that I present the Annual Report 2023-24 of the National Education Society for Tribal Students (NESTS). This report stands as a testament to our unwavering commitment to empowering tribal communities through quality education, skill development and holistic growth. 2023-24 year has been a milestone in our journey, characterized by significant strides in aligning our initiatives with the transformative vision of the National Education Policy (NEP) 2020, which advocates for inclusive, accessible, and equitable education for all.

As we continue to enhance the educational journey of tribal students, NESTS has made remarkable progress in strengthening the Eklavya Model Residential Schools (EMRSs), which remain at the heart of our mission. A key highlight of this year's initiatives has been the establishment of Skill Labs and Atal Tinkering Labs (ATLs) across schools. These state-of-the-art labs provide students with hands-on training in a wide range of vocational fields such as textiles, automotive technology, artificial intelligence, and healthcare. Further, these labs encourage students to engage with STEM (Science, Technology, Engineering, and Mathematics) through experiential learning, sparking curiosity and innovation. By providing a creative and problem-solving environment, we are helping students develop critical thinking, technical proficiency, and the confidence to become leaders and changemakers in an increasingly technology-driven world.

In addition to these educational endeavour, we have also focused on strengthening our human resource capacity. Over the past year, we successfully recruited over 9,000 teaching and non-teaching staff, which has significantly enhanced the supportive environment across EMRSs. This milestone ensured that our students have access to quality instruction, mentorship, and guidance, further advancing our mission to make high-quality education more accessible and effective for tribal communities.

Preserving and promoting the cultural and linguistic heritage of our students remains a cornerstone of our efforts. Initiatives like Hindi Pakhwada, celebrated across all EMRSs, emphasize the importance of Hindi as our national language, while fostering linguistic proficiency and deepening students' connection to their heritage. NESTS ensures implementation of three language formula. Along with this, our Vigilance Awareness activities instill core values of integrity, accountability, and transparency, contributing to our broader vision of cultivating a society founded on ethical principles and free from corruption.

Though NESTS faced its own challenges, our resilience and collective efforts have enabled us to overcome them. The support and collaboration from our diverse stakeholders—including government bodies, educational institutions, and local communities—have been instrumental in amplifying the impact of our initiatives. By working together, we have built a robust support system for tribal students, ensuring that they receive the resources, encouragement, guidance and opportunities needed for their holistic development.

This report provides a comprehensive overview of our initiatives, their outcomes, and the inspiring stories of the students whose lives have been positively impacted by our work. It serves not only as a reflection of our achievements but also as a reaffirmation of our ongoing commitment to the tribal communities we serve.

Looking ahead, we remain steadfast in our mission to nurture the potential of tribal students, empowering them to achieve both personal and professional success. I extend my heartfelt gratitude to our dedicated staff, partners, and all stakeholders whose tireless efforts have made these accomplishments possible. Together, we are not only shaping brighter future for tribal students but also contributing to the broader vision of a more equitable and prosperous nation.

Delhi

Ajeet Kumar Srivastava
Commissioner

1

NESTS: AN OVERVIEW

National Education Society for Tribal Students (NESTS) is an autonomous organization established under the Ministry of Tribal Affairs (MoTA), Government of India. It was registered as a Society under the Societies Registration Act, 1860 on 1st April 2019. Its objective is to establish, endow, maintain, control, and manage Eklavya Model Residential Schools (EMRSs) and to do all acts and things necessary for or conducive to tribal education.

Ministry of Tribal Affairs has been setting up EMRSs since 1997-98 under the scheme of Grants under Article 275 (1) of the constitution of India to provide quality education from VI to XII for ST students in their own environment. The cost of construction and recurring costs for running these schools was provided by Government of India under Article 275 (1) of the constitution whereas the day-to-day management of these schools was done by States. Till 2018, a total 288 EMRSs were sanctioned under Grants under Article 275 (1), out of which 270 schools are functional. Of these 288 EMRSs, 103 EMRSs were sanctioned between 1997 to 2010 and 185 between 2010 and 2018 (construction cost Rs. 12 Cr and 16 Cr for plain and hilly areas) respectively.

The extant recurring cost per student and the cost of construction of school was not enough to gear up the schools to meet the growing needs for providing quality education and meet the rising expectations from various stakeholders. Further, there was no uniformity in management of these schools. Different states had different curriculum and different standards of the

education. Almost every aspect of the school including construction, academics, sports and curricula, teaching and non-teaching staff and the management of these schools required overhauling to transform the EMRSs into the institution of the quality education for holistic development of the tribal students.

Revamping of the EMRS Scheme

Now, EMRSs operate as a separate Central Sector Scheme, meaning they are fully funded and managed by the central government. The revamped scheme was launched by Hon'ble Prime Minister on 12th September, 2019 at Ranchi, Jharkhand.

This shift allows for a more streamlined approach to the establishment, operation, and development of these schools, ensuring better resource allocation and improved focus on enhancing educational outcomes for Scheduled Tribe (ST) students across the country.

In order to give further impetus to tribal education, it has been decided that every block or sub-district with more than 50% ST population and at least 20,000 tribal residents, as per the 2011 Census, will have an EMRS.

The scheme was approved by the cabinet on 17.12.2018 with the following features:

1. 452 new schools will be set up in tribal blocks based on above mentioned twin population criteria.
2. The capital cost for setting up the school complex, including hostels and staff quarters



was enhanced to Rs. 20.00 crore in plain areas and Rs 24.00 crore in North East, hilly area and LWE affected areas. The EMRSs would be at par with Navodaya Vidyalaya with the special facilities for preserving tribal art and culture providing training in sports and skill development.

3. Recurring cost was also enhanced to Rs 1.09 lakh per year per student for running of the schools and towards the expenses of the students (uniform, books & stationary, food etc.)
4. States will have to opt in to join this new model if they want to avail of cost of enhanced norms (capex/opex).
5. The recruitment of academic and non-academic staff shall be done by the central society as per extant instruction issued by Government of India from time to time.
6. Each school will have the capacity of 480 students. As per the norms, only 60 students per class, divided into two sections with 30 students each from class VI to class X and 90 students per class in three sections with 30 students each in the streams of Science, Commerce and Humanities in senior secondary on CBSE pattern are allowed.
7. The setup of EMRS required provision of 15 acres of land, free from all encumbrances to be provided by the States Government for creating a conducive environment for imparting quality education and provisioning of infrastructure towards sports and extra-curricular activities.

This organizational framework ensures that NESTS operates with clear leadership and governance structures, facilitating the planning, establishment, and management of EMRS to promote tribal education across India.

Jurisdiction

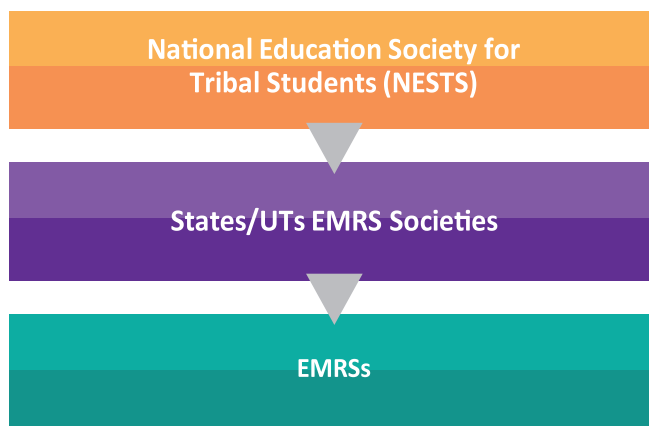
The jurisdiction of the NESTS is extensive and stretches across the national geographical boundaries. As a result of the revamped scheme of EMRS, all state/UT EMRS societies except Bihar, Tamil Nadu, and West Bengal signed the MoU with NESTS. As of March 31, 2024, a total of 404 EMRSs are operational across the country, each with the capacity to accommodate 480 students, serving classes from VI to XII.

Decentralization

The NESTS serves as the central body responsible for formulating policies and overseeing the functioning of EMRSs across the country.

State/UT EMRS Societies act as implementing agencies, ensuring that the policies set by NESTS are executed and providing administrative support to the schools in their respective regions.

On the ground, EMRSs deliver education and facilities, operating in accordance with the guidelines provided by NESTS, ensuring the holistic development of tribal students.



Objectives of NESTS



Quality Modern Education with skill development to tribal Children



Ensure uniformity in medium of instruction and promote National integration and their social outlook



Provide opportunities of Co-curriculum and sports excellence



Implement Standardized curriculum while maintaining the understanding of tribal Heritage



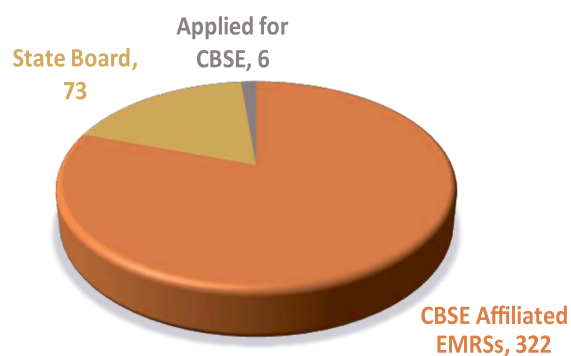
Ongoing capacity building of teachers



Foster a sense of pride in national culture, while preserving and promoting tribal heritage, music, dance, and other traditional arts

CBSE Affiliation Status

Through persistent efforts and continuous coordination with the respective State EMRS Societies, EMRSs and the Central Board of Secondary Education (CBSE), substantial progress has been achieved in securing CBSE affiliations for EMRSs. In the reported period, 45 more schools successfully obtained their CBSE affiliations, bringing the total to 322 affiliated schools out of 404. This milestone is a significant advancement towards ensuring that EMRS students receive standardized and quality education across the country.





Admission Policy

Guidelines for admission in EMRSs have been disseminated to the states to maintain the uniformity in admission procedure across the country. These admission guidelines follow as:.

- Equal seats for boys and girls, with a maximum of 480 students per school.
- Class size: 60 students per class (split into two sections) for classes VI to X; 90 students per class (divided into three sections) for senior secondary levels.
- At the senior secondary level (class XI & XII), there will be three sections per class for the three streams in Science, Commerce & Humanities. The maximum sanctioned strength of each section should be 30 students.
- Entrance Test: Admission to class VI is based on the Eklaya Model Residential School Selection Test (EMRSST). Seats are reallocated if there is insufficient registration in certain categories.
- Reservation categories: 5% reserved for PVTGs (Particularly Vulnerable Tribal Groups) and SNT/DNT/NT communities.
- 10% of the seats may be filled by non-ST candidates (priority given to children of LWE victims, widows, and children of Divyang parents).
- Additional admissions: Children of EMRS staff (teachers, doctors, paramedics) can be admitted over and above the 480-student limit. However, these children will not be considered as a part of EMRS scheme.

Facilities in EMRS

The schools adhere to the relevant provisions of the Right to Education Act, 2009, along with the guidelines set forth by the Central Board of Secondary Education (CBSE) and the Ministry of Education. EMRSs ensure a comprehensive range of facilities, including: -

- a. Modern infrastructure such as classrooms, laboratories, hostels, sports facilities, and staff accommodations.
- b. Access to quality study materials and uniforms, including specialized clothing for hilly regions.
- c. Preparatory classes for competitive entrance examinations.
- d. Remedial support for students who need additional help.
- e. Curriculum development in collaboration with the Ministry of Skill Development to enhance skill acquisition.
- f. Medical facilities including partnerships with local hospitals and engagement of staff nurse (Female)
- g. Support for the diagnostic and remedial healthcare needs of tribal children, addressing issues such as Sick Cell Anemia, Tuberculosis, and Malaria.
- h. Provision for special nutritional needs and menstrual hygiene supplies for female students.
- i. Access to safe drinking water and adequate sanitation facilities.
- j. Opportunities for participation in Scouts, Guides, NCC, school bands, and related activities
- k. Inclusion of co-curricular activities like dance, music, painting, trekking, and educational excursions.
- l. Engagement in school-level competitions across academics, sports, and co-curricular areas.
- m. Robust Management Information System (MIS) for effective reporting and monitoring.
- n. Opportunities for participation in national and international exchange programs.
- o. Utilization of technology-enhanced learning tools.





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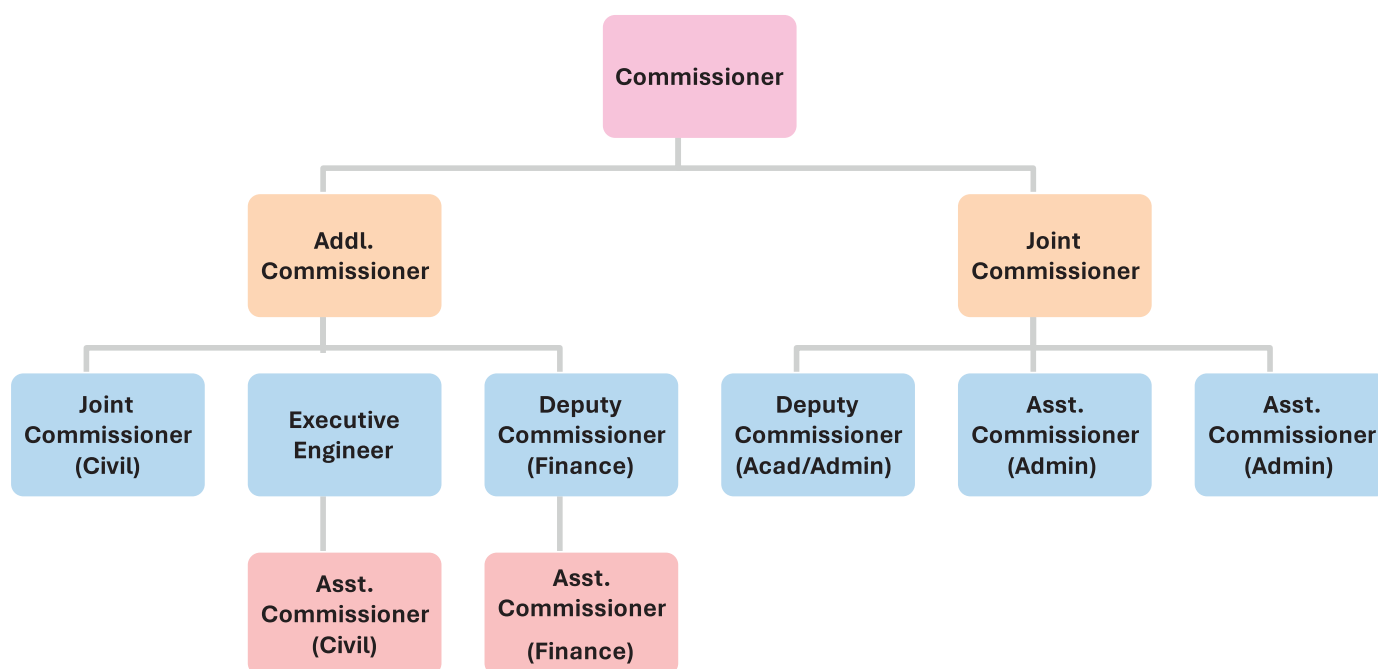
ORGANIZATIONAL SET -U P

National Education Society for Tribal Students has an effective and well-structured organizational framework to effectively manage its operations. The Chairman of NESTS is the Hon'ble Minister of Tribal Affairs, overseeing the organization's strategic direction.

The day-to-day operations are handled by an

administrative team led by the Commissioner as head of organization.

This team includes an Additional commissioner, two Joint Commissioners and various other staff members at the headquarters in New Delhi. This organizational set up ensures efficient governance and support for the educational initiatives aimed at tribal students across India.



Organogram

The group-wise sanctioned strength of the staff of the NESTS as on 31.03.2024 is given below:

GROUP	Sanctioned Strength	Staff in Position
A	6	5
B	10	7
C	12	7
TOTAL	28	19

(A) STAKEHOLDERS FOR MONITORING THE EMRSs

• Centre Level

NESTS, as an autonomous organization has been set up under the Ministry of Tribal Affairs to establish, endow, maintain, control and manage the schools

• State Level

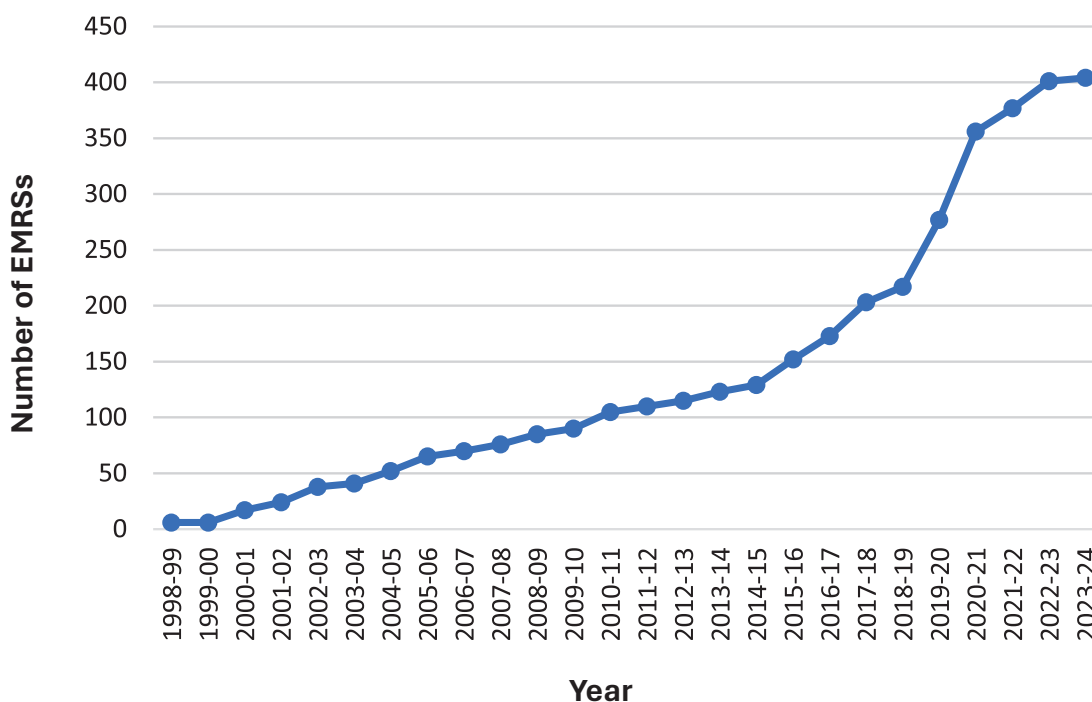
State Governments provide land free of cost and free from all encumbrances with clear land use for development and expansion of EMRS/ Centres of Excellence for sports and related infrastructure. State Governments are required to ensure safety of the schools, children and staff by taking necessary precautionary measures and resolution of any law-and-order situation that may pose a threat to the safety and security of the school, students and staff.

At the State level, State EMRS Society is set up exclusively for the management of schools sanctioned/ established in the particular State in accordance with the laid down norms and guidelines. These State Societies are responsible for administration of EMRS and its staff and undertake other responsibilities as delegated to them.

• District Level

A District Level Committee is formed to supervise the functioning of the schools. The DLC is headed by the District Collector with local educationists, tribal representatives and officers from the district as members to supervise the functioning of the schools and provide necessary assistance for their effective functioning.

Growth of Functional EMRSs





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COMMITTEES

A. Finance Committee of NESTS

1. Chairperson

Joint Secretary & Financial Adviser
Ministry of Tribal Affairs

2. Commissioner

NESTS

3. Joint Secretary (EMRS)

Ministry of Tribal Affairs

4. Principal Secretary/Secretary

State Government

**5. Chief Finance / Accounts officer/Deputy
Commissioner (Finance)**

NESTS

6. Chief Controller of Accounts

Ministry of Tribal Affairs

7. Commissioner

Navodaya Vidyalaya Samiti

8. Director

IFD
Ministry of Tribal Affairs

9. Deputy Commissioner (Convener)

NESTS (Finance)

**Other Members can be co-opted with approval of Chairperson*

B. Academic Committee of NESTS

- | | |
|---|---|
| <p>1. Chairperson
Commissioner, NESTS</p> | <p>2. Joint Secretary (EMRS)
Ministry of Tribal Affairs</p> |
| <p>3. Principal Secretary
State Government</p> | <p>4. Commissioner
Navodaya Vidyalaya Samiti</p> |
| <p>5. Representative of Director
NCERT</p> | <p>6. Representative of Chairperson
Central Board of Secondary Education</p> |
| <p>7. Representative of SAI
Sport Authority of India</p> | <p>8. Representative of NSDC
National Skill Development Corporation</p> |
| <p>9. Deputy Commissioner
OIC Academics, NESTS</p> | <p>10. One Principal of EMRS</p> |
| <p>11. One EMRS Teacher, preferably NAT</p> | |

**Other Members can be co-opted with approval of Chairperson*



C. Executive Committee

- | | |
|---|---|
| 1. Chairperson
Commissioner, NESTS | 2. Joint Secretary (EMRS),
Ministry of Tribal Affairs |
| 3. Financial Adviser,
Ministry of Tribal affairs | 4. Commissioner
Navodaya Vidyalaya Samiti |
| 5. Director/ Representative
Sports Authority of India | 6. Principal Secretary / Secretary
Tribal Welfare, State/ UT Government |
| 7. Director,
EMRS, Ministry of Tribal Affairs | 8. Additional Commissioner (Convener)
NESTS |

**Other Members can be co-opted with approval of Chairperson.*

D. National Steering Committee For EMRS

1. Chairman

Hon'ble Minister
Ministry of Tribal Affairs

2. Secretary

Ministry of Tribal Affairs

3. Joint Secretary (EMRS)

Ministry of Tribal Affairs

4. Financial Adviser

Ministry of Tribal Affairs

5. Chairperson

Central Board of Secondary Education

6. Director

National Council of Educational Research
and Training

7. Director General

Sports Authority of India

8. Commissioner

Navodaya Vidyalaya Samiti

9. CEO

National Skill Development Corporation

10. Principal Secretary/ Secretary

Tribal Welfare (Schedule V State)

11. Principal Secretary/Secretary

Tribal Welfare (Schedule VI States)

12. Commissioner (Convener)

National Education Society for Tribal
Students

**Other Members can be co-opted with approval of Chairperson*



E. Governing Body Structure of NESTS

- | | |
|---|--|
| 1. Chairman
Hon'ble Minister,
Ministry of Tribal Affairs | 2. Hon'ble Ministers of State
Ministry of Tribal Affairs |
| 3. Secretary
Ministry of Tribal Affairs | 4. Joint Secretary (EMRS)
Ministry of Tribal Affairs |
| 5. Financial Adviser
Ministry of Tribal Affairs | 6. Deputy Director General
Ministry of Tribal Affairs |
| 7. Chairperson
Central Board of Secondary
Education | 8. Director
National Council of Educational Research and
Training |
| 9. Director General,
Sports Authority of India | 10. Commissioner,
Navodaya Vidyalaya Samiti |
| 11. CEO
National Skill Development
Corporation | 12. Principal Secretary/Secretary
Tribal Development/ Welfare
(Schedule V States) |
| 13. Principal Secretary/Secretary Tribal
Development/ Welfare (Schedule VI
States) | 14. Director (General Administration)
Ministry of Tribal Affairs |
| 15. Director (EMRS)
Ministry of Tribal Affairs | 16. Commissioner (Convener)
NESTS |
| 17. Additional Commissioner and ex-officio
Secretary of the Society, NESTS | |

4

ADMINISTRATION AND HUMAN RESOURCE

Creation of posts for EMRSs:

Department of Expenditure, Ministry of Finance has approved 52 posts per EMRS with a total of 38,480

teaching and non-teaching posts for 740 EMRSs across the country. Details of these 52 teaching and non-teaching posts is given below:

S. No.	Name of Posts	No. of Posts and Pay Level	
		Number(s)	Pay Level
1	Principal	1	Pay Level 12
2	Vice-Principal	1	Pay Level 10
3	PGTs	12	Pay Level 8
4	TGTs	12	Pay Level 7
5	Librarian	1	Pay Level 7
6	Music Teacher	1	Pay Level 6
7	Art Teacher	1	Pay Level 6
8	Physical Education Teacher	2	Pay Level 6
9	Accountant	1	Pay Level 6
10	Counsellor	1	Pay level 6
11	Hostel Warden	2	Pay Level 5
12	Staff Nurse	1	Pay Level 5
13	Catering Assistant	1	Pay Level 4
14	Senior Secretariat Assistant	1	Pay Level 4
15	Junior Secretariat Assistant	2	Pay Level 2
16	Cook	1	Pay Level 2
17	Driver	1	Pay Level 2
18	Electrician cum plumber	1	Pay Level 2
19	Lab Attendant	1	Pay Level 1
20	Mess Helper	2	Pay Level 1
21	Chowkidar	2	Pay Level 1
22	Sweeper	3	Pay Level 1
23	Gardener	1	Pay Level 1
	TOTAL	52	



Recruitment Rules for EMRS Staff:

In order to fill the teaching and non-teaching posts sanctioned by the Department of Expenditure, Recruitment Rules (RRs) have been framed and approved by the Executive Committee of NESTS. The same has also been approved by Governing Body of NESTS in its 13th meeting. NESTS notified the Recruitment Rules on 02.06.2023 on the website.

Recruitment under ESSE-2023:

NESTS has collected vacancies from all the states to fill the vacant positions in EMRSs and has published vacancies for the first phase of recruitment through notification dated 28.06.2023 & 18.07.2023. The following posts were advertised:

S. No.	Posts	Vacancies
1.	Principal	303
2.	PGT	2266
3.	TGT	5660
4.	Accountant	361
5.	Junior Secretariat Assistant (JSA)	759
6.	Lab. Attendant	373
7.	Hostel Warden (Male)	335
8.	Hostel Warden (Female)	334
	Total	10,391

NESTS has conducted recruitment test for all the posts in the month of December 2023, and the results were published in the month of January 2024. More than 8,500 Selected candidates were offered provisional offer of appointment in the month of February 2024.

State EMRS Societies:

Concerted efforts were undertaken to ensure

that each and every State/UT having an EMRS sets up the State/UT Level EMRS Society, duly registered under the Societies Registration Act.

MoU with State Societies:

MoU has been signed between the State/UT EMRS Society and NESTS to bring the States on-board on EMRS scheme. The MoU basically outlines the roles and responsibilities of NESTS and State /UT EMRS Societies in implementing the revamped programme of EMRS. 25 States have signed MoU with NESTS. State wise details are available at **Annexure–III**.

Uniform designing for the students of EMRS:

Ministry to embrace Khadi as a philosophy and as a critical component of the Atma Nirbhar Bharat and Vocal for Local. NESTS signed Memorandum of Association (MoA) with Khadi Village Industries Commission (KVIC) for providing fabric to the students of EMRSs. The fabric was provided to 14 states i.e., Andhra Pradesh, Arunachal Pradesh, Dadra Nagar Haveli, Maharashtra, Manipur, Odisha, Mizoram, Uttarakhand, Karnataka, Tripura, Rajasthan, Sikkim, Uttar Pradesh and Nagaland

Functioning of sanctioned EMRSs:

Cumulatively, 699 EMRSs have been Sanctioned/ Location approved in the country, out of which 404 EMRSs are functional/Operational till 31 March 2024.

Governing Body Meetings:

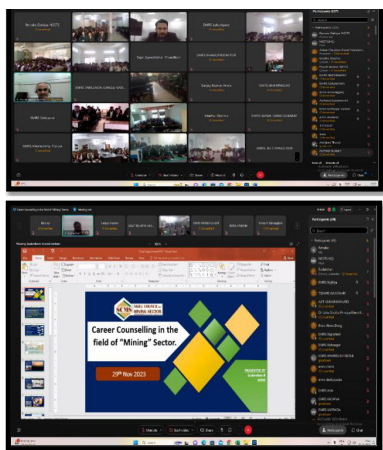
Two meetings of Governing Body of NESTS have been conducted during the FY. 2023- 24 i.e., on 05th April, 2023 and 15th December 2023.

5

ACADEMIC PANORAMA

*Student Enrichment Activities***Yuvamanthan Model G20**

NESTS and Yuvamanthan launched YMG20, a simulated G20 summit. An orientation session for Teacher Coordinators from eight zones took place from June 12–16, 2023, focusing on Y20 themes and YMG20 organization. The sessions were led by key Yuvamanthan and Y20 India leaders.

**Career Counselling Sessions for EMRS Students**

NESTS organized an online workshop in November and December 2023 for students in classes IX to XII. Webinars by experts from eight industries covered courses, eligibility, exams, and career opportunities. EMRS students gained valuable insights and were empowered to make informed career decisions through direct interaction with industry professionals.

Pariksha Pe Charcha

NESTS facilitated the participation of 100 EMRS students from classes IX and XI in the Pariksha-Pe-Charcha (PPC) 2024 on January 29 at Bharat Mandapam, Pragati Maidan, New Delhi. Hosted by the Ministry of Education, the event addressed examination stress and confidence-building, and was broadcasted live nationwide. 404 EMRSs made special arrangements for virtual

participation, with students and educators expressing gratitude for the valuable life lessons gained.





Visit to Delhi for Republic day celebration

NESTS organized an educational excursion for students to explore Delhi's cultural and historical sites, including Akshardham, Nehru Planetarium, and India Gate. As part of the Republic Day celebrations, EMRS students were invited to a dinner by the Honorable Minister of Tribal Affairs on January 31, 2024, at the National Agriculture Science Complex. The evening featured cultural performances celebrating tribal heritage, deepening students' connection to their roots.

Adventure Activities

ABVIMAS for EMRS Students

NESTS facilitated the participation of 58 EMRS students in the 'Basic Mountaineering Course' at the Atal Bihari Vajpayee Institute of Mountaineering and Allied Sports in Manali. Students from eight diverse states embarked on a 26-days expedition, learning mountaineering skills like rock climbing, rappelling, and jumaring. Beyond the physical challenge, the course offered a transformative experience, fostering self-discovery and cultural exchange, reflecting NESTS' commitment to holistic education.



Special Visit of EMRS Students at Rashtrapati Bhavan

On August 22, 2023, NESTS organized a visit of 460 EMRS students from six states to Rashtrapati Bhawan, in coordination with Rashtrapati Bhawan. This special visit allowed students to appreciate the grandeur and historical significance of the residence. The Hon'ble President, Smt. Droupadi Murmu, inspired them to pursue their academic goals and contribute positively to their communities. This memorable experience promoted inclusivity and empowerment for tribal youth, motivating students to strive for greater achievements in their academic and professional lives.



Educational Excursion & Vividhta ka Amrit Mahotsav

In February 2024, NESTS organized an educational trip for 255 EMRS students and teachers from Manipur, Sikkim, and Tripura to New Delhi from February 8 to 12. The journey began with a visit to Rashtrapati Bhawan, including the Rashtrapati Museum and Amrit Udyan, as part of the “Ek Bharat Shrestha Bharat” initiative. The students interacted with the Hon'ble President of India, Smt. Droupadi Murmu, and participated in the “Vividhta ka Amrit Mahotsav,” showcasing their talents through cultural performances. They also

explored significant scientific and artistic sites, promoting friendship, cultural exchange, and holistic growth, leaving a lasting impact on all participants.

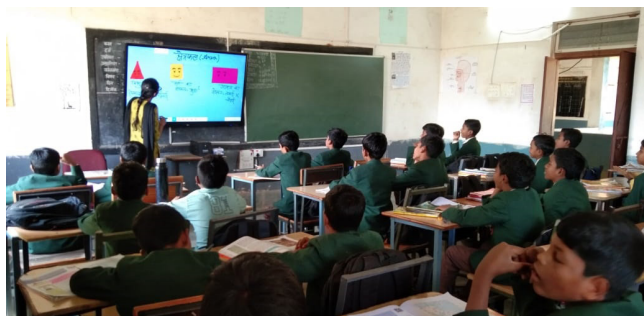




IT Initiative/Digital Literacy

Smart Classes

The “Establishment of Intelligent Educational Infrastructure (Smart) in Eklavya Model Residential Schools (EMRSs)” project aims to modernize education for tribal students in India through smart classroom solutions. Financed by the Ministry of Electronics & Information Technology (MeitY) and NESTS, and implemented by ERNET India, the initiative is divided into two phases. In the first phase, 48 schools have already been equipped with advanced technology, creating interactive learning environments. This project addresses the digital divide and empowers both educators and students, fostering innovation in teaching practices.



Celebration of 1M1B Foundation Day at CBSE

NESTS collaborated with 1M1B, a voluntary organization, to pilot Augmented/Virtual Reality in Eklavya Model Residential Schools (EMRSs). The 1M1B organization celebrated its first anniversary on April 11, 2023, at CBSE Bhawan, attended by Principals from Delhi-NCR private schools, CBSE and NESTS officials, EMRS teachers, and AI technocrats.

The event featured keynote speeches discussing the integration of AI and AR/VR in education, digital citizenship, and its social implications. A documentary showcased the introduction of AR/VR across 15 EMRSs and the positive impact on students. Additionally, 1M1B recognized EMRS teachers and principals from Rajasthan and other private schools for their significant contributions to the initiative.

Amazon Future Engineer (AFE) Phase II

NESTS, under the Ministry of Tribal Affairs, launched Phase II of the 'Amazon Future Engineer Programme' in 54 EMRSs across six states with a three-day workshop from September 25-27, 2023, in New Delhi. This phase introduced an Advanced Block Programming and AI curriculum, enhancing digital literacy among tribal students. Highlights included a teachers' training workshop and the EMRS Coders Expo, showcasing the top 20 coding projects. The 20-hour module, aligned with CBSE standards, progressively teaches computer science and AI from grades six to nine, with a tenth-grade AI module planned for 2024-25. The pilot phase trained over 7,000 students.



Cultural & Sports Events

Janjatiya Gaurav Diwas

The Government of India has designated November 15, the birth anniversary of Bhagwan Birsa Munda, as 'Janjatiya Gaurav Diwas' to honor tribal heritage. Celebrated nationwide from November 15 to 26, 2023, the event recognizes the contributions of tribal freedom fighters. In this context, NESTS organized activities in Eklavya Model Residential Schools (EMRSs), promoting cultural and educational events that showcased tribal traditions. The National Tribal Research Institute (NTRI) also conducted a National Essay Writing and Poster-Making Competition for EMRS students to encourage reflection on the legacy of tribal freedom fighters and foster cultural pride.





EMRS National Cultural Fest-2023

The 4th EMRS National Cultural & Literary Fest and Kala Utsav-2023 were inaugurated in Dehradun on October 3, 2023, by Shri Arjun Munda, the Union Minister for Tribal Affairs. Organized by NESTS at Maharana Pratap Sports College from October 3-6, the event featured performances by tribal communities and EMRS students, celebrating their cultural heritage. Over 2,000 students from 22 states participated in more than 20 events, including dance, music, and visual arts, with stalls showcasing

tribal cultures. The fest promoted unity and cultural exchange, aligning with the vision of 'Ek Bharat Shrestha Bharat.'



Activities

Board Results

The Students from Eklavya Model Residential Schools (EMRSs) have shown consistent improvement in their academic performance, as reflected in this year's Board Examination results. Many excelled, with several EMRSs achieving pass percentages above the national average, demonstrating effective educational initiatives supported by the Ministry of Tribal Affairs and NESTS.

Innovative learning methodologies, digital tools, and experiential programs have enhanced students' confidence and competence. Continuous mentorship from subject experts and a focus on holistic development have contributed to this success. Regular assessments and feedback mechanisms ensured timely interventions, highlighting the importance of a strong educational foundation for tribal students in preparing for higher education and competitive exams.



Value Education Program

NESTS partnered with ISKCON to promote value-based education for EMRS students, focusing on ethics beyond academics. The International Value Education Olympiad, held on October 15, 2023, and accredited by the UN Environment Program and the Ministry of Environment, India, took place across seven states. Top winners received certificates from these organizations, aiming to nurture responsible and ethical individuals among EMRS students.



KAMP-NASTA -2023

The Knowledge and Awareness Mapping Platform (KAMP) - National Assessment for Scientific Temperament & Aptitude (NASTA) 2023 initiative evaluates the academic capabilities of EMRS students from marginalized communities.

Furthermore, the decision to conduct the exam in the remaining 51 EMRSs on 13th March 2024 underscores the commitment to ensuring that all students within the EMRS system have equal opportunities for assessment and recognition of their talents. In essence, the KAMP - NASTA 2023 initiative, with its emphasis on offline components, not only facilitates a comprehensive evaluation of students' academic abilities and talents but also upholds principles of inclusivity and fairness in the assessment process within the EMRS system.



Centre of Excellence in Academics

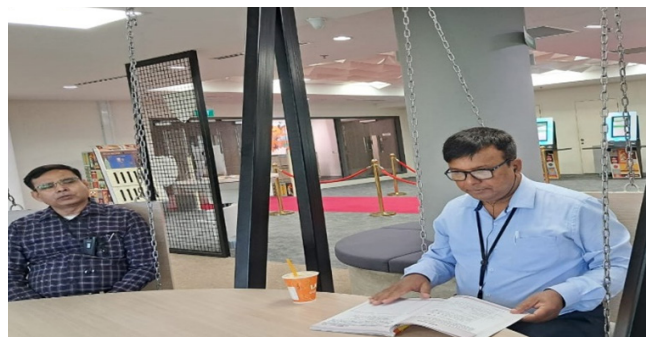
NESTS, in collaboration with the Dakshana Foundation, has launched Centre of Excellence at EMRS Bhopal as a pilot project from January 2024 for providing an opportunity to selected students to prepare for various competitive examinations including NEET and JEE. This is an integrated program for a period of two years. In addition to the same a one-year scholarship

program providing EMRS students with free, high-quality coaching for JEE and NEET exams. Selected students receive residential coaching at the Dakshana Valley campus in Pune, with all costs covered. This initiative aims to empower EMRS students with equal opportunities to excel in competitive exams and pursue careers in engineering and medicine.

Teachers Training

Exposure Tour to Singapore

Shri Bhabatosh Nath Choudhary, the Principal of EMRS Khumulwng, Tripura, had the distinguished honor of participating in a prestigious educational and exposure tour to Singapore from December 13th to 19th, 2023. This transformative experience, meticulously organized by the Central Board of Secondary Education (CBSE) under the auspices of a World Bank project, represents a substantial investment in his professional development. This international exposure aligns with the vision of fostering global competencies among educational leaders and underscores EMRS Khumulwng's commitment to remaining at the forefront of global educational trends. With the additional knowledge gained, students of EMRS are being benefitted.



CIET-NCERT Teachers Training

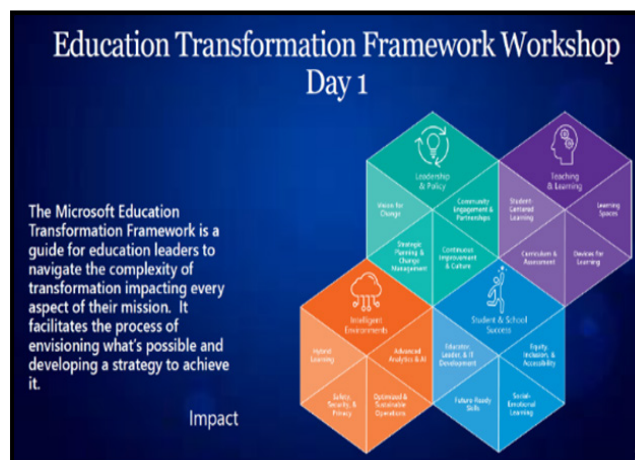
In June 2023, CIET-NCERT conducted three online training programs aligned with NEP 2020 to integrate technology into education. The sessions focused on “Safety and Security in Digital Space” (June 5-9), “Emerging Trends in Educational Technology” (June 12-16), and “Development of e-Content: Audio Resources” (June 26-30). Aimed at various stakeholders, including EMRS Principals, these five-hour sessions enhanced digital safety awareness

and explored advancements in educational technology and audio-based content creation. This participation highlights the growing importance of digital literacy and innovation in tribal education.



EMRSs traversing the road to Digital Transformation with Microsoft, India

NESTS, in collaboration with Microsoft Corporation, launched a Digital Transformation program in EMRSs to modernize education through Principal orientation, teacher upskilling, and AI courses for students. In May-June 2023, five online sessions were held, including one for 287 school leaders and four for teachers on digital competencies. Participants actively engaged and earned certificates through Microsoft. Skills acquired are effectively used for class room learning process.



Exposure Visits for EMRS Principals to Higher Education Institutes

To improve the quality of education in tribal areas, NESTS and CBSE organized Exposure Visits for EMRS principals to Higher Education Institutions (HEIs). The program was conducted in four stages from January 10 to February 15, 2023. The Exposure Visit Program aims to align CBSE-affiliated schools with the NEP 2020 by promoting skill-based education. It focuses on developing practical skills alongside academic knowledge to prepare students for the 21st century and foster a skilled, well-rounded generation.



Public Health Foundation of India (PHFI)

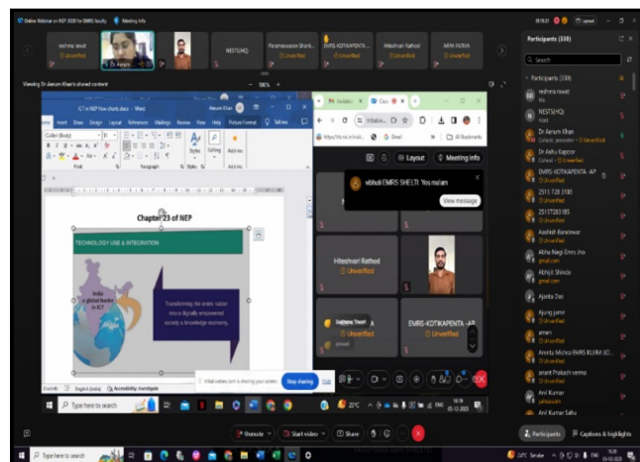
NESTS, in collaboration with PHFI, launched training programs to enhance the physical, nutritional, and mental well-being of tribal students in EMRSs. After two successful batches, the third batch of training was inaugurated by Sri Bikash Debbarma, Hon'ble Minister of Tribal Welfare, Tripura, in Agartala, with 58 participants from 29 North-East EMRSs. The fourth batch was

held at TSIRD, Hyderabad, from December 5-8, 2023, involving 61 participants from 31 EMRSs in Telangana and Tamil Nadu.



12 Days Online Webinar series on National Series on National Education Policy-2020

NESTS conducted a 12-days online webinar for EMRS teachers from December 4 to December 16, 2023, to deepen their understanding of the NEP. The program included 12 two-hour sessions aimed at enhancing teaching practices and fostering collaboration among EMRS faculty, contributing to their professional development and advancing education in tribal areas.

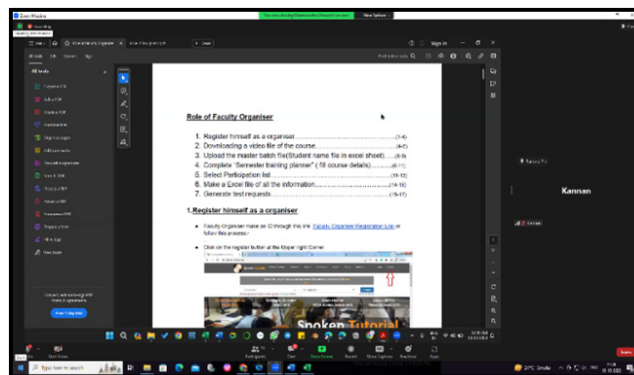


School Innovation Ambassador Programme in collaboration with Ministry of Education's Innovation Council, AICTE & CBSE

CBSE, in collaboration with the Innovation Cell, AICTE, and the Ministry of Education, launched the 'School Innovation Ambassador Program' to enhance teachers' mentoring skills. Aiming to train 50,000 teachers in innovation, entrepreneurship, design thinking, and Intellectual Property Rights (IPR), NESTS has actively training around 900 EMRS teachers. This initiative aligns with the NEP 2020 to foster an innovation ecosystem in education.

Spoken Tutorial Workshop on ICT Tools in collaboration with IIT- Bombay

NESTS has partnered with Spoken Tutorials, IIT Bombay, to boost IT literacy and employment prospects for EMRSs in Andhra Pradesh, Maharashtra, Odisha, and Telangana. Focusing on 30 EMRSs, the initiative enhanced teaching practices through innovative pedagogies and ICT. By upgrading educators' skills, it aimed to improve educational outcomes for tribal students and aligned with national goals for inclusive education.

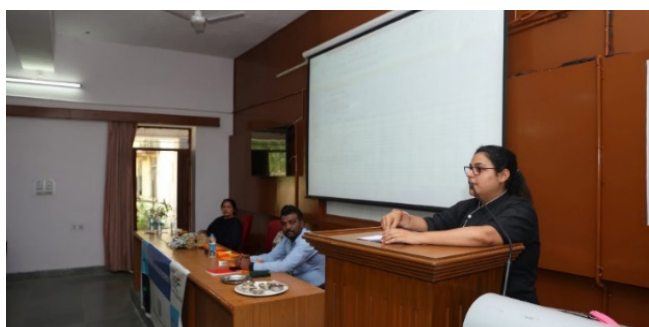


Nutritional and Mental Well-being

An International Year of Millets: 2023

On May 13, 2023, the NESTS hosted a training session for cooks and chefs from EMRSs in Rajasthan, focusing on incorporating millets into school menus. Held at the Manikya Lal Verma Tribal Research and Training Institute

Udaipur, the session included 30 cooks from 27 EMRSs. Led by culinary expert Ms. Ronika Seth and Deputy Commissioner Smt. Indira Mudgal, the training aimed to raise awareness of the nutritional benefits of millets, recognized in 2023 as the International Year of Millets.



Poshan Pakhwada

During POSHAN PAKHWADA at EMRSs, activities were organized to promote nutritional awareness among students. Workshops, cooking demonstrations, and sessions with nutritionists educated students on balanced diets and healthy eating habits. Parents participated, fostering community engagement. Health check-ups assessed nutritional status for timely interventions. Overall, the initiative highlighted the importance of nutrition and empowered students to make informed dietary choices.



Achievements

Achievement in Yoga

In June 2023, NESTS nominated EMRS students for the National Yoga Olympiad at the Regional Institute of Education in Bhopal, based on their performance in the 3rd EMRS National Sports Meet 2022. A team of eight students represented EMRSs, with the Secondary Girls team winning a Bronze Medal. The Education Minister of Madhya Pradesh awarded the prizes at Ravindra Bhawan, Bhopal.

Winning Team Members:

1. Bhukya Nandini - EMRS Yellareddypet, Telangana
2. Kalavakuntla Amrutha Varshon - EMRS Pedda Dornala, Andhra Pradesh
3. Anjali Bhavedi - EMRS Mandla, Madhya Pradesh
4. Neha Parte - EMRS Mandla, Madhya Pradesh



NAT Award 2023

Dr. Yashpal Singh, Principal of EMRS Bhopal, Madhya Pradesh, was awarded the National Award to Teachers 2023 by the Hon'ble President Smt. Droupadi Murmu on September 5, 2023. He was also recognized by Hon'ble Minister of Tribal Affairs, Shri Arjun Munda, for his contributions to tribal education. This is the fourth time an EMRS educator has received this honour, underscoring the Ministry's commitment to quality education in tribal communities.

Webinars & Workshop

Webinar Series on School Quality Assessment and Assurance (SQAA) framework, organized by CBSE

The Ministry of Education has designated CBSE as the School Standard Authority (SSA) and introduced the School Quality Assessment and Assurance (SQAA) system to evaluate school

quality. Schools must complete annual self-assessments on the SQAAF Portal from April 1 to December 31. To aid this transition, CBSE hosted webinars from July to September 2023, guiding schools in the effective use of the SQAA framework.

The schedule of the Webinars is as follows:

Webinar No.	Description	Duration	Date and Day
1.	Launch of SOAA Framework Webinar Series.	2hrs	21st July, 2023 - Friday
	Introduction to SQAA Framework		
2.	Systems Thinking - Mindsets	2hrs	25th July, 2023 - Tuesday
3.	Domain 1-Curriculum	1 hrs	26th July, 2023 - Wednesday
4.	Domain 1 -Pedagogy	2hrs	27th July, 2023 - Thursday
5.	Domain 1 -Assessment	2 hrs	28th July, 2023 - Friday
6.	Domain 2 - Infrastructure	2hrs	31st July 2023 - Monday
7.	Domain 3 - Hurnat Resources	2hrs	11th August, 2023 - Friday
8.	Domain 4 -Inclusive Practices	2hrs	9th August, 2023 - Wednesday
9.	Domain 5 - Management and Govenince	2 hrs	11th August, 2023 - Friday
10.	Domain 6 - Leadership	2 hrs	23rd August, 2023 - Wednesday
11.	Domain 7 - Beneficiary Satisfaction	1hrs	31st August, 2023 - Thursday
12.	Policy Making	2 hrs	11th September, 2023 - Monday
13.	Self-assessment on the Portal	2hrs	15th September, 2023 - Friday

Vocational Education

PMKVY 4.0 (Skill Hubs)

PMKVY 4.0 is a skill development program targeting school and college dropouts, out-of-school children, and unemployed youth aged 15-45. It offers demand-driven, industry-linked courses, including emerging fields like drones, AI,

robotics, and 3D printing, along with On-the-Job Training (OJT). Fifty EMRSs have been selected to establish Skill Hubs under PMKVY 4.0, aimed at creating a supportive ecosystem for youth to build skills and pursue careers aligned with their goals.



Atal Tinkering labs in EMRSs

Atal Tinkering Labs (ATL) have been established in 26 EMRSs, offering students hands-on learning in STEM fields. These labs promote innovation, critical thinking, and collaboration through project-based activities, equipping tribal students with modern skills and fostering future leaders. The ATL initiative supports traditional education with practical applications in emerging technologies, enhancing the learning experience and preparing students for future challenges.



iHUB Divyasampark, Technology Innovation Hub

Under the iHUB Divyasampark initiative, a collaboration between the Department of Science and Technology and IIT Roorkee, Drone and IoT Labs have been set up in 20 EMRSs as a part of pilot project. These labs offer tribal students hands-on experience in emerging technologies, promoting innovation and entrepreneurship while enhancing academic learning and supporting inclusive development.

Delivery of Skilling Courses in EMRSs- SANKALP

SANKALP aims to boost skill development for tribal students in 200 EMRSs across India. The Ministry of Tribal Affairs, in partnership with the Ministry of Skill Development and Entrepreneurship (MSDE) and NSDC, has identified EMRS to set up 400 skill labs—two in each EMRS. These labs will offer training in industries such as textiles, automotive, AR-VR, electronics, hospitality, AI, health, agriculture, and finance, providing students with tailored resources and comprehensive skill development.



EMRS Khumlungwng Participation in CBSE Skill Expo

EMRS Khumlungwng participated in the CBSE Skill Expo to promote vocational skills, where students showcased their work in textiles and jewellery, highlighting production processes and future plans. The event featured a National Summit on “Facilitating School to Work Transition,” with an inaugural address by Mr. Sanjoy Kumar, IAS, and insights from various industry experts. A key panel discussed creating a skill-oriented ecosystem at home for student growth. On the second day, students confidently displayed their skills, with notable visitors like Smt. Nidhi Chhibber, IAS, expressing satisfaction and supporting entrepreneurship at the school level.



CBSE Initiative to enable vocational education in EMRSs

CBSE, in line with NEP 2020 and with World Bank support, has launched the “Facilitating School-to-Work Transition” project to boost vocational education in CBSE-affiliated schools. This initiative establishes ‘Skill Labs’ to provide hands-on training in fields like Apparel, BFSI, Automotive, AI, AR-VR, Healthcare, and Logistics. The goal is to equip students with practical industry skills, preparing them for real-world career opportunities. A total of 14 skill labs have been established.





Celebrations



Celebrations of Hindi Diwas

NESTS celebrated Hindi Pakhwada from September 14 to 29, 2023, across all EMRSs to honor Hindi Diwas, in line with guidelines from the Department of Official Language and the Ministry of Education. The event included Hindi competitions for NESTS officers and employees to promote the language, encouraging linguistic pride and enhancing proficiency among participants.

Swachhta Pakhawada

Swachhta Pakhwada was organised by the all EMRSs across the country from 1st to 15th September 2023 for building an attitude of collective consciousness for environmental sustainability and develop a proactive approach towards healthy living among the stakeholders. EMRSs students and teachers participated in activities like awareness rally, cleanliness drive both inside the campus and surroundings of EMRSs, plantation drive to celebrate Swachhta Pakhwada.



Vigilance Awareness week

NESTS organized Vigilance Awareness week from 30.10.2023 to 05.11.2023 across all EMRSs to promote integrity, transparency, and accountability in governance. The initiative included competitions like essay writing, debates, and quizzes to engage students and staff in discussions about vigilance. Awareness programs emphasized combating corruption and adopting ethical practices, fostering a culture of integrity within the educational community in line with the vision of a corruption-free India.



EMRS-MANAGEMENT INFORMATION SYSTEM (MIS)

Management Information System (MIS) for EMRS

The rapid expansion of EMRS across the country has highlighted the need for an efficient MIS to streamline and enhance the management and monitoring of this critical program. The MIS is envisioned as a comprehensive tool for tracking the progress, solving field-level challenges, and aiding in informed decision-making at all levels of the program's implementation.

Key Features of the MIS

1. **Data Integration:** The MIS centralizes information from multiple sources, capturing data on various aspects of EMRS operations, such as fund management, construction progress, academic performance, and human resources. By integrating this data into one platform, it provides a holistic view of the program.
2. **Fund Management:** The system tracks the availability and transfer of funds from NESTS to the State EMRS Societies, vendors, and schools. Regular updates ensure transparency in fund usage and enable timely intervention in case of discrepancies.
3. **Construction Monitoring:** The progress of school construction projects, including physical and financial milestones, are closely monitored. Vendors report real-time updates on the construction stages, ensuring that timelines are adhered to and quality standards are maintained.
4. **Academic Tracking:** The MIS captures data related to academic activities, such as student enrollment, attendance, and academic performance. This information helps evaluate the quality of education being provided and identify areas that require attention or improvement.
5. **Human Resource Management:** The recruitment, positioning, and management of teaching and non-teaching staff is monitored through the MIS, ensuring that staffing requirements are met and that schools are adequately resourced to provide quality education.
6. **Real-Time Data Capture:** The MIS allows for real-time or post-transaction updates on various activities, enabling continuous monitoring and quick decision-making. This feature is critical for resolving on-ground challenges and ensuring that any issues are addressed in a timely manner.

Benefits of the MIS

The implementation of a robust MIS significantly enhances transparency, accountability, and efficiency in the management of EMRS. It empowers NESTS and other stakeholders to make data-driven decisions, ensure that funds are properly utilized, and monitor the academic and infrastructural progress of schools.



Ultimately, this system eventually helps in realization of quality education to ST students which will have positive impact on their socio-economic developments.

In view of its importance, the NESTS has prioritized the development of the MIS, and its successful implementation has been a key milestone in the continued success of the EMRS initiative.

Progress in development of EMRS-MIS

The planning and development of the EMRS-MIS has made considerable progress, establishing a foundation for efficient monitoring and decision-making across the EMRS network. The system was conceptualized to address the need for real-time data tracking in key areas such as human resources, student enrollment, infrastructure development, and financial management, ensuring the smooth functioning of these schools.

To achieve this, a detailed document outlining the progress and implementation status of EMRS, along with standardized reporting formats, was developed in financial year 2020-21. These documents were designed in accordance with EMRS Guidelines, the Bylaws and Rules of NESTS, the School Performance Index of NITI Aayog, and the Unified District Information System for Education (UDISE). This foundational work ensures that the MIS captures all essential data to monitor school performance comprehensively.

The EMRS-MIS portal is being developed and managed by the Piramal Foundation, under the close guidance of the NESTS and the EMRS Division of the MoTA. Development is regularly reviewed in bi-weekly meetings with NESTS and the EMRS Division to ensure alignment with program goals. Based on this collaborative effort,

critical modules have already been developed, covering areas such as Human Resources, Student Information, School and Academic Data, Construction Progress, Alumni Tracking, and Financial Management. These modules are functional, and EMRS schools are uploading data into the system since Academic Year 2021-22.

In addition, a correspondence module has been developed to bridge the communication gap between NESTS and various stakeholders. This module allows for efficient tracking of issues, queries, and responses, significantly improving communication and operational transparency. Another key development is a module, linked to a mobile application, which facilitates the uploading of third-party quality inspection and visit reports by Third-Party Quality Assurance (TPQA) officials, NESTS personnel, and other relevant stakeholders.

To ensure that the system is effectively utilized, regular training sessions have been organized for school Principals, MIS in-charge personnel, and state nodal officers from all functional EMRSs. These training programs aimed to familiarize the users with the system, while special training sessions are conducted based on state-specific requirements or requests from individual schools. These initiatives ensure that all stakeholders are equipped to use the MIS, enabling more efficient management of EMRS operations nationwide.


In summary, the development of the EMRS-MIS has been methodical and collaborative, with significant milestones already achieved. The system is on its way to becoming a comprehensive tool that streamlines the functioning of EMRSs, support data-driven decision-making, and enhance the overall quality of education provided to ST students across the country.

Functional Modules



- **School and Academic Information Module:** This module records data on school infrastructure, academic programs, and overall school information. It helps in monitoring the quality of the education provided, identifying schools that may need additional resources or interventions.
- **Student Details Module:** Captures essential information on student enrollment, attendance, academic records, and demographic data. This module enables efficient tracking of student progress, ensuring that every student receives the necessary academic support.
- **Human Resources Module:** This module tracks the recruitment, deployment, and management of teaching and non-teaching staff across all EMRS. It helps monitor staff positions, transfers, and performance, ensuring schools are adequately staffed and any gaps are addressed promptly.
- **Construction Progress Module:** Tracks the physical progress of school construction projects, including milestones and fund utilization. It allows for real-time updates from vendors on the stages of construction and ensures that deadlines are met.
- **Alumni Module:** This module maintains a record of EMRS pass outs, tracking their progress after completing school. It helps in connecting alumni with current students and offering insights into the long-term impact of EMRS education.
- **Finance Module:** Monitors the flow of funds from NESTS to states, schools, and vendors. It tracks fund availability, transfers, and expenditures, ensuring transparency and accountability in the financial management of EMRS.
- **Correspondence Module:** Facilitates communication between NESTS and stakeholders, allowing for the efficient tracking of queries, issues, and their resolutions. This ensures smooth coordination and timely responses to concerns.
- **Quality Inspection and Visit Reports Module:** Linked to a mobile application, this module enables third-party quality assurance officials, NESTS personnel, and others to upload inspection and visit reports. It ensures real-time monitoring of school quality and compliance with standards.




GLIMPSES OF EMRS-MIS WEBSITE AND PORTAL



राष्ट्रीय आदिवासी छात्र शिक्षा समिति
National Education Society for Tribal Students
(जनजातीय कार्य मंत्रालय के अंतर्गत एक स्वायत्त संस्थान), भारत सरकार
(An Autonomous organisation under Ministry of Tribal Affairs), Government of India



Home About Us EMRS Dashboard Press Release Spotlight Resources Notifications Initiatives Circulars EOI Gallery Contact Us **MIS LOGIN**




News flash>>> Verification Of Caste / Community View All

123841
Total Student



404
Functional EMRS

699
Locations Approved


728
Sanctioned EMRS



राष्ट्रीय आदिवासी छात्र शिक्षा समिति
National Education Society for Tribal Students
(जनजातीय कार्य मंत्रालय के अंतर्गत एक स्वायत्त संस्थान), भारत सरकार
(An Autonomous organisation under Ministry of Tribal Affairs), Government of India



Home EMRS Dashboard **Login**




Welcome to the Eklavya Model Residential School

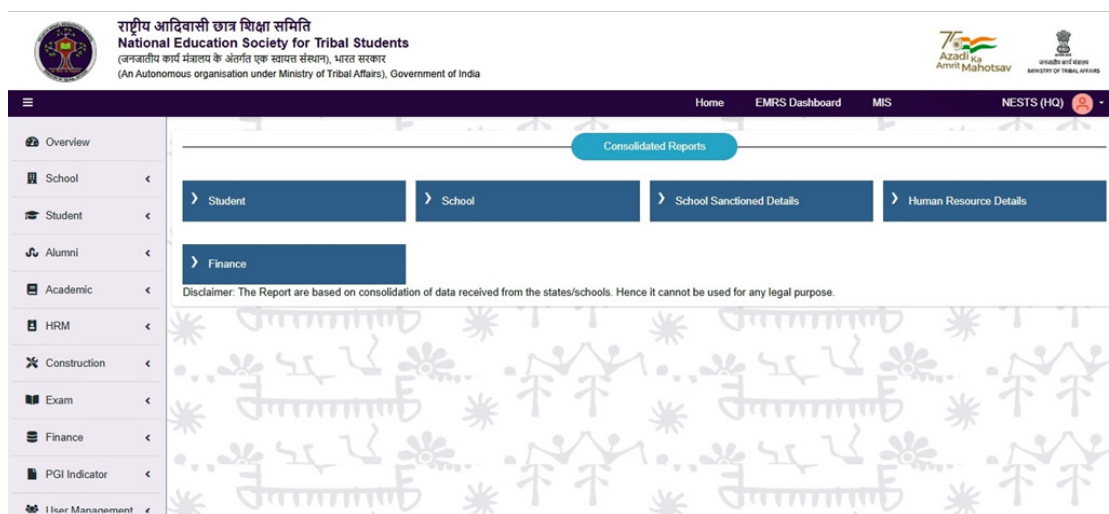
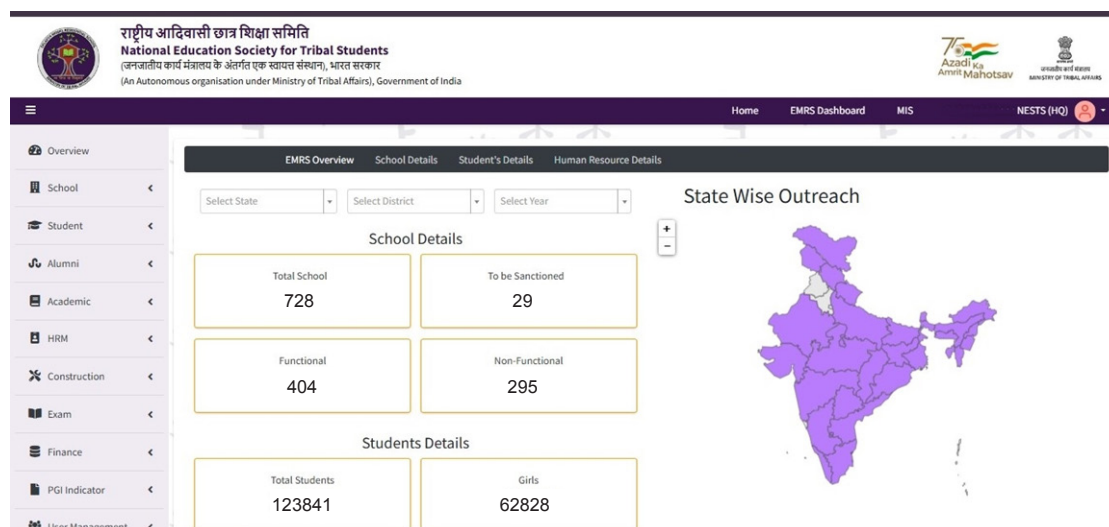
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☐ Remember Me [Forgot password?](#)

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Login



Status of uploading of information

Regular monitoring and guidance are provided to States and Union Territories to ensure that data is consistently uploaded into the EMRS-MIS. As a result, significant progress has been made in populating the functional modules.

In the Human Resource Module, data for over 5,101 teaching staff and 3,425 non-teaching staff have been uploaded, including appointment letters and other relevant details. So far, 404 EMRSs have actively begun using the MIS to input their information. The Student Module has seen over 1,50,000 student profiles uploaded, with 1,23,800 of these students enrolled in the academic year 2023-24.

For the Construction Module, 67 construction agencies at headquarters and zonal/state levels have been registered, and 357 projects have been assigned to them. Detailed information on land availability for 356 projects has been uploaded, along with 184 Master Layout Plans (MLPs) and 133 Detailed Project Reports (DPRs). Agencies have also started uploading the physical progress for 64 projects.

These uploads reflect the expanding usage of the MIS across states, improving transparency and facilitating more effective monitoring of EMRS operations and progress.



7

CONSTRUCTION MILESTONES



Introduction

NESTS, under Ministry of Tribal Affairs envisions establishing 728 EMRS across the country. Of these, 288 EMRS have been approved under Article 275(1), and 440 are approved under the revamped scheme. As a first step towards development and expansion of EMRS, State Governments provide suitable land free of cost and free from all encumbrances with clear land use.

Construction work in all the identified blocks has been assigned amongst CPWD, Central and State PSU and State Governments.

Table 1: Summary of Assigned and Reallotted Construction Projects

S.No	Implementing Agency	Schools Assigned After Reallotment
1	PSUs	312
2	State Government	66
3	CPWD	62
Total		440

The norms for construction of EMRS including the standard area, drawings consisting of plan, elevation, sections of buildings, model layout, etc. are standardised based on extensive discussions with NESTS construction wing, CPWD, Engineering Cell of Navodaya Vidyalaya Samiti and other technical experts.

Table 2: Standard area requirements for constriction components

S.No.	Components	Standard Area (In Sq. meter)
1	School Buildings (G+1)	2580
2	Boys' Hostel (G+1) and Warden Residence	2280 +80
3	Girls' Hostels(G+1) and Warden Residence	2280 +80
4	Kitchen & Dinning	550
5	Principal Quarter	130
6	Type III Quarters(G+2)- 15 Nos Qtrs	1200
7	Type II Quarters (G+2) - 10 Nos Qtrs	700
8	Guest House	80
9	Sump 1lakh ltrs.	80
	Grand Total	10040





Overall Progress

Table 3: Overall progress made during the FY-2023-24

Financial Year	Location Approved	Construction Completed	Construction Commenced/ In progress	Under Land Acquisition and Forest clearance
FY-2022-23	690	258	232	200
FY-2023-24	699	301	248	150

Under Article 275 (1), construction of 10 EMRS has been completed and work at 02 other sites have commenced during the year 2023-24. NESTS is regularly following-up with State Governments at 09 locations to initiate the construction activities.

New Scheme. Ministry of Tribal Affairs has approved 09 locations in 2023-24. Construction work has been completed at 33 locations, and work has commenced at 57 sites during this financial year. The development of building at remaining 150 locations shall begin after pre-construction activities / finalization of suitable land. State/UT wise details are given in Table 4.



EMRS Patana, Kendujhar district, Odisha, constructed by HSCL

Table 4: State/UT wise construction status

S.No.	State/UT	Old Schools				New Schools				Total			
		Completed	Under Construction	Yet to Start	Total	Completed	Under Construction	Yet to Start	Total	Completed	Under Construction	Yet to Start	Total
1	Andhra Pradesh	13	1	0	14	5	8	1	14	18	9	1	28
2	Arunachal Pradesh	7	0	0	7	0	1	2	3	7	1	2	10
3	Assam	0	4	0	4	1	6	4	10	1	10	4	14
4	Bihar	1	1	0	2	0	1	0	1	1	2	0	3
5	Chhattisgarh	25	0	0	25	0	21	28	49	25	21	28	74
6	Dadra & Nagar Haveli and Daman & Diu	0	0	0	0	0	1	0	1	0	1	0	1
7	Gujarat	25	1	2	28	0	3	14	15	25	4	16	43
8	Himachal Pradesh	1	0	2	3	0	0	1	1	1	0	3	4
9	Jammu & Kashmir	2	3	1	6	0	0	0	0	2	3	1	6
10	Jharkhand	21	2	0	23	8	44	14	66	29	46	14	89
11	Karnataka	12	0	0	12	0	0	0	0	12	0	0	12
12	Kerala	2	1	1	4	0	0	0	0	2	1	1	4
13	Ladakh	0	0	2	2	0	0	1	1	0	0	3	3
14	Madhya Pradesh	32	0	0	32	10	22	6	38	42	22	6	70
15	Maharashtra	13	5	0	18	0	11	8	19	13	16	8	37
16	Manipur	4	2	0	6	0	6	9	15	4	8	9	21
17	Meghalaya	1	1	0	2	0	10	15	25	1	11	15	27
18	Mizoram	6	0	0	6	0	5	6	11	6	5	6	17
19	Nagaland	3	2	0	5	0	17	0	17	3	19	0	22
20	Odisha	27	0	0	27	11	44	26	79	38	44	26	106
21	Rajasthan	17	1	0	18	8	5	0	13	25	6	0	31
22	Sikkim	4	0	0	4	0	0	0	0	4	0	0	4
23	Tamil Nadu	7	0	0	7	0	0	1	1	7	0	1	8
24	Telangana	11	0	0	11	5	7	0	12	16	7	0	23



S.No.	State/UT	Old Schools				New Schools				Total			
		Completed	Under Construction	Yet to Start	Total	Completed	Under Construction	Yet to Start	Total	Completed	Under Construction	Yet to Start	Total
25	Tripura	4	3	0	7	2	8	4	14	6	11	4	21
26	Uttar Pradesh	4	0	0	4	0	0	0	0	4	0	0	4
27	Uttarakhand	2	1	0	3	0	0	1	1	2	1	1	4
28	West Bengal	7	0	1	8	0	0	0	0	7	0	1	8
	Grand Total	251	28	9	288	50	220	141	411	301	248	150	699



EMRS Barwadih, Latehar, Jharkhand



EMRS Utnoor, Adilabad, Telangana

Table 5: List of EMRSs building completed during the year 2023-24

EMRS approved under Article 275 (1) (10)	
1. EMRS Bhamini, Manyam Paravathirupam, Andhra Pradesh	6. EMRS Anashbhadra, Manyam Paravathirupam, Andhra Pradesh
2. EMRS Meliaputti, Srikakulam, Andhra Pradesh	7. EMRS Wakro, Lohit, Arunachal Pradesh
3. EMRS Dumbriguda, ASR, Andhra Pradesh	8. EMRS Dambuk, Lower Dibang valley, Arunachal Pradesh
4. EMRS Munchigaputu, ASR, Andhra Pradesh	9. EMRS Wagalkhod, Bharuch, Gujarat
5. EMRS Kurupam, Kurupam, Manyam Paravathirupam, Andhra Pradesh	10. EMRS Singvad, Dahod, Gujarat

EMRS approved under new scheme (33)

1. EMRS Haflong, Dima Hasao, Assam	17. EMRS Petlawad, Jhabua, Madhya Pradesh
2. EMRS Barwadih, Latehar, Jharkhand	18. EMRS Jhirnaya, Khargone, Madhya Pradesh
3. EMRS Garu, Latehar, Jharkhand	19. EMRS Karahal, Sheopur district, Madhya Pradesh
4. EMRS Bansjore, Simdega, Jharkhand	20. EMRS Thaumul Rampur, Kalahandi, Odisha
5. EMRS Pakartanr, Simdega, Jharkhand	21. EMRS Patna, Kendujhar, Odisha
6. EMRS Manjhari, West Singhbhum, Jharkhand	22. EMRS Kundura, Koraput, Odisha
7. EMRS Noamundi, West Singhbhum, Jharkhand	23. EMRS Mathili, Malkangiri, Odisha
8. EMRS Tantnagar, West Singhbhum, Jharkhand	24. EMRS Baripada, Mayurbhanj, Odisha
9. EMRS Tonto, West Singhbhum, Jharkhand	25. EMRS Barsahi, Mayurbhanj, Odisha
10. EMRS Alirajpur, Alirajpur, Madhya Pradesh	26. EMRS Kaptipada, Mayurbhanj, Odisha
11. EMRS Rajpur, Barwani, Madhya Pradesh	27. EMRS Kolia, Mayurbhanj, Odisha
12. EMRS Harrai, Chhindwara, Madhya Pradesh	28. EMRS Rasgoivindpur, Mayurbhanj, Odisha
13. EMRS Tamia, Chhindwara, Madhya Pradesh	29. EMRS Udala, Mayurbhanj, Odisha
14. EMRS Gandhwani, Dhar, Madhya Pradesh	30. EMRS Abhapura, Banswara, Rajasthan
15. EMRS Shahpura, Dindori, Madhya Pradesh	31. EMRS Indravelly, Adilabad, Telangana
16. EMRS Meghnagar, Jhabua, Madhya Pradesh	32. EMRS Karbook, Gomati, Tripura
	33. EMRS Rupaichari, Gomati, Tripura

Progress of EMRS sanctioned under the new scheme

Construction work at all 440 locations approved by CCEA has been assigned to CPWD, Central Government/ State Government PSUs and State

Governments. Memorandum of Understanding (MoU) has been signed between NESTS and the Construction Agencies/PSUs namely TCIL, HSCL, NPCC, EPIL, WAPCOS, MANIDCO, B&R and MTDC for construction of EMRS.

Table 6: Activity-wise progress of construction under the new scheme

Item Particulars	State	CPWD	PSUs	Progress as on 31.03.2023	Progress as on 31.03.2024	Progress during the year
Number of schools allotted to CPWD, States & PSUs	66	62	312	440	440	
Number of locations approved by MoTA	55	61	295	402	411	9
Formal Sanction order issued	49	57	285	377	391	14



Item Particulars	State	CPWD	PSUs	Progress as on 31.03.2023	Progress as on 31.03.2024	Progress during the year
Approval of Master Layout Plan & Administrative Approval/ Expenditure Sanction (CPWD, State & PSUs) Issued	44	46	256	320	346	26
Works Awarded	43	35	204	227	282	55
Work Completed	17	16	17	17	50	33
Work in progress/ Stopped	26	19	175	196	220	57 work commenced

As on 31.03.2024, construction work has commenced on 270 out of 411 EMRS sites approved under the new scheme. Phase-1 work has been completed at 50 locations, a total of 282 projects have been awarded, 346 A/A & E/S have been approved and 391 formal sanctions have been issued by NESTS.

Phase-2 Construction: A/A & E/S for phase-2 work has been accorded for 84 locations with 46 approved during 2023-24. DPR for 68 locations have been approved, including 40 approved during 2023-24. Construction for phase-2 commenced at 47 locations.

Progress made under land: During the year, NESTS granted formal sanctions for 14 locations based on the submission of suitable land by State Governments. Revised formal sanctions were also issued where land was reported unsuitable after the initial sanction due to local hindrances, forest issues, hard rock, undulated land etc. NESTS is making all efforts to get suitable land from the State including issuing letters to State and District officials, holding review meetings with State officials, and maintaining day-to-day coordination through calls or WhatsApp.

Quality Assurance in construction of EMRSs

To ensure quality and structural soundness in conformity with CPWD specification/BIS standard and sound engineering practices, following actions have been taken by NESTS:-

- 1. Creation of Quality Cell in NESTS HQ:** NESTS created a Quality Cell at NESTS HQ headed by Chief Engineering Consultant to lay special emphasis on quality. This cell monitors the quality issues and maintains data of quality compliance.
- 2. Appointment of technical field consultants:** - NESTS has appointed field consultants to inspect and check reinforcements, test building materials and sites, deviation from EMRS standard drawing, specification etc. as well as any other deficiencies they observe. These consultants have conducted a total of 533 visits and have identified 1217 quality parameter compliance issues which have been reported and complied. Issues identified include alignment, honeycombing

in RCC, Cube test of RCC, Quality of sand/ stone chips, quality of bricks among many other items. All of these issues have been complied.

3. **NESTS technical team:** In addition to the NESTS HQ, field technical team is constituted. This team also inspects sites for quality compliances at major stages. Since August 2023 it has undertaken 84 visits and identified 415 quality compliance issues. Of these, 312 issues have been complied and 103 are in the process of being addressed.



Third party Quality Assurance (TPQA)

reports: - A TPQA mechanism has been put in place involving only reputed agencies for conducting TPQA test. These agencies include IIT Guwahati, IIT Roorkee, IIT Indore, SVNIT Surat, VNIT Nagpur etc. The TPQA arrangement with a few agencies that exhibited poor performance (where TPQA test was not up to the mark) have been terminated. During execution, 160 TPQA visits have taken place, identifying 307 quality concerns out of which 305 have been complied

4. **Coordination groups** comprising representatives from each construction agency, NESTS officials and field consultants have been formed wherein evidences including photographs of ongoing construction is submitted on daily basis which helps in prompt action in any quality deficiencies.

Table 7: Major Guidelines/Circulars etc. issued during the year w.r.t construction of EMRSs.

Issued date	Type of Order	Description
21-06-2023	Amendment	Amendment 13.03.2023 order Reimbursement of Expenditure incurred on Foundation Stone Ceremony/ Inaugural Function of EMRS.
18-08-2023	Direction	Buildings Construction with permanent RCC Structures in LWE areas.
31-08-2023	Order/Circular	Constitution of Quality Cell at NESTS
22-09-2023	Amendment	Amendment in Guidelines in r/o Furniture (F) and Kitchen Equipment's/ Machinery Tools & Plants (KE/MTP) of EMRSs-Reg.
22-09-2023	Direction	Shifting of Milestone/ EoT
04-10-2023	Order/Circular	Modification in payment plan in MoU for construction of EMRSs- reg.
19-10-2023	Order/Circular	Guidelines for submission of claim for deposit on the basis of deposit payment for construction of EMRSs- reg.
02-11-2023	Order/Circular	Construction of EMRS - Electricity and Water connection reg.
13-11-2023	Order/Circular	Construction of EMRS by PSUs and CPWD-Guidelines regarding DG Set.



Issued date	Type of Order	Description
22-11-2023	Direction	Construction / upgradation of EMRS by State Societies sharing details of Tender Award Value etc. Reg.
28-11-2023	Direction	Calculation of PMC Charges, Contingencies and ESI/EPF Charge in the A/A & E/S or DPRs - reg.
30-11-2023	Order/Circular	Land Feasibility Order
08-01-2024	Direction	Completion of buildings of Phase-I/Phase-II/Single-Phase construction by Construction Agencies-submission of requisite certificates and documents & items to be handed over with Handing Over/Taking Over of EMRSs -reg.
02-02-2024	Order/Circular	Guidelines on submission of Milestone shifting/EoT cases of ongoing /completed EMRS works-reg.
22-02-2024	Order/Circular	Expenditure on inauguration of Eklavya Model Residential Schools (EMRS) - reg.

Laying foundation stones

The pace of construction process accelerated further with the laying of foundation stone for 34 EMRS located in 14 districts of 5 States by Central & State dignitaries. Amongst these EMRSs, 24 are in Odisha, 06 in Jharkhand, 2 in Assam and 1 each in Uttarakhand and Arunachal Pradesh.

List is at Annexure 1.

Shri Arjun Munda, Hon'ble Minister of Tribal Affairs, laid the foundation stone of 07 EMRSs, 06 in Jharkhand and 01 in Assam.

Shri Bishweswar Singh Tudu, Hon'ble Minister of State, Tribal Affairs and Jal Shakti, laid the foundation stone of 24 EMRSs in the State of Odisha.



Inauguration of EMRSs

Marking a significant accomplishment, 27 EMRSs were inaugurated by the central and state dignitaries. **List is at Annexure 2.**

Smt. Draupadi Murmu, Hon'ble President

of India inaugurated 02 Eklavya Model Residential Schools (EMRS) at Koliana and Barsahi in Mayurbhanj district, Odisha on 02.11.2023 and 27.02.2024 respectively.





Shri Narendra Modi, Hon'ble Prime Minister of India inaugurated 08 Eklavya Model Residential Schools (EMRS), of which 06 were in Rajasthan and 02 in Tripura on 27.07.2023 and 09.03.2024 respectively.

Shri Arjun Munda, Hon'ble Union Minister of Tribal Affairs, Agriculture and Farmer Welfare inaugurated 06 Eklavya Model Residential Schools (EMRS) in Jharkhand : 03 in West Singhbhum district, 02 in Simdega district and 01 in Khunti district on 26.02.2024, 27.02.2024 and 11.03.2024 respectively.

Sh. Bishweswar singh Tudu, Hon'ble Minister of State, Tribal Affairs and Jal Shakti inaugurated 02 Eklavya Model Residential Schools (EMRS) at Kotpad in Koraput district and Udala in Mayurbhanj district on 05.07.2023 and 24.02.2024 respectively.



Cultural activity at EMRS Bagiodora Rajasthan



Cultural activity at EMRS Dungarpur, Rajasthan





Upgradation of EMRSs sanctioned under Article 275 (1)

As per the approval of CCEA, all 288 schools sanctioned under Article 275(1) are to be upgraded with a unit cost of up to Rs. 5cr per school. To enhance the overall educational experience, the Ministry has already released upgradation grant for 77 EMRSs. Further, to

sanction the remaining 211 EMRSs, NESTS is continuously reaching out to CPWD and State Govt. to finalize the upgradation proposals in coordination with the concerned school principals. During the year 2023-24, NESTS approved a total of 50 proposals, bringing the number of total approved proposals to in this financial year. The State wise detail is as follows:-

Table 8: State wise number of EMRSs proposed for upgradation.

S.No.	State / UT	Proposal req for upgradation	A/A &E/S Approved	Construction Commenced	Proposal awaited
1	Andhra Pradesh	11	11	11	0
2	Arunachal Pradesh	5	5	4	0
3	Assam	4	3	2	1
4	Bihar	2	0	0	2
5	Chhattisgarh	18	17	17	1
6	Dadra and Nagar Haveli	0	0	0	0
7	Gujarat	26	22	18	4
8	Himachal Pradesh	2	0	0	2
9	Jammu & Kashmir	6	3	0	3
10	Jharkhand	8	0	0	8
11	Karnataka	9	9	7	0
12	Kerala	4	2	0	2
13	Ladakh	2	0	0	2
14	Madhya Pradesh	20	8	1	12
15	Maharashtra	18	15	6	3
16	Manipur	3	3	0	0
17	Meghalaya	2	2	0	0
18	Mizoram	4	4	4	0
19	Nagaland	2	0	0	2
20	Odisha	27	27	12	0
21	Rajasthan	9	9	6	0
22	Sikkim	3	3	3	0

S.No.	State / UT	Proposal req for upgradation	A/A &E/S Approved	Construction Commenced	Proposal awaited
23	Tamil Nadu	7	7	2	0
24	Telangana	5	5	5	0
25	Tripura	7	7	3	0
26	Uttar Pradesh	4	2	0	2
27	Uttarakhand	2	2	1	0
28	West Bengal	1	1	0	0
	Grand Total	211	167	102	44

Details of review meeting to discuss and monitor the progress of EMRS construction.

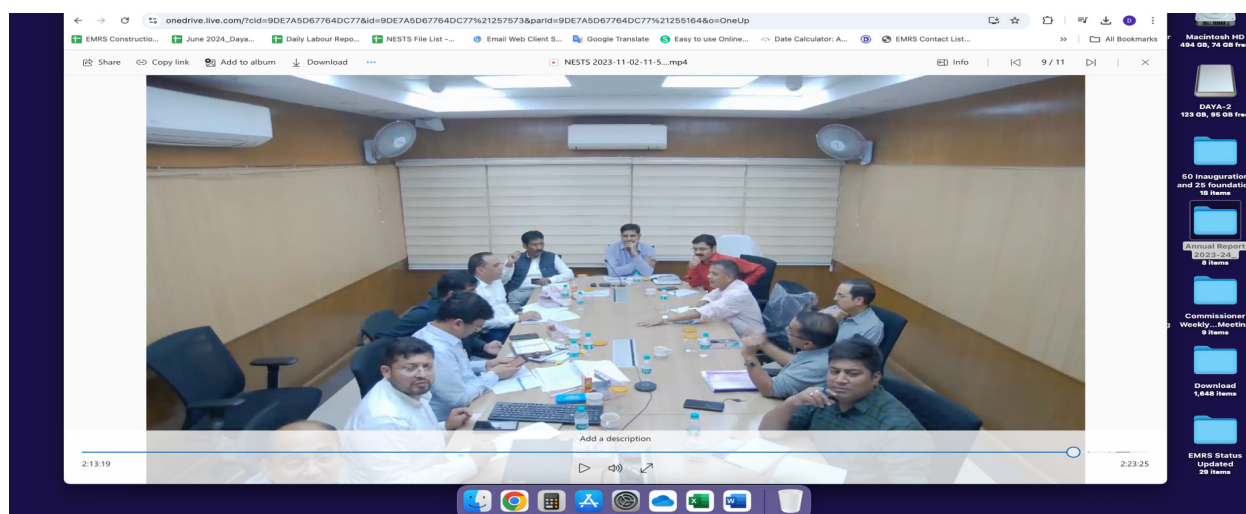


Table 9: Details of meetings organized by NESTS

S.No.	Date of Meeting	Meeting Detail
1	06-04-2023	Meeting with MANIDCO and MTDC reg the review the progress
2	12-04-2023	Meeting with PSUs reg Expenditure Plan 2023-24
3	17-04-2023	Review with HIAL and NPCC reg EMRS Sankoo
4	21-04-2023	Meeting with WAPCOS Limited reg the review the progress
5	21-04-2023	Meeting with B&R reg the review the progress
6	24-04-2023	Meeting reg land issues with Odisha and Gujarat State
7	25-04-2023	Meeting with HSCL reg the review the progress
8	25-04-2023	Meeting with EPIL reg the review the progress
9	26-04-2023	Discussion on land issues in Meghalaya
10	26-04-2023	Discussion on land issues in Assam
11	11-05-2023	Meeting between NESTS and MoTA



S.No.	Date of Meeting	Meeting Detail
12	17-05-2023	Meeting with NESTS Technical Consultant reg review pending MLP and DPR
13	19-05-2023	Meeting with CPWD reg Upgradation
14	23-05-2023	Meeting with State reg Upgradation
15	06-06-2023	Meeting with EPIL reg the review the progress
16	07-06-2023	Meeting with B&R reg the review the progress
17	09-06-2023	Meeting with J&K State Govt. Eng Team
18	15-06-2023	Meeting with CPWD Maharashtra
19	15-07-2023	Meeting reg forest issues
20	20-07-2023	Meeting with CPD PSUs and NIT and IIT reg Quality issues in EMRS
21	01-08-2023	Meeting reg Expenditure with PSUs
22	04-08-2023	Meeting with Tripura State reg land and other issues
23	23-08-2023	Meeting with CPWD reg Upgradation
24	25-08-2023	Meeting with State reg Upgradation
25	04-10-2023	Meeting to discuss EoT cases with PSUs
26	11-10-2023	Meeting with PSUs reg to discuss challenges in construction of EMRS
27	30-10-2023	Meeting with MANIDCO reg the review the progress
28	01-11-2023	Meeting with B&R reg the review the progress
29	02-11-2023	Meeting with EPIL reg the review the progress
30	02-11-2023	Meeting with TCIL reg the review the progress
31	07-12-2023	Meeting with GSTES and CPWD team reg upgradation
32	18-12-2023	Meeting with State and CPWD Tripura
33	27-12-2023	Meeting with State Govt. to review construction work sanctioned under Article 275(1)
34	29-12-2023	Meeting with NPCC reg EMRS Sankoo
35	13-02-2024	Meeting with PSUs for expenditure
36	15-02-2024	Review Progress Meeting with MANIDCO and HSCL
37	20-02-2024	Review Progress Meeting with MTDC, WAPCOS, NPCC, TCIL and B&R
38	06-03-2024	Meeting with CBRI Roorkee and NESTS
39	12-03-2024	Meeting with NESTS Consultant

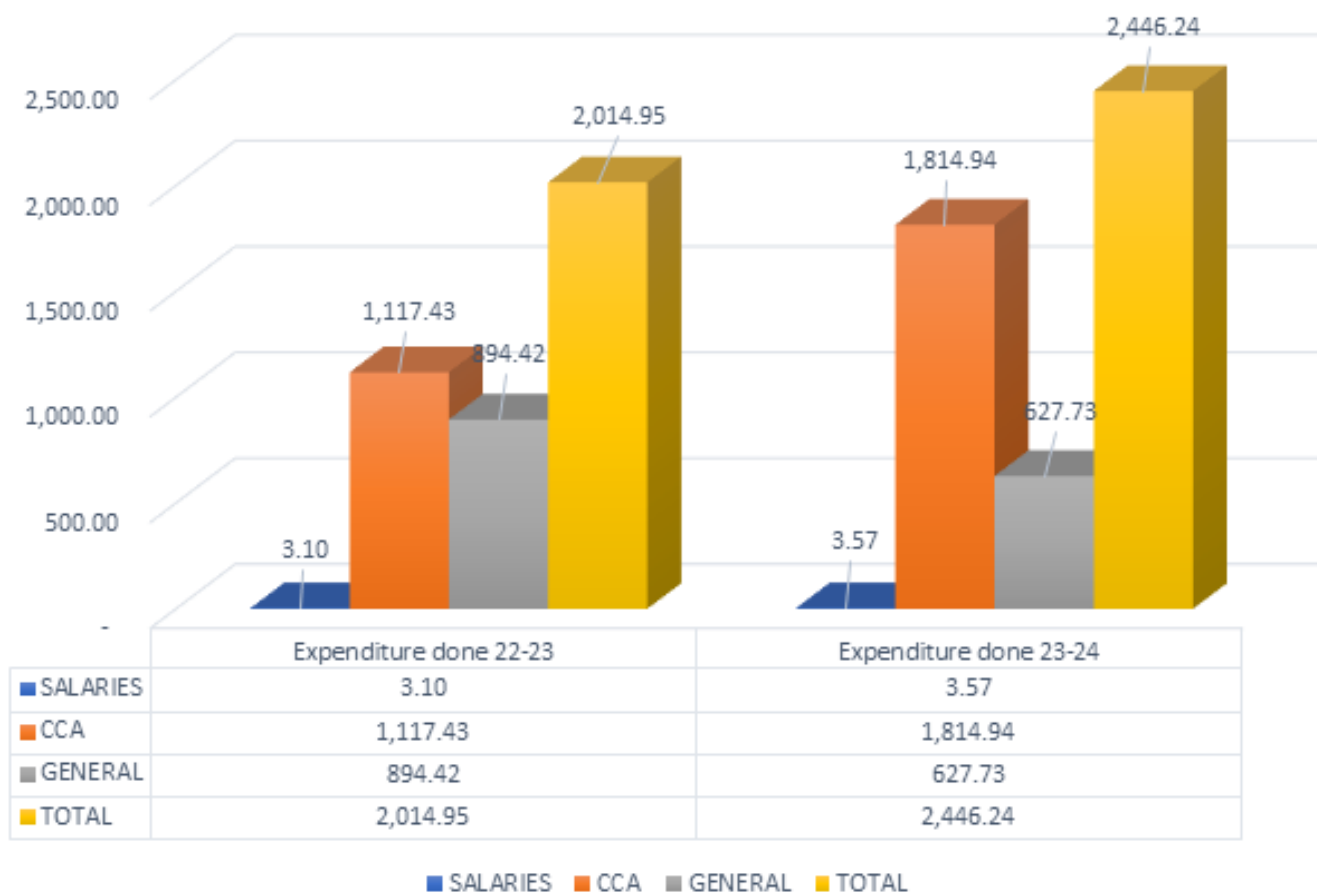
8

FINANCE

(I) Funds & Expenditures:

During the Financial Year 2023-24 total funds of Rs. ₹ 2446.77 Crores were available with the NESTS and the utilization percentage was

99.98% as compared to 100% during the previous year. GIA- head wise comparison of the same is illustrated below:

Graph Showing Comparison Of Expenditures In 2022-23 and 2023-24**Comparison of Expenditure : 2022-23 vs 2023-24**



The summary of Grant-in-aid fund received and expenditure during the Financial Year 2023-24 is as follows:

(₹ in Crores)

Expenditure Head 2023-24	BE 2023-24	RE 2023- 24	Opening Balance as on 1st April, 2023	Grant- in-Aid received during the year 23-24	Fund Avail-able	Expenditure during the year 23-24	Balance in PFMS (Lapsed on 31.03. 24 in TSA)	Net Balance Avail- able
1	2	3	4	5	6= (4+5)	7	8= (6-7)	9= (6-7-8)
GIA-CCA Creation of Capital Assets	4520.00	1,815.00	(0.00)	1,815.00	1,815.00	1,814.94	-	0.05
GIA-General	1418.97	652.59	(0.75)	628.39	627.64	627.73	-	(0.10)
GIA-Salaries	4.03	4.22	(0.08)	4.22	4.14	3.57	0.55	0.02
Total:	5943.00	2,471.81	(0.84)	2,447.61	2,446.77	2,446.24	0.55	(0.02)

(II) Finance Committee Meetings:

During the Year 2023-24 following meeting of Finance Committee were conducted in the NESTS:

S.No.	Meeting	Date
1	5 th Meeting of Finance Committee	22 nd June, 2023
2.	6 th Meeting of Finance Committee	14 th Sep. 2023
3.	7 th Meeting of Finance Committee	11 th Dec, 2023
4.	8 th Meeting of Finance Committee	28 th March 2024



AUDIT REPORT AND ANNUAL ACCOUNTS 2023-24

Separate Audit Report of the Comptroller and Auditor General of India on the Accounts of National Education Society for Tribal Students (NESTS) for the year ended 31 March 2024.

1. We have audited the Balance Sheet of National Education Society for Tribal Students (NESTS) as at 31 March 2024, Income & Expenditure Account and Receipts & Payments Account for the year ended on that date under Section 19(2) of the Comptroller & Auditor General's (Duties, Powers & Conditions of Service) Act, 1971. These financial statements are the responsibility of the management of NESTS. Our responsibility is to express an opinion on these financial statements based on our audit.
2. This separate Audit Report contains the comments of the Comptroller & Auditor General of India on the accounting treatment only with regard to classification, conformity with the best accounting practices, accounting standards and disclosure norms etc. Audit observations on financial transactions with regard to compliance with the Law, Rules & Regulations (Propriety and Regularity) and efficiency-cum-performance aspects etc., if any, are reported through Inspection Reports/Comptroller & Auditor General of India Audit Reports separately.
3. We have conducted our audit in accordance with auditing standards generally accepted in India. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material mis-statements. An audit includes examining, on a test basis, evidences supporting the amounts and disclosure in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of financial statements. We believe that our audit provides a reasonable basis for our opinion.
4. Based on our audit, we report that:
 - (i) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - (ii) The Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report have been drawn up in the format approved by the Ministry of Finance.
 - (iii) In our opinion, proper books of accounts and other relevant records have been maintained by NESTS in so far as it appears from our examination of such books.
 - (iv) We further report that:



A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities & Provisions (Schedule-7): Rs. 5.92 crore

A.1.1.1 Amount of Rs. 0.36 crore (Revenue Expenditure) pertaining to expenses on Manpower, Telephone, Refreshment, Office equipment etc. and Rs. 11.59 crore (Capital Expenditure) pertaining to Canon Multifunction Machine and construction of Buildings for the year 2023-24 was paid in April/May 2024. However, the same was not depicted as liability in the annual accounts as of 31.03.2024. The details of expenses are given in Annexure-II

This resulted in understatement of Current Liabilities, Expenditure and Capital Work-in-Progress by Rs. 11.95 crore, Rs. 0.36 crore and Rs. 11.59 crore respectively.

B. General

B.1 NESTS incurred an expenditure of Rs. 1539.29 crore on construction of buildings for Eklavya Model Residential Schools (EMRS) in different states. These buildings were constructed by NESTS on the land provided by concerned States.

EMRS are functional and running by NESTS in these buildings since the year 2022 but the 'title deed' of the land is not in their name as the ownership of the 'land & building' is not clear from the MoU signed among NESTS, M/o Tribal Affairs and concerned States.

Hence, NESTS should give necessary disclosure to the facts that land as well as building constructed by NESTS are not in the name of the NESTS in the Notes to Accounts.

C. Grants-in-Aid

During the year 2023-24, NESTS received

Grant-in-aid of Rs. 2447.61 crore from the Ministry of Tribal Affairs and it had other receipt of Rs 86.46 crore. NESTS had an unspent balance of Rs. (-) 0.84 crore of previous year. Out of total available funds of Rs. 2533.23 crore, NESTS utilised Rs. 2532.71 crore and an amount of Rs. 0.55 crore was lapsed in Treasury Single Account. Hence, NESTS had incurred an excess expenditure over Grant-in-aid by Rs. 0.02 crore.

D. Management Letter

Deficiencies, which have not been included in the Audit Report, have been brought to the notice of the NESTS through a management letter issued separately for remedial/corrective action.

- v. Subject to our observations in the preceding paragraphs, we report that the Balance Sheet, Income & Expenditure Account and Receipts & Payments Account dealt with by this report are in agreement with the books of accounts.
- vi. In our opinion and to the best of our information and according to the explanations given to us, the said financial statements read together with the Accounting Policies and Notes on Accounts, and subject to the significant matters stated above and other matters mentioned in Annexure to this Audit Report, give a true and fair view in conformity with accounting principles generally accepted in India:
 - a. In so far as it relates to the Balance Sheet, of the state of affairs of the National Education Society for Tribal Students (NESTS) as at 31 March 2024; and
 - b. In so far as it relates to the Income & Expenditure Account of the deficit for the year ended on that date.

For and on behalf of C&AG of India
Rajiv Kumar Pandey

Place: New Delhi Director General of Audit (Central Expenditure)

Date: 13/09/2024

Annexure-I

1. Adequacy of internal audit system

There is no internal audit department or cell. No internal audit was conducted since the inception of NESTS.

2. Adequacy of internal control

The internal control was adequate with respect to area seen by audit.

3. System of Physical Verification of assets

Physical verification of fixed assets has been conducted for the year 2023-24.

4. System of Physical verification of inventory

Physical verification of non-consumables has been conducted for the year 2023-24.

5. Regularity in payment of dues

As per annual accounts, no payment over six months in respect of statutory dues was outstanding as on 31.03.2024.

Annexure-II

Details of Expenditure in respect of Comment A.1.1.1

Revenue Expenditure

Sl. No.	Head	Bill date	Voucher No. & Date	Amount (Rs.)	Remarks
1	Seal Force Security Agency and Allied Services P. Ltd.	29.02.2024 (Rs. 715731) and 31.03.2024 (Rs. 704709)	47/29.04.2024	13,72,145	Hiring of manpower
2	MTNL, New Delhi	8 landline bills for March 24	49/29.04.2024	5,600	Telephone Bills
3	Bengali Pastry Shop	Refreshment (Feb/Mar 24)	54/29.04.2024	4,25,872	Refreshment
4	Seal Force Security Agency and Allied Services P. Ltd.	29.02.2024 (Rs. 4,31,817) and 31.03.2024 (Rs. 4,27,123)	55/29.04.2024	8,29,657	Hiring of manpower
5	Trio Security and Intelligence P. Ltd.	31.03.2024	190/30.05.2024	9,29,878	Manpower services
			Total	35,63,152	



Capital Expenditure

Sl. No.	Head	Bill date	Voucher No. & Date	Amount (Rs.)	Remarks
1	Apex system	16.03.2024	176/30.05.2024	61,995	Canon Multifunction Machine
2	NPCC- Chhattisgarh	14.03.2024	14.06.2024	77,44,000	Construction of EMRS Building
3	Bridge and Roof CO. (India) Ltd.	09.03.2024	06.05.2024	4,82,95,000	Construction of EMRS Building
4	Bridge and Roof CO. (India) Ltd.	04.03.2024	09.05.2024	1,80,88,771	Construction of EMRS Building
5	NPCC-Jharkhand	09.03.2024	21.06.2024	4,17,36,000	Construction of EMRS Building
			Total	11,59,25,766	

D.O. No. AMG-I/7-31/SAR/NESTS/2024-25/348

दिनांक : 17.09.2024

राष्ट्रीय आदिवासी छात्र शिक्षा समिति, नई दिल्ली के वर्ष 2023-24 के वार्षिक लेखों की लेखापरीक्षा इस कार्यालय द्वारा की गयी है तथा पृथक लेखापरीक्षा प्रतिवेदन इस कार्यालय के पत्र संख्या No. AMG-I/7-31/SAR/NESTS/2024-25/345 दिनांक 13.09.2024 द्वारा जारी कर दी गई है। लेखापरीक्षा के दौरान कुछ विसंगतियाँ पाई गई हैं, जिन्हें लेखापरीक्षा प्रतिवेदन में शामिल नहीं किया गया है। इन विसंगतियों को संलग्न अनुबंध में दर्शाया गया है।

अतः इन पर आपका ध्यान आकर्षित करते हुए मेरा अनुरोध है कि इन विसंगतियों पर उचित सुधारात्मक कार्यवाही की जाये।

भवनिष्ठ

संलग्नक: यथोपरि।

हस्ता./-

श्री अजीत कुमार श्रीवास्तव

आयुक्त

राष्ट्रीय आदिवासी छात्र शिक्षा समिति

भूतल, गेट न 3ए,

जीवन तारा बिल्डिंग, संसद मार्ग,

नई दिल्ली-110001



ANNEXURE

(Reference: D.O. No. AMG-I/7-31/SAR/ NESTS/2024-25/348 dated 17.09.2024)

1. An Interest of Rs. 23.93 lakh accrued on Union Bank Savings Account but not included by NESTS in the Interest earned for the year 2023-24. Further, NESTS has also not included this amount in Current Liabilities as it has to repaid this interest to Ministry of Tribal Affairs since it has been earned on Grants-in-aid provided by the Ministry.

This resulted in understatement of 'Current Assets, Loans & Advances' and 'Current Liabilities and Provisions' by Rs. 23.93 lakh.

2. An Amount of Rs 0.42 lakh for Library Books included in Schedule 8-Fixed Assets. However, NESTS does not maintain any accession register for Library Books or newly purchased books. In absence of accession register, actual amount incurred on purchase of books could not be ascertained.

3. A Computer Software (WebEx Middleware Platform System) amounting to Rs. 22,750, purchased by NESTS in the month of May 2023, shown in Annual Accounts but not entered in Fixed Assets register.

Further, SSD Hard Disk, amounting to Rs. 66,541 and Induction Heater amounting to Rs. 4,975 are entered in Register of consumable items. However, these items should be in fixed Assets Register.

4. An amount of Rs 10.20 lakh pertains to Printers, Air Purifiers and Laser Scanner is depicted under the head 'Computer peripherals (computer and software)' instead of 'office equipment'. This needs to be rectified.

Observations in SAR and NESTS reply to observation

A. Balance Sheet

A.1 Liabilities

A.1.1 Current Liabilities & Provisions

(Schedule-7): Rs. 5.92 crore

A.1.1.1 Amount of Rs. 0.36 Crore (Revenue Expenditure) pertaining to expenses on Manpower, Telephone, Refreshment, Office Equipment etc. and Rs. 11.59/- Crore (Capital Expenditure) pertaining to Canon Multifunction Machine and construction of building for the year 2023-24 was paid in April/May-24. However, the same was not depicted as liability in the annual accounts as on 31.03.24

This resulted in understatement of current Liabilities, Expenditure and capital work in progress by Rs. 11.95 crore, Rs. 0.36 Crore and Rs. 11.59 crore respectively.

Reply

The observation of the audit to depict the amount as liability on one hand and expenditure on other hand, is not tenable due to following reasons:

- i. In order to avoid excess expenditure under the head Grant-in-Aid – General, the auditee society has avoided recognizing further expenditure during the year under audit. During the audit for the F. Y. 2022-23, the auditee was instructed to avoid excess expenditure than to the sanctioned grant-in-aid.
- ii. The auditee society processes the running bills issued by the construction agencies on merits. Various compliance aspects like submission of TPQA reports, milestone

achievements, physical and financial performance achieved so far, various documents like status of PBG, undertaking regarding payments, work quality, statutory compliance liability, litigation etc, Land handing over status, Invoice, up to date funds utilisation details, etc. are examined critically before processing a bill for payment. Many times documents are obtained in piecemeal which leads to further delay in processing the e-file for payment. It is pertinent to mention that this exercise takes time to arrive at the final figure of payment.

- iii. Further, the amount so arrived is subject to TDS at the rate of 2% or 10%, as the case may be. As per the provisions of section 194C and 194J, TDS has to be deducted at the time of credit or payment whichever is earlier. The auditee society has scrupulously followed the practice to deduct TDS as per

the prevailing provisions. Creating the liability on 31.03.2024 would have been resulted in a default in deposit of TDS. Any TDS deducted in the month of March has to be mandatorily deposited in the next month by 30th April.

- iv. In order to avoid TDS defaults, the processed invoices are correctly recorded in the books of account on the date after the sanction order is issued.
- v. Moreover, the auditee society has allocated Grant-in-Aid – CCA fund of Rs 1,815.00 crores for the year under audit, out of which Rs 1,814.94 crores were utilised as at 31.03.2024 leaving an unutilised balance of Rs 5,29,553/- at the year end. Any further debit to this head would have led to over utilisation of funds. In order to avoid any excess utilisation under GIA-CCA, all bills were kept in abeyance for recognition.

vi. A chart showing chronology of processing of above four invoices is given hereunder:

Sl. No	Head	Demand Letter date; received on	Final Pending Document received Date	Sanction order date; Paid on	TDS Amount; deducted on	Gross Amount (Rs.)
1.	NPCC-Chhattisgarh	14.03.24; 20.03.24	24.05.24	30.05.24; 14.06.24	Rs 1,54,880/-; 14.06.24	77,44,000
2.	Bridge and Roof Co. (India) Ltd.	09.03.24; 18.03.24	01.05.24	06.05.24; 06.05.24	Rs 9,65,900/-; 06.05.24	4,82,95,000
3.	Bridge and Roof Co. (India) Ltd.	04.03.24; 11.03.24	01.05.24	07.05.24; 09.05.24	Rs 3,61,760/-; 09.05.24	1,80,88,000
4.	NPCC-Jharkhand	09.03.24; 21.03.24	06.06.24	18.06.24; 21.06.24	Rs 8,34,720/-; 21.06.24	4,17,36,000
					Total	11,58,63,000

In view of the above, it is clear that payment procedure and approval are completed in FY. 2024-25 and has accordingly accounted for in the relevant financial year.

B. General

B.1 NESTS incurred a expenditure of Rs. 1539.29 Crore on construction of Building for Eklavya Model Residential Schools (EMRS) in different

states. These Building were constructed By NESTS on the land provided by concerned states.

EMRS are functional and running by NESTS in these buildings since the year 2022 but the 'title



deed' of the land is not in their name as the ownership of land and building is not clear from MOU signed among the NESTS, M/o of Tribal Affairs and concerned states.

Hence NESTS should give necessary disclosure to the facts that land as well as building constructed by NESTS are not in the name of NESTS, in the notes to accounts.

Reply

Noted: Necessary disclosures shall be made in notes to accounts of financial statements.

C. Grants-in-Aid

During the year 2023-24, NESTS received Grant-in-aid of Rs. 2447.61 crore from the Ministry of Tribal Affairs and it had other receipt of Rs 86.46 crore. NESTS had an unspent balance of Rs. (-) 0.84 crore of previous year. Out of total available funds of Rs. 2533.23 crore, NESTS utilised Rs. 2532.71 crore and an amount of Rs. 0.55 crore was lapsed in Treasury Single Account. Hence, NESTS had incurred an excess expenditure over Grant-in-aid by Rs. 0.02 crore.

Reply

Books of accounts of NESTS are prepared on accrual system of accounting and accordingly provisions are accounted for in the Current Financial Year resulting into excess of expenditure over Grant-in-aid.

Observations in Management Letter and NESTS reply to observation

1. An Interest of Rs. 23.93 lakh accrued on Union Bank Savings Account but not included by NESTS in the Interest earned for the year 2023-24. Further, NESTS has also not included this amount in Current Liabilities as it has to repaid this interest to Ministry

of Tribal Affairs since it has been earned on Grants-in-aid provided by the Ministry.

This resulted in understatement of 'Current Assets, Loans & Advances' and 'Current Liabilities and Provisions' by Rs. 23.93 lakh.

Reply

The observation is duly noted for future compliance.

2. An Amount of Rs 0.42 lakh for Library Books included in Schedule 8-Fixed Assets. However, NESTS does not maintain any accession register for Library Books or newly purchased books. In absence of accession register, actual amount incurred on purchase of books could not be ascertained.

Reply

The auditee society incurs expenditure on purchase of hand books and other reference books published by Swamy Publishers Pvt Ltd on yearly basis. These books fall within the ambit of Fixed Assets and is subject to depreciation @ 40% on W.D.V. basis, the auditee has correctly reflected and disclosed the books under the head "Library Books" while preparing the financial statements.

Since, the expenditure incurred on procurement of these hand books was quite nominal and recurring in nature, the administration section recorded the same in consumable register with full particulars of expenditure incurred. The same practice is being followed consistently from earlier years also.

Moreover, the observation is duly noted for future compliance.

3. A Computer Software (WebEx Middleware Platform System) amounting to Rs. 22,750, purchased by NESTS in the month of May

2023, shown in Annual Accounts but not entered in Fixed Assets register.

Further, SSD Hard Disk, amounting to Rs. 66,541 and Induction Heater amounting to Rs. 4,975 are entered in Register of consumable items. However, these items should be in fixed Assets Register.

Reply

In this regard, point wise reply is as under:

- i. The auditee society has duly noted for compliance to record Webex Middleware Platform System amounting to Rs 22,750/- in its fixed assets register. It is pertinent to mention that the asset has duly been considered in the final statements for the year under audit and correctly depreciated. There is no impact on the income and expenditure account of the auditee. Inadvertently, the asset was left to be recorded in fixed asset register only.
- ii. The auditee society has purchased four external hard disk drives for the purpose of storage of data and has correctly recognised as revenue expenditure as it falls within the ambit of consumable items like note books, registers etc. In today's era data is stored in electronic devices which used to be recorded on registers in earlier days.
Further, in the matter of DCIT Vs Tata AIG General Insurance Co. Ltd. in Appeal ITA No. 14/Mum/2021 judgement dated 08.03.2022, the hon'ble ITAT Mumbai Bench has categorically given a finding that the expenditure incurred on purchase of pen drives, laptop adaptors, batteries and hard disk, etc. are revenue expenditure.
- iii. The auditee society has purchased an induction heater during the year under

audit. Considering the fact that the life of induction heater is less than one year and the cost involved is not material, the same has correctly been considered as consumable item and charged to revenue. Copy of voucher is enclosed for ready reference. Moreover, the auditee society has a policy that asset costing Rs 5,000/- or less each are fully provided in books of account. The requisite disclosure has duly been made at Sl. No. 5.4 of Schedule 24 of "Significant Accounting Policies" attached to Balance Sheet. As a result of which, there is no impact on the income and expenditure account of the auditee society.

4. An amount of Rs 10.20 lakh pertains to Printers, Air Purifiers and Laser Scanner is depicted under the head 'Computer peripherals (computer and software)' instead of 'office equipment'. This needs to be rectified.

Reply

In this regard, it was humbly submitted that during the audit of last year i.e. FY 2022-23, it was observed by the audit that certain printers, air purifier and laser scanner were depreciated @ 15% instead of 40%.

In view of CAG's SAR for FY 2022-23 dated 12.09.2023, depreciation of last year amounting to Rs 2,35,708/- has to be charged on Printers, Air Purifier and Laser Scanner during the current financial year.

The change in depreciation rate is attributed to the fact of classification of fixed assets under different categories as stipulated by the Income-tax Act, 1961.

The word "Air Purifier" was inadvertently missed out while typing Computer/Peripherals (Computer, Software and Air Purifier).



NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS BALANCE SHEET AS AT 31ST MARCH, 2024

(Amount - Rs.)

Corpus/ Capital Fund and Liabilities	Schedule	Current Year	Previous Year
Corpus/ Capital Fund	1	-	-
Reserves and Surplus	2	41,94,09,04,250	23,79,49,73,125
Earmarked/ Endowment Funds	3	(2,16,082)	(84,15,321)
Secured Loans and Borrowings	4	-	-
Unsecured Loans and Borrowings	5	-	-
Deferred Credit Liabilities	6	-	-
Current Liabilities and Provisions	7	5,92,42,010	4,85,60,070
Total		41,99,99,30,178	23,83,51,17,874
Assets			
Fixed Assets	8	15,43,59,00,318	7,56,19,42,643
Investments- From Earmarked/Endowment Funds	9	-	-
Investments- Others	10	-	-
Current Assests, Loans, Advances Etc.	11	26,56,40,29,860	16,27,31,75,231
Miscellaneous Expenditure (To The Extent Not Written Off Or Adjusted)		-	-
Total		41,99,99,30,178	23,83,51,17,874
Significant Accounting Policies	24		
Contingent Liabilities and Notes On Accounts	25		

-sd/-

Dy. Commissioner - Finance

National Education Society for Tribal Students

-sd/-

Commissioner

National Education Society for Tribal Students

Date: 18.06.2024

Place: New Delhi

NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st March 2024

(Amount - Rs.)

INCOME	Schedule	Current Year	Previous Year
Income from Sales/Services	12	-	-
Grants/Subsidies	13	6,31,08,36,816	8,95,68,25,797
Fees/Subscriptions	14	-	-
Income from Investments (Income on Invest. from earmarked/endow. Funds transferred to Funds	15	-	-
Income from Royalty, Publication etc.	16	-	-
Interest Earned	17	15,30,821	43,77,515
Other Income	18	86,46,39,375	3,850
Increase/(decrease) in stock of Finished goods and works-in-progress	19	-	-
TOTAL (A)		7,17,70,07,012	8,96,12,07,162
EXPENDITURE			
Establishment Expenses	20	3,56,79,154	3,10,36,405
Other Administrative Expenses etc.	21	2,08,35,33,488	13,88,21,229
Expenditure on Grants, Subsidies etc	22	5,04,67,87,129	8,78,12,95,543
Interest	23	15,30,821	43,77,515
Depreciation (Net Total at the year-end-corresponding to Schedule 8)		94,76,420	56,76,470
TOTAL (B)		7,17,70,07,012	8,96,12,07,162
Balance being excess of Income over Expenditure (A-B)			-
Transfer to Special Reserve (Specify each)		-	-
Transfer to / from General Reserve		-	-
BALANCE BEING SURPLUS/(DEFICIT) CARRIED TO CORPUS/CAPITAL FUND			
SIGNIFICANT ACCOUNTING POLICIES	24		
CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS	25		

-sd/-

-sd/-

Dy. Commissioner - Finance

Commissioner

National Education Society for Tribal Students

National Education Society for Tribal Students

Date: 18.06.2024

Place: New Delhi



NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS

RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31st March, 2024

(Amount - Rs.)

RECEIPTS	Current Year	Previous Year	PAYMENTS	Current Year	Previous Year
I. Opening Balances			I. Expenses		
a) Cash in Hand	-	-	a) Establishment Expenses (Corresponding to Schedule 20)	3,07,78,005	2,75,77,293
b) Bank Balances			b) Administrative Expenses (Corresponding to Schedule 21)	2,07,92,34,158	34,33,12,835
i) In current accounts	-	-			
ii) In deposit accounts	-	-	II. Payments made against funds for various projects		
iii) Savings accounts	4,03,41,006	20,15,30,348	a) Transfer of Recurring Fund to EMRS Society	5,04,67,87,129	8,53,13,10,623
II. Grants Received			b) Transfer to EMRS Societies for CCA	4,57,04,38,591	1,20,51,45,000
a) From Government of India	24,47,61,00,000	19,99,90,00,000	c) Transfer to PSU and CPWD for CCA	5,65,83,85,959	3,39,31,39,414
b) From State Government	-	-			
c) From other sources (details)	-	-	III. Investments and deposits made		
(Grants for capital & revenue exp. To be shown separately)	-	-	a) Out of Earmarked/Endowment funds	-	-
III. Income of Investments from			b) Out of Own Funds (Investments- Others)	-	-
a) Earmarked/Endow. Funds	-	-	IV. Expenditure on Fixed Assets & capital Work-in-Progress		
b) Own Funds (Other Investment)	-	-	a) Purchase of Fixed Assets	1,20,40,308	1,58,53,232
IV. Interest Received			b) Expenditure on Capital Work-in-progress - Website Designing	-	89,03,762
a) On Bank deposits	15,30,821	43,77,515	c) Expenditure on Capital Work-in-progress - EMRS	7,87,13,93,787	6,57,59,68,030
b) Loans, Advances etc.	-	-	V. Refund of surplus money / Loans		
V. Other Income (Specify)			a) To the Government of India (Interest and advance refunded to CFI)	74,63,866	3,03,07,785
a) Application Fee - ESSE-2023	86,46,39,000	-	b) To the State Government	-	-
b) Proceeds of Calendar Sale on Aadi Mahotsav (due to EMRS, Kalsi, Uttarakhand)	-	3,850	c) To other providers of funds	-	-
c) Proceeds of Sale of Old Newspapers	375	-	VI. Finance Charges (Interest)	-	-
VI. Amount Borrowed	-	-	VII. Other Payments (Specify)		
VII. Any other receipts (give details)			a) Paid for Goods, Services, Statutory Dues, Salaries etc.	4,74,87,435	2,67,75,153
a) Imprest Balance Received	38	-	b) Bank Charges	5,996	8,191
b) Interest on unspent GIA received from EMRS Jharkhand (contra)	-	22,81,231	c) Interest on unspent GIA refunded to EMRS Jharkhand (contra)	-	22,81,231
c) Super Annuation Fund of various employees from previous employer	13,41,600	3,51,686	d) Unspent GIA lapsed at the end of the year	54,68,520	65,81,075
d) Gem Pool Account Closure Proceeds	56,64,299	-	e) NPS Fund of Ms Rajani Srivastava deposited with appropriate authority	8,68,551	-
e) Indira Gandhi National Centre for Art - Balance Refunded by them	1,200	-	f) Proceeds of Calendar Sale on Aadi Mahotsav (Paid to EMRS, Kalsi, Uttarakhand)	3,850	-
			VIII. Closing Balance		
			a) Cash in hand (including cheques/draft and imprest)	-	40,000
			b) Bank Balances	-	-
			i) In current accounts	-	-
			ii) In deposit accounts	-	-
			iii) Savings account	5,92,62,184	4,03,41,006
	25,38,96,18,339	20,20,75,44,630		25,38,96,18,339	20,20,75,44,630

Note: 1) Establishment Expenses as per Schedule - 20 is Rs 3,56,79,154/- which is inclusive of liabilities attributable to establishment expenses as at 31.03.2024 amounting to Rs 49,01,149/- .

2) Administrative Expenses as per Schedule - 21 is Rs 2,08,35,33,488/- which is inclusive of liabilities attributable to Administrative Expenses as at 31.03.2024 amounting to Rs 42,93,334/- and bank charges 5,996/- which is considered as a separate line item.

3) Fund utilisation towards transfer to PSU and CPWD for CCA is Rs 13,57,90,01,226/- which is inclusive of capital - WIP - EMRS amounting to Rs 7,87,13,93,787/- and TDS liabilities attributable to it as at 31.03.2024 amounting to Rs 4,92,21,480/-.

-sd/-

Dy. Commissioner - Finance
National Education Society for Tribal Students

Date: 18.06.2024
Place: New Delh

-sd/-

Commissioner
National Education Society for Tribal Students

NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March, 2024

(Amount - Rs.)

SCHEDULE 1- CORPUS/CAPITAL FUND:		Current Year		Previous Year
Balance as at the beginning of the year		-		-
Add: Contributions towards Corpus/ Capital Fund		-		-
Add/ (Deduct): Balance of net income/ (expenditure) transferred from the Income and Expenditure Account		-		-
BALANCE AS AT THE YEAR - END		-		-

SCHEDULE 2- RESERVES AND SURPLUS:				
1. Capital Reserve / CCA Control Account:		26,50,20,65,176		16,22,40,19,146
As per last Account	16,22,40,19,146		11,62,57,34,732	
Addition during the year	18,14,94,39,817		11,17,42,52,444	
Less: Deductions during the year	7,87,13,93,787		6,57,59,68,030	
2. Revaluation Reserve:				
As per last Account	-		-	
Addition during the year	-		-	
Less: Deductions during the year	-		-	
3.1 Special Reserve: Deferred Grant - for Advance Control Account		27,02,500		87,75,079
As per last Account	87,75,079		94,78,765	
Addition during the year	1,52,250		4,96,241	
Less: Deductions during the year	62,24,829		11,99,927	
3.2 Special Reserve: Deferred Grant - For Fixed Assets		15,43,59,00,318		7,56,19,42,643
As per last Account	7,56,19,42,643		96,68,94,089	
Addition during the year	7,88,34,34,095		6,60,07,25,024	
Less: Deductions during the year	94,76,420		56,76,470	
4. General Reserve:		2,36,257		2,36,257
As per last Account	2,36,257		2,36,257	
Addition during the year	-		-	
Less: Deductions during the year	-		-	
TOTAL		41,94,09,04,250		23,79,49,73,125

-sd/-

Dy. Commissioner - Finance**National Education Society for Tribal Students**

-sd/-

Commissioner**National Education Society for Tribal Students**



NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March, 2024

(Amount - Rs.)

SCHEDULE 3- EARMARKED/ ENDOWMENT FUNDS:	FUND-WISE BREAK UP			TOTALS	
	GIA - CCA	GIA - General	GIA - Salary	Current Year	Previous Year
a) Opening balance of the funds	(30,630)	(75,48,894)	(8,35,797)	(84,15,321)	14,86,20,833
b) Additions of the funds:					
i. Donations/Grants	18,15,00,00,000	6,28,39,00,000	4,22,00,000	24,47,61,00,000	19,99,90,00,000
ii. Income from Investments made on account of funds	-	-	-	-	-
iii. Other additions (specify nature)	-	-	-	-	-
Exam fee received from CBSE - ESSE-2023		86,46,39,000		86,46,39,000	-
Sale of Old Newspapers	-	375	-	375	-
TOTAL (a + b)	18,14,99,69,370	7,14,09,90,481	4,13,64,203	25,33,23,24,054	20,14,76,20,833
c) Utilisation / Expenditure towards objectives of funds					
i. Capital Expenditure					
Fixed Assets	-	1,20,40,308	-	1,20,40,308	2,47,56,994
Construction of EMRS School	18,14,94,39,817	-	-	18,14,94,39,817	11,17,42,52,444
Total	18,14,94,39,817	1,20,40,308	-	18,16,14,80,125	11,19,90,09,438
ii. Revenue Expenditure					
Salaries, Wages and allowances etc.	-	-	3,56,79,154	3,56,79,154	3,10,36,405
Transferred to State EMRS for Recurring Exp, Cultural & Sports Meet etc.	-	5,04,67,87,129	-	5,04,67,87,129	8,53,13,10,623
Other Administrative Expenses including Rent	-	2,08,31,25,208	-	2,08,31,25,208	38,80,90,333
Utilised for Prepaid Expenses	-	-	-	-	8,280
Total	-	7,12,99,12,337	3,56,79,154	7,16,55,91,491	8,95,04,45,641
TOTAL (c)	18,14,94,39,817	7,14,19,52,645	3,56,79,154	25,32,70,71,616	20,14,94,55,079
d) Amount lapsed at the end of the year	-	-	54,68,520	54,68,520	65,81,075
NET BALANCE AS AT THE YEAR-END (A+B-C)	5,29,553	(9,62,164)	2,16,529	(2,16,082)	(84,15,321)

-sd/-

Dy. Commissioner - Finance

National Education Society for Tribal Students

-sd/-

Commissioner

National Education Society for Tribal Students

NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March, 2024

(Amount - Rs.)

SCHEDULE 4- SECURED LOANS AND BORROWINGS:	Current Year		Previous Year	
1. Central Government	-	-	-	-
2. State Government (Specify)	-	-	-	-
3. Financial Institutions				
a) Term Loans	-	-	-	-
b) Interest accrued and due	-	-	-	-
4. Banks:				
a) Term Loans	-	-	-	-
- Interest accrued and due	-	-	-	-
b) Other Loans (Specify)				
- Interest accrued and due	-	-	-	-
5. Other Institutions and Agencies	-	-	-	-
6. Debentures and Bonds	-	-	-	-
7. Others (Specify)	-	-	-	-
TOTAL	-	-	-	-

Note : Amounts due within one year

(Amount - Rs.)

SCHEDULE 5- UNSECURED LOANS AND BORROWINGS:	Current Year		Previous Year	
1. Central Government	-	-	-	-
2. State Government (Specify)	-	-	-	-
3. Financial Institutions	-	-	-	-
4. Banks:				
a) Term Loans	-	-	-	-
b) Other Loans (Specify)	-	-	-	-
5. Other Institutions and Agencies	-	-	-	-
6. Debentures and Bonds	-	-	-	-
7. Fixed Deposits	-	-	-	-
8. Others (Specify)	-	-	-	-
TOTAL	-	-	-	-

Note : Amounts due within one year

SCHEDULE 6- DEFERRED CREDIT LIABILITIES:	Current Year		Previous Year	
a) Acceptances secured by hypothecation of capital equipment and other assets	-	-	-	-
b) Others	-	-	-	-
TOTAL	-	-	-	-

Note: Amounts due within on year

-sd/-

Dy. Commissioner - Finance
National Education Society for Tribal Students

-sd/-

Commissioner
National Education Society for Tribal Students



NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March, 2024

(Amount - Rs.)

SCHEDULE 7- CURRENT LIABILITIES AND PROVISIONS:		Current Year		Previous Year
A. CURRENT LIABILITIES				
1. Acceptances		-		-
2. Sundry Creditors:		36,68,933		1,22,31,918
a) For Goods	-		26,44,916	
b) For Services	36,68,933		95,83,152	
c) Others - EMRS Kalsi, Uttarakhand	-		3,850	
3. Advances Received		-		-
4. Interest accrued but not due on:		-		-
a) Secured Loans/ Borrowings	-		-	
b) Unsecured Loans/ Borrowings	-		-	
5. Statutory Liabilities:		4,98,50,581		3,18,56,713
a) Overdue	-		-	
b) Others	4,98,50,581		3,18,56,713	
6. Other Current Liabilities		36,13,991		34,04,637
a) Salary Payable	23,74,347		25,29,896	
b) Imprest Payable	-		-	
c) Interest & Advance Refundable to CFI	1,312		2,70,058	
d) Payable to Govt. Agencies & others	12,38,332		6,04,683	
TOTAL (A)		5,71,33,505		4,74,93,268
B. PROVISIONS				
1. For taxation		-		-
2. Gratuity		7,70,721		3,60,511
3. Superannuation/Pension		-		-
4. Accumulated Leave Encashment		13,37,784		7,06,291
5. Trade Warranties/Claims		-		-
6. Other (Specify)		-		-
TOTAL (B)		21,08,505		10,66,802
TOTAL (A+B)		5,92,42,010		4,85,60,070

-sd/-

Dy. Commissioner - Finance
National Education Society for Tribal Students

-sd/-

Commissioner
National Education Society for Tribal Students

NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March, 2024

(Amount - Rs.)

SCHEDULE 8- FIXED ASSETS	GROSS BLOCK				DEPRECIATION			NET BLOCK	
	Cost/valuation As at beginning of the year	Additions during the year	Deductions during the year	Cost/valuation at the year-end	As at the beginning of the year	On Additions during The year	On deductions during the year	As at the Current year-end	As at the Previous year-end
A. FIXED ASSETS:									
1. LAND:									
a) Freehold	-	-	-	-	-	-	-	-	-
b) Leasehold	-	-	-	-	-	-	-	-	-
2. BUILDINGS									
a) On freehold Land	-	-	-	-	-	-	-	-	-
b) On Leasehold Loan	-	-	-	-	-	-	-	-	-
c) Ownership Flats/ Permisses	-	-	-	-	-	-	-	-	-
d) Superstructures on Land not belonging to the entity	-	-	-	-	-	-	-	-	-
3. PLANT MACHINERY & EQUIPMENT	-	-	-	-	-	-	-	-	-
4. VEHICLES	-	-	-	-	-	-	-	-	-
5. FURNITURE, FIXTURES	1,43,90,786	20,98,042	-	1,64,88,828	23,13,521	9,57,178	-	1,32,18,129	1,20,77,265
6. OFFICE EQUIPMENT	82,07,324	1,82,937	-	69,78,447	18,00,085	8,29,493	-	47,41,025	53,87,581
7. COMPUTER/PERIPHERALS (Computer and Software)	75,27,493	2,01,17,087	-	2,90,56,394	35,41,228	67,24,280	-	1,83,98,731	50,05,924
8. ELECTRIC INSTALLATIONS (Electrical Work and Server)	1,07,53,332	30,592	-	1,07,83,924	32,79,904	9,54,994	-	65,49,026	74,73,428
9. LIBRARY BOOKS	41,819	-	-	41,819	15,633	10,475	-	15,711	26,186
10. TUBEWELLS & W. SUPPLY	-	-	-	-	-	-	-	-	-
11. OTHER FIXED ASSETS	-	-	-	-	-	-	-	-	-
TOTAL OF CURRENT YEAR	4,09,20,754	2,24,28,658	-	6,33,49,412	1,09,50,371	94,76,420	-	4,29,22,621	2,99,70,383
PREVIOUS YEAR	2,50,67,522	1,58,53,232	-	4,09,20,754	52,73,901	56,76,470	-	2,99,70,383	1,97,93,621
B. CAPITAL WORK-IN-PROGRESS - Construction of EMRS	7,52,15,83,910	7,87,13,93,787	-	15,39,29,77,697	-	-	-	15,39,29,77,697	7,52,15,83,910
CAPITAL WORK-IN-PROGRESS - Website Designing Work	1,03,88,350	46,95,620	1,50,83,970	-	-	-	-	-	1,03,88,350
TOTAL	7,57,28,93,014	7,89,85,18,065	1,50,83,970	15,45,63,27,109	1,09,50,371	94,76,420	-	15,43,59,00,318	7,56,19,42,643

Note: Depreciation of Rs 2,35,708/- has been charged on Printers, Air Purifier and Laser Scanner in view of CAG's SAR for FY 2022-23 dated 12.09.2023. Hence, earlier year's depreciation has been adjusted to Income & Expenditure Account while providing depreciation for FY 2023-24.

-sd/-

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National Education Society for Tribal Students

-sd/-

Commissioner

National Education Society for Tribal Students



NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March, 2024

(Amount - Rs.)

SCHEDULE 9- INVESTMENTS FROM EARMARKED/ENDOWMENT FUNDS	Current Year	Previous Year
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Other (to be specified)	-	-
TOTAL	-	-

SCHEDULE 10-INVESTMENTS-OTHERS	Current Year	Previous Year
1. In Government Securities	-	-
2. Other approved Securities	-	-
3. Shares	-	-
4. Debentures and Bonds	-	-
5. Subsidiaries and Joint Ventures	-	-
6. Other (to be specified)	-	-
TOTAL	-	-

-sd/-

Dy. Commissioner - Finance
National Education Society for Tribal Students

-sd/-

Commissioner
National Education Society for Tribal Students

NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March, 2024

(Amount - Rs.)

SCHEDULE 11- CURRENT ASSETS, LOANS, ADVANCES ETC		Current Year		Previous Year
A. CURRENT ASSETS:				
1. Inventories:		-		-
a) Stores and Spares	-		-	
b) Loose Tools	-		-	
c) Stock-in-trade	-		-	
Finished Goods	-		-	
Work-in-progress	-		-	
Raw Materials	-		-	
2. Sundry Debtors:		-		-
a) Debts Outstanding for a period exceeding six months	-		-	
b) Others				
3. Cash balances in hand (including cheques / drafts and imprest)		-		40,000
4. Bank Balances:	-	-	-	-
a) With Scheduled Banks:		5,92,62,184		4,03,41,006
- On Current Accounts	-		-	
- On Deposit Accounts (includes margin money)	-		-	
- On Saving Accounts	5,92,62,184		4,03,41,006	
b) With non-Schedule Banks:		-		-
- On Current Accounts	-		-	
- On Deposit Accounts	-		-	
- On Savings Accounts	-		-	
5. Post Office- Saving Accounts	-	-	-	-
TOTAL (A)		5,92,62,184		4,03,81,006
B. LOANS, ADVANCES AND OTHER ASSETS				
1. Loans:		-		-
a) Staff	-		-	
b) Other Entities engaged in activities/objectives similar to that of the Entity	-		-	
c) Other (specify)	-		-	
2. Advances and other amounts recoverable in cash or in kind or for value to be received:		26,50,47,67,676		16,23,27,94,225
a) On Capital Account	-		-	
b) Prepayments (Advance to Supplier of Services)	25,00,000		85,72,579	
c) Others (Security Deposit)	2,02,500		2,02,500	
d) Others - Advance for Construction of EMRS to PSUs/EMRS Societies	26,50,20,65,176		16,22,40,19,146	
3. Income Accrued:		-		-
a) On Investments from Earmarked/Endowment Funds	-		-	
b) On Investments- Others	-		-	
c) On Loans and Advances	-		-	
d) Others	-		-	
(includes income due unrealised -Rs.....)				
4. Claims Receivable	-	-	-	-
TOTAL (B)		26,50,47,67,676		16,23,27,94,225
TOTAL (A+B)		26,56,40,29,860		16,27,31,75,231

-sd/-

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National Education Society for Tribal Students

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Commissioner
National Education Society for Tribal Students



NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March, 2024

(Amount - Rs.)

		Current Year		Previous Year
SCHEDULE-12 INCOME FROM SALES/ SERVICES				
1) Income from sales		-		-
a) Sale of Finished Goods	-		-	
b) Sale of Raw Material	-		-	
c) Sale of Scraps	-		-	
2) Income from Services		-		-
a) Labour and Processing Charges	-		-	
b) Professional/ Consultancy Services	-		-	
c) Agency Commission and Brokerage	-		-	
d) Maintenance Services (Equipment/ Property)	-		-	
6) Other (Specify)	-	-	-	-
TOTAL		-		-

		Current Year		Previous Year
SCHEDULE-13 GRANTS/SUBSIDIES				
(Irrevocable Grants & Subsidies Received)		6,31,08,36,816		8,95,68,25,797
1) Central Government	-		-	
GIA - General - to the extent utilized	6,26,52,72,962		8,91,94,00,956	
GIA - Salaries - to the extent utilized	3,56,79,154		3,10,36,405	
2) State Government(s)	-		-	
3) Government Agencies	-		-	
4) Institutions / Welfare Bodies	-		-	
5) International Organisations	-		-	
6) Other (Specify) - Deferred Grant / Advance Control	4,08,280		7,11,966	
7) Other (Specify) - Deferred Grant / Amortisation of Fixed Asset	94,76,420		56,76,470	
TOTAL		6,31,08,36,816		8,95,68,25,797

		Current Year	Previous Year
SCHEDULE-14 FEES/SUBSCRIPTIONS			
1) Entrance Fess		-	-
2) Annual Fees/Subscriptions		-	-
3) Seminar/Program Fees		-	-
4) Consultancy Fees		-	-
5) Others (Specify)		-	-
TOTAL		-	-

-sd/-

Dy. Commissioner - Finance
National Education Society for Tribal Students

-sd/-

Commissioner
National Education Society for Tribal Students

NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS
SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March, 2024

(Amount - Rs.)

	Investment from Earmarked Fund		Investment - Others	
SCHEDULE-15 - INCOME FROM INVESTMENTS	Current Year	Previous Year	Current Year	Previous Year
(Income on investment from Earmarked/ Endowment Funds transferred to Funds				
1) Interest				
a) On Govt. Securities	-	-	-	-
b) Other Bonds/ Debentures	-	-	-	-
2) Dividends:				
a) On Shares	-	-	-	-
b) On Mutual Fund Securities	-	-	-	-
3) Rents	-	-	-	-
4) Others (Specify)	-	-	-	-
TOTAL	-	-	-	-
TRANSEFERRED TO EARNMARKED/ENDOWMENT FUNDS				
SCHEDULE-16 INCOME FROM ROYALTY, PUBLICATION ETC	Current Year		Previous Year	
1) Income from Royalty	-	-	-	-
2) Income from publications	-	-	-	-
3) Others (Specify)	-	-	-	-
TOTAL	-	-	-	-
SCHEDULE-17- INTEREST EARNED	Current Year		Previous Year	
1) On Term Deposits:				
a) With Scheduled Banks	-	-	-	-
b) With Non-Scheduled Banks	-	-	-	-
c) With Institutions	-	-	-	-
d) Others	-	-	-	-
2) On Savings accounts:				
a) With Scheduled Banks *	15,30,821	43,77,515	-	-
b) With Non-Scheduled Banks	-	-	-	-
c) Post Office Savings Accounts	-	-	-	-
d) Others	-	-	-	-
3) On Loans:				
a) Employees/ Staff	-	-	-	-
b) Others	-	-	-	-
4) Interest on Debtors and Other Receivables	-	-	-	-
TOTAL	15,30,821	43,77,515		

Note: *No Tax deducted at Source.

-sd/-

Dy. Commissioner - Finance
National Education Society for Tribal Students

-sd/-

Commissioner
National Education Society for Tribal Students



NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March, 2024

(Amount - Rs.)

	Current Year	Previous Year
SCHEDULE-18 OTHER INCOME		
1) Profit on Sale/disposal of Assets:		
a) Owned assets	-	-
b) Assets acquired out of grants, or received free of cost	-	-
2) Export Incentives realized	-	-
3) Fees for Miscellaneous Services	-	-
4) Miscellaneous Income- ESSE-2023 Exam fee received from CBSE	86,46,39,000	-
5) Miscellaneous Income - Sale of old newspaper	375	-
6) Miscellaneous Income - Calendar proceeds on Aadi Mahotsav	-	3,850
TOTAL	86,46,39,375	3,850

	Current Year	Previous Year
SCHEDULE-19 INCREASE/(DECREASE) IN STOCK OF FINISHED GOODS & WORK IN PROGRESS GRANTS/SUBSIDIES		
a) Closing Stock		
- Finished Goods	-	-
- Work-in-progress	-	-
b) Less: Opening Stock		
- Finished Goods	-	-
- Work-in-Progress	-	-
NET INCREASE/(DESCREASE) [a-b]	-	-

	Current Year	Previous Year
SCHEDULE- 20 ESTABLISHMENT EXPENSES		
a) Salaries and Wages	3,25,84,399	2,73,57,799
b) Allowances and Bonus	11,56,201	19,26,862
c) Contribution to Provident Fund	-	-
d) Contribution to Other Fund (Specify) - NPS	7,80,385	7,17,083
e) Staff Welfare Expenses	-	-
f) Expenses on Employees 'Retirement and Terminal Benefits	11,58,169	10,34,661
g) Other (Specify)	-	-
TOTAL	3,56,79,154	3,10,36,405

-sd/-

Dy. Commissioner - Finance
National Education Society for Tribal Students

-sd/-

Commissioner
National Education Society for Tribal Students

NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March, 2024

(Amount - Rs.)

	Current Year	Previous Year
SCHEDULE 21- OTHER ADMINISTRATIVE EXPENSES ETC		
a) Purchases	-	-
b) Labour and processing expenses	-	-
c) Cartage and Carriage Inwards	-	-
d) Electricity and power	12,59,848	10,73,986
e) Water Charges	3,93,612	3,75,650
f) Insurance	-	-
g) Repairs and maintenance	13,80,853	4,00,339
h) Excise Duty	-	-
i) Rent	2,08,34,844	2,12,28,460
j) Vehicles Running, Maintenance & Parking Charges	26,01,116	19,99,100
k) Postage, Telephone and Communication Charges	14,25,609	66,709
l) Printing and Stationary	4,77,855	10,52,157
m) Travelling and Conveyance Expenses	36,64,235	22,01,240
n) Expenses on Seminar/Workshops	-	75,308
o) Subscription Expenses	-	-
p) Expenses on Fess	-	-
q) Auditors Remuneration	4,64,640	84,790
r) Hospitality Expenses	-	-
s) Professional Charges	1,75,98,974	1,59,16,339
t) Provision for Bad and Doubtful Debts/Advances	-	-
u) Irrecoverable Balances Written-off	-	-
v) Packing Charges	-	-
w) Freight and Forwarding Expenses	-	-
x) Distribution Expenses	-	-
y) Advertisement and Publicity	16,08,507	-
z) Others (Specify)		
Bank Charges A/c	5,996	8,191
Cleaning Staff Expense	12,64,463	9,47,384
Tour Expenses	26,01,976	9,53,117
Outsourced Manpower Expenses	3,41,23,989	2,52,94,913
Office Expenses	24,24,917	45,06,276
Events & Programmes	66,58,838	-
Recruitment Expense for ESSE-2023	1,88,31,47,000	-
Republic Day Tableau Expenses	-	40,37,720
Miscellaneous Payment - Refund of Calendar Proceeds on Aaadi Mahotsav to EMRS Kalsi, Uttarakhand	-	3,850
EMRS Activities Expenses incurred from NESTS H.O.		
Establishment of Smart Class in EMRSs	-	2,41,60,810
Installation and Training	-	69,44,346
Uniform Expense for EMRS School	9,51,27,755	8,00,000
Online Experimental Learning Expense	6,98,165	6,00,000
Training Expense	55,81,275	-
Aadi Mahotsav 2023	1,89,021	2,60,90,544
TOTAL	2,08,35,33,488	13,88,21,229

-sd/-

Dy. Commissioner - Finance
National Education Society for Tribal Students

-sd/-

Commissioner
National Education Society for Tribal Students



NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS

SCHEDULES FORMING PART OF BALANCE SHEET AS AT 31st March, 2024

(Amount - Rs.)

	Current Year	Previous Year
SCHEDULE 22- EXPENDITURE ON GRANTS, SUBSIDIES ETC		
a) Grants given to Institutions/Organisations - States EMRS Societies for Recurring Expenses	4,90,00,45,524	8,53,13,10,623
b) Grants given to Institutions/Organisations - States EMRS Societies for Cultural Fest & Sports Meet	13,44,17,485	24,99,84,920
c) Rajasthan EMRS - Music Competition	1,23,24,120	-
d) Subsidies given to Institutions/Organisations	-	-
Total	5,04,67,87,129	8,78,12,95,543

Note - Amount of Recurring Grant-in-Aid given to various State run EMRS Societies

	Current Year	Previous Year
SCHEDULE 23- INTEREST		
a) On Fixed Loans	-	-
b) On Other Loans (Including Bank Charges)	-	-
c) Others - Interest Received on Unspent Grant-in-Aid Returned to Consolidated Fund of India (CFI)	15,30,821	43,77,515
Total	15,30,821	43,77,515

-sd/-

Dy. Commissioner - Finance
National Education Society for Tribal Students

-sd/-

Commissioner
National Education Society for Tribal Students

SCHEDULES FORMING PART OF THE ACCOUNTS FOR THE PERIOD ENDED 31ST MARCH 2024

SCHEDULE 24 - SIGNIFICANT ACCOUNTING POLICIES

1. ACCOUNTING CONVENTION

The financial statements are prepared on the basis of historical cost convention, unless otherwise stated and on the actual method of accounting.

2. INVESTMENTS

No investment has been made by the society during the financial year.

3. EXCISE DUTY/ GST

The Society does not render any commercial activities. However, the society has obtained tax deduction number under GST Act for TDS purposes.

4. FIXED ASSETS

4.1 Fixed Assets are stated at cost of acquisition inclusive of inward freight, duties and taxes and incidental and direct expenses related to acquisition. In respect of projects involving construction, related pre-operational expenses (including interest on loans for specific projects prior to its completion), form part of the value of the assets capitalized.

4.2 Fixed assets received by way of non-monetary grants (other than towards the Corpus Fund), are capitalized at values stated, by corresponding credit to the Capital Reserve.

4.3 Fixed Assets are valued at cost and shown net of depreciation in the balance sheet at the year end.

5. DEPRECIATION

5.1 Depreciation has been provided on fixed assets under written down value method at the rates and in the manner prescribed under the Income-tax Act, 1961 except depreciation on cost adjustments arising on account of conversion of foreign currency liabilities for acquisition of fixed assets, which is amortized over the residual life of the respective assets.

Furniture & Fixture	@ 10%
Office Equipment	@ 15%
Computer, Software & Server	@ 40%
Electrical Fittings	@ 10%
Books	@ 40%

5.2 For assets acquired during the year, full depreciation as per applicable rate is provided for assets acquired and used for more than 6 months and 50% of applicable rate of depreciation for period less than six months.

5.3 The assets are shown at a nominal value of Re. 1/- at the end of depreciation period.

5.4 Assets costing Rs 5,000/- or less each are fully provided.

5.5 Depreciation of Rs 2,35,708/- has been charged on printers, air purifier and laser scanner in view of CAG's SAR for FY 2022-



23 dated 12.09.2023. Hence, earlier year's depreciation has been adjusted to Income & Expenditure Account while providing depreciation for the financial year 2023-24.

6. GOVERNMENT GRANTS/SUBSIDIES

- 6.1 Government grants of the nature of contribution towards capital cost of setting up projects are treated as Capital Reserve.
- 6.2 Grants in respect of specific fixed assets acquired are shown as a deduction from the cost of the related assets.
- 6.3 Government grants/subsidy are accounted on realization basis.
- 6.4 The society has received Grant under three major heads viz. Grant-in-Aid – General, Salaries and Creation of Capital Assets (CCA).
- 6.5 The balance of such Grants remaining unutilized/(recoverable) is exhibited as closing balance of Grants in the Balance Sheet under Earmarked/Endowment Funds. The funds are received distinctly under Creation of Capital Assets (CCA), General and Salaries and are being accounted for separately.

7. FOREIGN CURRENCY TRANSACTIONS

There is no foreign currency transaction entered by the society during the year.

8. LEASE

Lease rentals are expensed with reference to lease terms.

9. RETIREMENT BENEFITS

- 9.1 Liability towards gratuity payable on death/retirement of employees is accrued based on actuarial valuation.

- 9.2 Provision for accumulated leave encashment benefit to the employees is accrued and computed on the assumption that employees are entitled to receive the benefit as at each year end.

SCHEDULE 25 - CONTINGENT LIABILITIES AND NOTES ON ACCOUNTS

1. CONTINGENT LIABILITIES

- 1.1 Claims against the Entity not acknowledged as debts Rs. Nil
(Previous year Rs. Nil)
- 1.2 In respect of:
 - Bank guarantees given by/on behalf of the Entity: Rs. Nil (Previous year Rs. Nil)
 - Letters of Credit opened by Bank on behalf of the Entity: Rs. Nil (Previous year Rs. Nil)
 - Bills discounted with banks: Rs. Nil (Previous year Rs. Nil)
- 1.3 Disputed demands in respect of:
 - Income-tax: Rs. Nil (Previous year Rs. Nil)
 - Sales-tax/VAT/GST: Rs. Nil (Previous year Rs. Nil)
 - Municipal Taxes: Rs. Nil (Previous year Rs. Nil)
- 1.4 In respect PF claims from parties for non-execution of orders, but contested by the Entity: Rs. Nil (Previous year Rs. Nil)

2. CAPITAL COMMITMENTS

- 2.1 Estimated value of contracts remaining to be executed on capital account and not provided for (net of advances): Rs. Nil (Previous year Rs. Nil)

3. LEASE OBLIGATIONS

3.1 Future obligations for rentals under finance lease arrangements for plant & machinery amount to Rs. Nil (Previous year Rs. Nil)

4. CURRENT ASSETS, LOANS AND ADVANCES

In the opinion of the Management, the current assets, loans and advances have a

6. FOREIGN CURRENCY TRANSACTIONS

		Current Year	Previous Year
6.1	<u>Value of Imports Calculated on C.I.F. Basis:</u>	Nil	Nil
	Purchase of finished Goods	Nil	Nil
	Raw Materials & Components (Including in transit)	Nil	Nil
	Capital Goods	Nil	Nil
	Stores, Spares and Consumables	Nil	Nil
6.2	<u>Expenditure in foreign currency:</u>		
	Travel	Nil	Nil
	Remittances and Interest payment to Financial Institutions/ Banks in Foreign Currency	Nil	Nil
	Other expenditure:	Nil	Nil
	- Commission on Sales		
	- Legal and Professional Expenses		
	- Miscellaneous Expenses		
6.3	<u>Earnings:</u>		
	Value of Exports on FOB	Nil	Nil
6.4	<u>Remuneration to Auditors:</u>		
	As Auditors	Nil	Nil
	Taxation matters	Nil	Nil
	For Management services	Nil	Nil
	For certification	Nil	Nil
	Others	Nil	Nil

7. Figures of the previous year are regrouped and reclassified wherever necessary to make them comparable to the figures of the current year.
8. Balances of Sundry Creditors, Loans and advances and other recoverable are subject to confirmations and reconciliations.

value on realization in the ordinary course of business, equal at least to the aggregate amount shown in the Balance Sheet.

5. TAXATION

In view of there being no taxable income under Income-tax Act 1961, no provision for Income tax has been considered necessary.

9. PROVISIONS

Provisions are determined based upon management estimates required to settle the obligation at the Balance Sheet date.

10. Schedules 1 to 25 are annexed to and form an integral part of the Balance Sheet as at 31st March, 2024 and the Income and Expenditure Account for the year ended on that date.



ANNEXURES

ANNEXURES (CIVIL)

Annexure-I

Foundation Stone Laid by Sh. Arjun Munda, Hon'ble Minister of Tribal Affairs

S.No.	State	District	Block	Sanction Year	Date of Foundation Laying
1	Jharkhand	Khunti	Erki Tamar-II	2020-21	04-06-2023
2	Jharkhand	Simdega	Thetaitanagar	2021-22	12-10-2023
3	Jharkhand	Simdega	Koleibira	2021-22	13-10-2023
4	Jharkhand	Khunti	Torpa	2018-19	13-10-2023
5	Jharkhand	Khunti	Murhu	2019-20	13-10-2023
6	Jharkhand	Khunti	Rania	2020-21	09-12-2023
7	Assam	Dhemaji	Jonai	2020-21	04-03-2024

Foundation Stone Laid by Sh. Bishweswar Tudu, Hon'ble Minister of State, Tribal Affairs & Jal Shakti

8	Odisha	Dhenkanal	Kankadahad	2019-20	21-04-2023
9	Odisha	Gajapati	Nuagada	2019-20	29-05-2023
10	Odisha	Gajapati	Rayagada	2023-24	29-05-2023
11	Odisha	Kandhamal	Raikia	2019-20	30-05-2023
12	Odisha	Kandhamal	G.Udayagiri	2019-20	30-05-2023
13	Odisha	Koraput	Laxmipur	2021-22	05-07-2023
14	Odisha	Koraput	Pottangi	2023-24	05-07-2023
15	Odisha	Koraput	Boriguma	2019-20	06-07-2023
16	Odisha	Malkangiri	Khairput	2021-22	06-07-2023
17	Odisha	Kandhamal	Phulbani	2019-20	13-08-2023
18	Odisha	Nabrangpur	Kosagumuda	2019-20	23-12-2023
19	Odisha	Kandhamal	Tikabali	2019-20	30-12-2023
20	Odisha	Sundergarh	Koida	2021-22	19-01-2024

S.No.	State	District	Block	Sanction Year	Date of Foundation Laying
21	Odisha	Sundergarh	Bonaigarh	2021-22	19-01-2024
22	Odisha	Sundergarh	Gurundia	2021-22	19-01-2024
23	Odisha	Sundergarh	Lathikata	2021-22	19-01-2024
24	Odisha	Sundergarh	Tangarpali	2021-22	19-01-2024
25	Odisha	Sundergarh	Nuagaon	2019-20	19-01-2024
26	Odisha	Sundergarh	Kutra	2019-20	19-01-2024
27	Odisha	Sundergarh	Balishankara (Talasara)	2019-20	19-01-2024
28	Odisha	Sundergarh	Lephripara	2019-20	19-01-2024
29	Odisha	Koraput	Narayanpatnam	2019-20	20-01-2024
30	Odisha	Rayagada	Ramanguda	2021-22	20-01-2024
31	Odisha	Rayagada	Kashipur	2019-20	20-01-2024
Foundation Stone Laid by State Level Hon'ble Dignitaries					
32	Assam	Karbi Anglong	Phuloni	2020-21	17-12-2023
33	Uttarakhand	Chakrata	Mahrawana	2021-22	07-03-2024
34	Arunachal Pradesh	Lower Subansiri	Ziro-II	2018-19	13-03-2024



Annexure-II

Inaugurated by Smt. Droupadi Murmu, Hon'ble President of India

S.No.	State	District	Block	Sanction Year	Date of Founda- tion Laying
1	Odisha	Mayurbhanj	Kuliana	2020-21	20-11-2023
2	Odisha	Mayurbhanj	Barsahi	2020-21	27-02-2024
Inaugurated by Sh. Narendra Modi, Hon'ble Prime Minister of India					
3	Rajasthan	Udaipur	Sarada	2019-20	27-07-2023
4	Rajasthan	Udaipur	Lasadiya	2020-21	27-07-2023
5	Rajasthan	Banswara	Garhi	2020-21	27-07-2023
6	Rajasthan	Banswara	Bagidora	2020-21	27-07-2023
7	Rajasthan	Dungarpur	Dungarpur	2019-20	27-07-2023
8	Rajasthan	Pratapgarh	Peepalkhunt	2018-19	27-07-2023
9	Tripura	Gomati	Rupaichari	2019-20	09-03-2024
10	Tripura	Gomati	Karbook	2019-20	09-03-2024
Inaugurated by Sh. Arjun Munda, Hon'ble Union Minister of Tribal Affairs, Agriculture and Farmer Welfare					
11	Jharkhand	West Singhbhum	Noamundi	2019-20	26-02-2024
12	Jharkhand	West Singhbhum	Tantnangar	2019-20	26-02-2024
13	Jharkhand	West Singhbhum	Manjhari	2020-21	26-02-2024
14	Jharkhand	Simdega	Bansjore	2019-20	27-02-2024
15	Jharkhand	Simdega	Pakartanr	2019-20	27-02-2024
16	Jharkhand	Khunti	Karra	2016-17	11-03-2024
17	Jharkhand	West Singhbhum	Noamundi	2019-20	26-02-2024
Inaugurated by Sh. Bishweswar singh Tudu, Hon'ble Minister of State, Tribal Affairs and Jal Shakti					
18	Odisha	Koraput	Kotpad	2018-19	05-07-2023
19	Odisha	Mayurbhanj	Udala	2020-21	24-02-2024
Inaugurated by State Level Hon'ble Dignitaries					
20	Manipur	Kamjong	Phungyar	2016-17	13-04-2023
21	Tamil Nadu	Thiruvanna Malai	Jawathu Hills	2016-17	15-05-2023
22	Tamil Nadu	Tirupattur	Kandili	2016-17	15-05-2023
23	Gujarat	Chhota Udepur	Nasvadi	2017-18	18-05-2023
24	Arunachal Pradesh	Lower Dibang Valley	Dambuk	2017-18	14-12-2023
25	Assam	Dima Hasao	Haflong	2018-19	28-10-2023
26	Arunachal Pradesh	Lohit	Wakro	2016-17	13-01-2024
27	Gujarat	Dahod	Singvad	2018-19	10-03-2024

ANNEXURES (HR)

Annexure-III: Signing of MoU between NESTS and State EMRS Society

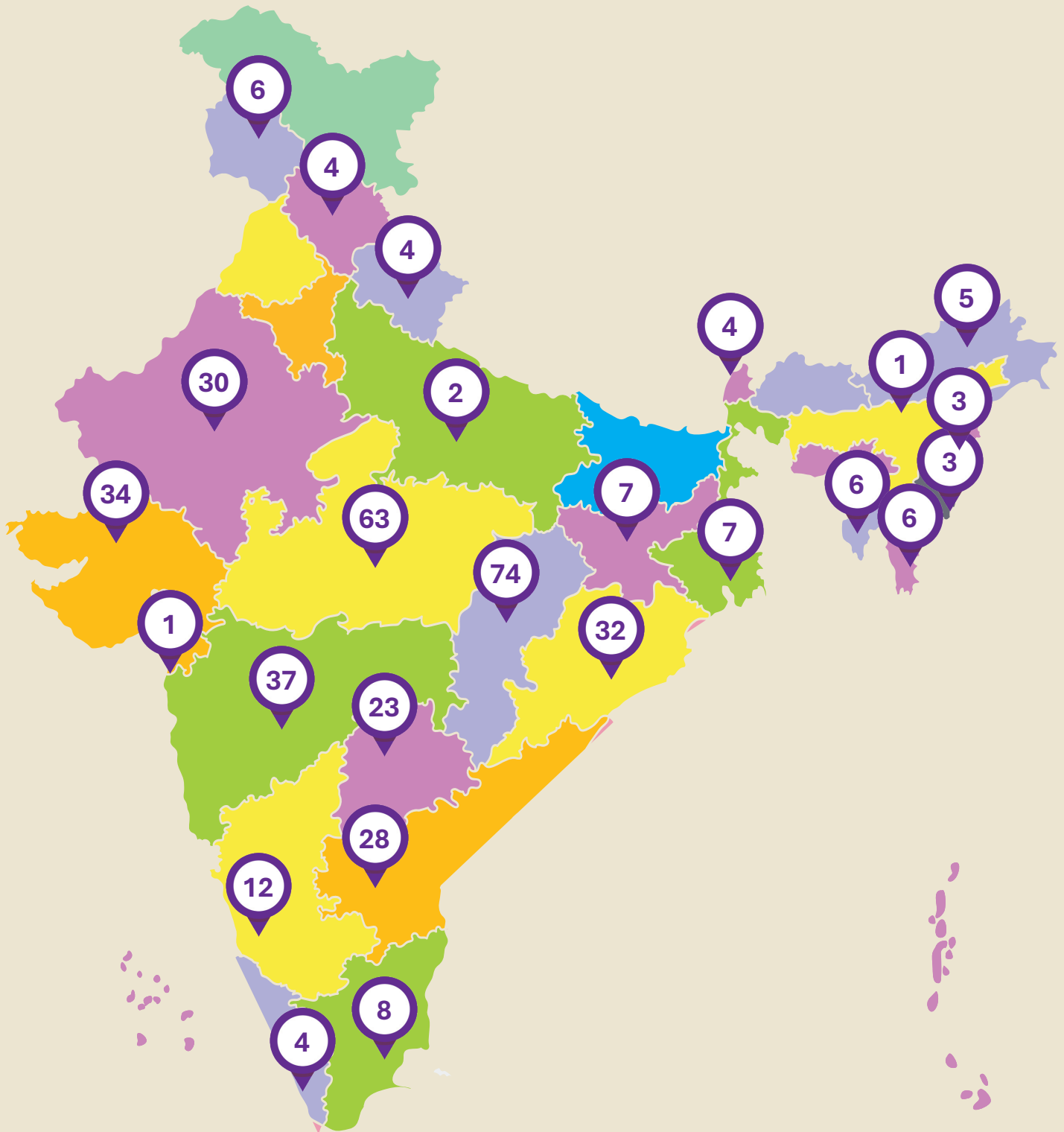
S. No.	State Name	Name of Society	MoU Signed	No. of Functional EMRSs
1	Andhra Pradesh	Andhra Pradesh Tribal Welfare Educational Institutional Society (Gurukulam) (APTWREIS)	YES	28
2	Arunachal Pradesh	Arunachal Pradesh Eklavya Model Residential School Society (APEMRSS)	YES	5
3	Assam	Assam State Level EMRS Society	YES	1
4	Bihar		NO	0
5	Chhattisgarh	Chhattisgarh Adimjati Kalyan Awasiya Awam Ashram Saikshanik Sansthan Samiti	YES	74
6	Dadra & Nagar Haveli and Daman & Diu	EMRS Society of Dadar & Nagar Haveli and Daman & Diu UT	YES	1
7	Gujarat	Gujarat State Tribal Education Society	YES	34
8	Himachal Pradesh	Himachal Pradesh Eklavya Model Residential Schools Management (HPEMRSM) Society	YES	4
9	Jammu & Kashmir	Jammu and Kashmir Eklavya Model Residential School (EMRS) Society	YES	6
10	Jharkhand	Jharkhand Ashram and Eklavya Vidyalaya Education Society	YES	7
11	Karnataka	Karnataka Residential Educational Institutions Society (KRIES)	YES	12
12	Kerala	Kerala State Eklavya Model Residential School Society (KSEMRSS)	YES	4
13	Ladakh	EMRS Society UT of Ladakh	YES	0
14	Madhya Pradesh	Madhya Pradesh Special and Residential Academic Society (MPSARAS)	YES	63
15	Maharashtra	Maharashtra Tribal Public-School Society	YES	37
16	Manipur	Manipur Society for Tribal Educational Institution	YES	3
17	Meghalaya	Meghalaya Residential Schools Society (MeRSS)	YES	0
18	Mizoram	Mizoram Eklavya Model Residential School Society	YES	6
19	Nagaland	Nagaland Eklavya Model Residential Schools Management Society (NEMRSMS)	YES	3
20	Odisha	Odisha Model Tribal Education Society	YES	32
21	Rajasthan	Rajasthan State Eklavya Model Residential School Society	YES	30
22	Sikkim	EMRS Society of Sikkim	YES	4
23	Tamil Nadu	Tamil Nadu Tribal Welfare Residential and Educational Institutions Society	NO	8
24	Telangana	Telangana State Eklavya Model Residential Schools Society (TSES)	YES	23
25	Tripura	Tripura Tribal Welfare Residential Educational Institutions Society	YES	6
26	Uttar Pradesh	Uttar Pradesh Anusuchit Janjati Shaikshik Avam Arthik Vikas Samiti	YES	2
27	Uttarakhand	Eklavya Awasiya Vidyalaya Sangathan Samiti Dehradun	YES	4
28	West Bengal	PaschimBanga Adivasi Kalyan - O - SikshaParishad	NO	7



GLOSSARY

Acronym	Meaning / Full Form
A/A & E/S	ADMINISTRATIVE APPROVAL AND EXPENDITURE SANCTION
B&R	BRIDGE AND ROOF CO. (INDIA) LIMITED, NEW DELHI
CPWD	CENTRAL PUBLIC WORKS DEPARTMENT
CCEA	CABINET COMMITTEE ON ECONOMIC AFFAIRS
DPR	DETAILED PROJECT REPORT
EFC	EXPENDITURE FINANCE COMMITTEE
EMRS	EKALAVYA MODEL RESIDENTIAL SCHOOL
EPIL	ENGINEERING PROJECTS (INDIA) LTD, NEW DELHI
EFC	EXPENDITURE FINANCE COMMITTEE
HSCL	HINDUSTAN STEELWORKS CONSTRUCTION LIMITED, KOLKATA
IIT	INDIAN INSTITUTE OF TECHNOLOGY
LWE	LEFT WING EXTREMISM
MANIDCO	MANIPUR INDUSTRIAL DEVELOPMENT CORPORATION LTD, MANIPUR
MTDC	MANIPUR TRIBAL DEVELOPMENT CORPORATION LIMITED, MANIPUR
MLP	MASTER LAYOUT PLAN
NESTS	NATIONAL EDUCATION SOCIETY FOR TRIBAL STUDENTS
NE	NORTH EAST
NPCC	NATIONAL PROJECTS CONSTRUCTION CORPORATIONS LIMITED,
NIT	NATIONAL INSTITUTE OF TECHNOLOGY
PSU	PUBLIC SECTOR UNDERTAKING
TPQA	THIRD PARTY QUALITY ASSURANCE
TCIL	TELECOMMUNICATIONS CONSULTANTS INDIA LIMITED,
WAPCOS	WAPCOS LIMITED, GURUGRAM

NUMBER OF EMRS IN STATES





National Education Society for Tribal Students

(An Autonomous organization under Ministry of Tribal Affairs, Govt. of India)



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