



File No.:NESTS/Finance/EMRSSocietiesFinance/160/2021-22-Part(1)

Date:17.02.2026

To,

All Principals

Eklavya Model Residential Schools (EMRSs)

Subject: Revision of the clause mentioned in the Revised Recurring Cost Guidelines dated 01.05.2025 regarding the signing authority for expenditure.

Sir/Ma'am,

In reference to the letter No. NESTS/Finance/EMRSSocietiesFinance/160/2021-22 dated 01.05.2025, NESTS has issued revised recurring cost guidelines for Eklavya Model Residential Schools (EMRSs). In this regard, point regarding signing authority for expenditure under the “points to be noted section” (page no. 7) has been modified as follows: -

Existing Clause	Amended Clause
Two signing Authority for the purpose of expenditures from PFMS/Bank Accounts as the case may be, will be as under: First signatory (DDO): Principal/In-charge Principal (in case regular post of Principal is vacant) Second signatory: Senior most PGT in the EMRS Note: For smooth functioning of the payments, and expedite the expenditure process in EMRSs 3-4 PGTs (in order of seniority) may be assigned duties as signing authority. In case, of absence/leave of PGT, next available signing authority in order of seniority will perform duties of signing authority	Two signing authorities for the purpose of expenditure from PFMS/Bank Accounts, as the case may be, shall be as under: First signatory (DDO): Principal / In-charge Principal (in case the regular post of Principal is vacant) Note: In the absence of the regular Principal / Principal-in-Charge, the senior-most regular teacher shall act as the DDO and discharge payment-related duties. Second signatory: Senior-most teacher in the EMRS Note: 1. For smooth functioning of payments and to expedite the expenditure process in EMRSs, 3-4 teachers (in order of seniority) may be assigned duties as signing authorities. In case of absence/leave of a signing authority, the next available signing authority in order of seniority shall perform the duties of signing authority. 2. Principals engaged by NESTS/State Society on contractual basis doesn't have the powers of DDO and cannot be authorized for operating bank account. Senior Most Teacher will act as DDO.

In cases where only one regular staff member is presently posted in the EMRS and is functioning as the In-charge Principal, the concerned school may request the nearest EMRS to nominate the Principal / Principal-in-Charge / senior-most teacher as a co-signatory, so that necessary payments and other official work are not delayed.

This issues with the approval of the competent authority.

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(Gaurav Pawar)
Deputy Commissioner (Finance)

Copy to:

1. PS to Commissioner, NESTS.
2. Nodal officer, State/UT EMRS Societies.
3. The Canara Bank/Bank of Baroda.