



NESTS/Finance/EMRSSocietiesFinance/160/2021-22-Part(1)

Date: 18.03.2026

To,

All Principals

Eklavya Model Residential Schools (EMRSs)

Subject: Procedure for prior approval before publishing monthly salary in Octopod – reg.

Sir/Madam,

It has come to the notice of NESTS that in several Eklavya Model Residential Schools (EMRSs), the monthly salary is being published in the Octopod without obtaining prior approval of the principal. Further, instances have also been observed where House Rent Allowance (HRA) has been paid to staff despite accommodation being provided within the school campus, and Special Pay has been deducted arbitrarily without adherence to the prescribed guidelines.

In order to ensure financial discipline and accuracy in salary processing, the following procedure shall be strictly followed by all EMRSs with immediate effect before publishing the monthly salary in Octopod.

Step 1: - The JSA/Accountant shall prepare the monthly salary in Octopod after incorporating attendance, leave records, admissible allowances, and all statutory or other recoveries applicable for the month.

Step 2: - Before forwarding the salary for approval, the JSA/Accountant shall record the following declaration in the salary approval file:

- HRA has been paid only to those employees to whom accommodation is not been provided within the school campus.
- Special Pay, wherever applicable, has been paid strictly as per the conditions laid down in Circular No. 51 dated 07.09.2024.
- Full and Final Settlement of employees who have resigned/ceased service during the month has been correctly calculated and entered in Octopod.
- Medical Bill Reimbursement is entered in the Octopod only after medical bills are approved as per the DoP laid down in circular no. 92 dated 28.02.2025.
- NPS employee and employer arrear contributions have been correctly calculated in the ratio of 10:14 of Basic Pay Arrear and DA Arrear and duly entered in Octopod.
- House Master Allowance has been paid only to the eligible staff as per the applicable guidelines.
- All other reimbursement i.e Children Education Allowance, Transfer Travelling Allowance etc is entered in the Octopod only after prior approval of competent authority.
- All necessary recoveries including statutory and other admissible recoveries have been correctly deducted from the salary of the month under consideration.

Step 3: - After completing the salary preparation and signing the above declaration, the JSA/Accountant shall initiate a salary approval file along with the copy of salary sheet downloaded from octopod and submit it to the Principal for scrutiny and approval.

Step 4: - The Principal shall examine the salary details, particularly with regard to:

- Payment of HRA to ineligible staff residing within the campus.
- Payment of Special Pay and House Master Allowance
- NPS contributions and other recoveries

After due verification, the Principal shall accord approval on the file.

Step 5: - The monthly salary shall be published in Octopod only after the approval of the Principal on file.

The approved salary file shall be properly maintained in the school records for audit and inspection purposes and shall be produced whenever required by NESTS, internal audit teams, or statutory audit authorities.

Principals shall ensure strict compliance with the above procedure. Any irregularity in payment of salary, allowances, HRA, or statutory contributions noticed during audit or inspection shall be the responsibility of the concerned officials involved in salary processing and approval.

Any excess or irregular payment identified subsequently shall be liable for recovery from the concerned employee(s) and responsibility may also be fixed on the officials responsible for incorrect processing or approval of salary.

This issues with the approval of the competent authority.


(Gaurav Pawar)
Deputy Commissioner (Finance)

Copy to:

1. PS to Commissioner, NESTS
2. Nodal officer, All the state EMRS societies.