

राष्ट्रीय आदिवासी छात्र शिक्षा समिति

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

National Education Society for Tribal Students



(An Autonomous Organization under
Ministry of Tribal Affairs, Govt. of India)
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**NESTS/H4/Finance_Miscellaneous
(Comp. No. 31045)**

Date: 07.08.2026

To,
The principal,
ALL EMRSs

Subject: Maintenance of Cash Book in Prescribed Format and Monthly Submission along with MER by EMRSs-reg.

Sir/Madam,

It has been observed during the review of financial records and Monthly Expenditure Reports (MERs) submitted by various Eklavya Model Residential Schools (EMRSs) that the Cash Books are not being maintained in a uniform manner, and in several cases, the prescribed Government format is not being followed.

2. In this regard, it is reiterated that every EMRS shall maintain the Cash Book strictly in the prescribed Government format as per the applicable General Financial Rules (GFR) and financial instructions issued by the competent authority. All receipts and payments shall be recorded promptly on the date of transaction, supported by proper vouchers and relevant documents. The Cash Book shall be written and closed on a daily basis, duly verified and authenticated by the Principal/Drawing and Disbursing Officer (DDO). Monthly reconciliation of the Cash Book with the bank statement shall be carried out without fail, and any discrepancy noticed shall be investigated and rectified immediately. Proper maintenance of the Cash Book is essential to ensure transparency, accountability, and accuracy in financial management.

3. Accordingly, a common Cash Book format is enclosed as **Annexure-I** for uniform adoption by all EMRSs. All schools are directed to maintain the Cash Book in this prescribed format and also maintain the records in Microsoft Excel for ease of compilation and verification. Further, a duly signed and scanned copy of the updated Cash Book shall be uploaded/submitted along with the Monthly Expenditure Report (MER) every month for review and record.

This issues with the approval of the competent authority.

Enclos: As above

-sd-

(Gaurav Pawar)

Deputy Commissioner (Finance)

Copy for information:

1. PS to Commissioner, NESTS.
2. Nodal officer, State EMRS Societies

(Annexure-I)

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