



CENTRAL SILK BOARD

Ministry of Textiles [Govt. of India]

NO.CSB-2(1)/2020-21/Accts

Date: 27.10.2021

CIRCULAR

Sub: Implementation of TSA in CSB – Guidelines for Submission of Bills and settlement of Contingent Advances – Reg.

Ref: CO Circular No. CSB-2(1)/2020/Accts dated 30.08.2021.

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With reference to the subject and reference cited above, it is to inform that consequent upon implementation of TSA in CSB the following guidelines are issued to Institutes/Units/NDUs for incurring expenditure under the head of Capital, Salaries and General. These guidelines come into effect from 1<sup>st</sup> November 2021 for the financial year 2021-22.

1. Salaries & Wages, Medical Claims, LTC & TA Claims, Pay/DA arrears, honorarium to employees, leave encashment, retirement benefits of units/NDU are to be processed and paid through at the level of Main Institute only. No such bills should be processed by the NDUs from the contingent advance. In case of Official tours (other than LTC) advance may be drawn from the contingent available but the final bill has to be sent to the Main Institute for settlement.
2. Contingent advance released to unit/NDU on recoupment basis shall be utilized for payment of statutory bills viz., telephone, electricity, Water charges, housekeeping charges & minor repairs to buildings, vehicles etc. The bills need to be certified and passed for payment by unit in-charge and sent to respective Institutes for settlement. Subsequent contingent advance will be released only after full utilization of present advance and submission of duly certified bills. All the contingent expenditure payments are to be made to parties either by cheque or digital mode except PFMS.
3. The payment of fellowship to JRF/SRF/RA, any financial support to beneficiaries under any provision of CSS/convergence schemes etc., has also to be processed at the level of the Main Institutes only and should not be met out of contingent advance.
4. All payments for which expenditure has to be made from the fund head GIA-Salaries & Capital nature of expenditure has to be paid through TSA at the level of the Main Institute only and the same should not be made from contingent advance.
5. All expenditures for which the single bill value is ₹.25000.00 has to be processed at the level of Main Institute only and payment should be made directly to the party from TSA.
6. In case of SBRL/CSGRC Hosur/ Regional Offices whose delegation has been withdrawn instead of Main Institutes the processing will be made at the level of Central Office.

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7. All NDUs are advised to obtain NIC email ID at the earliest and all financial communication including certified bills of NDUs should be sent to the Main Institutes over NIC email ID for payment instead of personal email ID since the communication by NIC email is authentic due to two factor authentication.
8. At the time of settlement of bills, if the bills are subject to GST TDS same may be effected and remitted to concerned department using the GST number of unit, if the unit is situated in the state other than the state where main Institute is situated.
9. All the payment for Asset purchases are to be made at Institute level only, irrespective of amount payable to parties. It may be ensured that bills are submitted for payment only after receipt of material and necessary stock entry is made at unit level on the bills as well as in DSR/Inventory Register which is to be maintained at Institute and shall be the responsibility of the Institute.
10. Statutory payments such as Prof. Tax, EPF, Property Tax, Telephone Bills, EB Bills etc., are to be remitted at unit/NDU under guidance from respective Institutes.
11. The Institutes will submit indent for GIA to Central Office on or before 10<sup>th</sup> of every month. The Grant-in-Aid to be prepared by Institutes taking to consideration the approximate expenditure of units/centres under their control including contingent advance.
12. The Institutes will prepare monthly and annual accounts and submitted to CO, Bangalore for preparation of Annual accounts of CSB.
13. The Grant-in-Aid released by CSB through TSA as assignment is to be utilized through TSA only. The GIA/any other fund released other than TSA is to be utilized outside TSA.

The above guidelines are for strict compliance, any deviations of the above will be viewed seriously by the Competent Authority.

(DR. Narendar Rebelly, IRS)  
DIRECTOR (Finance)

To:

All the Institutes/NDU of CSB.

Copy to: Director (Tech). CSB, Bangalore for information  
Deputy Director (A&A), CSB, Co, Bangalore.