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आई सी एम आर – राष्ट्रीय व्यावसायिक स्वास्थ्य अनुसंधान संस्थान  
स्वास्थ्य अनुसंधान विभाग, स्वास्थ्य और परिवार  
कल्याण मंत्रालय, भारत सरकार

ICMR - National Institute of Occupational Health Research  
Department of Health Research, Ministry of Health  
and Family Welfare, Government of India

No. AC/16/Circular/2026-27/898

Date: 01 September, 2026

**CIRCULAR**

**Sub: Grant of Advances for Contingent Expenditure/LTC/TA after Implementation of RBI-Treasury Single Account (TSA).**

**Ref: 1. OM No. 26(118)/EMC Cell/2016 dated 27 July 2017.**

It is brought to the notice of all concerned that, after implementation of the RBI-Treasury Single Account (TSA) system, advances towards Contingent Expenditure, Leave Travel Concession (LTC) and Travelling Allowance (TA) are disbursed through the TSA.

Since the TSA system is a one-way expenditure account, there is no provision for crediting refunds, unspent balances, miscellaneous receipts or other independent receipts into the TSA account.

Accordingly, all Officers/Officials are requested to assess their actual requirement carefully before submitting any request for advance towards Contingent Expenditure, LTC or TA. The advance amount may be restricted to the actual requirement or the minimum amount required for the intended purpose.

It is further informed that unspent balances of advances shall not be refunded or credited to the Institute's local bank account in future. Therefore, all concerned are advised to exercise due care while estimating and claiming the amount of advance.

All Officers/Officials are requested to take note of the above instructions and ensure strict compliance.

This issues with the approval of the Competent Authority.

*Sandhya*  
01/09/2026  
(Sandhya Sharma)  
Accounts Officer

Copy to:

1. Notice Board.
2. Dr. Lokesh Sharma, Scientist F with a request to upload on the Website.
3. OIC ROHC (S), Bengaluru.