

**TEA RESEARCH ASSOCIATION
REVENUE BUDGET 2022-23**

Sl No	Particulars	BUDGET	ACTUAL	VARIANCE		BUDGET	VARIANCE		Remarks
		2021-22	2021-22	AMOUNT	%	2022-23	AMOUNT	%	
		(E)	(B)	C=(B-A)	D=C/A*100	(E)	F=(E-B)	G=F/B*100	
(A)	RECEIPTS								
01	Grants from Tea Board	**							
a)	Grant-in-Aid (49%)	10,50,00,000	9,74,23,505	(75,76,495)	(7.22)	10,50,00,000	75,76,495	7.78	**Revised Grant budget 2021-22 as per 2016 ceiling.
	<i>Sub-Total 00+01 :</i>	<i>10,50,00,000</i>	<i>9,74,23,505</i>	<i>(75,76,495)</i>	<i>(7.22)</i>	<i>10,50,00,000</i>	<i>75,76,495</i>	<i>7.78</i>	-
02	<u>Subscription</u>								
	Ordinary Members	17,60,00,000	15,62,98,752	(1,97,01,248)	(11.19)	17,60,00,000	1,97,01,248	12.60	Actual collection is 76% of bill amount of Rs 18.9 Cr(i.e Rs.14.36 Cr), balance from arrears. Budget is estimated at 86% recovery from actual billing.
a)	<i>Sub-Total for Ordinary Members:</i>	<i>17,60,00,000</i>	<i>15,62,98,752</i>	<i>(1,97,01,248)</i>	<i>(11.19)</i>	<i>17,60,00,000</i>	<i>1,97,01,248</i>	<i>12.60</i>	
b)	Associate Membership	20,00,000	22,80,000	2,80,000	14.00	20,00,000	(2,80,000)	(12.28)	
		-	-	-	-	-	-	-	
	<i>Sub-Total Membership 02. a) + b)</i>	<i>17,80,00,000</i>	<i>15,85,78,752</i>	<i>(1,94,21,248)</i>	<i>(10.91)</i>	<i>17,80,00,000</i>	<i>1,94,21,248</i>	<i>12.25</i>	-
03	Inspection & Special Visit Fee	2,00,000	1,03,970	(96,030)	(48.02)	2,00,000	96,030	-	
	<i>Sub-Total (03):</i>	<i>2,00,000</i>	<i>1,03,970</i>	<i>(96,030)</i>	<i>(48.02)</i>	<i>2,00,000</i>	<i>96,030</i>	<i>92.36</i>	-
04	<u>Testing & Trials Fees</u>								
	-Testing Fees(Pesticide/soil/others)	2,80,00,000	1,31,44,850	(1,48,55,150)	(53.05)	2,00,00,000	68,55,150	52.15	
	<i>Sub-Total 04:</i>	<i>2,80,00,000</i>	<i>1,31,44,850</i>	<i>(1,48,55,150)</i>	<i>(53.05)</i>	<i>2,00,00,000</i>	<i>14,70,081</i>	<i>11.18</i>	-
05	<u>Fees for Courses & Workshops</u>								
	6 Months Training Course & others	25,00,000	31,22,795	6,22,795	24.91	35,00,000	3,77,205	12.08	Net income
	Tea Testing Course	-	-	-	-	25,00,000	25,00,000	-	Net income
	Income from Workshops on seminars	10,00,000	8,91,256	(1,08,744)	(10.87)	15,00,000	6,08,744	68.30	
	ASC Meeting	2,00,000	1,20,389	(79,611)	(39.81)	2,00,000	79,611		
	<i>Sub-Total 05:</i>	<i>37,00,000</i>	<i>41,34,440</i>	<i>4,34,440</i>	<i>11.74</i>	<i>77,00,000</i>	<i>35,65,560</i>	<i>86.24</i>	-
06	<u>Collaboration</u>								
	Trustea	1,20,00,000	87,50,000	(32,50,000)	(27.08)	90,00,000	2,50,000	2.86	
		1,20,00,000	87,50,000	(32,50,000)	(27.08)	90,00,000	2,50,000	2.86	

SI No	Particulars	BUDGET 2021-22	ACTUAL 2021-22	VARIANCE		BUDGET 2022-23	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
07	<u>Bio Formulation</u>								
	Sale of Bio-pesticide	60,00,000	58,79,811	(1,20,189)	(2.00)	60,00,000	1,20,189	2.04	
	Royalty on Bio formulation	-	-			50,00,000	-	-	Collaboration with Barsa Biotech
		60,00,000	58,79,811	(1,20,189)	(2)	1,10,00,000	1,20,189	2	
08	<u>Sales</u>								
a)	<u>Publications</u>								
	- Printed & E Book	1,00,000	2,61,650	1,61,650	161.65	2,60,000	(1,650)	(0.63)	
	- CDs	50,000	66,934	16,934	33.87	60,000	(6,934)	(10.36)	
	<i>Sub-Total Publication Sales 06a:</i>	1,50,000	3,28,584	1,78,584	119.06	3,20,000	(8,584)	(2.61)	-
b)	<u>Others</u>								
	Clone Cuttings/ seed	2,50,000	3,07,745	57,745	23.10	3,00,000	(7,745)	(2.52)	
	Green Leaf	32,00,000	30,77,800	(1,22,200)	(3.82)	32,00,000	1,22,200	3.97	Sale from North Bank, Nagrakata and Upper Assam plots
	Other Receipts	1,00,000	45,514	(54,486)	(54.49)	1,00,000	54,486	119.71	Sale of Black Tea , Earth Worm etc.
	<i>Sub-Total Other Sales b:</i>	35,50,000	34,31,059	(1,18,941)	(3.35)	36,00,000	1,68,941	4.92	-
	<i>Total Sales 06:</i>	37,00,000	37,59,643	59,643	1.61	39,20,000	1,60,357	4.27	-
09	<u>Miscellaneous Receipts</u>								
	Recovery of Rent	6,00,000	7,22,149	1,22,149	20.36	7,00,000	(22,149)	(3.07)	Fixed monthly rent from ITA Darjeeling office, Reliance Jio tower, Tea Board, Jorhat
	Guest House (Net)	(6,00,000)	(5,81,585)	18,415	(3.07)	(6,00,000)	(18,415)	3.17	No income expected from Tocklai Guest House
	Royalty on seed/clone barriers	5,00,000	9,08,800	4,08,800	81.76	5,00,000	(4,08,800)	(44.98)	
	Other Receipts	5,00,000	5,74,840	74,840	14.97	5,00,000	(74,840)	(13.02)	Sale of scrap
	<i>Sub-Total 07:</i>	10,00,000	16,24,204	6,24,204	62.42	11,00,000	(5,24,204)	(32.27)	-
10	<u>Interest Income</u>								
	Interest on Fixed Deposits	-	-	-		-	-		
	Interest on Savings Account	8,00,000	7,15,820	(84,180)	(10.52)	8,00,000	84,180	11.76	
	<i>Sub-Total 08:</i>	8,00,000	7,15,820	(84,180)	(10.52)	8,00,000	84,180	11.76	
	TOTAL RECEIPTS (A)	33,84,00,000	29,41,14,995	(4,42,85,005)	(13.09)	33,67,20,000	3,18,49,747	10.83	-

SI No	Particulars	BUDGET 2021-22	ACTUAL 2021-22	VARIANCE		BUDGET 2022-23	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
(B)	<u>EXPENSES RECURRING</u>								
09	Salaries, Bonus & Leave Encah.	20,27,00,000	20,73,24,261	(46,24,261)	(2.28)	21,61,63,476	88,39,215	4.26	Salaries include 45 ABITA staff salary & Allowances, Assumption:(1) 10% DA hike is taken in 2022-23 for salary calculation. (2) 6 new recruitments in CSIR scale (Scientist-B) is taken for 2022-23
	Sub-Total Fixed 9a:	20,27,00,000	20,73,24,261	(46,24,261)	(2.28)	21,61,63,476	88,39,215	4.26	
	Casual Labour Wages(plot woker & Night Duty Allowance	1,15,00,000	1,14,35,587	64,413	0.56	1,15,00,000	64,413	0.56	Reappointment of retired scientists at a consolidated monthly fees
	Overtime Allowance	50,000	21,000	29,000	58.00	25,000	4,000	19.05	
	Salary Others	1,00,000	42,000	58,000	58.00	50,000	8,000	19.05	
	Sub-Total Variable 9b:	1,76,50,000	1,78,10,587	(1,60,587)	(0.91)	1,71,75,000	(6,35,587)	(3.57)	
	Sub-Total 9	22,03,50,000	22,51,34,848	(47,84,848)	(2.17)	23,33,38,476	82,03,628	3.64	-
10	<u>Provident Fund</u>								
	Employer's contribution to Provider	1,45,00,000	1,47,31,586	(2,31,586)	(1.60)	1,50,00,000	2,68,414	1.82	
	Sub-Total 10:	1,45,00,000	1,47,31,586	(2,31,586)	(1.60)	1,50,00,000	2,68,414	1.82	-
11	<u>Gratuity</u>								
	Gratuity-Officer	39,00,000	40,00,000	(1,00,000)	(2.56)	80,00,000	40,00,000	100.00	Actual cost increased due to 2 death cases during service period and also retrospective effect of DA hike. 4 officers and 8 staff will be retired during 2022-23
	Gratuity- Staff	1,28,76,000	1,78,21,387	(49,45,387)	(38.41)	1,28,76,000	(49,45,387)	(27.75)	
	Sub-Total 11	1,67,76,000	2,18,21,387	(50,45,387)	(30.08)	2,08,76,000	(9,45,387)	(4.33)	
12	<u>Staff Welfare</u>								
	Medical Expenses/Retainership Fee	55,00,000	58,15,477	(3,15,477)	(5.74)	55,00,000	(3,15,477)	(5.42)	
	Duty Allowance	1,50,000	1,45,000	5,000	3.33	1,50,000	5,000	3.45	
	Staff Welfare Expenses	3,00,000	4,58,487	(1,58,487)	(52.83)	3,00,000	(1,58,487)	(34.57)	
	Staff Training Expenses	50,000	44,657	5,343	10.69	50,000	5,343	11.96	
	Washing Charges	12,000	6,600	5,400	45.00	12,000	5,400	81.82	
	Uniform	25,000	-	25,000	100.00	25,000	25,000	-	
	Canteen Subsidy	1,80,000	1,80,000	-	-	1,80,000	-	-	
	Sub-Total 12:	62,17,000	66,50,221	(4,33,221)	(6.97)	62,17,000	(4,33,221)	(6.51)	

SI No	Particulars	BUDGET 2021-22	ACTUAL 2021-22	VARIANCE		BUDGET 2022-23	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
13	<u>Consumables</u>								
	Laboratory Chemicals/materials	95,00,000	48,53,749	46,46,251	48.91	69,50,000	20,96,251	43.19	
	<i>Sub-Total 13a:</i>	95,00,000	48,53,749	46,46,251	48.91	69,50,000	20,96,251	43.19	
	<i>Sub-Total 13:</i>	95,00,000	48,53,749	46,46,251	48.91	69,50,000	20,96,251	43.19	
14	<u>Consumption of Fuel</u>								
	Fuel for Car & School Bus	15,00,000	13,03,857	1,96,143	13.08	15,70,000	2,66,143	20.41	20% hike is taken from actual
	Fuel for Generator	18,00,000	14,24,408	3,75,592	20.87	18,00,000	3,75,592	26.37	
	Fuel for Laboratory	2,00,000	1,78,195	21,805	10.90	2,00,000	21,805	12.24	
	Electricity Charges	65,00,000	69,18,890	(4,18,890)	(6.44)	76,00,000	6,81,110	9.84	10% hike is taken from actual
	<i>Sub-Total 14:</i>	1,00,00,000	98,25,350	1,74,650	1.75	1,11,70,000	13,44,650	13.69	
15	<u>Repairs & Renewals</u>								
	Repair Car	3,00,000	5,06,689	(2,06,689)	(68.90)	3,00,000	(2,06,689)	(40.79)	
	Repair Generator/Equipment	4,00,000	9,95,460	(5,95,460)	(148.87)	4,00,000	(5,95,460)	(59.82)	
	Repair Furniture & Fixture	1,00,000	56,220	43,780	43.78	1,00,000	43,780	77.87	
	Repair Office/Laboratory Building	4,00,000	3,79,743	20,257	5.06	4,00,000	20,257	5.33	
	Repair Electrical Connection	1,00,000	4,29,500	(3,29,500)	(329.50)	2,00,000	(2,29,500)	(53.43)	
	Repair Staff Quarter/Bungalow	5,00,000	5,11,339	(11,339)	(2.27)	3,00,000	(2,11,339)	(41.33)	
	General Maintenance(incl. security)	13,00,000	16,78,218	(3,78,218)	(29.09)	13,00,000	(3,78,218)	(22.54)	
	Repair of Water connection	4,00,000	4,03,468	(3,468)	(0.87)	4,00,000	(3,468)	(0.86)	
	Annual Maintenance Contract	20,00,000	18,88,342	1,11,658	5.58	20,00,000	1,11,658	5.91	
	<i>Sub-Total 15:</i>	55,00,000	68,48,979	(13,48,979)	(24.53)	54,00,000	(14,48,979)	(21.16)	
16	<u>Rent, Rates & Taxes</u>								
	Municipal Taxes	1,00,000	1,06,454	(6,454)	(6.45)	1,10,000	3,546	3.33	
	Office/Lab. Rent	5,50,000	5,52,150	(2,150)	(0.39)	5,50,000	(2,150)	(0.39)	
	Road Tax	60,000	27,500	32,500	54.17	30,000	2,500	9.09	Reduced for Sale of commercial vehicles (2 Buses)
	Cess Duty	-	-	-	-	-	-	-	
	<i>Sub-Total 16:</i>	7,10,000	6,86,104	23,896	3.37	6,90,000	3,896	0.57	

SI No	Particulars	BUDGET 2021-22	ACTUAL 2021-22	VARIANCE		BUDGET 2022-23	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
17	<u>Printing & Stationery</u>								
	Xerox Expenses	10,000	7,254	2,746	27.46	10,000	2,746	37.85	
	Stationery and Printing	4,00,000	2,84,588	1,15,412	28.85	4,00,000	1,15,412	40.55	
	Computer Stationery	1,00,000	1,21,613	(21,613)	(21.61)	1,00,000	(21,613)	(17.77)	
	Paper Print Bind-Publication	2,00,000	2,09,638	(9,638)	(4.82)	2,00,000	(9,638)	(4.60)	Printing costs for Annual reports and Calendar
	<i>Sub-Total 17:</i>	<i>7,10,000</i>	<i>6,23,093</i>	<i>86,907</i>	<i>12.24</i>	<i>7,10,000</i>	<i>86,907</i>	<i>13.95</i>	
18	<u>Postage, Telephone</u>								
	Postage & Courier charges	2,00,000	1,00,804	99,196	49.60	2,00,000	99,196	98.40	
	Telephone Charges	40,000	36,450	3,550	8.88	40,000	3,550	9.74	
	Mobile Phone Charges	1,80,000	1,34,457	45,543	25.30	1,50,000	15,543	11.56	
	Internet, website ,Zoom Charges	3,50,000	3,85,250	(35,250)	(10.07)	3,50,000	(35,250)	(9.15)	
	<i>Sub-Total 18:</i>	<i>7,70,000</i>	<i>6,56,961</i>	<i>1,13,039</i>	<i>14.68</i>	<i>7,40,000</i>	<i>83,039</i>	<i>12.64</i>	
19	<u>Travelling Expenses</u>								
	Experiment & Extension Services	50,000	21,900	28,100	56.20	30,000	8,100	36.99	
	Hotel Expense	1,00,000	61,064	38,936	38.94	2,00,000	1,38,936	227.53	
	Air & Train fare(Local Travel)	1,00,000	1,09,177	(9,177)	(9.18)	2,50,000	1,40,823	128.99	
	Foreign Travel	-	-	-	-	-	-	-	
	Local Conveyance	1,50,000	1,51,719	(1,719)	(1.15)	1,50,000	(1,719)	(1.13)	
	Recruitment & Transfer T.A.	6,00,000	4,11,540	1,88,460	31.41	4,00,000	(11,540)	-	
	Car Hire Charges	10,00,000	6,71,940	3,28,060	32.81	10,00,000	3,28,060	48.82	Mainly hired cars for Nagrakata and Tripura
	Outstation Tour Expenses	50,000	32,618	17,382	34.76	50,000	17,382	53.29	
	<i>Sub-Total 19:</i>	<i>20,50,000</i>	<i>14,59,958</i>	<i>5,90,042</i>	<i>28.78</i>	<i>20,80,000</i>	<i>6,20,042</i>	<i>42.47</i>	

SI No	Particulars	BUDGET 2021-22	ACTUAL 2021-22	VARIANCE		BUDGET 2022-23	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
20	<u>Insurance</u>								
	Fire Insurance	1,75,000	2,77,741	(1,02,741)	(58.71)	3,00,000	22,259	8.01	<i>Increased for New STG Building at Tocklai</i>
	Cash in Transit	1,000	1,062	(62)	(6.20)	1,000	(62)	(5.84)	
	Vehicle Insurance	2,00,000	2,02,476	(2,476)	(1.24)	2,00,000	(2,476)	(1.22)	
	Group Term Insurance	5,22,000	5,22,976	(976)	(0.19)	5,20,000	(2,976)	(0.57)	
	<i>Sub-Total 20:</i>	<i>8,98,000</i>	<i>10,04,255</i>	<i>(1,06,255)</i>	<i>(11.83)</i>	<i>10,21,000</i>	<i>16,745</i>	<i>1.67</i>	
21	Patent Fees and Expenses	70,000	1,44,000	(74,000)	(105.71)	1,50,000	6,000	4.17	
	<i>Sub-Total 21:</i>	<i>70,000</i>	<i>1,44,000</i>	<i>(74,000)</i>	<i>(105.71)</i>	<i>1,50,000</i>	<i>6,000</i>	<i>4.17</i>	
22	<u>Council Of Management</u>								
	AGM Exp	-	-	-	-	3,00,000	3,00,000	-	
	Council of Management	-	-	-	-	50,000	50,000	-	
	<i>Sub-Total 22:</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>3,50,000</i>	<i>50,000</i>	<i>-</i>	
23	<u>Meeting & Conference</u>								
	Seminar & Symposiums	2,00,000	3,56,500	(1,56,500)	(78.25)	3,00,000	(56,500)	(15.85)	
	Refreshment at Meeting	-	-	-	-	10,000	10,000	-	
	ASC Meeting Expenses	1,80,000	1,09,305	70,695	39.28	1,50,000	40,695	37.23	
	<i>Sub-Total 23:</i>	<i>3,80,000</i>	<i>4,65,805</i>	<i>(85,805)</i>	<i>(22.58)</i>	<i>4,60,000</i>	<i>(5,805)</i>	<i>(1.25)</i>	
24	<u>Legal & Professional Expenses</u>								
	Legal Expenses	2,00,000	1,34,750	65,250	32.63	2,00,000	65,250	48.42	
	Professional Charges/Consultants Fees / NABL fees etc.	6,00,000	8,61,002	(2,61,002)	(43.50)	8,00,000	(61,002)	(7.09)	
	<i>Sub-Total 24:</i>	<i>8,00,000</i>	<i>9,95,752</i>	<i>(1,95,752)</i>	<i>(24.47)</i>	<i>10,00,000</i>	<i>4,248</i>	<i>0.43</i>	
25	<u>Audit Expenses</u>								
	Fees for Statutory Auditor	6,00,000	6,00,000	-	-	6,00,000	-	-	
	Statutory Audit Expenses	15,000	17,668	(2,668)	(17.79)	20,000	2,332	13.20	
	Internal Audit Fees	1,50,000	1,50,000	-	-	1,50,000	-	-	
	Internal Auditors' Expenses	-	-	-	-	20,000	20,000	-	
	<i>Sub-Total 25:</i>	<i>7,65,000</i>	<i>7,67,668</i>	<i>(2,668)</i>	<i>(0.35)</i>	<i>7,90,000</i>	<i>22,332</i>	<i>2.91</i>	

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				AMOUNT	%		AMOUNT	%	
26	<u>Books & Periodicals</u>								
	Books & Publications	60,000	34,021	25,979	43.30	40,000	5,979	17.57	
	Journal & Periodicals	40,000	22,622	17,378	43.45	40,000	17,378	76.82	
	<i>Sub-Total 26:</i>	<i>1,00,000</i>	<i>56,643</i>	<i>43,357</i>	<i>43.36</i>	<i>80,000</i>	<i>23,357</i>	<i>41.24</i>	
27	<u>Collaboration</u>								
	Trustea	70,00,000	67,55,890	2,44,110	3.49	70,00,000	2,44,110	3.61	
		70,00,000	67,55,890	2,44,110	3.49	70,00,000	2,44,110	3.61	
28	<u>Miscellaneous Expenses</u>	-				-			
	Bank Charges & Interest	20,000	18,955	1,045	5.23	20,000	1,045	5.51	
	Paper Advertisement	50,000	98,254	(48,254)	(96.51)	1,00,000	1,746	1.78	
	Renewal of Subscription	1,00,000	1,28,422	(28,422)	(28.42)	60,000	(68,422)	(53.28)	<i>International Tea Committee sub renewal for 20-21 & 21-22</i>
	Miscellaneous petty expenses	1,50,000	2,09,465	(59,465)	(39.64)	2,00,000	(9,465)	(4.52)	
	Others (Including Rebate on subscri	40,00,000	47,96,559	(7,96,559)	(19.91)	50,00,000	2,03,441	4.24	<i>Including subscription rebate of Rs.41 lacs and vehicle borrowing cost of Rs 2.5 Lacs</i>
	<i>Sub-Total 27:</i>	<i>43,20,000</i>	<i>52,51,655</i>	<i>(9,31,655)</i>	<i>(21.57)</i>	<i>53,80,000</i>	<i>1,28,345</i>	<i>2.44</i>	
(B)	TOTAL RECURRING	30,14,16,000	30,87,33,904	(73,17,904)	(2.43)	31,94,02,476	1,03,68,572	3.36	
	Surplus / (Deficit) (A-B)	3,69,84,000	(1,46,18,909)			1,73,17,524			

Note: All receipts are taken on Cash basis and Payments on Accrual basis