

TEA RESEARCH ASSOCIATION
TRA REVENUE BUDGET 2019-20 TOTAL (Excluding Tocklai Gardens)

SI No	Particulars	BUDGET 2018-19	ACTUAL 2018-19	VARIANCE		BUDGET 2019-20	VARIANCE	
				AMOUNT	%		AMOUNT	%
		(A)	(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%)	105,000,000	52,862,216	(52,137,784)	(49.66)	105,000,000	52,137,784	98.63
	<i>Sub-Total 00+01 :</i>	<i>105,000,000</i>	<i>52,862,216</i>	<i>(52,137,784)</i>	<i>(49.66)</i>	<i>105,000,000</i>	<i>52,137,784</i>	<i>98.63</i>
02	<u>Subscription</u>							
	Ordinary Members	162,000,000	147,614,183	(14,385,817)	(8.88)	160,000,000	12,385,817	8.39
a)	<i>Sub-Total for Ordinary Members:</i>	<i>162,000,000</i>	<i>147,614,183</i>	<i>(14,385,817)</i>	<i>(8.88)</i>	<i>160,000,000</i>	<i>12,385,817</i>	<i>8.39</i>
b)	Associate Membership	2,500,000	2,650,000	150,000	6.00	2,500,000	(150,000)	(5.66)
		-	-	-	-	-	-	
	<i>Sub-Total Membership 02. a) + b)</i>	<i>164,500,000</i>	<i>150,264,183</i>	<i>(14,235,817)</i>	<i>(8.65)</i>	<i>162,500,000</i>	<i>12,235,817</i>	<i>8.14</i>
03	Inspection & Special Visit Fee	50,000	72,200	22,200	-	60,000	(12,200)	-
	<i>Sub-Total (03):</i>	<i>50,000</i>	<i>72,200</i>	<i>22,200</i>	<i>44.40</i>	<i>60,000</i>	<i>(12,200)</i>	<i>(16.90)</i>
04	<u>Testing & Analysis Fees</u>							
	-Testing Fees(Pesticide/Quality/soil/c	20,000,000	28,927,359	8,927,359	44.64	20,000,000	(8,927,359)	(30.86)
	<i>Sub-Total 04:</i>	<i>20,000,000</i>	<i>28,927,359</i>	<i>8,927,359</i>	<i>44.64</i>	<i>20,000,000</i>	<i>1,470,081</i>	<i>5.08</i>
05	<u>Fees for Courses & Workshops</u>							
	5 Months Training Course & others	4,000,000	4,325,460	325,460	8.14	4,000,000	(325,460)	(7.52)
	Income from Workshops on seminars	1,500,000	2,425,411	925,411	61.69	1,500,000	(925,411)	(38.15)
	ASC Meeting	250,000	183,929	(66,071)	(26.43)	250,000	66,071	35.92
	<i>Sub-Total 05:</i>	<i>5,750,000</i>	<i>6,934,800</i>	<i>1,184,800</i>	<i>20.61</i>	<i>5,750,000</i>	<i>(1,184,800)</i>	<i>(17.08)</i>

SI No	Particulars	BUDGET 2018-19	ACTUAL 2018-19	VARIANCE		BUDGET 2019-20	VARIANCE	
				AMOUNT	%		AMOUNT	%
06	<u>Sales</u>							
a)	<u>Publications</u>							
	- Printed & E Book	170,000	97,145	(72,855)	(42.86)	170,000	72,855	75.00
	- CDs	20,000	13,100	(6,900)	(34.50)	20,000	6,900	52.67
	<i>Sub-Total Publication Sales 06a:</i>	<i>190,000</i>	<i>110,245</i>	<i>(79,755)</i>	<i>(41.98)</i>	<i>190,000</i>	<i>79,755</i>	<i>72.34</i>
b)	<u>Others</u>							
	Clone Cuttings	400,000	213,563	(186,437)	(46.61)	400,000	186,437	87.30
	Green Leaf	2,500,000	2,614,599	114,599	4.58	2,600,000	(14,599)	(0.56)
	Other Receipts	1,000,000	1,168,171	168,171	16.82	1,200,000	31,829	2.72
	<i>Sub-Total Other Sales b:</i>	<i>3,900,000</i>	<i>3,996,333</i>	<i>96,333</i>	<i>2.47</i>	<i>4,200,000</i>	<i>203,667</i>	<i>5.10</i>
	<i>Total Sales 06:</i>	<i>4,090,000</i>	<i>4,106,578</i>	<i>16,578</i>	<i>0.41</i>	<i>4,390,000</i>	<i>283,422</i>	<i>6.90</i>
07	<u>Miscellaneous Receipts</u>							
	Recovery of House Rent	1,000,000	698,542	(301,458)	(30.15)	800,000	101,458	14.52
	Guest House (Net)	(450,000)	(396,200)	53,800	(11.96)	(400,000)	(3,800)	0.96
	Royalty on seed/clone barriers	500,000	448,950	(51,050)	(10.21)	500,000	51,050	11.37
	Other Receipts	250,000	637,008	387,008	154.80	300,000	(337,008)	(52.90)
	<i>Sub-Total 07:</i>	<i>1,300,000</i>	<i>1,388,300</i>	<i>88,300</i>	<i>6.79</i>	<i>1,200,000</i>	<i>(188,300)</i>	<i>(13.56)</i>
08	<u>Interest Income</u>							
	Interest on Fixed Deposits	-	-	-		-	-	
	Interest on Savings Account	250,000	458,094	208,094	83.24	400,000	(58,094)	(12.68)
	<i>Sub-Total 08:</i>	<i>250,000</i>	<i>458,094</i>	<i>208,094</i>	<i>83.24</i>	<i>400,000</i>	<i>(58,094)</i>	<i>(12.68)</i>
	TOTAL RECEIPTS (A)	300,940,000	245,013,730	(55,926,270)	(18.58)	299,300,000	64,683,710	26.40

SI No	Particulars	BUDGET 2018-19	ACTUAL 2018-19	VARIANCE		BUDGET 2019-20	VARIANCE	
				AMOUNT	%		AMOUNT	%
(B)	<u>EXPENSES</u>	-				-		
	<u>RECURRING</u>	-				-		
09	Salaries, Bonus & Leave Encah.	210,456,806	220,013,459	(9,556,653)	(4.54)	202,000,000	(18,013,459)	(8.19)
	<i>Sub-Total Fixed 9a:</i>	210,456,806	220,013,459	(9,556,653)	(4.54)	202,000,000	(18,013,459)	(8.19)
	Casual Labour Wages	8,000,000	8,239,839	(239,839)	(3.00)	8,000,000	(239,839)	(2.91)
	Night Duty Allowance	50,000	54,180	(4,180)	(8.36)	50,000	(4,180)	(7.72)
	Overtime Allowance	200,000	141,538	58,462	29.23	200,000	58,462	41.30
	Salary Others	5,800,000	6,126,094	(326,094)	(5.62)	5,800,000	(326,094)	(5.32)
	<i>Sub-Total Variable 9b:</i>	14,050,000	14,561,651	(511,651)	(3.64)	14,050,000	(511,651)	(3.51)
	<i>Sub-Total 9</i>	224,506,806	234,575,110	(10,068,304)	(4.48)	216,050,000	(18,525,110)	(7.90)
10	<u>Provident Fund</u>							
	Employer's contribution to Provident F	14,883,868	18,323,399	(3,439,531)	(23.11)	16,200,000	(2,123,399)	(11.59)
	<i>Sub-Total 10:</i>	14,883,868	18,323,399	(3,439,531)	(23.11)	16,200,000	(2,123,399)	(11.59)
11	<u>Gratuity</u>							
	Gratuity-Officers	14,493,178	14,950,549	(457,371)	(3.16)	5,800,000	(9,150,549)	(61.21)
	Gratuity- Staff	5,909,690	6,001,195	(91,505)	(1.55)	12,533,000	6,531,805	108.84
	<i>Sub-Total 11</i>	20,402,868	20,951,744	(548,876)	(2.69)	18,333,000	(2,618,744)	(12.50)

SI No	Particulars	BUDGET 2018-19	ACTUAL 2018-19	VARIANCE		BUDGET 2019-20	VARIANCE	
				AMOUNT	%		AMOUNT	%
12	<u>Staff Welfare</u>							
	Medical Expenses/Retainership Fees	6,500,000	5,236,870	1,263,130	19.43	6,000,000	763,130	14.57
	Duty & Domestic Allowance	170,000	217,533	(47,533)	(27.96)	220,000	2,467	1.13
	Staff Welfare Expenses	300,000	305,153	(5,153)	(1.72)	300,000	(5,153)	(1.69)
	Staff Training Expenses	50,000	64,000	(14,000)	(28.00)	70,000	6,000	
	Washing Charges	12,000	8,930	3,070	25.58	12,000	3,070	34.38
	Uniform	30,000	10,983	19,017	63.39	30,000	19,017	173.15
	Canteen Subsidy	180,000	180,000	-	-	180,000	-	-
	<i>Sub-Total 12:</i>	<i>7,242,000</i>	<i>6,023,469</i>	<i>1,218,531</i>	<i>16.83</i>	<i>6,812,000</i>	<i>788,531</i>	<i>13.09</i>
13	<u>Consumables</u>							
	Laboratory Chemicals/materials	4,000,000	3,367,279	632,721	15.82	4,000,000	632,721	18.79
	<i>Sub-Total 13a:</i>	<i>4,000,000</i>	<i>3,367,279</i>	<i>632,721</i>	<i>15.82</i>	<i>4,000,000</i>	<i>632,721</i>	<i>205.52</i>
	<i>Sub-Total 13:</i>	<i>4,000,000</i>	<i>3,367,279</i>	<i>632,721</i>	<i>15.82</i>	<i>4,000,000</i>	<i>632,721</i>	<i>18.79</i>
14	<u>Consumption of Fuel</u>							
	Fuel for Car & School Bus	2,000,000	2,685,496	(685,496)	(34.27)	2,200,000	(485,496)	(18.08)
	Fuel for Generator	1,500,000	1,542,078	(42,078)	(2.81)	1,500,000	(42,078)	(2.73)
	Fuel for Laboratory	200,000	221,200	(21,200)	(10.60)	200,000	(21,200)	(9.58)
	Electricity Charges	8,800,000	7,811,794	988,206	11.23	8,000,000	188,206	2.41
	<i>Sub-Total 14:</i>	<i>12,500,000</i>	<i>12,260,568</i>	<i>239,432</i>	<i>1.92</i>	<i>11,900,000</i>	<i>(360,568)</i>	<i>(2.94)</i>

SI No	Particulars	BUDGET 2018-19	ACTUAL 2018-19	VARIANCE		BUDGET 2019-20	VARIANCE	
				AMOUNT	%		AMOUNT	%
15	<u>Repairs & Renewals</u>							
	Repair Car & School Bus	500,000	395,450	104,550	20.91	400,000	4,550	1.15
	Repair Generator/Equipment	400,000	628,997	(228,997)	(57.25)	500,000	(128,997)	(20.51)
	Repair Furniture & Fixture	100,000	77,780	22,220	22.22	100,000	22,220	28.57
	Repair Office/Laboratory Building	200,000	184,720	15,280	7.64	200,000	15,280	8.27
	Repair Electrical Connection	150,000	250,473	(100,473)	(66.98)	200,000	(50,473)	(20.15)
	Repair Staff Quarter/Bungalow	300,000	174,488	125,512	41.84	300,000	125,512	71.93
	General Maintenance(incl. security Grd)	2,800,000	3,042,835	(242,835)	(8.67)	2,800,000	(242,835)	(7.98)
	Repair of Water connection	100,000	118,805	(18,805)	(18.81)	100,000	(18,805)	(15.83)
	Annual Maintenance Contract	1,000,000	1,534,800	(534,800)	(53.48)	2,000,000	465,200	30.31
	<i>Sub-Total 15:</i>	<i>5,550,000</i>	<i>6,408,348</i>	<i>(858,348)</i>	<i>(15.47)</i>	<i>6,600,000</i>	<i>191,652</i>	<i>2.99</i>
16	<u>Rent, Rates & Taxes</u>							
	Municipal Taxes	150,000	257,028	(107,028)	(71.35)	150,000	(107,028)	(41.64)
	Office/Lab. Rent	760,000	610,000	150,000	19.74	610,000	-	-
	Road Tax	100,000	84,730	15,270	15.27	100,000	15,270	18.02
	Cess Duty	10,000	6,021	3,979	39.79	10,000	3,979	66.09
	<i>Sub-Total 16:</i>	<i>1,020,000</i>	<i>957,779</i>	<i>62,221</i>	<i>6.10</i>	<i>870,000</i>	<i>(87,779)</i>	<i>(9.16)</i>

SI No	Particulars	BUDGET 2018-19	ACTUAL 2018-19	VARIANCE		BUDGET 2019-20	VARIANCE	
				AMOUNT	%		AMOUNT	%
17	<u>Printing & Stationery</u>							
	Xerox Expenses	70,000	22,690	47,310	67.59	30,000	7,310	32.22
	Stationery and Printing	600,000	577,932	22,068	3.68	600,000	22,068	3.82
	Computer Stationery	200,000	111,892	88,108	44.05	150,000	38,108	34.06
	Paper Print Bind-Publication	250,000	199,951	50,049	20.02	200,000	49	0.02
	<i>Sub-Total 17:</i>	<i>1,120,000</i>	<i>912,465</i>	<i>207,535</i>	<i>18.53</i>	<i>980,000</i>	<i>67,535</i>	<i>7.40</i>
18	<u>Postage, Telephone</u>							
	Postage & Franking Charges	100,000	115,226	(15,226)	(15.23)	150,000	34,774	30.18
	Telephone Charges, Fax	250,000	33,757	216,243	86.50	50,000	16,243	48.12
	Mobile Phone	450,000	412,495	37,505	8.33	200,000	(212,495)	(51.51)
	Internet /email/ website	300,000	378,943	(78,943)	(26.31)	350,000	(28,943)	(7.64)
	Courier Charges	170,000	121,358	48,642	28.61	130,000	8,642	7.12
	<i>Sub-Total 18:</i>	<i>1,270,000</i>	<i>1,061,779</i>	<i>208,221</i>	<i>16.40</i>	<i>880,000</i>	<i>(181,779)</i>	<i>(17.12)</i>
19	<u>Travelling Expenses</u>							
	Experiment & Extension Services	100,000	65,919	34,081	34.08	60,000	(5,919)	(8.98)
	T.A. for Medical treatment	50,000	8,229	41,771	83.54	50,000	41,771	507.61
	Hotel Expense	400,000	228,018	171,982	43.00	300,000	71,982	31.57
	Air & Train fare(Local Travel)	500,000	565,095	(65,095)	(13.02)	500,000	(65,095)	(11.52)
	Foreign Travel	1,000,000	1,094,304	(94,304)	(9.43)	1,000,000	(94,304)	(8.62)
	Local Conveyance	150,000	159,511	(9,511)	(6.34)	150,000	(9,511)	(5.96)
	Recruitment & Transfer T.A.	200,000	187,725	12,275	6.14	200,000	12,275	6.54
	Car Hire Charges	1,000,000	953,766	46,234	4.62	1,000,000	46,234	4.85
	Outstation Tour Expenses	200,000	130,201	69,799	34.90	200,000	69,799	53.61
	<i>Sub-Total 19:</i>	<i>3,600,000</i>	<i>3,392,768</i>	<i>207,232</i>	<i>5.76</i>	<i>3,460,000</i>	<i>67,232</i>	<i>1.98</i>

Sl No	Particulars	BUDGET 2018-19	ACTUAL 2018-19	VARIANCE		BUDGET 2019-20	VARIANCE	
				AMOUNT	%		AMOUNT	%
20	<u>Insurance</u>							
	Fire Insurance	100,000	101,297	(1,297)	(1.30)	110,000	8,703	8.59
	Cash in Transit	2,500	2,340	160	6.40	2,500	160	6.84
	Vehicle Insurance	250,000	229,268	20,732	8.29	250,000	20,732	9.04
	Group Term Insurance	450,000	397,925	52,075	11.57	400,000	2,075	0.52
	Buglary & House Breaking	20,000	17,500	2,500	12.50	20,000	2,500	14.29
	<i>Sub-Total 20:</i>	<i>822,500</i>	<i>748,330</i>	<i>74,170</i>	<i>9.02</i>	<i>782,500</i>	<i>34,170</i>	<i>4.57</i>
21	Patent Fees and Expenses	100,000	39,000	61,000	61.00	100,000	61,000	156.41
	<i>Sub-Total 21:</i>	<i>100,000</i>	<i>39,000</i>	<i>61,000</i>	<i>61.00</i>	<i>100,000</i>	<i>61,000</i>	<i>156.41</i>
22	<u>Council Of Management</u>							
	AGM Exp	400,000	404,026	(4,026)	(1.01)	400,000	(4,026)	(1.00)
	Council of Management	40,000	19,026	20,974	52.44	25,000	5,974	31.40
	<i>Sub-Total 22:</i>	<i>440,000</i>	<i>423,052</i>	<i>16,948</i>	<i>3.85</i>	<i>425,000</i>	<i>5,974</i>	<i>1.41</i>
23	<u>Meeting & Conference</u>							
	Seminar & Symposiums	300,000	99,778	200,222	66.74	200,000	100,222	100.44
	Refreshment at Meeting	300,000	142,740	157,260	52.42	200,000	57,260	40.11
	ASC Meeting Expenses	300,000	259,028	40,972	13.66	300,000	40,972	15.82
	<i>Sub-Total 23:</i>	<i>900,000</i>	<i>501,546</i>	<i>398,454</i>	<i>44.27</i>	<i>700,000</i>	<i>198,454</i>	<i>39.57</i>
24	<u>Legal & Professional Expenses</u>							
	Legal Expenses	200,000	95,000	105,000	52.50	200,000	105,000	110.53
	Professional Charges/Consultants Fees / NABL fees etc.	300,000	417,546	(117,546)	(39.18)	450,000	32,454	7.77
	<i>Sub-Total 24:</i>	<i>500,000</i>	<i>512,546</i>	<i>(12,546)</i>	<i>(2.51)</i>	<i>650,000</i>	<i>137,454</i>	<i>26.82</i>
25	<u>Audit Expenses</u>							
	Fees for Statutory Auditor	495,600	590,000	(94,400)	(19.05)	590,000	-	-
	Statutory Auditors' Travelling	30,000	26,521	3,479	11.60	30,000	3,479	13.12
	Statutory Audit Expenses	6,000	11,407	(5,407)	(90.12)	6,000	(5,407)	(47.40)
	Internal Audit Fees	177,000	177,000	-	-	177,000	-	-
	Internal Auditors' Expenses	10,000	8,015	1,985	19.85	10,000	1,985	24.77
	Internal Auditor's Travelling	100,000	91,063	8,937	8.94	100,000	8,937	9.81
	<i>Sub-Total 25:</i>	<i>818,600</i>	<i>904,006</i>	<i>(85,406)</i>	<i>(10.43)</i>	<i>913,000</i>	<i>8,994</i>	<i>0.99</i>

SI No	Particulars	BUDGET 2018-19	ACTUAL 2018-19	VARIANCE		BUDGET 2019-20	VARIANCE	
				AMOUNT	%		AMOUNT	%
26	<u>Books & Periodicals</u>							
	Books & Publications	60,000	12,372	47,628	79.38	50,000	37,628	304.14
	Journal & Periodicals	40,000	47,983	(7,983)	(19.96)	50,000	2,017	4.20
	<i>Sub-Total 26:</i>	<i>100,000</i>	<i>60,355</i>	<i>39,645</i>	<i>39.65</i>	<i>100,000</i>	<i>39,645</i>	<i>65.69</i>
27	<u>Miscellaneous Expenses</u>	-				-		
	Bank Charges & Interest	30,000	11,469	18,531	61.77	30,000	18,531	161.57
	Paper Advertisement	200,000	22,000	178,000	89.00	150,000	128,000	581.82
	Miscellaneous petty expenses	250,000	224,165	25,835	10.33	250,000	25,835	11.52
	Others (Penalty ,interest for statutory dt	2,000,000	1,804,523	195,477	9.77	2,000,000	195,477	10.83
	<i>Sub-Total 27:</i>	<i>2,480,000</i>	<i>2,062,157</i>	<i>417,843</i>	<i>16.85</i>	<i>2,430,000</i>	<i>367,843</i>	<i>17.84</i>
(B)	TOTAL RECURRING	302,256,642	313,485,700	(11,229,058)	(3.72)	292,185,500	(21,296,174)	(6.79)
	<i>Surplus / (Deficit) (A-B)</i>	<i>(1,316,642)</i>	<i>(68,471,970)</i>			<i>7,114,500</i>		

Note: (1)Receipts are taken on cash basis while all payments are taken on accrual basis.

(2) Estimates are taken for March 2019

(3) Testing fees include Rs 1.24 Cr from old outstanding of Tea Council