

TEA RESEARCH ASSOCIATION
TRA Budget 2023-24 (Excluding Experimental Plots)

SI No	Particulars	BUDGET	ACTUAL	VARIANCE		BUDGET	VARIANCE		Remarks
		2022-23	2022-23	AMOUNT	%	2023-24	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	**							As per 2016 ceiling
a)	Grant-in-Aid (49%)	10,50,00,000	10,48,00,000	(2,00,000)	(0.19)	10,48,00,000	-	-	
	<i>Sub-Total 00+01 :</i>	<i>10,50,00,000</i>	<i>10,48,00,000</i>	<i>(2,00,000)</i>	<i>(0.19)</i>	<i>10,48,00,000</i>	<i>-</i>	<i>-</i>	
02	<u>Subscription</u>								
	Ordinary Members	17,60,00,000	15,25,94,858	(2,34,05,142)	(13.30)	15,30,00,000	4,05,142	0.27	Actual billing taken in 2023-24 Rs. 17 crore . Collection 85% from 17 Cr i.e 14.45 Cr balance from O/s
a)	<i>Sub-Total for Ordinary Members:</i>	<i>17,60,00,000</i>	<i>15,25,94,858</i>	<i>(2,34,05,142)</i>	<i>(13.30)</i>	<i>15,30,00,000</i>	<i>4,05,142</i>	<i>0.27</i>	
b)	Associate Membership	20,00,000	21,45,000	1,45,000	7.25	22,00,000	55,000	2.56	
		-	-	-	-	-	-	-	
	<i>Sub-Total Membership 02. a) + b)</i>	<i>17,80,00,000</i>	<i>15,47,39,858</i>	<i>(2,32,60,142)</i>	<i>(13.07)</i>	<i>15,52,00,000</i>	<i>4,60,142</i>	<i>0.30</i>	
03	<u>Inspection & Special Visit Fee</u>	2,00,000	1,20,000	(80,000)	(40.00)	1,00,000	(20,000)	-	
	<i>Sub-Total (03):</i>	<i>2,00,000</i>	<i>1,20,000</i>	<i>(80,000)</i>	<i>(40.00)</i>	<i>1,00,000</i>	<i>(20,000)</i>	<i>(16.67)</i>	
04	<u>Testing & Trials Fees</u>								
	-Testing Fees(Pesticide/soil/others)	2,00,00,000	2,13,65,997	13,65,997	6.83	2,50,90,000	37,24,003	17.43	
	<i>Sub-Total 04:</i>	<i>2,00,00,000</i>	<i>2,13,65,997</i>	<i>13,65,997</i>	<i>6.83</i>	<i>2,50,90,000</i>	<i>37,24,003</i>	<i>17.43</i>	
05	<u>Fees for Courses & Workshops</u>								
	6 Months Training Course & others	70,00,000	66,24,941	(3,75,059)	(5.36)	78,00,000	11,75,059	17.74	
	Field Management course	2,00,000	1,49,042	(50,958)	(25.48)	1,50,000	958	0.64	
	Engg. Mfg. Course	3,00,000	3,55,080	55,080	18.36	3,50,000	(5,080)	(1.43)	
	Income from Workshops on seminars	15,00,000	17,66,545	2,66,545	17.77	17,00,000	(66,545)	(3.77)	
	ASC Meeting	2,00,000	1,64,589	(35,411)	(17.71)	2,00,000	35,411	21.51	
	<i>Sub-Total 05:</i>	<i>92,00,000</i>	<i>90,60,197</i>	<i>(1,39,803)</i>	<i>(1.52)</i>	<i>1,02,00,000</i>	<i>11,39,803</i>	<i>12.58</i>	
06	<u>Collaboration</u>								
	Trustea	90,00,000	89,65,840	(34,160)	(0.38)	93,00,000	3,34,160	3.73	
		90,00,000	89,65,840	(34,160)	(0.38)	93,00,000	3,34,160	3.73	

SI No	Particulars	BUDGET 2022-23	ACTUAL 2022-23	VARIANCE		BUDGET 2023-24	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
07	<u>Bio Formulation</u>								
	Sale of Bio-pesticide	60,00,000	68,57,816	8,57,816	14.30	1,00,00,000	31,42,184	45.82	
	Royalty on Bio formulation	-	-	-	-	-	-	-	
		60,00,000	68,57,816	8,57,816	14	1,00,00,000	31,42,184	45.82	
08	<u>Sales</u>								
a)	<u>Publications</u>								
	- Printed & E Book	2,60,000	2,23,845	(36,155)	(13.91)	2,50,000	26,155	11.68	
	- CDs	60,000	49,758	(10,242)	(17.07)	50,000	242	0.49	
	<i>Sub-Total Publication Sales 06a:</i>	3,20,000	2,73,603	(46,397)	(14.50)	3,00,000	26,397	9.65	
b)	<u>Others</u>								
	Clone Cuttings/seed	3,00,000	1,93,047	(1,06,953)	(35.65)	2,50,000	56,953	29.50	
	Green Leaf	32,00,000	28,35,946	(3,64,054)	(11.38)	29,00,000	64,054	2.26	Sold from Nagrakata, North Bank, Cachar plots
	Other Receipts	1,00,000	1,64,414	64,414	64.41	2,00,000	35,586	21.64	
	<i>Sub-Total Other Sales b:</i>	36,00,000	31,93,407	(4,06,593)	(11.29)	33,50,000	1,56,593	4.90	
	<i>Total Sales 06:</i>	39,20,000	34,67,010	(4,52,990)	(11.56)	36,50,000	1,82,990	5.28	
09	<u>Miscellaneous Receipts</u>								
	Recovery of Rent	7,00,000	8,63,065	1,63,065	23.30	8,00,000	(63,065)	(7.31)	
	Guest House (Net)	(6,00,000)	(5,75,365)	24,635	(4.11)	(6,00,000)	(24,635)	4.28	
	Royalty on seed/clone barriers	5,00,000	3,89,250	(1,10,750)	(22.15)	4,00,000	10,750	2.76	
	Other Receipts	5,00,000	4,52,401	(47,599)	(9.52)	5,00,000	47,599	10.52	
	<i>Sub-Total 07:</i>	11,00,000	11,29,351	29,351	2.67	11,00,000	(29,351)	(2.60)	
10	<u>Interest Income</u>								
	Interest on Fixed Deposits	-	22,156	22,156		-	(22,156)	(100.00)	
	Interest on Savings Account	8,00,000	4,13,795	(3,86,205)	(48.28)	6,00,000	1,86,205	45.00	
	<i>Sub-Total 08:</i>	8,00,000	4,35,951	(3,64,049)	(45.51)	6,00,000	1,64,049	37.63	
	TOTAL RECEIPTS (A)	33,32,20,000	31,09,42,020	(2,22,77,980)	(6.69)	32,00,40,000	90,97,980	2.93	

SI No	Particulars	BUDGET 2022-23	ACTUAL 2022-23	VARIANCE		BUDGET 2023-24	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
(B)	EXPENSES RECURRING								
09	Salaries, Bonus & Leave Encah.	21,62,00,000	21,50,39,420	11,60,580	0.54	22,62,50,301	1,12,10,881	5.21	Actual salary includes Rs. 1.17 Cr for Leave encashment and Budgeted salary includes Rs. 1.94 Cr for leave encashment
	Sub-Total Fixed 9a:	21,62,00,000	21,50,39,420	11,60,580	0.54	22,62,50,301	1,12,10,881	5.21	
	Casual salary/ Wages(incl. daily rated)	1,15,00,000	1,15,01,987	(1,987)	(0.02)	1,15,00,000	(1,987)	(0.02)	
	Night Duty Allowance	25,000	10,000	15,000	60.00	50,000	40,000	400.00	
	Overtime Allowance	50,000	39,973	10,027	20.05	50,000	10,027	25.08	
	Salary Others	56,00,000	56,93,500	(93,500)	(1.67)	41,40,000	(15,53,500)	(27.29)	
	Sub-Total Variable 9b:	1,71,75,000	1,72,45,460	(70,460)	(0.41)	1,57,40,000	(15,05,460)	(8.73)	
	Sub-Total 9	23,33,75,000	23,22,84,880	10,90,120	0.47	24,19,90,301	97,05,421	4.18	
10	Provident Fund								
	Employer's contribution to Provident Fund	1,50,00,000	1,52,55,011	(2,55,011)	(1.70)	1,56,00,000	3,44,989	2.26	
	Sub-Total 10:	1,50,00,000	1,52,55,011	(2,55,011)	(1.70)	1,56,00,000	3,44,989	2.26	
11	Gratuity								
	Gratuity-Officer	80,00,000	73,08,413	6,91,587	8.64	1,20,00,000	46,91,587	64.19	6 officers and 7 staff are retiring during 2023-24
	Gratuity- Staff	1,28,76,000	1,12,87,368	15,88,632	12.34	98,00,000	(14,87,368)	(13.18)	
	Sub-Total 11	2,08,76,000	1,85,95,781	22,80,219	10.92	2,18,00,000	32,04,219	17.23	
12	Staff Welfare								
	Medical Expenses/Retainership Fees	55,00,000	57,99,171	(2,99,171)	(5.44)	55,00,000	(2,99,171)	(5.16)	
	Duty Allowance	1,50,000	1,43,900	6,100	4.07	1,50,000	6,100	4.24	
	Staff Welfare Expenses	3,00,000	5,89,507	(2,89,507)	(96.50)	5,00,000	(89,507)	(15.18)	
	Staff Training Expenses	50,000	84,944	(34,944)	(69.89)	80,000	(4,944)	(5.82)	Includes Farewell dinner party for Dr A.K.Baruah
	Washing Charges	12,000	2,980	9,020	75.17	10,000	7,020	235.57	
	Uniform	25,000	8,045	16,955	67.82	15,000	6,955	86.45	
	Canteen Subsidy	1,80,000	1,80,000	-	-	1,80,000	-	-	
	Sub-Total 12:	62,17,000	68,08,547	(5,91,547)	(9.51)	64,35,000	(3,73,547)	(5.49)	

SI No	Particulars	BUDGET 2022-23	ACTUAL 2022-23	VARIANCE		BUDGET 2023-24	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
13	<u>Consumables</u>								
	Laboratory Chemicals/materials	60,00,000	47,09,516	12,90,484	21.51	50,00,000	2,90,484	6.17	
	<i>Sub-Total 13a:</i>	<i>60,00,000</i>	<i>47,09,516</i>	<i>12,90,484</i>	<i>21.51</i>	<i>50,00,000</i>	<i>2,90,484</i>	<i>6.17</i>	
	<i>Sub-Total 13:</i>	<i>60,00,000</i>	<i>47,09,516</i>	<i>12,90,484</i>	<i>21.51</i>	<i>50,00,000</i>	<i>2,90,484</i>	<i>6.17</i>	
14	<u>Consumption of Fuel</u>								
	Fuel for Car	15,70,000	19,78,936	(4,08,936)	(26.05)	10,00,000	(9,78,936)	(49.47)	
	Fuel for Generator	18,00,000	17,70,233	29,767	1.65	18,00,000	29,767	1.68	
	Fuel for Laboratory	2,00,000	1,14,160	85,840	42.92	2,00,000	85,840	75.19	
	Electricity Charges	76,00,000	87,31,537	(11,31,537)	(14.89)	88,00,000	68,463	0.78	<i>Increased due to full operation of STG lab in Tocklai</i>
	<i>Sub-Total 14:</i>	<i>1,11,70,000</i>	<i>1,25,94,866</i>	<i>(14,24,866)</i>	<i>(12.76)</i>	<i>1,18,00,000</i>	<i>(7,94,866)</i>	<i>(6.31)</i>	
15	<u>Repairs & Renewals</u>								
	Repair Car	3,00,000	5,85,816	(2,85,816)	(95.27)	3,00,000	(2,85,816)	(48.79)	<i>Repairing of all very old cars for Advisory service</i>
	Repair Generator/Equipment	4,00,000	5,04,999	(1,04,999)	(26.25)	5,00,000	(4,999)	(0.99)	<i>The old cars are being replaced by 6 new hired cars from 2023-24</i>
	Repair Furniture & Fixture	1,00,000	63,587	36,413	36.41	1,00,000	36,413	57.26	
	Repair Office/Laboratory Building	4,00,000	3,74,255	25,745	6.44	4,00,000	25,745	6.88	
	Repair Electrical Connection	2,00,000	1,78,471	21,529	10.76	2,00,000	21,529	12.06	
	Repair Staff Quarter/Bungalow	3,00,000	8,63,892	(5,63,892)	(187.96)	2,00,000	(6,63,892)	(76.85)	<i>Repairing for Director's Bungalow at Tocklai and also repairing staff quarters at Nagrakata</i>
	General Maintenance(incl. security Grd)	13,00,000	12,21,242	78,758	6.06	13,00,000	78,758	6.45	
	Repair of Water connection	4,00,000	2,41,464	1,58,536	39.63	3,00,000	58,536	24.24	
Annual Maintenance Contract	20,00,000	22,40,463	(2,40,463)	(12.02)	28,00,000	5,59,537	24.97	<i>New Kolkata lab equipment included in 2023-24</i>	
	<i>Sub-Total 15:</i>	<i>54,00,000</i>	<i>62,74,189</i>	<i>(8,74,189)</i>	<i>(16.19)</i>	<i>61,00,000</i>	<i>(1,74,189)</i>	<i>(2.78)</i>	
16	<u>Rent, Rates & Taxes</u>								
	Municipal Taxes	1,10,000	91,621	18,379	16.71	1,00,000	8,379	9.15	
	Office/Lab. Rent	5,50,000	5,49,720	280	0.05	5,50,000	280	0.05	
	Road Tax	30,000	67,000	(37,000)	(123.33)	30,000	(37,000)	(55.22)	
	<i>Sub-Total 16:</i>	<i>6,90,000</i>	<i>7,08,341</i>	<i>(18,341)</i>	<i>(2.66)</i>	<i>6,80,000</i>	<i>(28,341)</i>	<i>(4.00)</i>	

SI No	Particulars	BUDGET 2022-23	ACTUAL 2022-23	VARIANCE		BUDGET 2023-24	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
17	<u>Printing & Stationery</u>								
	Xerox Expenses	10,000	7,979	2,021	20.21	10,000	2,021	25.33	
	Stationery and Printing	4,00,000	3,95,155	4,845	1.21	4,00,000	4,845	1.23	
	Computer Stationery	1,00,000	1,42,275	(42,275)	(42.28)	1,50,000	7,725	5.43	
	Paper Print Bind-Publication	2,00,000	4,12,660	(2,12,660)	(106.33)	4,00,000	(12,660)	(3.07)	Including calender printing cost
	<i>Sub-Total 17:</i>	<i>7,10,000</i>	<i>9,58,069</i>	<i>(2,48,069)</i>	<i>(34.94)</i>	<i>9,60,000</i>	<i>1,931</i>	<i>0.20</i>	
18	<u>Postage, Telephone</u>								
	Postage & Courier charges	2,00,000	2,77,853	(77,853)	(38.93)	2,50,000	(27,853)	(10.02)	
	Telephone Charges	40,000	40,401	(401)	(1.00)	40,000	(401)	(0.99)	
	Mobile Phone Charges	1,00,000	71,474	28,526	28.53	1,00,000	28,526	39.91	
	Internet, website ,Zoom Charges	4,00,000	3,82,737	17,263	4.32	4,00,000	17,263	4.51	
	<i>Sub-Total 18:</i>	<i>7,40,000</i>	<i>7,72,465</i>	<i>(32,465)</i>	<i>(4.39)</i>	<i>7,90,000</i>	<i>17,535</i>	<i>2.27</i>	
19	<u>Travelling Expenses</u>								
	Experiment & Extension Services	30,000	75,841	(45,841)	(152.80)	50,000	(25,841)	(34.07)	
	Hotel Expense	2,50,000	3,05,137	(55,137)	(22.05)	4,00,000	94,863	31.09	
	Air & Train fare(Local Travel)	4,50,000	7,86,376	(3,36,376)	(74.75)	8,00,000	13,624	1.73	
	Foreign Travel	-	2,03,467	(2,03,467)		4,00,000	1,96,533		
	Local Conveyance	1,50,000	1,50,788	(788)	(0.53)	1,50,000	(788)	(0.52)	
	Recruitment & Transfer T.A.	4,00,000	2,13,515	1,86,485	46.62	3,00,000	86,485	-	
	Car Hire Charges	10,00,000	9,06,614	93,386	9.34	30,00,000	20,93,386	230.90	
	Outstation Tour Expenses	50,000	1,02,071	(52,071)	(104.14)	1,00,000	(2,071)	(2.03)	
	<i>Sub-Total 19:</i>	<i>23,30,000</i>	<i>27,43,809</i>	<i>(4,13,809)</i>	<i>(17.76)</i>	<i>52,00,000</i>	<i>24,56,191</i>	<i>89.52</i>	

SI No	Particulars	BUDGET 2022-23	ACTUAL 2022-23	VARIANCE		BUDGET 2023-24	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
20	<u>Insurance</u>								
	Fire Insurance	3,00,000	2,71,880	28,120	9.37	3,00,000	28,120	10.34	
	Cash in Transit	1,000	1,770	(770)	(77.00)	2,000	230	12.99	
	Vehicle Insurance	2,00,000	2,36,229	(36,229)	(18.11)	2,50,000	13,771	5.83	
	Group Term Insurance	5,20,000	9,56,650	(4,36,650)	(83.97)	5,50,000	(4,06,650)	(42.51)	
	<i>Sub-Total 20:</i>	<i>10,21,000</i>	<i>14,66,529</i>	<i>(4,45,529)</i>	<i>(43.64)</i>	<i>11,02,000</i>	<i>(3,64,529)</i>	<i>(24.86)</i>	
21	<u>Patent Fees and Expenses</u>	1,50,000	1,14,000	36,000	24.00	1,50,000	36,000	31.58	
	<i>Sub-Total 21:</i>	<i>1,50,000</i>	<i>1,14,000</i>	<i>36,000</i>	<i>24.00</i>	<i>1,50,000</i>	<i>36,000</i>	<i>31.58</i>	
22	<u>Council Of Management</u>								
	AGM Exp	3,00,000	71,527	2,28,473	76.16	5,50,000	4,78,473	668.94	<i>Received sponsorship fees of Rs. 5 lacs for AGM</i>
	Council of Management	50,000	23,247	26,753	53.51	25,000	1,753	7.54	
	<i>Sub-Total 22:</i>	<i>3,50,000</i>	<i>94,774</i>	<i>2,55,226</i>	<i>72.92</i>	<i>5,75,000</i>	<i>1,753</i>	<i>1.85</i>	
	<u>Fees for Courses & Workshops</u>								
	6 Months Training Course & others	20,00,000	21,35,664	(1,35,664)	(6.78)	21,00,000	(35,664)	(1.67)	
	Field Management course	1,00,000	1,09,623	(9,623)	(9.62)	1,00,000	(9,623)	(8.78)	
	Engg. Mfg. Course	1,00,000	89,961	10,039	10.04	1,00,000	10,039	11.16	
	<i>Sub-Total 23:</i>	<i>2,00,000</i>	<i>23,35,248</i>	<i>416</i>	<i>0.21</i>	<i>23,00,000</i>	<i>10,039</i>	<i>0.43</i>	
23	<u>Meeting & Conference</u>								
	Seminar & Symposiums	3,00,000	2,98,235	1,765	0.59	3,00,000	1,765	0.59	
	Refreshment at Meeting	1,00,000	1,63,862	(63,862)	(63.86)	1,50,000	(13,862)	(8.46)	
	ASC Meeting Expenses	1,50,000	99,866	50,134	33.42	1,00,000	134	0.13	
	<i>Sub-Total 24:</i>	<i>5,50,000</i>	<i>5,61,963</i>	<i>(11,963)</i>	<i>(2.18)</i>	<i>5,50,000</i>	<i>(11,963)</i>	<i>(2.13)</i>	
24	<u>Legal & Professional Expenses</u>								
	Legal Expenses	2,00,000	17,84,000	(15,84,000)	(792.00)	10,00,000	(7,84,000)	(43.95)	
	Professional Charges/Consultants Fees / NABL fees etc.	8,00,000	10,94,421	(2,94,421)	(36.80)	13,00,000	2,05,579	18.78	
	<i>Sub-Total 25:</i>	<i>10,00,000</i>	<i>28,78,421</i>	<i>(18,78,421)</i>	<i>(187.84)</i>	<i>23,00,000</i>	<i>(5,78,421)</i>	<i>(20.10)</i>	
25	<u>Audit Expenses</u>								
	Fees for Statutory Auditor	6,00,000	6,00,000	-	-	7,20,000	1,20,000	20.00	<i>20% increase is taken in Budget</i>
	Statutory Audit Expenses	20,000	22,601	(2,601)	(13.01)	85,000	62,399	276.09	
	Internal Audit Fees	1,50,000	1,50,000	-	-	1,50,000	-	-	
	Internal Auditors' Expenses	50,000	71,088	(21,088)	(42.18)	90,000	18,912	26.60	
	<i>Sub-Total 26:</i>	<i>8,20,000</i>	<i>8,43,689</i>	<i>(23,689)</i>	<i>(2.89)</i>	<i>10,45,000</i>	<i>2,01,311</i>	<i>23.86</i>	

SI No	Particulars	BUDGET 2022-23	ACTUAL 2022-23	VARIANCE		BUDGET 2023-24	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
26	Books & Periodicals								
	Books & Publications	40,000	14,603	25,397	63.49	20,000	5,397	36.96	
	Journal & Periodicals	40,000	39,290	710	1.78	40,000	710	1.81	
	<i>Sub-Total 27:</i>	<i>80,000</i>	<i>53,893</i>	<i>26,107</i>	<i>32.63</i>	<i>60,000</i>	<i>6,107</i>	<i>11.33</i>	
27	Collaboration								
	Trustea	70,00,000	68,59,810	1,40,190	2.00	70,00,000	1,40,190	2.04	
		70,00,000	68,59,810	1,40,190	2.00	70,00,000	1,40,190	2.04	
28	Miscellaneous Expenses	-				-			
	Bank Charges & Interest	20,000	44,735	(24,735)	(123.68)	40,000	(4,735)	(10.58)	
	Paper Advertisement	1,00,000	48,872	51,128	51.13	50,000	1,128	2.31	
	Renewal of Subscription	60,000	55,000	5,000	8.33	55,000	-	-	
	Miscellaneous petty expenses	2,00,000	2,93,899	(93,899)	(46.95)	3,00,000	6,101	2.08	
	Interest on Hire Purchase		56,007			14,072	(41,935)		
	Others (Including Rebate on subscription)	50,00,000	42,43,050	7,56,950	15.14	42,00,000	(43,050)	(1.01)	
	<i>Sub-Total 28:</i>	<i>53,80,000</i>	<i>47,41,563</i>	<i>6,94,444</i>	<i>12.91</i>	<i>46,59,072</i>	<i>(82,491)</i>	<i>(1.74)</i>	
(B)	TOTAL RECURRING	31,88,59,000	32,16,55,364	(27,96,364)	(0.88)	33,60,96,373	1,44,41,009	4.49	
	<i>Surplus / (Deficit) (A-B)</i>	1,43,61,000	(1,07,13,344)			(1,60,56,373)			

Note:

- 1) Receipts are taken on Cash basis
- 2) Experimental plots(at Tocklai) estimated a loss of Rs. 2.17 Crores for 2022-23

