

TEA RESEARCH ASSOCIATION									
TRA Revenue Budget 2025-26 (Excluding Experimental Plots)									
SI No	Particulars	BUDGET 2024-25	ACTUAL 2024-25	VARIANCE		BUDGET 2025-26	VARIANCE		Remarks
		(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%)	10,48,00,000	10,48,94,101	94,101	0.09	10,48,00,000	(94,101)	(0.09)	Fixed as per 2016 ceiling
	Sub-Total 00+01 :	10,48,00,000	10,48,94,101	94,101	0.09	10,48,00,000	(94,101)	(0.09)	
02	Subscription								
	Ordinary Members	13,47,00,000	11,35,64,776	(2,11,35,224)	(15.69)	12,00,00,000	64,35,224	5.67	
a)	Sub-Total for Ordinary Members:	13,47,00,000	11,35,64,776	(2,11,35,224)	(15.69)	12,00,00,000	64,35,224	5.67	Actual Billing for 2024-25 was 11.75 crores . Recovery from current billing 76% plus o/s recovery of Rs 2 crores
b)	Associate Membership	35,00,000	31,46,000	(3,54,000)	(10.11)	35,00,000	3,54,000	11.25	
		-	-	-	-	-	-	-	
	Sub-Total Membership 02. a) + b)	13,82,00,000	11,67,10,776	(2,14,89,224)	(15.55)	12,35,00,000	67,89,224	5.82	
03	Inspection & Special Visit Fee	2,80,000	5,000	(2,75,000)	(98.21)	50,000	45,000	-	
	Sub-Total (03):	2,80,000	5,000	(2,75,000)	(98.21)	50,000	45,000	900.00	
04	Testing & Trials Fees								
	-Testing Fees(Pesticide/soil/others)	3,50,00,000	3,52,26,942	2,26,942	0.65	3,75,00,000	22,73,058	6.45	2024-25 Testing included Rs 82 lakh from residue trials at Tocklai. In addition Rs. 40 lakh received from STG Green leaf testing.
	Sub-Total 04:	3,50,00,000	3,52,26,942	2,26,942	0.65	3,75,00,000	22,73,058	6.45	
05	Fees for Courses & Workshops								
	6 Months Training Course & others	80,00,000	74,07,712	(5,92,288)	(7.40)	80,00,000	5,92,288	8.00	
	Field Management course	1,50,000	2,10,000	60,000	40.00	3,00,000	90,000	42.86	
	Engg. Mfg. Course	4,00,000	-	(4,00,000)	(100.00)	10,00,000	10,00,000		
	Income from Workshops on seminars	19,00,000	33,86,540	14,86,540	78.24	30,00,000	(3,86,540)	(11.41)	Actual increased due to TCPL training in 2024-25
	Sub-Total 05:	1,04,50,000	1,10,04,252	5,54,252	5.30	1,23,00,000	12,95,748	11.77	
06	Collaboration								
	Trustea	98,28,000	63,00,000	(35,28,000)	(35.90)	-	(63,00,000)	(100.00)	Money received in 2024-25 out of the total budget of Rs 98 lacs
		98,28,000	63,00,000	(35,28,000)	(35.90)	-	(63,00,000)	(100.00)	Trustea Prog. discontinued in 2025-26

SI No	Particulars	BUDGET	ACTUAL	VARIANCE		BUDGET	VARIANCE		Remarks
		2024-25	2024-25	AMOUNT	%	2025-26	AMOUNT	%	
07	Bio Formulation								
	Sale of Bio-pesticide	1,00,00,000	80,28,778	(19,71,222)	(19.71)	1,00,00,000	19,71,222	24.55	
		1,00,00,000	80,28,778	(19,71,222)	(20)	1,00,00,000	19,71,222	24.55	
08	Sales								
a)	Publications								
	- Printed & E Book,CD	3,00,000	1,22,184	(1,77,816)	(59.27)	2,00,000	77,816	63.69	
	Sub-Total Publication Sales 08a:	3,00,000	1,22,184	(1,77,816)	(59.27)	2,00,000	77,816	63.69	
b)	Others								
	Clone Cuttings/seed	3,00,000	80,815	(2,19,185)	(73.06)	3,00,000	2,19,185	271.22	
	Green Leaf	29,00,000	19,50,465	(9,49,535)	(32.74)	25,00,000	5,49,535	28.17	Sold from Nagrakata, North Bank,Dikom, Cachar plots
	Other Receipts	1,50,000	3,59,781	2,09,781	139.85	3,00,000	(59,781)	(16.62)	sale of earth warm, vermicomposed and black tea and Tender
	Sub-Total Other Sales08 b:	33,50,000	23,91,061	(9,58,939)	(28.63)	31,00,000	7,08,939	29.65	
	Total Sales 08:	36,50,000	25,13,245	(11,36,755)	(31.14)	33,00,000	7,86,755	31.30	
08A	Miscellaneous Receipts								
	Recovery of Rent/Rental income	8,00,000	8,30,767	30,767	3.85	8,00,000	(30,767)	(3.70)	Rent from ITA, Jio, Tea Board and Auditorium
	Guest House	10,00,000	7,72,393	(2,27,607)	(22.76)	10,00,000	2,27,607	29.47	Income from Tocklai Guest House
	Royalty on seed/clone barries	4,20,000	2,74,000	(1,46,000)	(34.76)	3,00,000	26,000	9.49	
	Other Receipts	5,00,000	7,37,892	2,37,892	47.58	8,00,000	62,108	8.42	scrap sale, sale of tender documents,Bio char, intranship fees
	Sub-Total 08A:	27,20,000	26,15,052	(1,04,948)	(3.86)	29,00,000	2,84,948	10.90	
08B	Interest Income								
	Interest on Fixed Deposits	-	-	-		-	-	-	
	Interest on Savings Account	5,00,000	2,21,749	(2,78,251)	(55.65)	3,00,000	78,251	35.29	
	Sub-Total 08B:	5,00,000	2,21,749	(2,78,251)	(55.65)	3,00,000	78,251	35.29	
	TOTAL RECEIPTS (A)	31,54,28,000	28,75,19,895	(2,79,08,105)	(8.85)	29,46,50,000	71,30,105	2.48	

SI No	Particulars	BUDGET 2024-25	ACTUAL 2024-25	VARIANCE		BUDGET 2025-26	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
(B)	<u>PAYMENTS RECURRING</u>	-				-			
09	Salaries, Bonus & Leave Encash.	20,52,00,000	19,76,72,795	75,27,205	3.67	19,54,00,000	(22,72,795)	(1.15)	Actual salary includes Rs. 90.54 lakh for Leave Encashment. Budgeted salary includes Rs 98.35 lakh for Leave encashment
	Sub-Total Fixed 9a:	20,52,00,000	19,76,72,795	75,27,205	3.67	19,54,00,000	(22,72,795)	(1.15)	
	Casual salary/ Wages(incl. plot workers)	1,50,00,000	1,79,33,916	(29,33,916)	(19.56)	1,80,00,000	66,084	0.37	
	Salary Others	70,00,000	61,58,995	8,41,005	12.01	70,00,000	8,41,005	13.65	
	Sub-Total Variable 9b:	2,20,00,000	2,40,92,911	(20,92,911)	(9.51)	2,50,00,000	9,07,089	3.76	
	Sub-Total 9	22,72,00,000	22,17,65,706	54,34,294	2.39	22,04,00,000	(13,65,706)	(0.62)	
10	<u>Provident Fund</u>								
	Employer's contribution to Provident Fur	1,55,00,000	1,59,24,249	(4,24,249)	(2.74)	1,50,00,000	(9,24,249)	(5.80)	
	Sub-Total 10:	1,55,00,000	1,59,24,249	(4,24,249)	(2.74)	1,50,00,000	(9,24,249)	(5.80)	
11	<u>Gratuity</u>								
	Gratuity-Officer	40,00,000	52,04,323	(12,04,323)	(30.11)	75,00,000	22,95,677	44.11	2 retirement and 1 resignation in 2024-25 for Officers
	Gratuity- Staff	95,01,494	95,57,153	(55,659)	(0.59)	90,00,000	(5,57,153)	(5.83)	8 staff retired during 2024-25. 7 staff and 3 Officers are going to retire in 2025-26.
	Sub-Total 11	1,35,01,494	1,47,61,476	(12,59,982)	(9.33)	1,65,00,000	17,38,524	11.78	
12	<u>Staff Welfare</u>								
	Medical Expenses/Retainership Fees	55,00,000	50,27,065	4,72,935	8.60	52,00,000	1,72,935	3.44	
	Duty Allowance	1,50,000	1,41,176	8,824	5.88	1,50,000	8,824	6.25	
	Staff Welfare Expenses	5,00,000	4,35,915	64,085	12.82	5,00,000	64,085	14.70	
	Staff Training Expenses	80,000	-	80,000	100.00	80,000	80,000		
	Washing Charges	10,000	6,800	3,200	32.00	10,000	3,200	47.06	
	Uniform	15,000	6,294	8,706	58.04	10,000	3,706	58.88	
	Canteen Subsidy	1,80,000	1,80,000	-	-	1,80,000	-	-	
	Sub-Total 12:	64,35,000	57,97,250	6,37,750	9.91	61,30,000	3,32,750	5.74	

SI No	Particulars	BUDGET 2024-25	ACTUAL 2024-25	VARIANCE		BUDGET 2025-26	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
13	<u>Consumables</u>								
	Laboratory Chemicals/materials	75,00,000	79,62,248	(4,62,248)	(6.16)	80,00,000	37,752	0.47	
	Sub-Total 13a:	75,00,000	79,62,248	(4,62,248)	(6.16)	80,00,000	37,752	0.47	
	Sub-Total 13:	75,00,000	79,62,248	(4,62,248)	(6.16)	80,00,000	37,752	0.47	
14	<u>Consumption of Fuel</u>								
	Fuel for Car	12,00,000	12,64,691	(64,691)	(5.39)	13,00,000	35,309	2.79	
	Fuel for Generator	16,00,000	14,14,035	1,85,965	11.62	14,00,000	(14,035)	(0.99)	
	Fuel for Laboratory	2,00,000	1,59,520	40,480	20.24	2,00,000	40,480	25.38	
	Electricity Charges	95,00,000	99,25,101	(4,25,101)	(4.47)	1,00,00,000	74,899	0.75	
	Sub-Total 14:	1,25,00,000	1,27,63,347	(2,63,347)	(2.11)	1,29,00,000	1,36,653	1.07	
15	<u>Repairs & Renewals</u>								
	Repair Car	5,00,000	5,40,610	(40,610)	(8.12)	5,00,000	(40,610)	(7.51)	
	Repair Generator/Lab/OfficeEquipment	6,00,000	8,49,564	(2,49,564)	(41.59)	11,00,000	2,50,436	29.48	Replacement of Kolkata Lab UPS in 2025-26 for Rs.3 lakh added
	Repair Furniture & Fixture	40,000	25,100	14,900	37.25	25,000	(100)	(0.40)	
	Repair Office/Laboratory Building	2,50,000	2,35,210	14,790	5.92	2,50,000	14,790	6.29	
	Repair Electrical Connection	4,00,000	4,09,109	(9,109)	(2.28)	4,00,000	(9,109)	(2.23)	
	Repair Staff Quarter/Bungalow	2,00,000	3,00,073	(1,00,073)	(50.04)	3,00,000	(73)	(0.02)	
	General Maintenance(incl. security Grd)	15,00,000	16,34,773	(1,34,773)	(8.98)	16,00,000	(34,773)	(2.13)	
	Guest house Maintenance	12,00,000	11,76,632	23,368	1.95	12,00,000	23,368	1.99	
	Repair of Water connection	3,00,000	2,10,862	89,138	29.71	2,00,000	(10,862)	(5.15)	
	Annual Maintenance Contract	27,00,000	20,40,788	6,59,212	24.42	22,00,000	1,59,212	7.80	Only AMC for Kolkata Lab considered.Tocklai covered under CMC
	Sub-Total 15:	76,90,000	74,22,721	2,67,279	3.48	77,75,000	3,52,279	4.75	
16	<u>Rent, Rates & Taxes</u>								
	Municipal Taxes	1,20,000	1,01,911	18,089	15.07	1,00,000	(1,911)	(1.88)	For Kolkata and Darjeeling office
	Office/Lab. Rent	5,50,000	5,49,720	280	0.05	5,50,000	280	0.05	Kolkata lab rent Rs 5.4 lakh p.a, balance for Tripura
	Road & other taxesTax	30,000	20,222	9,778	32.59	20,000	(222)	(1.10)	
	Sub-Total 16:	7,00,000	6,71,853	28,147	4.02	6,70,000	(1,853)	(0.28)	

SI No	Particulars	BUDGET 2024-25	ACTUAL 2024-25	VARIANCE		BUDGET 2025-26	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
17	<u>Printing & Stationery</u>								
	Xerox Expenses	10,000	5,489	4,511	45.11	6,000	511	9.31	
	Stationery and Printing	4,50,000	4,03,708	46,292	10.29	4,20,000	16,292	4.04	
	Computer Stationery	2,00,000	1,53,152	46,848	23.42	2,00,000	46,848	30.59	
	Paper Print Bind-Publication	4,00,000	2,82,475	1,17,525	29.38	3,00,000	17,525	6.20	Budget includes calender printing cost
	<i>Sub-Total 17:</i>	<i>10,60,000</i>	<i>8,44,824</i>	<i>2,15,176</i>	<i>20.30</i>	<i>9,26,000</i>	<i>81,176</i>	<i>9.61</i>	
18	<u>Postage, Telephone</u>								
	Postage & Courier charges	2,50,000	2,63,389	(13,389)	(5.36)	2,50,000	(13,389)	(5.08)	
	Mobile /Telephone Charges	1,40,000	1,04,478	35,522	25.37	1,20,000	15,522	14.86	
	Internet, website ,Zoom Charges	4,00,000	4,44,722	(44,722)	(11.18)	4,80,000	35,278	7.93	
	<i>Sub-Total 18:</i>	<i>7,90,000</i>	<i>8,12,589</i>	<i>(22,589)</i>	<i>(2.86)</i>	<i>8,50,000</i>	<i>37,411</i>	<i>4.60</i>	
19	<u>Travelling Expenses</u>								
	Experiment & Extension Services	2,00,000	2,02,902	(2,902)	(1.45)	2,00,000	(2,902)	(1.43)	
	Hotel Expense	2,50,000	2,29,344	20,656	8.26	3,00,000	70,656	30.81	
	Air & Train fare(Local Travel)	8,00,000	5,87,977	2,12,023	26.50	6,00,000	12,023	2.04	
	Foreign Travel	4,00,000	1,70,454	2,29,546	57.39	4,00,000	2,29,546	134.67	
	Local Conveyance	2,00,000	2,75,303	(75,303)	(37.65)	2,80,000	4,697	1.71	
	Recruitment & Transfer T.A.	3,00,000	1,15,341	1,84,659	61.55	2,00,000	84,659	73.40	
	Car Hire Charges	30,00,000	26,32,894	3,67,106	12.24	30,00,000	3,67,106	13.94	
	Outstation Tour Expenses	1,00,000	1,92,626	(92,626)	(92.63)	2,00,000	7,374	3.83	
	<i>Sub-Total 19:</i>	<i>52,50,000</i>	<i>44,06,841</i>	<i>8,43,159</i>	<i>16.06</i>	<i>51,80,000</i>	<i>7,73,159</i>	<i>17.54</i>	

Sl No	Particulars	BUDGET	ACTUAL	VARIANCE		BUDGET	VARIANCE		Remarks
		2024-25	2024-25	AMOUNT	%	2025-26	AMOUNT	%	
20	<u>Insurance</u>								Insurance coverage forNagrakata and Terai included in 25-26
	Fire Insurance	3,00,000	2,38,069	61,931	20.64	3,00,000	61,931	26.01	
	Cash in Transit	2,000	1,301	699	34.95	1,500	199	15.30	
	Vehicle Insurance	1,50,000	1,50,526	(526)	(0.35)	1,50,000	(526)	(0.35)	
	Group Term Insurance	10,00,000	10,70,850	(70,850)	(7.09)	8,00,000	(2,70,850)	(25.29)	
	Sub-Total 20:	14,52,000	14,60,746	(8,746)	(0.60)	12,51,500	(2,09,246)	(14.32)	
21	Patent Fees and Expenses	1,50,000	1,34,500	15,500	10.33	1,50,000	15,500	11.52	
	Sub-Total 21:	1,50,000	1,34,500	15,500	10.33	1,50,000	15,500	11.52	
22	<u>Council Of Management</u>								Received sponsorship , Stall rent etc of Rs. 1.71 lakh for AGM
	AGM Exp (net of income)	2,00,000	3,98,309	(1,98,309)	(99.15)	4,00,000	1,691	0.42	
	Council of Management	20,000	10,461	9,539	47.70	12,000	1,539	14.71	
	Sub-Total 22:	2,20,000	4,08,770	(1,88,770)	(85.80)	4,12,000	1,539	0.38	
23	<u>Fees for Courses & Workshops</u>								
	6 Months Training Course & others	30,00,000	21,95,011	8,04,989	26.83	25,00,000	3,04,989	13.89	
	Field Management course	1,00,000	36,750	63,250	63.25	1,00,000	63,250	172.11	
	Engg. Mfg. Course	1,00,000	-	1,00,000	100.00	4,00,000	4,00,000		
	Sub-Total 23:	32,00,000	22,31,761	1,63,250	5.10	30,00,000	4,00,000	17.92	
24	<u>Meeting & Conference</u>								
	Seminar & Symposiums	13,00,000	12,37,358	62,642	4.82	13,00,000	62,642	5.06	
	Refreshment at Meeting	2,00,000	3,31,158	(1,31,158)	(65.58)	3,00,000	(31,158)	(9.41)	
	Sub-Total 24:	15,00,000	15,68,516	(68,516)	(4.57)	16,00,000	31,484	2.01	
25	<u>Legal & Professional Expenses</u>								
	Legal Expenses	10,00,000	5,66,016	4,33,984	43.40	5,00,000	(66,016)	(11.66)	
	Professional Charges/Consultants Fees / NABL fees etc.	13,00,000	7,66,613	5,33,387	41.03	10,00,000	2,33,387	30.44	
	Sub-Total 25:	23,00,000	13,32,629	9,67,371	42.06	15,00,000	1,67,371	12.56	
26	<u>Audit Expenses</u>								
	Fees for Statutory Auditor	8,00,000	8,00,000	-	-	8,00,000	-	-	
	Statutory Audit Expenses	50,000	62,187	(12,187)	(24.37)	70,000	7,813	12.56	
	Internal Audit Fees	2,00,000	2,00,000	-	-	2,00,000	-	-	
	Internal Auditors' Expenses	1,00,000	69,478	30,522	30.52	80,000	10,522	15.14	
	Sub-Total 26:	11,50,000	11,31,665	18,335	1.59	11,50,000	18,335	1.62	

SI No	Particulars	BUDGET	ACTUAL	VARIANCE		BUDGET	VARIANCE		Remarks
		2024-25	2024-25	AMOUNT	%	2025-26	AMOUNT	%	
27	Books & Periodicals								
	Books & Publications	30,000	40,085	(10,085)	(33.62)	40,000	(85)	(0.21)	
	Journal & Periodicals	50,000	59,772	(9,772)	(19.54)	60,000	228	0.38	
	Sub-Total 27:	80,000	99,857	(19,857)	(24.82)	1,00,000	143	0.14	
28	Collaboration								
	Trustea	76,00,000	65,88,772	10,11,228	13.31	-	(65,88,772)	(100.00)	Payments as per Trustea Budget (salary, travelling, food & accommodation). Project discontinued in 2025-26
	Sub-Total 28:	76,00,000	65,88,772	10,11,228	13.31	-	(65,88,772)	(100.00)	
29	Miscellaneous Expenses	-				-			
	Bank Charges & Interest	30,000	25,222	4,778	15.93	30,000	4,778	18.94	
	Paper Advertisement	50,000	1,35,000	(85,000)	(170.00)	1,00,000	(35,000)	(25.93)	
	Renewal of Subscription	55,000	29,395	25,605	46.55	55,000	25,605	87.11	
	Miscellaneous petty expenses	3,00,000	2,21,055	78,945	26.32	3,00,000	78,945	35.71	
	Interest on Hire Purchase	-	-			-	-		Repayment of car loans completed in December 2023
	Others (Including Rebate on subscription)	35,00,000	34,89,762	10,238	0.29	35,00,000	10,238	0.29	Including Rs 23.95 lakh rebate on subscription
	Sub-Total 29:	39,35,000	39,00,434	34,566	0.88	39,85,000	84,566	2.17	
(B)	TOTAL RECURRING	31,97,13,494	31,19,90,754	77,22,740	2.42	30,74,79,500	(45,11,254)	(1.45)	
	Surplus / (Deficit) (A-B)	(42,85,494)	(2,44,70,859)			(1,28,29,500)			

Note:

1) Receipts are taken on Cash basis and Payments are taken for both paid & payable