

**TEA RESEARCH ASSOCIATION**  
**TRA Revenue Budget 2026-27 (Excluding Experimental Plots)**

Sl No	Particulars	BUDGET 2025-26 (E)	ACTUAL 2025-26 (B)	VARIANCE		BUDGET 2026-27 (E)	VARIANCE		Remarks
				AMOUNT C=(B-A)	% D=C/A*100		AMOUNT F=(E-B)	% G=F/B*100	
(A)	<b>RECEIPTS</b>								
01	Grants from Tea Board								
a)	Grant-in-Aid (49%)	10,48,00,000	10,47,88,202	(11,798)	(0.01)	10,48,00,000	11,798	0.01	Fixed as per 2016 ceiling
	<i>Sub-Total 00+01 :</i>	10,48,00,000	10,47,88,202	(11,798)	(0.01)	10,48,00,000	11,798	0.01	
02	<b>Subscription</b>								
	Ordinary Members	12,00,00,000	11,16,54,000	(83,46,000)	(6.96)	12,00,00,000	83,46,000	7.47	Actual Billing for 2025-26 was 13.08 crores . Recovery from current billing 72% plus o/s recovery of Rs 1.74 crores
a)	<i>Sub-Total for Ordinary Members:</i>	12,00,00,000	11,16,54,000	(83,46,000)	(6.96)	12,00,00,000	83,46,000	7.47	
b)	Associate Membership	35,00,000	41,57,000	6,57,000	18.77	35,00,000	(6,57,000)	(15.80)	Actual: Includes Rs.11.09 lacs from arrear
	<i>Sub-Total Membership 02. a) + b)</i>	12,35,00,000	11,58,11,000	(76,89,000)	(6.23)	12,35,00,000	76,89,000	6.64	
03	Inspection & Special Visit Fee	50,000	93,500	43,500	87.00	1,00,000	6,500	-	
	<i>Sub-Total (03):</i>	50,000	93,500	43,500	87.00	1,00,000	6,500	6.95	
04	<b>Testing &amp; Trials Fees</b>								
	-Testing fees(Pesticide/soil/others)	3,75,00,000	4,49,06,468	74,06,468	19.75	5,60,00,000	1,10,93,532	24.70	Actual: Includes Rs. 2.09 Cr received from Residue & other Trials
	<i>Sub-Total 04:</i>	3,75,00,000	4,49,06,468	74,06,468	19.75	5,60,00,000	1,10,93,532	24.70	
05	<b>Fees for Courses &amp; Workshops</b>								
	6 Months Training Course & others	80,00,000	89,03,906	9,03,906	11.30	1,00,00,000	10,96,094	12.31	
	Field Management course	3,00,000	-	(3,00,000)	(100.00)	3,00,000	3,00,000		
	Engg. Mfg. Course	10,00,000	-	(10,00,000)	(100.00)	8,00,000	8,00,000		
	Workshops on seminars & Training	30,00,000	87,13,045	57,13,045	190.43	60,00,000	(27,13,045)	(31.14)	Actual: Includes Rs 34.50 lacs from JASS
	<i>Sub-Total 05:</i>	1,23,00,000	1,76,16,951	53,16,951	43.23	1,71,00,000	(5,16,951)	(2.93)	

SI No	Particulars	BUDGET 2025-26	ACTUAL 2025-26	VARIANCE		BUDGET 2026-27	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
06	<u>Bio Formulation</u>								Actual sale include Rs 89 lacs from Nagrakata and Rs 65 lacs from Tocklai
	Sale of Bio-pesticide	1,00,00,000	1,56,24,370	56,24,370	56.24	1,80,00,000	23,75,630	15.20	Budget: 15% increase is expected
		1,00,00,000	1,56,24,370	56,24,370	56	1,80,00,000	23,75,630	15.20	
07	<u>Sales</u>								
a)	<u>Publications</u>								
	- Printed & E Book,CD	2,00,000	1,28,634	(71,366)	(35.68)	1,50,000	21,366	16.61	
	<i>Sub-Total Publication Sales 07a:</i>	2,00,000	1,28,634	(71,366)	(35.68)	1,50,000	21,366	16.61	
b)	<u>Others</u>								
	Clone Cuttings/seed	3,00,000	3,63,690	63,690	21.23	3,00,000	(63,690)	(17.51)	
	Green Leaf	25,00,000	23,38,233	(1,61,767)	(6.47)	25,00,000	1,61,767	6.92	Actual:Sold from Nagrakata, North Bank,Dikom & Cachar plots
	Other Receipts	3,00,000	4,57,399	1,57,399	52.47	4,50,000	(7,399)	(1.62)	sale of earthworm, vermicomposed and black tea and Biochar
	<i>Sub-Total Other Sales07 b:</i>	31,00,000	31,59,322	59,322	1.91	32,50,000	90,678	2.87	
	<i>Total Sales 07:</i>	33,00,000	32,87,956	(12,044)	(0.36)	34,00,000	1,12,044	3.41	
08 A	<u>Miscellaneous Receipts</u>								
	Recovery of Rent/Rental income	8,00,000	8,63,046	63,046	7.88	8,50,000	(13,046)	(1.51)	Rent from ITA, Jio, Tea Board and Tocklai Auditorium
	Guest House	10,00,000	12,95,951	2,95,951	29.60	13,00,000	4,049	0.31	Income from Tocklai Guest House
	Royalty on seed/clone barriers	3,00,000	3,39,600	39,600	13.20	3,50,000	10,400	3.06	
	Other Receipts	8,00,000	15,16,930	7,16,930	89.62	10,00,000	(5,16,930)	(34.08)	Scrap sale, sale of old car, application fees for interview,internship fees
	<i>Sub-Total 08A:</i>	29,00,000	40,15,527	11,15,527	38.47	35,00,000	(5,15,527)	(12.84)	
08B	<u>Interest Income</u>								
	Interest on Fixed Deposits	-	17,930	17,930		24,000	6,070	-	
	Interest on Savings Account	3,00,000	2,91,450	(8,550)	(2.85)	3,00,000	8,550	2.93	
	<i>Sub-Total 08B:</i>	3,00,000	3,09,380	9,380	3.13	3,24,000	14,620	4.73	
	<b>TOTAL RECEIPTS (A)</b>	<b>29,46,50,000</b>	<b>30,64,53,354</b>	<b>1,18,03,354</b>	<b>4.01</b>	<b>32,67,24,000</b>	<b>2,02,70,646</b>	<b>6.61</b>	

SI No	Particulars	BUDGET 2025-26	ACTUAL 2025-26	VARIANCE		BUDGET 2026-27	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
(B)	<b>PAYMENTS</b>	-				-			<i>Actual salary includes Rs. 99.64 lakh of Leave Encashment. Budgeted salary includes Rs 146 lakh of Leave encashment ABITA salary of Rs 1.58 Cr included in Actual salary and Rs 1.65 Cr included in Budgeted salary.</i>
	<b>RECURRING</b>								
09	Salaries, Bonus & Leave Encah.	19,54,00,000	20,11,44,738	(57,44,738)	(2.94)	21,00,00,000	88,55,262	4.40	
	<i>Sub-Total Fixed 9a:</i>	<i>19,54,00,000</i>	<i>20,11,44,738</i>	<i>(57,44,738)</i>	<i>(2.94)</i>	<i>21,00,00,000</i>	<i>88,55,262</i>	<i>4.40</i>	
	Casual salary/ Wages(incl. plot workers)	1,80,00,000	1,98,79,946	(18,79,946)	(10.44)	2,36,00,000	37,20,054	18.71	<i>Actual: includes Rs 20 lacs for payment to Research fellows</i>
	Salary Others	70,00,000	72,00,904	(2,00,904)	(2.87)	55,00,000	(17,00,904)	(23.62)	<i>Salary Others:Includes Contracual Medical officer (Tocklai)+Lab assistants+ Kolkata Accounts &amp; Administration</i>
	<i>Sub-Total Variable 9b:</i>	<i>2,50,00,000</i>	<i>2,70,80,850</i>	<i>(20,80,850)</i>	<i>(8.32)</i>	<i>2,91,00,000</i>	<i>20,19,150</i>	<i>7.46</i>	
	<i>Sub-Total 9</i>	<i>22,04,00,000</i>	<i>22,82,25,588</i>	<i>(78,25,588)</i>	<i>(3.55)</i>	<i>23,91,00,000</i>	<i>1,08,74,412</i>	<i>4.76</i>	
10	<u>Provident Fund</u>								
	Employer's contribution to Provident Fur	1,50,00,000	1,51,97,593	(1,97,593)	(1.32)	1,52,00,000	2,407	0.02	
	<i>Sub-Total 10:</i>	<i>1,50,00,000</i>	<i>1,51,97,593</i>	<i>(1,97,593)</i>	<i>(1.32)</i>	<i>1,52,00,000</i>	<i>2,407</i>	<i>0.02</i>	
11	<u>Gratuity</u>								<i>Actual: 8 Staff and 3 Officers retired in 2025-26 Budget: 9 staff and 3 officers will be retiring during 2026-27</i>
	Gratuity-Officer	75,00,000	75,00,000	-	-	75,00,000	-	-	
	Gratuity- Staff	90,00,000	89,64,193	35,807	0.40	1,48,00,000	58,35,807	65.10	
	<i>Sub-Total 11</i>	<i>1,65,00,000</i>	<i>1,64,64,193</i>	<i>35,807</i>	<i>0.22</i>	<i>2,23,00,000</i>	<i>58,35,807</i>	<i>35.45</i>	
12	<u>Staff Welfare</u>								
	Medical Expenses/Retainership Fees	52,00,000	48,53,390	3,46,610	6.67	50,00,000	1,46,610	3.02	
	Duty Allowance	1,50,000	1,44,376	5,624	3.75	1,50,000	5,624	3.90	
	Staff Welfare Expenses	5,00,000	4,68,077	31,923	6.38	5,00,000	31,923	6.82	
	Staff Training Expenses	80,000	17,700	62,300	77.88	20,000	2,300	12.99	
	Washing Charges	10,000	15,410	(5,410)	(54.10)	15,000	(410)	(2.66)	
	Uniform	10,000	20,500	(10,500)	(105.00)	10,000	(10,500)	(51.22)	
	Canteen Subsidy	1,80,000	1,80,000	-	-	1,80,000	-	-	
	<i>Sub-Total 12:</i>	<i>61,30,000</i>	<i>56,99,453</i>	<i>4,30,547</i>	<i>7.02</i>	<i>58,75,000</i>	<i>1,75,547</i>	<i>3.08</i>	

SI No	Particulars	BUDGET 2025-26	ACTUAL 2025-26	VARIANCE		BUDGET 2026-27	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
13	<u>Consumables</u>								
	Laboratory Chemicals/materials	95,00,000	1,03,93,065	(8,93,065)	(9.40)	1,50,00,000	46,06,935	44.33	
	<i>Sub-Total 13a:</i>	<i>95,00,000</i>	<i>1,03,93,065</i>	<i>(8,93,065)</i>	<i>(9.40)</i>	<i>1,50,00,000</i>	<i>46,06,935</i>	<i>44.33</i>	
	<i>Sub-Total 13:</i>	<i>95,00,000</i>	<i>1,03,93,065</i>	<i>(8,93,065)</i>	<i>(9.40)</i>	<i>1,50,00,000</i>	<i>46,06,935</i>	<i>44.33</i>	
14	<u>Consumption of Fuel</u>								
	Fuel for Car	13,00,000	12,26,603	73,397	5.65	13,00,000	73,397	5.98	
	Fuel for Generator	14,00,000	14,01,592	(1,592)	(0.11)	14,00,000	(1,592)	(0.11)	
	Fuel for Laboratory	2,00,000	1,12,082	87,918	43.96	2,00,000	87,918	78.44	
	Electricity Charges	1,00,00,000	92,14,390	7,85,610	7.86	1,00,00,000	7,85,610	8.53	
	<i>Sub-Total 14:</i>	<i>1,29,00,000</i>	<i>1,19,54,667</i>	<i>9,45,333</i>	<i>7.33</i>	<i>1,29,00,000</i>	<i>9,45,333</i>	<i>7.91</i>	
15	<u>Repairs &amp; Renewals</u>								
	Repair Car	5,00,000	2,31,197	2,68,803	53.76	3,00,000	68,803	29.76	
	Repair Generator/Lab/OfficeEquipment	8,00,000	6,17,637	1,82,363	22.80	6,00,000	(17,637)	(2.86)	
	Repair Furniture & Fixture	25,000	73,200	(48,200)	(192.80)	50,000	(23,200)	(31.69)	
	Repair Office/Laboratory Building	2,50,000	3,57,561	(1,07,561)	(43.02)	4,00,000	42,439	11.87	
	Repair Electrical Connection	4,00,000	3,37,104	62,896	15.72	3,00,000	(37,104)	(11.01)	
	Repair Staff Quarter/Bungalow	6,00,000	8,78,586	(2,78,586)	(46.43)	10,00,000	1,21,414	13.82	
	General Maintenance(incl. security Grd)	18,00,000	21,30,815	(3,30,815)	(18.38)	21,00,000	(30,815)	(1.45)	
	Guest house Maintenance	10,00,000	10,56,552	(56,552)	(5.66)	11,00,000	43,448	4.11	<i>Including Secretary's official accommodation in Kolkata</i>
	Repair of Water connection	2,00,000	2,75,803	(75,803)	(37.90)	3,00,000	24,197	8.77	
	Annual Maintenance Contract	28,00,000	28,15,511	(15,511)	(0.55)	31,00,000	2,84,489	10.10	<i>AMC for Kolkata and Tocklai Lab</i>
	<i>Sub-Total 15:</i>	<i>83,75,000</i>	<i>87,73,966</i>	<i>(3,98,966)</i>	<i>(4.76)</i>	<i>92,50,000</i>	<i>4,76,034</i>	<i>5.43</i>	
16	<u>Rent, Rates &amp; Taxes</u>								
	Municipal Taxes	1,00,000	1,00,519	(519)	(0.52)	1,00,000	(519)	(0.52)	<i>For Kolkata and Darjeeling office</i>
	Office/Lab. Rent	5,50,000	5,49,720	280	0.05	5,50,000	280	0.05	<i>Kolkata lab rent Rs 5.4 lakh p.a, balance for Tripura</i>
	Land Tax	50,000	47,225	2,775	5.55	50,000	2,775	5.88	<i>For Tockali Land</i>
	Road & other taxes	20,000	29,964	(9,964)	(49.82)	20,000	(9,964)	(33.25)	
	<i>Sub-Total 16:</i>	<i>6,70,000</i>	<i>7,27,428</i>	<i>(7,428)</i>	<i>(1.11)</i>	<i>7,20,000</i>	<i>(7,428)</i>	<i>(1.02)</i>	

SI No	Particulars	BUDGET 2025-26	ACTUAL 2025-26	VARIANCE		BUDGET 2026-27	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
17	<u>Printing &amp; Stationery</u>								
	Xerox Expenses	6,000	4,550	1,450	24.17	5,000	450	9.89	
	Stationery and Printing	4,20,000	3,50,524	69,476	16.54	4,00,000	49,476	14.11	
	Computer Stationery	2,00,000	1,88,332	11,668	5.83	2,00,000	11,668	6.20	
	Paper Print Bind-Publication	3,00,000	1,94,700	1,05,300	35.10	3,00,000	1,05,300	54.08	Budget includes calendar printing cost
	<i>Sub-Total 17:</i>	<i>9,26,000</i>	<i>7,38,106</i>	<i>1,87,894</i>	<i>20.29</i>	<i>9,05,000</i>	<i>1,66,894</i>	<i>22.61</i>	
18	<u>Postage, Telephone</u>								
	Postage & Courier charges	2,50,000	1,58,846	91,154	36.46	2,00,000	41,154	25.91	
	Mobile /Telephone Charges	1,20,000	1,27,709	(7,709)	(6.42)	1,30,000	2,291	1.79	
	Internet, website ,Zoom & Other Apps	4,80,000	6,82,794	(2,02,794)	(42.25)	7,00,000	17,206	2.52	
	<i>Sub-Total 18:</i>	<i>8,50,000</i>	<i>9,69,349</i>	<i>(1,19,349)</i>	<i>(14.04)</i>	<i>10,30,000</i>	<i>60,651</i>	<i>6.26</i>	
19	<u>Travelling Expenses</u>								
	Experiment & Extension Services	2,00,000	2,62,650	(62,650)	(31.33)	2,50,000	(12,650)	(4.82)	
	Hotel Expense	3,00,000	3,24,803	(24,803)	(8.27)	3,00,000	(24,803)	(7.64)	
	Air & Train fare(Domestic Travel)	6,00,000	8,26,331	(2,26,331)	(37.72)	8,00,000	(26,331)	(3.19)	
	Foreign Travel	4,00,000	3,11,757	88,243	22.06	4,00,000	88,243	28.31	
	Local Conveyance	2,80,000	1,55,560	1,24,440	44.44	2,00,000	44,440	28.57	
	Recruitment & Transfer T.A.	2,00,000	6,88,600	(4,88,600)	(244.30)	3,00,000	(3,88,600)	(56.43)	6 transfers took place in 2025-26
	Car Hire Charges	30,00,000	24,05,151	5,94,849	19.83	25,00,000	94,849	3.94	
	Outstation Tour Expenses	2,00,000	97,933	1,02,067	51.03	1,50,000	52,067	53.17	
	<i>Sub-Total 19:</i>	<i>51,80,000</i>	<i>50,72,785</i>	<i>1,07,215</i>	<i>2.07</i>	<i>49,00,000</i>	<i>(1,72,785)</i>	<i>(3.41)</i>	

Sl No	Particulars	BUDGET 2025-26	ACTUAL 2025-26	VARIANCE		BUDGET 2026-27	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
20	<u>Insurance</u>								
	Fire Insurance	3,00,000	2,07,032	92,968	30.99	3,00,000	92,968	44.91	<i>Insurance coverage for Nagrakata and Terai included in 26-27</i>
	Cash in Transit	1,500	2,950	(1,450)	(96.67)	3,000	50	1.69	
	Vehicle Insurance	1,50,000	1,51,708	(1,708)	(1.14)	1,50,000	(1,708)	(1.13)	
	Group Term Insurance	8,00,000	5,72,763	2,27,237	28.40	6,00,000	27,237	4.76	
	<i>Sub-Total 20:</i>	<i>12,51,500</i>	<i>9,34,453</i>	<i>3,17,047</i>	<i>25.33</i>	<i>10,53,000</i>	<i>1,18,547</i>	<i>12.69</i>	
21	<u>Patent Fees and Expenses</u>	1,50,000	1,58,512	(8,512)	(5.67)	1,00,000	(58,512)	(36.91)	<i>Renewal of 4 patents for 2026-27</i>
	<i>Sub-Total 21:</i>	<i>1,50,000</i>	<i>1,58,512</i>	<i>(8,512)</i>	<i>(5.67)</i>	<i>1,00,000</i>	<i>(58,512)</i>	<i>(36.91)</i>	
22	<u>Council Of Management</u>								
	AGM Exp (net of income)	4,00,000	3,63,647	36,353	9.09	4,00,000	36,353	10.00	<i>Net of Sponsorship fees of Rs 400,000/-</i>
	Council of Management	12,000	6,850	5,150	42.92	10,000	3,150	45.99	
	<i>Sub-Total 22:</i>	<i>4,12,000</i>	<i>3,70,497</i>	<i>41,503</i>	<i>10.07</i>	<i>4,10,000</i>	<i>39,503</i>	<i>10.66</i>	
23	<u>Fees for Courses &amp; Workshops</u>								
	6 Months Training Course & others	25,00,000	22,50,289	2,49,711	9.99	23,00,000	49,711	2.21	
	Field Management course	1,00,000	-	1,00,000	100.00	1,00,000	1,00,000		
	Engg. Mfg. Course	4,00,000	-	4,00,000	100.00	2,00,000	2,00,000		
	<i>Sub-Total 23:</i>	<i>30,00,000</i>	<i>22,50,289</i>	<i>5,00,000</i>	<i>16.67</i>	<i>26,00,000</i>	<i>3,49,711</i>	<i>15.54</i>	
24	<u>Meeting &amp; Conference</u>								
	workshop, Seminar & Symposiums	13,00,000	44,97,831	(31,97,831)	(245.99)	20,00,000	(24,97,831)	(55.53)	<i>Actual: includes Rs 21 lacs spent for JASS</i>
	Refreshment at Meeting	3,00,000	1,93,235	1,06,765	35.59	3,00,000	1,06,765	55.25	
	<i>Sub-Total 24:</i>	<i>16,00,000</i>	<i>46,91,066</i>	<i>(30,91,066)</i>	<i>(193.19)</i>	<i>23,00,000</i>	<i>(23,91,066)</i>	<i>(50.97)</i>	
25	<u>Legal &amp; Professional Expenses</u>								
	Legal Expenses	5,00,000	4,37,000	63,000	12.60	5,00,000	63,000	14.42	
	Professional Charges/Consultants Fees / NABL fees etc.	10,00,000	11,69,705	(1,69,705)	(16.97)	12,00,000	30,295	2.59	
	<i>Sub-Total 25:</i>	<i>15,00,000</i>	<i>16,06,705</i>	<i>(1,06,705)</i>	<i>(7.11)</i>	<i>17,00,000</i>	<i>93,295</i>	<i>5.81</i>	
26	<u>Audit Expenses</u>								
	Fees for Statutory Auditor	8,00,000	8,00,000	-	-	8,00,000	-	-	
	Statutory Audit Expenses	70,000	79,956	(9,956)	(14.22)	80,000	44	0.06	
	Internal Audit Fees	2,00,000	2,00,000	-	-	2,00,000	-	-	
	Internal Auditors' Expenses	80,000	72,302	7,698	9.62	80,000	7,698	10.65	
	<i>Sub-Total 26:</i>	<i>11,50,000</i>	<i>11,52,258</i>	<i>(2,258)</i>	<i>(0.20)</i>	<i>11,60,000</i>	<i>7,742</i>	<i>0.67</i>	

SI No	Particulars	BUDGET 2025-26	ACTUAL 2025-26	VARIANCE		BUDGET 2026-27	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
27	<u>Books &amp; Periodicals</u>								
	Books & Publications	40,000	48,101	(8,101)	(20.25)	50,000	1,899	3.95	
	Journal & Periodicals	60,000	43,106	16,894	28.16	50,000	6,894	15.99	
	<i>Sub-Total 27:</i>	<i>1,00,000</i>	<i>91,207</i>	<i>8,793</i>	<i>8.79</i>	<i>1,00,000</i>	<i>8,793</i>	<i>9.64</i>	
28	<u>Miscellaneous Expenses</u>	-				-			
	Bank Charges & Interest	30,000	16,199	13,801	46.00	20,000	3,801	23.46	
	Paper Advertisement	1,00,000	47,727	52,273	52.27	60,000	12,273	25.72	
	Renewal of Subscription	55,000	-	55,000	100.00	2,80,000	2,80,000		<i>ITC subscription due from 2023 to 2026 for BP 2305</i>
	Miscellaneous petty expenses	3,00,000	4,94,586	(1,94,586)	(64.86)	5,00,000	5,414	1.09	
	Others (including rebate on subscription)	35,00,000	36,22,052	(1,22,052)	(3.49)	50,00,000	13,77,948	38.04	<i>Including Rs 23.82 lakh for rebate on subscription. Also include PF and TDS Interest for delay in deposit</i>
	<i>Sub-Total 29:</i>	<i>39,85,000</i>	<i>41,80,564</i>	<i>(1,95,564)</i>	<i>(4.91)</i>	<i>58,60,000</i>	<i>16,79,436</i>	<i>40.17</i>	
(B)	<b>TOTAL RECURRING</b>	<b>30,80,79,500</b>	<b>31,96,51,744</b>	<b>(1,15,72,244)</b>	<b>(3.76)</b>	<b>34,24,63,000</b>	<b>2,28,11,256</b>	<b>7.14</b>	
	<b>Surplus / (Deficit) (A-B)</b>	<b>(1,34,29,500)</b>	<b>(1,31,98,390)</b>	<b>(2,31,110)</b>	<b>1.72</b>	<b>(1,57,39,000)</b>			

Note:

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