

Tea Research Association
BALANCE SHEET AS AT 31ST MARCH 2023

	Schedule	As at 31st March 2023	As at 31st March 2022
Equities & Liabilities			
(1) (a) General Fund	I	(56,05,95,854)	(46,60,27,454)
(b) Special Contribution Fund	II	5,59,67,582	5,60,31,867
(c) Capital Reserve	III	21,000	21,000
(d) TRA Centenary Fund	IIIA	10,25,88,231	10,77,02,219
(2) Project Grants from Tea Board and others	IV	2,08,55,238	7,66,13,942
(3) Non Current Liabilities			
(a) Long Term Borrowings	V	-	3,62,220
(b) Long Term Provisions	VI	20,88,10,197	21,79,60,532
(4) Current Liabilities			
(a) Short Term Borrowings	V	3,62,220	4,39,869
(b) Trade Payables			
i) Total outstanding dues of		-	-
ii) Total Outstanding dues other than MSME	VII	8,30,05,096	9,23,88,118
(c) Other Current Liabilities	VIII	23,09,46,436	17,51,72,729
(d) Short Term Provisions	VI	5,07,07,003	4,01,81,837
		<u>19,26,67,151</u>	<u>30,08,46,880</u>

Assets

(1) Non Current Assets			
(a) Property, Plant & Equipments	IX	5,77,47,801	6,41,90,704
(b) Loans and advances	X	20,09,148	18,35,759
(b) Other Non Current Assets	XI	11,13,030	10,88,574
(2) Current Assets			
(a) Inventories	XII	10,32,253	10,71,064
(b) Trade Receivables	XIII	8,53,74,937	12,72,19,630
(c) Cash and Bank Balances	XIV	3,39,01,971	9,75,86,891
(d) Short-term loans and advances	XV	1,14,88,012	78,54,257
		<u>19,26,67,151</u>	<u>30,08,46,880</u>

Significant Accounting Policies XXII
Notes on Accounts XXIII

The Schedules referred to above form an integral part of the Financial Statements

In terms of our report attached

For Deloitte Haskins & Sells

Chartered Accountants

Firm's Registration Number: 302009E

For Tea Research Association

Abhijit Bandyopadhyay
Partner

Joydeep Phukan
Secretary

N.Palchoudhuri
Chairperson

Place: Kolkata

Date:

Place: Kolkata

Date:

Place: Kolkata

Date:

Tea Research Association

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDING 31ST MARCH, 2023

	Schedule	For the year ended 31st March 2023	For the year ended 31st March 2022
INCOME			
(i) Revenue From Operations	XVI	29,75,79,090	31,21,32,068
(ii) Other Income	XVII	5,57,52,382	3,39,67,911
Total Income		<u>35,33,31,471</u>	<u>34,60,99,980</u>
EXPENSES			
(i) Employee Benefit Expense	XVIII	28,75,65,107	28,56,65,366
(ii) Depreciation and Amortization	IX	33,20,804	35,51,585
(iii) Finance Cost	XIX	10,95,147	12,17,421
(iv) Net deficit on Experimental Estates	XX	3,23,08,665	2,50,64,558
(v) Other Expenses	XXI	12,36,10,148	4,62,62,424
Total Expense		<u>44,78,99,872</u>	<u>36,17,61,354</u>
Suplus/(Deficit) carried to Balance Sheet		<u>(9,45,68,401)</u>	<u>(1,56,61,374)</u>

Significant Accounting Policies
Notes on Accounts

XXII
XXIII

The Schedules referred to above form an integral part of the Financial statements

In terms of our report attached

For Deloitte Haskins & Sells
Chartered Accountants
Firm's Registration Number: 302009E

For Tea Research Association

Abhijit Bandyopadhyay
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SCHEDULE FORMING PART OF THE FINANCIAL STATEMENTS

	As at 31st March 2023	As at 31st March 2022
SCHEDULE-I		
General Fund		
Balance as per last Account	(46,60,27,454)	(45,03,66,081)
Add:-Surplus/ (Deficit) for the year	<u>(9,45,68,401)</u>	<u>(1,56,61,374)</u>
	<u>(56,05,95,854)</u>	<u>(46,60,27,454)</u>
SCHEDULE-II		
Special Contribution Fund		
Balance as per last Account	5,60,31,867	5,61,03,624
Less:- Depreciation on Property, Plant & equipment acquired for research	3,522	4,243
Depreciation on Property, Plant & Equipment acquired for Tocklai complex	60,763	67,514
	<u>64,285</u>	<u>71,757</u>
	<u>5,59,67,582</u>	<u>5,60,31,867</u>
Refer Schedule-IX for capital expenditure out of Special Contribution Fund.		
SCHEDULE-III		
Capital Reserve		
Assessed value of land acquired by gift	<u>21,000</u>	<u>21,000</u>
SCHEDULE-IIIA		
TRA CENTENARY FUND		
Fund as per last Account	10,77,02,219	11,35,49,989
Less:- Accumulated Expenditure on TRA Centenary Fund	14,85,09,661	14,85,09,661
Less: Transferred to Property, Plant & Equipment	14,85,09,661	14,85,09,661
	<u>51,13,987</u>	<u>58,47,770</u>
	<u>10,25,88,231</u>	<u>10,77,02,219</u>

Refer Schedule -IX for capital expenditure out of special centenary grant sanctioned by Ministry of Commerce and Industry, Government of India.

SCHEDULE FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE- IV	As at 31st March 2023	As at 31st March 2022
Project Grants from Tea Board and others		
Balance as per last Account	7,66,13,942	4,07,30,763
Received during the year *	(45,28,471)	5,32,72,395
Add: Interest on Savings Bank Account earned / (refunded)*	4,53,144	5,17,302
	<u>7,25,38,615</u>	<u>9,45,20,461</u>
Less: Expenditure on Property, Plant and Equipment Acquired *	2,36,39,813	35,04,206
Expenditure on Projects *	2,80,43,563	1,44,02,312
	<u>5,16,83,376</u>	<u>1,79,06,517</u>
	<u><u>2,08,55,238</u></u>	<u><u>7,66,13,942</u></u>

* Refer Schedule IVA for Project wise details.

SCHEDULE FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE- IVA
SUMMARY OF EXTERNALLY FUNDED PROJECTS AS ON 31.03.2023

Project Title	Grant received till 31st March'2022(including Interest)	Grant Received / (refunded) during the Year 22-23	Interest Earned / (refunded) during the Year 22-23	Accumulated Recurring Expenses	Accumulated Non-Recurring Expenses	Closing Balance as on 31st March, 2023
RUNNING PROJECTS						
NTRF PROJECTS						
NTRF- DEVELOPMENT OF BIORATIONAL AND NON CHEM BASED IPM (TTRI)	26,23,304	7,03,059	13,892	33,55,128	1,93,761	(2,08,634)
NTRF- NANO BOTANICAL BIOPESTICIDES (TTRI)	-	6,16,680	-	-	-	6,16,680
NTRF- NICOTINE PROJECT (TTRI)	-	5,87,200	-	-	-	5,87,200
NTRF-DRAUGHT STREES MANAGEMENT IN TEA - TTRI	11,86,936	-	73	12,96,477	72,666	(1,82,134)
NTRF-PYRROLIZIDINE ALKALOIDS IN TEA - TTRI	52,40,541	-	16,703	55,28,522	-	(2,71,278)
NTRF- DEVELOPMENT OF POLYCLONAL AND RECOMBINANT MONOCLONAL (TTRI)	39,76,029	-	6,450	33,01,398	5,00,000	1,81,081
DBT PROJECTS :						
DBT UNDERSTANDING THE MACHANISM (TTRI)	34,02,844	42,122	(18,650)	18,59,960	15,33,315	33,041
DBT DEVELOPMENT OF SUSTAINABLE AGRIL. PRACTICE FOR BIOTIC & ABIOTIC(NBRRDC)	15,48,000	-	18,664	7,69,586	4,00,000	3,97,078
DBT SUSTAINABLE MANAGEMENT OF TEA WASTE (NBRRDC)	37,63,224	-	60,122	8,94,190	22,91,783	6,37,373
DBT ISOLATION,IDENTIFICATION AND SYNTHESIS OF PHEROMONES (TTRI)	14,83,041	3,36,074	(21,321)	17,59,360	38,434	-
DBT MULTI-INSTITUTIONAL APPROACH ON DEVP. OF TECHNOLOGY DRIVEN BIO-INPUT PRODUCTION (TTRI)	20,17,458	(11,70,306)	(3,824)	6,88,644	1,51,480	3,204
DBT VALUE ADDITION AND PRODUCT DIVERSIFICATION (TTRI)	1,08,57,040	(12,99,437)	-	18,57,654	76,99,949	-
DBT GERMLASM CHARACTERIZATION,GENOMICS ANALYSIS (TTRI)	34,53,520	(5,39,348)	-	15,14,273	13,99,899	-
DBT ESTABLISHING EFFICIENT PLATEFORM FOR GENETIC ENGINEERING (TTRI)	24,78,520	(6,04,993)	-	10,84,777	7,88,750	-
DBT DEVP. OF SUSTAINABLE AGRIL. PRACTICE FOR BIOTIC AND ABIOTIC (TTRI)	71,96,324	(21,85,940)	-	25,54,652	24,55,732	-
DBT- BIOTECH KISSAN (NBRRDC)	-	5,00,000	6,930	4,99,288	-	7,642
DST PROJECTS :						
DST SERB ENRICHMENT OF CARBON POOL IN TEA SOILS (NBRRDC)	12,54,355	-	12,500	6,03,957	10,30,561	(3,67,663)
DST SERB UNREVAILING INTERACTION (NBRRDC)	14,21,950	-	12,117	10,58,547	3,99,950	(24,430)
DST-CCP- TASK FORCE ON HIMALAYAN AGRICULTURE- NMSHE (PHASE II)	6,03,911	-	9,578	5,52,150	-	61,339
OTHER PROJECTS :						
TEA DUS CENTRE (TTRI)	23,55,572	7,83,575	6,295	27,28,303	-	4,17,140
DAE DEVELOPMENT OF IMPROVED PLANTING MATERIALS IN TEA - TTRI	29,02,370	-	6,090	20,21,276	7,09,614	1,77,570
SILK BOARD- STD.OF PROCESSING AND PROD. OF BEVERAGES (TTRI)	14,33,869	77,880	910	10,81,651	3,71,033	59,975
IPI- Polysulphate (Poly halite) TTRI	9,94,739	10,09,200	19,793	15,24,042	-	4,99,690
TRA CLONAL SCREENING MINI FACTORY PROJECT (NBRRDC)	11,21,765	15,95,000	7,252	-	35,56,866	(8,32,849)
AJOY BIOTECH - EPN BASED BIOFIGHTER FORMULATION (TTRI)	4,20,000	8,06,960	8,041	5,22,203	-	7,12,798
BPCL EVALUATION OF "MAK ADJUVOL" (TTRI)	10,14,300	8,48,700	12,423	10,03,993	-	8,71,430
ORGANIC TEA RESEARCH HUB AT TTRI, JORHAT (GOVT OF ASSAM)	80,00,000	-	1,47,929	72,26,525	-	9,21,404
TWINNING PROJECT (UA)	42,82,083	-	5,267	41,70,336	48,300	68,714
GODREJ AGROVAT PROJECT (NBRRDC)	-	5,92,900	-	2,93,319	-	2,99,581
NANO UREA PROJECT (NBRRDC)	-	1,54,800	-	-	-	1,54,800
CDAC TULIP PROJECT (TTRI)	-	65,16,000	22,470	4,82,210	1,13,643	59,42,617
HEAVY METAL IN TEA - KOLKATA	41,00,000	27,30,000	-	9,04,271	89,10,721	(29,84,992)
DHR-EVALUATION OF ANTI FLAVIVIRUS ACTIVITY - TTRI	26,51,007	-	3,622	16,51,866	9,99,012	3,751
TOTAL RUNNING PROJECTS (A) :-	8,17,82,702	1,21,00,126	3,53,325	5,27,88,558	3,36,65,470	77,82,126
CLOSED PROJECTS						
TOTAL CLOSED PROJECTS (B) :-	29,33,46,581	(1,66,28,597)	99,819	8,37,18,238	18,00,26,452	1,30,73,113
Grand Total (A+B) :-	37,51,29,283	(45,28,471)	4,53,144	13,65,06,795	21,36,91,922	2,08,55,239
Previous Year Total :-	32,13,39,586	5,32,72,395	5,17,302	10,84,63,232	19,00,52,109	7,66,13,942

SCHEDULE FORMING PART OF THE FINANCIAL STATEMENTS

	As at 31st March 2023		As at 31st March 2022	
	Current	Non Current	Current	Non Current
SCHEDULE-V				
Borrowings (Secured)				
Loan from Yes Bank	3,62,220	-	4,39,869	3,62,220
	<u>3,62,220</u>	<u>-</u>	<u>4,39,869</u>	<u>3,62,220</u>
(a) Car loan secured by hypothecation of vehicles				
(b) Repayable in 9 monthly equal installments of Rs 41,323/-				
SCHEDULE-VI				
Provisions				
Provision for Gratuity*	3,02,55,153	12,59,54,389	2,58,77,863	13,37,90,843
Provision for Leave Encashment [#]	2,04,51,850	8,28,55,808	1,43,03,974	8,41,69,689
	<u>5,07,07,003</u>	<u>20,88,10,197</u>	<u>4,01,81,837</u>	<u>21,79,60,532</u>

* Includes provision for gratuity for garden workers at the two experimental estates amounting to Rs 2,50,50,675/-/- (Previous year Rs.22,068,452/-/-).

Includes provision for leave encashment for garden workers at the two experimental estates amounting to Rs 10,40,004/- (Previous year Rs.894,336/-/-).

SCHEDULE FORMING PART OF THE FINANCIAL STATEMENTS

	As at 31st March 2023	As at 31st March 2022	
SCHEDULE-VII			
Trade Payables			
(i) Total Outstanding dues of MSME (Refer note 6)			
(ii) Total Outstanding dues other than MSME	8,30,05,096	9,23,88,118	
	8,30,05,096	-	9,23,88,119
SCHEDULE-VIII			
Other Current Liabilities			
Statutory Liabilities	5,74,12,285	2,79,73,968	
Employee related liabilities*	5,73,45,118	6,28,86,267	
Liability for retired employees	11,61,89,033	8,43,12,495	
	23,09,46,436	17,51,72,729	
* Includes			
(a) 6th Pay commission arrear liability of Rs. 5,935,287/- (Previous year Rs.5,935,287/-)			
(b) 7th Pay commission arrear liability of Rs. 10,945,255/- (Previous year 13,337,712/-)			

SCHEDULE FORMING PART OF THE FINANCIAL STATEMENTS

SCHEDULE IX
Property Plant & Equipments

PARTICULARS	COST				DEPRECIATION				NET BLOCK			
	Balance as on 01.04.22	Addition during the year	Adjustment during the year	Disposal during the year	Balance as on 31.03.23	Balance as on 01.04.22	For the year	On adjustment during the year	Disposal during the year	Balance as on 31.03.23	Balance as on 31.03.23	Balance as on 31.03.22
Land (Note 1)	6,18,897	-	-	-	6,18,897	-	-	-	-	-	6,18,897	6,18,897
Building (Free Hold) (Note 2)	15,94,40,001	-	-	-	15,94,40,001	11,71,29,188	42,31,083	-	-	12,13,60,270	3,80,79,730	4,23,10,813
Equipment and Machinery	8,04,18,913	13,13,702	-	-	8,17,32,615	6,83,83,639	26,69,796	-	-	7,10,53,434	1,06,79,181	1,20,35,274
Electric, Water and Telephone	3,81,83,216	2,09,556	-	-	3,83,92,772	3,45,42,683	7,70,018	-	-	3,53,12,701	30,80,071	36,40,533
Furniture and Fittings	1,51,33,668	27,950	-	-	1,51,61,618	1,12,07,220	3,95,440	-	-	1,16,02,659	35,58,959	39,26,448
Vehicle (Note 3)	1,38,69,570	5,04,965	-	-	1,43,74,535	1,22,10,829	4,32,741	-	-	1,26,43,570	17,30,965	16,58,741
Total	30,76,64,266	20,56,173	-	-	30,97,20,439	24,34,73,560	84,99,076	-	-	25,19,72,636	5,77,47,801	6,41,90,704
<i>Previous Year</i>	<i>30,70,29,355</i>	<i>27,57,854</i>	<i>-</i>	<i>21,22,944</i>	<i>30,76,64,266</i>	<i>23,60,71,207</i>	<i>94,71,112</i>	<i>-</i>	<i>20,68,758</i>	<i>24,34,73,560</i>	<i>6,41,90,704</i>	<i>7,09,58,149</i>

Note

- Land includes 16.44 acres acquired by the Association by way of gift. The value of such land is assessed by the Association at Rs. 21,000/-
- (A) Freehold Building include property of Rs. 2,047,302/- (Previous year Rs.2,047,302/-) on leasehold land.
- (B) Also refer to notes 1,2 and 3 of Schedule XXII
- Vehicles include taken on loan;
 - Gross Book value Rs 2,390,826 /- (Previous year Rs.2,390,826/-)
 - Net Block value Rs.9,79,282/- (Previous Year Rs.12,24,103/-)
- Gross Book value includes value of fixed assets acquired out of Special Contribution Fund

	31.03.2023 (Rs)	31.03.2022 (Rs)
Building (Free Hold)	1,03,64,469	1,03,64,469
Equipment and Machinery	43,78,483	43,78,483
Furniture and Fittings	90,431	90,431
Vehicle	34,352	34,352
Total	1,48,67,735	1,48,67,735

	31.03.2023 (Rs)	31.03.2022 (Rs)
Building (Free Hold)	10,30,00,921	10,30,00,921
Electric, Water and Telephone	1,57,83,993	1,57,83,993
Furniture and Fittings	62,98,064	62,98,064
Equipment and Machinery	2,34,26,683	2,34,26,683
Total	14,85,09,661	14,85,09,661

	31.03.2023 (Rs)	31.03.2022 (Rs)
Depreciation	84,99,076	94,71,112
Less: Transferred to Funds		
Special Contribution Fund (Schedule II)		
- For Research	3,522	4,243
- For Tocklai	60,763	67,514
TRA Centenary (Schedule IIIA)	51,13,987	58,47,770
Depreciation as per Income & Expenditure Account	33,20,804	35,51,585

SCHEDULE FORMING PART OF THE FINANCIAL STATEMENTS

	As at 31st March 2023	As at 31st March 2022
SCHEDULE-X		
Loans and advances		
Advances recoverable in cash or in kind or for value to be received	-	-
Tax Deducted at source	20,09,148	18,35,759
	<u>20,09,148</u>	<u>18,35,759</u>
SCHEDULE-XI		
Other Non Current Assets		
Deposits (Considered good)	10,76,229	10,76,229
Interest Accrued on Fixed Deposit	36,801	12,345
	<u>11,13,030</u>	<u>10,88,574</u>
SCHEDULE-XII		
Inventories		
(at lower of cost and net realisable value)		
Publication	9,12,816	9,22,085
Foodstuff	6,164	14,834
Diesel	1,13,273	1,34,146
	<u>10,32,253</u>	<u>10,71,064</u>
SCHEDULE-XIII		
(Unsecured)		
Considered good		
(i) Less than 6 Months	3,09,79,569	7,04,87,554
(ii) More than 6 Months	5,43,95,367	5,67,32,076
Considered doubtful	16,01,75,844	8,81,44,729
	<u>24,55,50,781</u>	<u>21,53,64,359</u>
Less:- Provision for doubtful receivables	16,01,75,844	8,81,44,729
	<u>8,53,74,937</u>	<u>12,72,19,630</u>
	<u>8,53,74,937</u>	<u>12,72,19,630</u>
SCHEDULE-XIV		
Cash and Bank Balances		
Cash on Hand	95,797	1,97,916
Remittance in Transit	-	-
Cheques in Hand	-	-
Cash at Bank		
- on Current Account (Notes 1 and 2)	1,42,78,608	7,22,28,153
- on Savings Account	1,89,27,565	2,47,60,821
	<u>3,33,01,970</u>	<u>9,71,86,890</u>
Sub-total(a)	3,33,01,970	9,71,86,890
Other Bank Balances		
-Fixed Deposit	6,00,000	4,00,000
	<u>6,00,000</u>	<u>4,00,000</u>
Sub-total(b)	6,00,000	4,00,000
Total (a+b)	<u>3,39,01,971</u>	<u>9,75,86,891</u>
Note 1: Includes Rs 72,620 /-(Previous year Rs.72,620 /-) which can be utilised only after obtaining approval from Tea Board		
Note 2:Includes Rs 69,73,995/- (Previous year Rs.53,464,373 /-) in respect of running projects and Rs 15,56,637/- (Previous year Rs 4,41,575/-) in respect of projects closed.		
SCHEDULE-XV		
Short-term loans and advances		
Advances recoverable in cash or in kind or for value to be received	90,26,186	35,81,848
Prepaid Expenses	24,61,826	42,72,409
	<u>1,14,88,012</u>	<u>78,54,257</u>

SCHEDULES FORMING PART OF THE FINANCIAL STATEMENTS

	For the year ended 31st March 2023	For the year ended 31st March 2022
SCHEDULE-XVI		
Revenue From Operations		
Ordinary Membership	17,13,09,759	18,98,42,642
Associate Membership	24,33,024	21,19,476
Grant in aid from Tea Board	12,38,36,307	12,01,69,950
	<u>29,75,79,090</u>	<u>31,21,32,068</u>
SCHEDULE-XVII		
Other Income		
Sale of Green leaf from Experimental Plots (Other than	28,16,550	31,96,291
Sale of Plants	2,250	6,950
Sale of Clones	93,387	2,49,370
Sale of Seeds	90,000	65,000
Sale of Publication	3,16,905	3,07,106
Sale of Trichoderma	90,90,807	58,66,307
Advisory Service fees	90,000	93,720
Testing Fees	2,44,64,966	1,42,93,771
Training Fees	49,14,218	39,06,224
House Rent	5,39,149	3,86,276
Profit on sale of Property Plant & Equipment	-	3,15,987
Sundry Receipts	33,49,889	29,29,000
Royalty	7,14,300	11,38,800
Sundry credit balance/ Liability written back	83,27,047	43,938
Recovery from doubtful subscription	4,71,311	5,77,312
Interest on other deposit	1,819	65,039
Interest on Fixed Deposits(Gross)	24,456	11,034
Interest on Savings Account(Gross)	4,45,328	5,15,787
	<u>5,57,52,382</u>	<u>3,39,67,911</u>

SCHEDULE FORMING PART OF THE FINANCIAL STATEMENTS

	For the year ended 31st March 2023	For the year ended 31st March 2022
SCHEDULE-XVIII		
Employee Benefit Expenses		
Salary,wages and bonus	23,45,88,587	22,37,16,736
Contribution to Provident and other funds	1,60,71,624	1,55,86,855
Pension	-	-
Gratuity (Note-1)	1,28,92,139	1,76,42,216
Leave Encashment (Note-2)	1,63,56,838	2,14,19,927
Welfare and training expenses	13,63,673	9,73,802
Medical expenses	62,92,246	63,25,829
	<u>28,75,65,107</u>	<u>28,56,65,366</u>
SCHEDULE-XIX		
Finance Cost		
Interest on Car loan	56,007	95,094
Interest on Provident Fund Loan	10,39,140	11,22,327
	<u>10,95,147</u>	<u>12,17,421</u>

Note-1 Net off provision for gratuity of Rs.64,41,387/- written back

Note-2 Includes provision for Leave encashment of Rs.46,88,327/-

SCHEDULE FORMING PART OF THE FINANCIAL STATEMENTS

	For the year ended 31st March 2023	For the year ended 31st March 2022
SCHEDULE-XX		
Expenses on Experimental Estates		
Salary,Wages and Bonus	3,16,30,247	2,88,28,652
Contribution to Provident and other funds	36,48,480	28,75,881
Gratuity (Note-1)	45,97,971	8,45,123
Leave Encashment (Note-2)	1,45,668	2,04,202
Welfare and training expenses	23,22,149	25,85,342
Medical Expenses	52,883	59,505
Consumption of stores and Chemicals	1,19,209	76,425
Power and Fuel	3,04,424	70,797
Repairs and Renewals	14,242	11,729
General Maintenance	-	1,000
Printing,Stationery and Publication	10,235	2,960
Insurance	12,526	8,731
Books & Journals	-	2,973
Miscellaneous	9,37,586	52,628
Sub-total (a)	<u>4,37,95,620</u>	<u>3,56,25,949</u>
Income from Experimental Estates		
Sale of green leaf (At Tocklai)	95,49,144	89,90,048
Sale of Clones	21,000	32,375
Sale of Seeds	1,21,940	1,75,000
Sale of Plants	12,200	11,850
Sale of made Tea	7,22,981	13,36,685
Miscellaneous Receipts	10,59,690	15,432
Sub-total (b)	<u>1,14,86,955</u>	<u>1,05,61,390</u>
Excess of Expenditure over Income on experimental estates(a-b)	<u>3,23,08,665</u>	<u>2,50,64,559</u>

Note-1 Includes provision for Gratuity of Rs. 29,82,223/-

Note-2 Includes provision for leave encashment of Rs. 1,45,668/-

SCHEDULE FORMING PART OF THE FINANCIAL STATEMENTS

	For the year ended 31st March 2023	For the year ended 31st March 2022
SCHEDULE-XXI		
Other Expenses		
Consumption of stores & chemicals	55,87,085	54,58,737
Power and fuel	1,08,58,169	90,67,499
Repairs and renewals	47,63,880	53,32,211
General maintenance	22,21,707	24,42,838
Printing & Stationery	9,25,942	7,49,312
Postage & Communication Expenses	8,84,117	7,21,354
Travelling and Conveyance	29,29,320	17,10,605
Professional Charges	24,46,741	9,45,125
Audit fees and Expenses	9,44,000	9,44,000
Insurance	15,09,532	9,57,857
ASC Seminar etc	67,792	3,790
Patent fees and Expenses	64,000	1,44,000
Council & Other meeting Expenses	7,31,029	1,61,601
Rent, Rates and Taxes	8,63,463	9,76,427
Books and Periodicals	68,227	1,63,097
Provision for Doubtful Debts	8,25,11,986	1,18,21,226
Bad debts written off	-	2,06,856
Assets/Inventory written off	1,20,687	-
Rebate on timely collection of subscription	32,24,549	34,72,544
Excess expenditure over grants transferred from closed projects	8,01,121	-
Miscellaneous Expenses	20,86,801	9,83,346
	<u>12,36,10,148</u>	<u>4,62,62,424</u>