

TEA RESEARCH ASSOCIATION									
TRA Revenue Budget 2024-25 (Excluding Experimental Plots)									
SI No	Particulars	BUDGET	ACTUAL	VARIANCE		BUDGET	VARIANCE		Remarks
		2023-24	2023-24	AMOUNT	%	2024-25	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								Fixed as per 2016 ceiling
a)	Grant-in-Aid (49%)	10,48,00,000	10,49,00,000	1,00,000	0.10	10,48,00,000	(1,00,000)	(0.10)	
	<i>Sub-Total 00+01 :</i>	<i>10,48,00,000</i>	<i>10,49,00,000</i>	<i>1,00,000</i>	<i>0.10</i>	<i>10,48,00,000</i>	<i>(1,00,000)</i>	<i>(0.10)</i>	
02	<u>Subscription</u>								
	Ordinary Members	15,30,00,000	11,40,70,045	(3,89,29,955)	(25.44)	13,47,00,000	2,06,29,955	18.09	Actual Billing for 2023-24 was 15.19 crores . Billing for 2024-25 was estimated to Rs. 13.50 crores with recovery of 85% plus o/s recovery of Rs 2 crores
a)	<i>Sub-Total for Ordinary Members:</i>	<i>15,30,00,000</i>	<i>11,40,70,045</i>	<i>(3,89,29,955)</i>	<i>(25.44)</i>	<i>13,47,00,000</i>	<i>2,06,29,955</i>	<i>18.09</i>	
b)	Associate Membership	22,00,000	38,97,700	16,97,700	77.17	35,00,000	(3,97,700)	(10.20)	
		-	-	-	-	-	-	-	
	<i>Sub-Total Membership 02. a) + b)</i>	<i>15,52,00,000</i>	<i>11,79,67,745</i>	<i>(3,72,32,255)</i>	<i>(23.99)</i>	<i>13,82,00,000</i>	<i>2,02,32,255</i>	<i>17.15</i>	
03	Inspection & Special Visit Fee	1,00,000	2,84,100	1,84,100	184.10	2,80,000	(4,100)	-	
	<i>Sub-Total (03):</i>	<i>1,00,000</i>	<i>2,84,100</i>	<i>1,84,100</i>	<i>184.10</i>	<i>2,80,000</i>	<i>(4,100)</i>	<i>(1.44)</i>	
04	<u>Testing & Trials Fees</u>								
	-Testing Fees(Pesticide/soil/others)	2,50,90,000	2,86,33,732	35,43,732	14.12	3,50,00,000	63,66,268	22.23	2023-24 Testing included Rs 99 lakh from residue trials at Tocklai. In 24-25 additional Rs. 50 lakh taken for STG Green leaf testing, estimated 2000 samples @Rs 2500
	<i>Sub-Total 04:</i>	<i>2,50,90,000</i>	<i>2,86,33,732</i>	<i>35,43,732</i>	<i>14.12</i>	<i>3,50,00,000</i>	<i>63,66,268</i>	<i>22.23</i>	
05	<u>Fees for Courses & Workshops</u>								
	6 Months Training Course & others	78,00,000	80,77,049	2,77,049	3.55	80,00,000	(77,049)	(0.95)	
	Field Management course	1,50,000	91,102	(58,898)	(39.27)	1,50,000	58,898	64.65	
	Engg. Mfg. Course	3,50,000	3,97,667	47,667	13.62	4,00,000	2,333	0.59	
	Income from Workshops on seminars	19,00,000	19,26,932	26,932	1.42	19,00,000	(26,932)	(1.40)	
	<i>Sub-Total 05:</i>	<i>1,02,00,000</i>	<i>1,04,92,750</i>	<i>2,92,750</i>	<i>2.87</i>	<i>1,04,50,000</i>	<i>(42,750)</i>	<i>(0.41)</i>	
06	<u>Collaboration</u>								
	Trustea	93,00,000	93,00,000	-	-	98,28,286	5,28,286	5.68	As per agreement with Trustea
		<i>93,00,000</i>	<i>93,00,000</i>	<i>-</i>	<i>-</i>	<i>98,28,286</i>	<i>5,28,286</i>	<i>5.68</i>	

SI No	Particulars	BUDGET 2023-24	ACTUAL 2023-24	VARIANCE		BUDGET 2024-25	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
07	<u>Bio Formulation</u>								
	Sale of Bio-pesticide	1,00,00,000	95,80,132	(4,19,868)	(4.20)	1,00,00,000	4,19,868	4.38	
	Royalty on Bio formulation	-	-	-	-	-	-	-	
		1,00,00,000	95,80,132	(4,19,868)	(4)	1,00,00,000	4,19,868	4.38	
08	<u>Sales</u>								
a)	<u>Publications</u>								
	- Printed & E Book	2,50,000	2,11,667	(38,333)	(15.33)	2,50,000	38,333	18.11	
	- CDs	50,000	64,003	14,003	28.01	50,000	(14,003)	(21.88)	
	<i>Sub-Total Publication Sales 08a:</i>	3,00,000	2,75,670	(24,330)	(8.11)	3,00,000	24,330	8.83	
b)	<u>Others</u>								
	Clone Cuttings/seed	2,50,000	3,21,857	71,857	28.74	3,00,000	(21,857)	(6.79)	
	Green Leaf	29,00,000	28,95,742	(4,258)	(0.15)	29,00,000	4,258	0.15	Sold from Nagrakata, North Bank, Dikom, Cachar plots
	Other Receipts	2,00,000	98,011	(1,01,989)	(50.99)	1,50,000	51,989	53.04	sale of earth worm, vermicomposed and black tea
	<i>Sub-Total Other Sales 08 b:</i>	33,50,000	33,15,610	(34,390)	(1.03)	33,50,000	34,390	1.04	
	<i>Total Sales 08:</i>	36,50,000	35,91,280	(58,720)	(1.61)	36,50,000	58,720	1.64	
08A	<u>Miscellaneous Receipts</u>								
	Recovery of Rent	8,00,000	7,74,885	(25,115)	(3.14)	8,00,000	25,115	3.24	Rent from ITA, Jio, Tea Board and Auditorium
	Guest House	5,00,000	7,58,183	2,58,183	51.64	10,00,000	2,41,817	31.89	Tocklai guest house is expected to full operation during 24-25
	Royalty on seed/clone barriers	4,00,000	4,19,200	19,200	4.80	4,20,000	800	0.19	
	Other Receipts	5,00,000	5,03,667	3,667	0.73	5,00,000	(3,667)	(0.73)	scrap sale, sale of tender documents, Bio char, intranship fees
	<i>Sub-Total 08A:</i>	22,00,000	24,55,935	2,55,935	11.63	27,20,000	2,64,065	10.75	
08B	<u>Interest Income</u>								
	Interest on Fixed Deposits	-	-	-	-	-	-	-	
	Interest on Savings Account	6,00,000	4,32,382	(1,67,618)	(27.94)	5,00,000	67,618	15.64	
	<i>Sub-Total 08B:</i>	6,00,000	4,32,382	(1,67,618)	(27.94)	5,00,000	67,618	15.64	
	TOTAL RECEIPTS (A)	32,11,40,000	28,76,38,056	(3,35,01,944)	(10.43)	31,54,28,286	2,77,90,230	9.66	

SI No	Particulars	BUDGET 2023-24	ACTUAL 2023-24	VARIANCE		BUDGET 2024-25	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
(B)	EXPENSES RECURRING	-				-			
09	<u>Salaries, Bonus & Leave Encah.</u>	22,62,50,000	22,09,14,231	53,35,769	2.36	20,52,00,000	(1,57,14,231)	(7.11)	Actual salary includes Rs.2.28 crores and Budgeted salary includes Rs. 91 lakhs of leave encashment cost. Budgeted salary is calculated taking 8% DA hike during 2024-25
	<i>Sub-Total Fixed 9a:</i>	22,62,50,000	22,09,14,231	53,35,769	2.36	20,52,00,000	(1,57,14,231)	(7.11)	
	Casual salary/ Wages(incl. plot workers)	1,51,00,000	1,52,92,205	(1,92,205)	(1.27)	1,50,00,000	(2,92,205)	(1.91)	
	Salary Others	70,00,000	70,48,650	(48,650)	(0.70)	70,00,000	(48,650)	(0.69)	
	<i>Sub-Total Variable 9b:</i>	2,21,00,000	2,23,40,855	(2,40,855)	(1.09)	2,20,00,000	(3,40,855)	(1.53)	
	<i>Sub-Total 9</i>	24,83,50,000	24,32,55,086	50,94,914	2.05	22,72,00,000	(1,60,55,086)	(6.60)	
10	<u>Provident Fund</u>								
	Employer's contribution to Provident Fund	1,56,00,000	1,52,82,402	3,17,598	2.04	1,44,00,000	(8,82,402)	(5.77)	
	<i>Sub-Total 10:</i>	1,56,00,000	1,52,82,402	3,17,598	2.04	1,44,00,000	(8,82,402)	(5.77)	
11	<u>Gratuity</u>								
	Gratuity-Officer	1,20,00,000	1,70,24,728	(50,24,728)	(41.87)	20,00,000	(1,50,24,728)	(88.25)	6 officers retired and 4 officers resigned during 2023-24, only 1 officer will be retired in 2024-25
	Gratuity- Staff	98,00,000	1,44,35,466	(46,35,466)	(47.30)	95,01,494	(49,33,972)	(34.18)	6 staffs retired and 3 expired during 2023-24 whereas, 8 staffs will be retired in 2024-25
	<i>Sub-Total 11</i>	2,18,00,000	3,14,60,194	(96,60,194)	(44.31)	1,15,01,494	(1,99,58,700)	(63.44)	
12	<u>Staff Welfare</u>								
	Medical Expenses/Retainership Fees	55,00,000	54,99,541	459	0.01	55,00,000	459	0.01	
	Duty Allowance	1,50,000	1,49,376	624	0.42	1,50,000	624	0.42	
	Staff Welfare Expenses	5,00,000	4,56,013	43,987	8.80	5,00,000	43,987	9.65	
	Staff Training Expenses	80,000	-	80,000	100.00	80,000	80,000		
	Washing Charges	10,000	7,080	2,920	29.20	10,000	2,920	41.24	
	Uniform	15,000	13,500	1,500	10.00	15,000	1,500	11.11	
	Canteen Subsidy	1,80,000	1,80,000	-	-	1,80,000	-	-	
	<i>Sub-Total 12:</i>	64,35,000	63,05,510	1,29,490	2.01	64,35,000	1,29,490	2.05	

SI No	Particulars	BUDGET 2023-24	ACTUAL 2023-24	VARIANCE		BUDGET 2024-25	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
13	<u>Consumables</u>								<i>Budget taken an additional chemical cost of Rs 20 lakh for STG sample (green leaf)</i>
	Laboratory Chemicals/materials	50,00,000	53,20,492	(3,20,492)	(6.41)	75,00,000	21,79,508	40.96	
	<i>Sub-Total 13a:</i>	<i>50,00,000</i>	<i>53,20,492</i>	<i>(3,20,492)</i>	<i>(6.41)</i>	<i>75,00,000</i>	<i>21,79,508</i>	<i>40.96</i>	
	<i>Sub-Total 13:</i>	<i>50,00,000</i>	<i>53,20,492</i>	<i>(3,20,492)</i>	<i>(6.41)</i>	<i>75,00,000</i>	<i>21,79,508</i>	<i>40.96</i>	
14	<u>Consumption of Fuel</u>								<i>Increased due to full operation of STG lab in Tocklai</i>
	Fuel for Car	10,00,000	11,87,164	(1,87,164)	(18.72)	12,00,000	12,836	1.08	
	Fuel for Generator	18,00,000	15,81,416	2,18,584	12.14	16,00,000	18,584	1.18	
	Fuel for Laboratory	2,00,000	1,88,197	11,803	5.90	2,00,000	11,803	6.27	
	Electricity Charges	88,00,000	95,20,497	(7,20,497)	(8.19)	95,00,000	(20,497)	(0.22)	
	<i>Sub-Total 14:</i>	<i>1,18,00,000</i>	<i>1,24,77,274</i>	<i>(6,77,274)</i>	<i>(5.74)</i>	<i>1,25,00,000</i>	<i>22,726</i>	<i>0.18</i>	
15	<u>Repairs & Renewals</u>								<i>including maintenance cost of Rs 4.82 lakh for Kolkata guest house</i> <i>AMC for Kolkata Lab Rs 21 lacs plus other</i>
	Repair Car	3,00,000	5,84,557	(2,84,557)	(94.85)	3,00,000	(2,84,557)	(48.68)	
	Repair Generator/Equipment	5,00,000	6,13,073	(1,13,073)	(22.61)	6,00,000	(13,073)	(2.13)	
	Repair Furniture & Fixture	1,00,000	38,745	61,255	61.26	40,000	1,255	3.24	
	Repair Office/Laboratory Building	4,00,000	4,37,592	(37,592)	(9.40)	4,00,000	(37,592)	(8.59)	
	Repair Electrical Connection	2,00,000	3,04,409	(1,04,409)	(52.20)	2,50,000	(54,409)	(17.87)	
	Repair Staff Quarter/Bungalow	2,00,000	1,35,050	64,950	32.48	2,00,000	64,950	48.09	
	General Maintenance(incl. security Grd)	13,00,000	15,64,992	(2,64,992)	(20.38)	15,00,000	(64,992)	(4.15)	
	Guest house Maintenance	8,00,000	11,73,114	(3,73,114)	(46.64)	12,00,000	26,886	2.29	
	Repair of Water connection	3,00,000	1,80,063	1,19,937	39.98	3,00,000	1,19,937	66.61	
	Annual Maintenance Contract	28,00,000	29,12,938	(1,12,938)	(4.03)	29,00,000	(12,938)	(0.44)	
	<i>Sub-Total 15:</i>	<i>69,00,000</i>	<i>79,44,533</i>	<i>(10,44,533)</i>	<i>(15.14)</i>	<i>76,90,000</i>	<i>(2,54,533)</i>	<i>(3.20)</i>	
16	<u>Rent, Rates & Taxes</u>								<i>For Kolkata and Darjeeling office</i> <i>Kolkata lab rent Rs 5.4 lakh p.a, balance for Tripura office</i>
	Municipal Taxes	1,00,000	1,15,644	(15,644)	(15.64)	1,20,000	4,356	3.77	
	Office/Lab. Rent	5,50,000	5,49,720	280	0.05	5,50,000	280	0.05	
	Road & other taxesTax	30,000	14,096	15,904	53.01	30,000	15,904	112.83	
	<i>Sub-Total 16:</i>	<i>6,80,000</i>	<i>6,79,460</i>	<i>540</i>	<i>0.08</i>	<i>7,00,000</i>	<i>20,540</i>	<i>3.02</i>	

SI No	Particulars	BUDGET 2023-24	ACTUAL 2023-24	VARIANCE		BUDGET 2024-25	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
17	<u>Printing & Stationery</u>								
	Xerox Expenses	10,000	9,014	986	9.86	10,000	986	10.94	
	Stationery and Printing	4,00,000	4,79,230	(79,230)	(19.81)	4,50,000	(29,230)	(6.10)	
	Computer Stationery	1,50,000	2,13,050	(63,050)	(42.03)	2,00,000	(13,050)	(6.13)	
	Paper Print Bind-Publication	4,00,000	3,59,273	40,727	10.18	4,00,000	40,727	11.34	Budget includes calender printing cost
	<i>Sub-Total 17:</i>	<i>9,60,000</i>	<i>10,60,567</i>	<i>(1,00,567)</i>	<i>(10.48)</i>	<i>10,60,000</i>	<i>(567)</i>	<i>(0.05)</i>	
18	<u>Postage, Telephone</u>								
	Postage & Courier charges	2,50,000	2,65,418	(15,418)	(6.17)	2,50,000	(15,418)	(5.81)	
	Mobile /Telephone Charges	1,40,000	1,37,071	2,929	2.09	1,40,000	2,929	2.14	
	Internet, website ,Zoom Charges	4,00,000	4,03,998	(3,998)	(1.00)	4,00,000	(3,998)	(0.99)	
	<i>Sub-Total 18:</i>	<i>7,90,000</i>	<i>8,06,487</i>	<i>(16,487)</i>	<i>(2.09)</i>	<i>7,90,000</i>	<i>(16,487)</i>	<i>(2.04)</i>	
19	<u>Travelling Expenses</u>								
	Experiment & Extension Services	50,000	40,851	9,149	18.30	50,000	9,149	22.40	
	Hotel Expense	4,00,000	2,49,568	1,50,432	37.61	4,00,000	1,50,432	60.28	
	Air & Train fare(Local Travel)	8,00,000	6,79,158	1,20,842	15.11	8,00,000	1,20,842	17.79	
	Foreign Travel	4,00,000	-	4,00,000		4,00,000	4,00,000		
	Local Conveyance	1,50,000	2,14,097	(64,097)	(42.73)	2,00,000	(14,097)	(6.58)	
	Recruitment & Transfer T.A.	3,00,000	2,94,785	5,215	1.74	3,00,000	5,215	-	
	Car Hire Charges	30,00,000	21,38,174	8,61,826	28.73	30,00,000	8,61,826	40.31	new hired car for Cachar and NorthBank taken in Budget
	Outstation Tour Expenses	1,00,000	71,892	28,108	28.11	1,00,000	28,108	39.10	
	<i>Sub-Total 19:</i>	<i>52,00,000</i>	<i>36,88,525</i>	<i>15,11,475</i>	<i>29.07</i>	<i>52,50,000</i>	<i>15,61,475</i>	<i>42.33</i>	

SI No	Particulars	BUDGET 2023-24	ACTUAL 2023-24	VARIANCE		BUDGET 2024-25	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
20	<u>Insurance</u>								
	Fire Insurance	3,00,000	2,24,749	75,251	25.08	3,00,000	75,251	33.48	Insurance coverage forNagrakata and Terai included in 24-25
	Cash in Transit	2,000	1,770	230	11.50	2,000	230	12.99	
	Vehicle Insurance	2,50,000	1,28,102	1,21,898	48.76	1,50,000	21,898	17.09	
	Group Term Insurance	5,50,000	7,42,380	(1,92,380)	(34.98)	10,00,000	2,57,620	34.70	3 death claim in 2023-24, hence, increase taken in 24-25
	<i>Sub-Total 20:</i>	<i>11,02,000</i>	<i>10,97,001</i>	<i>4,999</i>	<i>0.45</i>	<i>14,52,000</i>	<i>3,54,999</i>	<i>32.36</i>	
21	Patent Fees and Expenses	1,50,000	1,25,800	24,200	16.13	1,50,000	24,200	19.24	
	<i>Sub-Total 21:</i>	<i>1,50,000</i>	<i>1,25,800</i>	<i>24,200</i>	<i>16.13</i>	<i>1,50,000</i>	<i>24,200</i>	<i>19.24</i>	
22	<u>Council Of Management</u>								
	AGM Exp (net of income)	2,00,000	2,56,445	(56,445)	(28.22)	2,00,000	(56,445)	(22.01)	Received sponsorship fee of Rs. 5 lacs for AGM
	Council of Management	25,000	17,280	7,720	30.88	20,000	2,720	15.74	
	<i>Sub-Total 22:</i>	<i>2,25,000</i>	<i>2,73,725</i>	<i>(48,725)</i>	<i>(21.66)</i>	<i>2,20,000</i>	<i>2,720</i>	<i>0.99</i>	
23	<u>Fees for Courses & Workshops</u>								
	6 Months Training Course & others	21,00,000	29,55,822	(8,55,822)	(40.75)	30,00,000	44,178	1.49	
	Field Management course	1,00,000	29,420	70,580	70.58	1,00,000	70,580	239.90	
	Engg. Mfg. Course	1,00,000	74,998	25,002	25.00	1,00,000	25,002	33.34	
	<i>Sub-Total 23:</i>	<i>23,00,000</i>	<i>30,60,240</i>	<i>95,582</i>	<i>4.16</i>	<i>32,00,000</i>	<i>25,002</i>	<i>0.82</i>	
24	<u>Meeting & Conference</u>								
	Seminar & Symposiums	13,00,000	13,74,003	(74,003)	(5.69)	13,00,000	(74,003)	(5.39)	
	Refreshment at Meeting	2,50,000	1,40,038	1,09,962	43.98	2,00,000	59,962	42.82	
	<i>Sub-Total 24:</i>	<i>15,50,000</i>	<i>15,14,041</i>	<i>35,959</i>	<i>2.32</i>	<i>15,00,000</i>	<i>(14,041)</i>	<i>(0.93)</i>	
25	<u>Legal & Professional Expenses</u>								
	Legal Expenses	10,00,000	9,80,500	19,500	1.95	10,00,000	19,500	1.99	
	Professional Charges/Consultants Fees / NABL fees etc.	13,00,000	12,27,823	72,177	5.55	13,00,000	72,177	5.88	
	<i>Sub-Total 25:</i>	<i>23,00,000</i>	<i>22,08,323</i>	<i>91,677</i>	<i>3.99</i>	<i>23,00,000</i>	<i>91,677</i>	<i>4.15</i>	
26	<u>Audit Expenses</u>								
	Fees for Statutory Auditor	8,00,000	8,00,000	-	-	8,00,000	-	-	
	Statutory Audit Expenses	50,000	35,000	15,000	30.00	50,000	15,000	42.86	
	Internal Audit Fees	2,00,000	2,00,000	-	-	2,00,000	-	-	
	Internal Auditors' Expenses	90,000	1,05,456	(15,456)	(17.17)	1,00,000	(5,456)	(5.17)	
	<i>Sub-Total 26:</i>	<i>11,40,000</i>	<i>11,40,456</i>	<i>(456)</i>	<i>(0.04)</i>	<i>11,50,000</i>	<i>9,544</i>	<i>0.84</i>	

SI No	Particulars	BUDGET 2023-24	ACTUAL 2023-24	VARIANCE		BUDGET 2024-25	VARIANCE		Remarks
				AMOUNT	%		AMOUNT	%	
27	<u>Books & Periodicals</u>								
	Books & Publications	20,000	8,727	11,273	56.37	10,000	1,273	14.59	
	Journal & Periodicals	40,000	25,583	14,417	36.04	30,000	4,417	17.27	
	<i>Sub-Total 27:</i>	<i>60,000</i>	<i>34,310</i>	<i>25,690</i>	<i>42.82</i>	<i>40,000</i>	<i>5,690</i>	<i>16.58</i>	
28	<u>Collaboration</u>								
	Trustea	70,00,000	68,60,164	1,39,836	2.00	76,00,000	7,39,836	10.78	Expenses as per Trustea Budget (salary, travelling, food & accommodation)
	<i>Sub-Total 28:</i>	<i>70,00,000</i>	<i>68,60,164</i>	<i>1,39,836</i>	<i>2.00</i>	<i>76,00,000</i>	<i>7,39,836</i>	<i>10.78</i>	
29	<u>Miscellaneous Expenses</u>	-				-			
	Bank Charges & Interest	40,000	26,151	13,849	34.62	30,000	3,849	14.72	
	Paper Advertisement	50,000	44,309	5,691	11.38	50,000	5,691	12.84	
	Renewal of Subscription	55,000	52,830	2,170	3.95	55,000	2,170	4.11	Membership of International Tea Committee, UK
	Miscellaneous petty expenses	3,00,000	1,75,281	1,24,719	41.57	3,00,000	1,24,719	71.15	
	Interest on Hire Purchase	14,072	14,072			-	(14,072)		Repayment of car loans completed in December 2023
	Others (Including Rebate on subscription)	42,00,000	36,96,885	5,03,115	11.98	35,00,000	(1,96,885)	(5.33)	Including Rs 25 lakh rebate on subscription
	<i>Sub-Total 29:</i>	<i>46,59,072</i>	<i>40,09,528</i>	<i>6,49,544</i>	<i>13.94</i>	<i>39,35,000</i>	<i>(74,528)</i>	<i>(1.86)</i>	
(B)	TOTAL RECURRING	34,40,01,072	34,86,04,118	(46,03,046)	(1.34)	31,65,73,494	(3,20,30,624)	(9.19)	
	<i>Surplus / (Deficit) (A-B)</i>	<i>(2,28,61,072)</i>	<i>(6,09,66,062)</i>			<i>(11,45,208)</i>			

Note:

- 1) Receipts are taken on Cash basis
- 2) Loss from the experimental plots (Tocklai & Borbhetta) 2023-24 Rs 3.30 crores