

2 (ii) Financial Statement of LBSNAA

Budget allocation of LBSNAA is made under “Demand No. 074 - Ministry of Personnel, Public Grievances & Pension”. The provision includes establishment related expenditure under Non Scheme (revenue). Infrastructure related expenditure is provided under Scheme (Revenue) and Scheme (Capital). The budget allocation is made for various core activities of the Academy that include training programme such as the Foundation Course, Refresher Courses, Mid-Career Training Programmes etc. allocations are made under Scheme (Capital) and Scheme (Revenue) for improvement of Infrastructure and up-gradation of essential facilities at LBSNAA.

The details of actual expenditure for 2021-22, 2022-23, 2023-24 & 2024-25 and allocation for financial year 2025-26 is as under:

(Figure in thousands)

| S. No. | Non-Scheme (Revenue) Establishment (0204) | Actual Expenditure | | | | Budget Allocation |
|--------|---|--------------------|----------|----------|------------------------|-------------------|
| | | 2021-22 | 2022-23 | 2023-24 | 2024-25 as on 31.03.25 | 2025-26 |
| 1 | Salaries | 1,62,235 | 1,22,600 | 1,19,649 | 1,20,578 | 1,30,000 |
| 2 | Wages | 36,498 | 46,000 | 71,067 | 95,598 | 1,00,000 |
| 3 | Rewards | 0 | 0 | 1,646 | 1,002 | 1,000 |
| 4 | Medical | 5,145 | 7,000 | 6,779 | 8,893 | 6,600 |
| 5 | Allowances | 0 | 0 | 67,191 | 81,587 | 90,000 |
| 6 | LTC | 0 | 0 | 1,559 | 2,107 | 2500 |
| 7 | Training Expenses | 0 | 0 | 1,246 | 16 | 200 |

| | | | | | | |
|----|---------------------------------|-----------------|---------------|-----------------|-----------------|-----------------|
| 8 | Domestic TA | 5,725 | 5,400 | 5,770 | 7,460 | 7,000 |
| 9 | Foreign TA | 0 | 0 | 0 | 290 | 500 |
| 10 | Office Expense | 85,528 | 1,08,845 | 87,491 | 1,25,242 | 1,20,000 |
| 11 | Rent, Rates & Taxes | 1,964 | 1,998 | 2,979 | 1,383 | 3,500 |
| 12 | Printing & Publications | 636 | 644 | 633 | 451 | 1,000 |
| 13 | Rents for others | 0 | 0 | 716 | 152 | 1,000 |
| 14 | Other Admin Expenses | 199 | 290 | 0 | 0 | 0 |
| 15 | Digital Equipment | 0 | 0 | 1,817 | 423 | 1,500 |
| 16 | Fuel and Lubricants | 0 | 0 | 9,616 | 4,775 | 5,000 |
| 17 | Minor Civil & Electric works | 1,500 | 2,500 | 2,723 | 1,595 | 2,200 |
| 18 | Professional Services | 1,48,796 | 2,49,664 | 2,64,342 | 87,889 | 10,000 |
| 19 | Repair & Maintenance | 0 | 0 | 2,666 | 697 | 750 |
| 20 | Grants-in-Aids | 500 | 500 | 500 | 500 | 500 |
| 21 | Bank & Agency charges | 0 | 0 | 521 | 0 | 500 |
| 22 | Other Revenue Expenditure | 3,999 | 3,767 | 4,954 | 4,415 | 5,500 |
| | Total | 1,41,694 | 68,099 | 2,68,004 | 5,45,053 | 4,89,250 |

(Figure in thousands)

| S. No. | Canteen(0205) | Actual Expenditure | | | | Budget Allocation |
|-----------|-------------------|--------------------|--------------|------------|------------------------------|----------------------|
| | | 2021-22 | 2022-23 | 2023-24 | 2024-25 as on 31.03.25 | 2025-26 |
| 1 | Salaries Canteen | 3,506 | 2,847 | 125 | 0 | 2,800 |
| 2 | Medical Canteen | 134 | 199 | 116 | 296 | 300 |
| 3 | Allowance Canteen | 0 | 0 | 73 | 0 | 1,100 |
| 4 | LTC Canteen | 0 | 0 | 8 | 0 | 50 |
| | Total | 3,640 | 3,046 | 322 | 296 | 4,250 |

(Figure in thousands)

| S. No. | Swachhta Action Plan(0296) | Actual Expenditure | | | | Budget Allocation |
|-----------|-------------------------------|--------------------|------------|------------|------------------------------|----------------------|
| | | 2021-22 | 2022-23 | 2023-24 | 2024-25 as on 31.03.25 | 2025-26 |
| 1 | Swachhta Action Plan | 593 | 451 | 728 | 596 | 800 |
| | Total | 593 | 451 | 728 | 596 | 800 |

(Figure in thousands)

| S. No. | MCTP (0206) | Actual Expenditure | | | | Budget Allocation |
|-----------|----------------------|--------------------|---------------|-----------------|------------------------------|----------------------|
| | | 2021-22 | 2022-23 | 2023-24 | 2024-25 as on 31.03.25 | 2025-26 |
| 1 | Professional Service | 59,999 | 59,994 | 1,14,488 | 80,244 | 80,000 |
| | Total | 59,999 | 59,994 | 1,14,488 | 80,244 | 80,000 |

(Figure in thousands)

| S. No. | Induction Training programme (0207) | Actual Expenditure | | | | Budget Allocation |
|-----------|--|--------------------|----------|----------|------------------------------|----------------------|
| | | 2021-22 | 2022-23 | 2023-24 | 2024-25 as on 31.03.25 | 2025-26 |
| 1 | Professional Service | 0 | 0 | 0 | 1,25,341 | 1,20,000 |
| | Total | 0 | 0 | 0 | 1,25,341 | 1,20,000 |

(Figure in thousands)

| S. No. | Domin Specific Training Programme (0208) | Actual Expenditure | | | | Budget Allocation |
|-----------|--|--------------------|----------|----------|------------------------------|----------------------|
| | | 2021-22 | 2022-23 | 2023-24 | 2024-25 as on 31.03.25 | 2025-26 |
| 1 | Professional Service | 0 | 0 | 0 | 13,513 | 30,000 |
| | Total | 0 | 0 | 0 | 13,513 | 30,000 |

(Figure in thousands)

| S. No. | Scheme Capital (4059) | Actual Expenditure | | | | Budget Allocation |
|-----------|--|--------------------|------------|-----------------|------------------------------|----------------------|
| | | 2021-22 | 2022-23 | 2023-24 | 2024-25 as on 31.03.25 | 2025-26 |
| 1 | Information, Computer, Telecommunication Equipment(ICT) | 245 | 375 | 8,330 | 1,24,999 | 9,000 |
| 2 | Buildings & Structures | | | 17,78,14 | 1,70,000 | 2,50,000 |
| 3 | Furniture and Fixtures | | | 7,484 | 3,931 | 9,300 |
| 4 | Other Fixed Assets | | | 6,673 | 8,278 | 15,000 |
| 5 | Land | | | 0 | 6,98,395 | 3,90,000 |
| | Total | 245 | 375 | 2,00,300 | 10,05,604 | 6,73,300 |

(Figure in thousands)

| S. No. | Capital (4070) | Actual Expenditure | | | | Budget Allocation |
|-----------|--------------------------|--------------------|---------|---------------|------------------------------|----------------------|
| | | 2021-22 | 2022-23 | 2023-24 | 2024-25 as on 31.03.25 | 2025-26 |
| 1 | Motor Vehicles | | | 230 | 0 | 1,000 |
| 2 | Machinery & Equipment | | | 14,100 | 13,770 | 15,000 |
| 3 | ICT | | | 1,871 | 21,019 | 20,000 |
| 4 | Furniture & Fixture | | | 13,826 | 12,592 | 15,000 |
| | Total | | | 30,027 | 47,381 | 51,000 |

(Figure in thousands)

| S. No. | Scheme Revenue(2070) | Actual Expenditure | | | | Budget Allocation |
|-----------|---------------------------------|--------------------|------------|-----------------|------------------------------|----------------------|
| | | 2021-22 | 2022-23 | 2023-24 | 2024-25 as on 31.03.25 | 2025-26 |
| 1 | Office Expense | 114 | 173 | 63,633 | 78,183 | 90,000 |
| 2 | Minor Civil & Electric Works | | | 30,000 | 40,400 | 40,000 |
| 3 | Repair & Maintenance | | | 32,650 | 49,608 | 40,000 |
| 4 | Other Revenue Expenditure | | | 52,995 | 37,385 | 35,000 |
| | Total | 114 | 173 | 1,79,277 | 2,02,576 | 2,05,000 |