

SENATE-2026

Budget Estimates &
Revised Estimates
FY (2022-26)



The Islamia University of Bahawalpur

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APPROVAL FOR REVISED BUDGET ESTIMATES FOR THE FINANCIAL YEAR 2022-2023 AND ANNUAL BUDGET ESTIMATES FY 2023-24

02

APPROVAL FOR REVISED BUDGET ESTIMATES FOR THE FINANCIAL YEAR 2023-24 AND ANNUAL BUDGET ESTIMATES FOR THE FY 2024-2025

03

APPROVAL FOR REVISED BUDGET ESTIMATES FOR THE FINANCIAL YEAR 2024-25 AND ANNUAL BUDGET ESTIMATES FOR THE FY 2025-2026

**REVISED BUDGET ESTIMATES
FY 2022-23**

&

**ANNUAL BUDGET ESTIMATES
FY 2023-24**

**(Income &
Expenditure)**



Item No.01 APPROVAL FOR REVISED BUDGET ESTIMATES FY (2022-23) & ANNUAL BUDGET ESTIMATES FOR THE FY (2023-2024)

FACTS OF THE CASE:

1. The revised Budget Estimates for the FY (2022-23) and the annual Budget Estimates for the FY (2023-24) was prepared and placed before the Finance and Planning Committee in its 69th meeting held on 26.06.2023 for recommendations to the Syndicate.
2. Consequently, the Syndicate in its 83rd meeting held on 15.07.2023 has further recommended the above Budget Estimates and Revised Budget Estimates, which based on actual and revised utilizations comprising the Income, Expenditure and Liabilities to the Senate for approval, details to which are given as under:

Item No.01 APPROVAL FOR REVISED BUDGET ESTIMATES FY (2022-23) & ANNUAL BUDGET ESTIMATES FOR THE FY (2023-2024)

Budgetary Summary:

(In Million)

1. Revised Budget Estimates for the FY (2022-2023)

i. Revised Income	: 8,434.327
ii. Revised Expenditure	: 8,414.795
iii. Deferred Liabilities (Carry Forward)	: 2,690.981
Net Deficit	: (2,671.449)

2. Annual Budget Estimates for the FY (2023-2024)

i. Annual Budgeted Income	: 9,511.447
ii. Annual Budgeted Expenditure	: 10,304.348
iii. Deferred Liabilities (Carry Forward)	: 921.822
Net Deficit	: (1,714.722)

**Item No.01 APPROVAL FOR REVISED BUDGET ESTIMATES FY (2022-23)
& ANNUAL BUDGET ESTIMATES FOR THE FY (2023-2024)**

RELEVANT RULES:

The relevant rules describing functions of the concerned authority in envisage in the IUB Act-1975 to govern the subject matter is reproduced below:

Powers & Duties of the Senate:

23. (b) *to consider and pass resolutions on the annual report, the annual statement of accounts and the annual and revised budget estimates;*

POINTS FOR CONSIDERATION/DECISION:

Keeping in view of the above, the matter is placed before the Senate for approval, please.

At a Glance

PARTICULARS	BUDGET ESTIMATES 2022-23	REVISED ESTIMATES 2022-23	BUDGET ESTIMATES 2023-24
OPENING BALANCE	19.250	19.250	19.532
I. INCOME FROM UNIVERSITY OWN SOURCES	7,881.788	6,939.357	8,055.097
II. INCOME FROM GOVT. GRANTS (HEC & HED)	1,700.812	1,475.720	1,436.818
A. Total INCOME (I & II)	9,601.850	8,434.327	9,511.447
I. SALARY EXPENDITURES	4,461.445	4300.053	5,752.445
II. NON-SALARY EXPENDITURES	5,474.151	4114.742	4,551.903
III. ANNUAL ALLOCATION FOR PARTIAL PAYMENT TO PENDING / DEFERRED LIABILITIES	-	-	-
IV. ACCRUED LIABILITIES	-	-	-
B. EXPENDITURE (I,II,III & IV)	9,935.596	8,414.795	10,304.348
SURPLUS / (DEFICIT) [A-B]	(333.746)	19.532	(792.901)
DEFERRED LIABILITIES CARRIED FORWARD TO NEXT FY	-	(2,690.981)	(921.822)
NET SURPLUS / (DEFICIT)	(333.746)	(2,671.449)	(1,714.722)

**Brief of Budget
(Income FY 2022-23 &
FY 2023-24)**

Item No.01**APPROVAL FOR REVISED BUDGET ESTIMATES FY (2022-23)
& ANNUAL BUDGET ESTIMATES FOR THE FY (2023-2024)**

(In Million)

PARTICULARS	BUDGET ESTIMATES 2022-23	REVISED ESTIMATES 2022-23	BUDGET ESTIMATES 2023-24
C038 - Income From Grants	1,700.812	1,475.720	1,436.818
C021 - Income From University Regular Students	5,405.157	5,163.096	6,181.00
C022 - Income From University Private Students	349.177	294.754	178.387
C023 - Income From University Self-Supporting Students	114.342	105.643	167.854
C024 - Income From Affiliated Students	651.893	711.761	791.698
C025 - Income From University Hostels	238.601	175.373	335.901
C026 - Income From Other Sources	1,122.617	488.730	400.256

Brief of Budget (Expenditure FY 2022-23 & FY 2023-24)

APPROVAL FOR REVISED BUDGET ESTIMATES 2022-23 AND ANNUAL BUDGET ESTIMATES FOR THE FY 2023-2024 (cont.)

(In Million)

PARTICULARS	BUDGET ESTIMATES 2022-23	REVISED ESTIMATES 2022-23	BUDGET ESTIMATES 2023-24
A01 - Salary Expenditure	4,461.445	4,300.054	5,752.445
A02 - Research, Survey & Feasibility Studies	123.583	22.992	30.205
A03 - Operating Expenses	1,945.749	1,943.731	2,262.275
A04 - Employees' Retirement Benefits	322.00	272.667	324.00
A06 - Scholarship, Stipend & Transfers	343.458	234.334	335.986
A08 - Loans and Advances	5.451	5.402	126.600
A09 - Expenditure on Acquiring of Physical Assets	629.594	346.368	247.500
A12 – Others	1.825	0.345	1.00
A13 - Repair and Maintenance	307.987	472.260	223.337
F07 - Development Schemes (Subject To Savings)	1,807.004	803.492	981.00

**REVISED BUDGET ESTIMATES
FY 2023-24**

&

**ANNUAL BUDGET ESTIMATES
FY 2024-25**

**(Income &
Expenditure)**



Item No.02 APPROVAL FOR REVISED BUDGET ESTIMATES FY (2023-24) & ANNUAL BUDGET ESTIMATES FOR THE FY (2024-2025)

FACTS OF THE CASE:

1. The revised Budget Estimates for the FY (2023-24) and the annual Budget Estimates for the FY (2024-25) was prepared and placed before the Finance and Planning Committee in its 71st meeting held on 08.07.2024 for recommendations to the Syndicate.
2. Consequently, the Syndicate in its 87th meeting held on 10.01.2025 has further recommended the above Budget Estimates and Revised Budget Estimates, which based on actual and revised utilizations comprising the Income, Expenditure and Liabilities to the Senate for approval, details to which are given as under:

**Item No.02 APPROVAL FOR REVISED BUDGET ESTIMATES FY (2023-24)
& ANNUAL BUDGET ESTIMATES FOR THE FY (2024-2025)**

Budgetary Summary:

(In Million)

1. Revised Budget Estimates for the FY (2023-2024)

i. Revised Income	: 7,160.853
ii. Revised Expenditure	: 8,147.908
iii. Deferred Liabilities (Carry Forward)	: 1,635.690
Net Deficit	: (2,622.745)

2. Annual Budget Estimates for the FY (2024-2025)

i. Annual Budgeted Income	: 7,820.975
ii. Annual Budgeted Expenditure	: 8,013.309
iii. Deferred Liabilities (Carry Forward)	: 1,997.743
Net Deficit	: (2,190.077)

**Item No.02 APPROVAL FOR REVISED BUDGET ESTIMATES FY (2023-24)
& ANNUAL BUDGET ESTIMATES FOR THE FY (2024-2025)**

RELEVANT RULES:

The relevant rules describing functions of the concerned authority in envisage in the IUB Act-1975 to govern the subject matter is reproduced below:

Powers & Duties of the Senate:

23. (b) *to consider and pass resolutions on the annual report, the annual statement of accounts and the annual and revised budget estimates;*

POINTS FOR CONSIDERATION/DECISION:

Keeping in view of the above, the matter is placed before the Senate for approval, please.

At a Glance

PARTICULARS	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
OPENING BALANCE	19.532	19.532	-
I. INCOME FROM UNIVERSITY OWN SOURCES	8,055.097	5,764.035	6,364.307
II. INCOME FROM GOVT. GRANTS (HEC & HED)	1,436.818	1,396.818	1,456.668
A. Total INCOME (I & II)	9,511.447	7,160.853	7,820.975
I. SALARY EXPENDITURES	5,367.903	5,113.502	5,527.622
II. NON-SALARY EXPENDITURES	3,287.396	1,770.266	1,860.687
III. ANNUAL ALLOCATION FOR PARTIAL PAYMENT TO PENDING / DEFERRED LIABILITIES	1,649.052	1,264.140	625.00
IV. ACCRUED LIABILITIES	-	-	-
B. EXPENDITURE (I,II,III & IV)	10,304.351	8,147.908	8,013.309
SURPLUS / (DEFICIT) [A-B]	(792.905)	(987.055)	(192.334)
DEFERRED LIABILITIES CARRIED FORWARD TO NEXT FY	(921.00)	(1,635.690)	(1,997.743)
NET SURPLUS / (DEFICIT)	(1,713.905)	(2,622.745)	(2,190.077)

**Brief of Budget
(Income FY 2023-24 &
FY 2024-25)**

Item No.02**APPROVAL FOR REVISED BUDGET ESTIMATES FY (2023-24)
& ANNUAL BUDGET ESTIMATES FOR THE FY (2024-2025)**

(In Million)

PARTICULARS	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
C038 - Income from Grants	1,436.818	1,396.818	1,456.668
C021 - Income from University Regular Students	6,181.00	4,773.054	5,295.821
C022 - Income from University Private Students	178.387	191.110	200.666
C023 - Income from University Self-Supporting Students	167.854	79.758	83.746
C024 - Income from Affiliated Students	791.698	416.010	466.249
C025 - Income from University Hostels	335.901	162.791	170.931
C026 - Income from Other Sources	400.256	141.312	146.894

Brief of Budget (Expenditure FY 2023-24 & FY 2024-25)

Item No.02**APPROVAL FOR REVISED BUDGET ESTIMATES FY (2023-24)
& ANNUAL BUDGET ESTIMATES FOR THE FY (2024-2025)**

(In Million)

PARTICULARS	BUDGET ESTIMATES 2023-24	REVISED ESTIMATES 2023-24	BUDGET ESTIMATES 2024-25
A01 - Salary Expenditure	5,367.903	5,113.502	5,527.622
A02 - Research, Survey & Feasibility Studies	30.205	3.876	3.200
A03 - Operating Expenses	1,810.241	1,085.716	1,073.618
A04 - Employees' Retirement Benefits	324.00	495.528	530.00
A06 - Scholarship, Stipend & Transfers	173.250	54.486	38.00
A08 - Loans and Advances	121.200	2.200	-
A09 - Expenditure on Acquiring of Physical Assets	147.500	27.765	87.500
A12 – Others	1.00	0.279	-
A13 - Repair and Maintenance	100.00	61.201	128.369
F07 - Development Schemes (Subject To Savings)	580.00	39.215	-
G03 & G04 - Deferred Liabilities	1,649.052	1,264.140	625.00



**REVISED BUDGET ESTIMATES
FY 2024-25**

&

**ANNUAL BUDGET ESTIMATES
FY 2025-26**

**(Income &
Expenditure)**

Item No.03 APPROVAL FOR REVISED BUDGET ESTIMATES FY (2024-25) & ANNUAL BUDGET ESTIMATES FOR THE FY (2025-2026)

FACTS OF THE CASE:

1. The revised Budget Estimates for the FY (2024-25) and the annual Budget Estimates for the FY (2025-26) was prepared and placed before the Finance and Planning Committee in its 73rd meeting held on 09.07.2025 for recommendations to the Syndicate.
2. Consequently, the Syndicate in its 88th meeting held on 23.08.2025 has further recommended the above Budget Estimates and Revised Budget Estimates, which based on actual and revised utilizations comprising the Income, Expenditure and Liabilities to the Senate for approval, details to which are given as under:

Item No.03

APPROVAL FOR REVISED BUDGET ESTIMATES FY (2024-25) & ANNUAL BUDGET ESTIMATES FOR THE FY (2025-2026)

Budgetary Summary:

(In Million)

1. Revised Budget Estimates for the FY (2024-2025)

i. Revised Income	: 7,760.375
ii. Revised Expenditure	: 7,926.802
iii. Deferred Liabilities (Carry Forward)	: 3,510.763
Net Deficit	: (3,677.907)

2. Annual Budget Estimates for the FY (2025-2026)

i. Annual Budgeted Income	: 8,656.759
ii. Annual Budgeted Expenditure	: 8,860.076
iii. Deferred Liabilities (Carry Forward)	: 2,815.549
Net Deficit	: (3,018.866)

Item No.03

APPROVAL FOR REVISED BUDGET ESTIMATES FY (2024-25) & ANNUAL BUDGET ESTIMATES FOR THE FY (2025-2026)

RELEVANT RULES:

The relevant rules describing functions of the concerned authority in envisage in the IUB Act-1975 to govern the subject matter is reproduced below:

Powers & Duties of the Senate:

23. (b) *to consider and pass resolutions on the annual report, the annual statement of accounts and the annual and revised budget estimates;*

POINTS FOR CONSIDERATION/DECISION:

Keeping in view of the above, the matter is placed before the Senate for approval, please.

At a Glance

PARTICULARS	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
OPENING BALANCE	-	-	95.090
I. INCOME FROM UNIVERSITY OWN SOURCES	6,364.307	6,289.070	6,195.969
II. INCOME FROM GOVT. GRANTS (HEC & HED)	1,456.668	1,471.305	2,365.700
A. Total INCOME (I & II)	7,820.975	7,760.375	8,656.759
I. SALARY EXPENDITURES	5527.622	5525.499	6098.669
II. NON-SALARY EXPENDITURES	1860.687	1703.207	2068.316
III. ANNUAL ALLOCATION FOR PARTIAL PAYMENT TO PENDING / DEFERRED LIABILITIES	625.00	313.735	965.091
IV. ACCRUED LIABILITIES	-	384.540	-
B. EXPENDITURE (I,II,III & IV)	8013.309	7926.802	8860.076
SURPLUS / (DEFICIT) [A-B]	(192.334)	(167.144)	(2,03.317)
DEFERRED LIABILITIES CARRIED FORWARD TO NEXT FY	(1,997.743)	(3,510.763)	(2,815.549)
NET SURPLUS / (DEFICIT)	(2,190.077)	(3,677.907)	(3,018.866)

**Brief of Budget
(Income FY 2024-25 &
FY 2025-26)**

Item No.03**APPROVAL FOR REVISED BUDGET ESTIMATES FY (2024-25)
& ANNUAL BUDGET ESTIMATES FOR THE FY (2025-2026)**

(In Million)

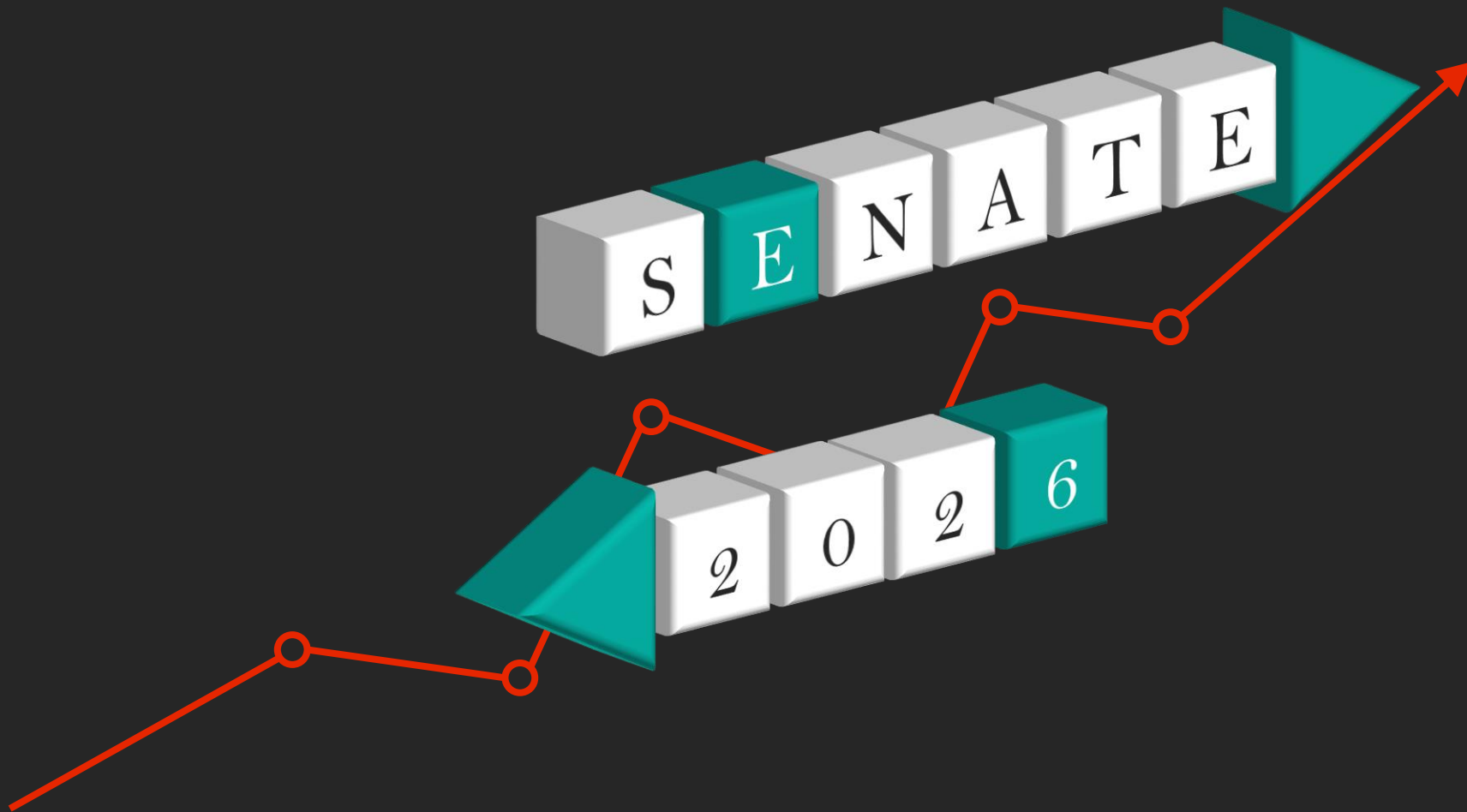
PARTICULARS	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
C038 - Income from Grants	1,456.668	1,471.305	2,365.700
C021 - Income from University Regular Student	5,484.854	5,427.740	5,365.785
C022 - Income from University Private Student	11.633	4.950	1.00
C023 - Income from University Self-Supporting Students	83.746	79.220	80.012
C024 - Income from Affiliated Students	466.249	488.020	466.092
C025 - Income from University Hostels	170.931	167.020	166.818
C026 - Income from Other Sources	146.894	122.120	116.262

Brief of Budget (Expenditure FY 2024-25 & FY 2025-26)

Item No.03**APPROVAL FOR REVISED BUDGET ESTIMATES FY (2024-25)
& ANNUAL BUDGET ESTIMATES FOR THE FY (2025-2026)**

(In Million)

PARTICULARS	BUDGET ESTIMATES 2024-25	REVISED ESTIMATES 2024-25	BUDGET ESTIMATES 2025-26
A01 - Salary Expenditure	5,527.622	5,525.499	6,096.669
A02 - Research, Survey & Feasibility Studies	3.200	0.558	2.800
A03 - Operating Expenses	1,073.618	910.346	1,117.492
A04 - Employees' Retirement Benefits	530.00	576.839	665.00
A06 - Scholarship, Stipend & Transfers	38.00	76.612	38.00
A08 - Loans and Advances	-	2.200	1.00
A09 - Expenditure on Acquiring of Physical Assets	87.500	59.469	16.260
A13 - Repair and Maintenance	128.369	77.004	127.755
F07 - Development Schemes (Subject To Savings)	-	-	100.00
G03 - Deferred Liabilities	625.00	313.735	695.091



THANK YOU