

SUMMARISED BUDGET PROFILE

Actuals for FY 2023-24, Revised Budget FY 2024-25 & Budget Estimates FY 2025-2026

Name of the University /HEI: Shaheed Benazir Bhutto Women University Peshawar

Rs. In Millions

Particulars	FY 2023-24 Actual	FY 2024-25		Budget Estimates 2025-26
		Approved Budget	Revised Budget	
1. Opening Balance:	19.830		16.021	-36.815
2. Total Grants & Donations [a - f]	332.655	319.670	434.819	416.030
a. Federal/HEC Grant-in-Aid	320.411	304.670	304.670	304.670
b. Federal/HEC Supplementary / Additional Grant	5.000	10.000		10.000
c. Provincial Grant			100.000	96.360
d. Grant by HEC (TTS)			25.149	
e. Other Grants	7.244	5.000	5.000	5.000
3 (i) a Students Related Income [3(i) a - 3(i) e]	426.748	498.800	451.800	539.940
Tuition Fees	176.400	270.000	191.300	250.940
All Other Fees	134.334	151.300	133.000	166.000
Hostel / User Charges, etc.	10.242	12.000	14.000	25.000
Previous Years Fee Receivable	80.000		60.000	40.000
a. On Campus Students (sub-total)	400.976	433.300	398.300	481.940
b. Affiliated College/Institutions' Fee	25.772	65.500	53.500	58.000
3 (ii) Other Venues of Income [3(ii) a - 3(ii) f]	0.083	1.200	0.025	1.200
a. Income from Collaborative and Contracted Research		1.000		1.000
b. Income from Consultancy & Testing / Alumni	0.083	0.200	0.025	0.200
3 (iii) Receipts from Investments of Funds (Endowment, Scholarship, Research, Cash balances and Other Receipts etc.)	68.630	134.000	127.800	130.166
3. Total Own Resources	495.461	634.000	579.625	671.306
A. Total Available Resources [1 + 3]	515.291	953.670	1010.445	1087.136
4. Total Establishment Charges	582.382	730.067	808.760	850.330
a. Salary Expense including (TTS)	561.701	704.667	671.357	808.330
b. Accrued Allowances (Arrears)			99.603	
c. Other Establishment Charges	20.681	25.400	37.800	42.000
5. Total Non Salary Expenses	249.544	269.334	258.520	300.256
B. Total Expenditures [4 + 5]	831.926	999.401	1067.280	1150.586
C. Surplus / Deficit Before Accrued liabilities [A - B]	16.021	-45.731	-36.815	-100.065
(i) Accrued Allowances		-99.603		
D. Net Surplus / Deficit	16.021	-145.334	-36.815	-100.065
E. Impact of Vacant Posts Included in Estimates		32.490		499.159
F. Forecasted impact of Adhoc Relief in B.Es 2025-26 @10%				29.175
G. Impact of Planned Hiring/ Promotion of TTS Faculty/ Upgradation during the Year		32.490		118.964
H. Incremental impact of filled posts - Annual		12.500	12.500	12.500

Section Officer (U-V) 17/11/25
Higher Education Department
Govt. of Khyber Pakhtunkhwa

Budget Analysis and Key Financial Indicators

Name of the University: Shaheed Benazir Bhutto Women University, Peshawar

Ratios and Indicators	Last FY 2023-24	Status for CFY 2024-25	Projected in FY 2025-26
1. Cost Per Student [in Rupees]	183,202.00	232,017.00	219,160.00
a. Salary Expense Basis [in Rupees]	128,249.00	175,817.00	161,968.00
b. Non-Salary Expense Basis [in Rupees]	54,953.00	56,200.00	57,192.00
2. Recurring Grant Per Student [in Rupees]	73,256	72,786	60,890
3. Total Own Income Per Student [in Rupees]	109,108	126,005	131,073
4. Fees Income Per Student [in Rupees]	93,977	98,217	102,846
5. Provincial Recurring Support [Per Student (if any)]	0	21,739	18,354
6. Total Regular Faculty (BPS/TTS)	160	161	201
a. PhD	75	89	129
b. Non-PhD	85	72	72
7. Total Regular Administrative Staff (BPS)	302	302	356
a. Officers (BPS 17/above)	40	40	57
b. Allied Staff (BPS 6 to 16)	79	76	93
c. Allied Staff (BPS 1 to 5)	183	186	206
6. Total Contractual Faculty	7	2	2
a. PhD	6	1	1
b. Non-PhD	1	1	1
7. Total Contractual Administrative Staff	13	9	9
a. Officers (BPS 17/above)	1		
b. Allied Staff (BPS 6 to 16)	5	2	2
c. Allied Staff (BPS 1 to 5)	7	7	7
8. Total Enrollment	4,541	4,600	5,250
a. Under Graduate Studies [PQF Leve 5 and 6]	3,875	3,834	4,150
b. Graduate Studies [PQF Leve 7] MS / M.Phil	601	686	975
c. Graduate Studies [PQF Leve 8] PhD	45	56	101
d. PGD (1 year & 2 years duration only)	20	24	24
9. Number of Scholarships	438	308	220
a. HEC Need-based Scholarships	98	98	-
b. Other Need-based Scholarships	340	210	220
10. Total Number of Pensioners		5	8
11. Key Ratios:			
a. Faculty : Staff Ratio (Regular Faculty / Staff)	1 : 1.9	1 : 1.9	1 : 1.8
b. Faculty : Staff Ratio (Regular + Contractual)	1 : 1.9	1 : 1.9	1 : 1.8
c. Faculty (Regular + Contractual) : Student Ratio	1 : 28	1 : 29	1 : 26
d. Self-Generated Income as % of total Resources	58%	58%	72%
e. Self-Generated Income as % of total Expenditures	60%	56%	56%
f. Recurring Grant as %age of total Expenditures	39%	29%	26%
g. Students Fees as % of Cost per student	51%	26%	27%
h. Salary as % of Total Expenditure	70%	75%	78%
i. Non-Salary as % of Total Expenditure	30%	25%	26%

HEAD-WISE DETAIL OF SELF-GENERATED REVENUES

Name of the University: Shaheed Benazir Bhutto Women University Peshawar

Rs. In Million

Code No.	Budget Heads	2023-24 Actual	CPY 2024-25		Budget Estimates 2025-26
			Approved Budget	Revised Budget	
C02813	Education General Fees [301 - 390]	308.099	447.500	359.300	450.940
C0281301	Admission Fees	13.957	14.000	14.000	16.000
C0281306	Tuition Fees - Regular Fee Structure	146.176	220.000	156.300	200.940
C0281311	Tuition Fees - Self-Support Scheme	30.224	50.000	35.000	50.000
C0281322	Registration Fees - University Students Only	2.391	2.500	2.500	5.000
C0281323	Registration Fees -Affiliated Colleges Students only	3.131	4.000	12.000	13.000
C0281332	Examination Fees-University On Campus Students	30.488	30.000	30.000	40.000
C0281333	Examination Fees - Affiliated Colleges Students	21.501	60.000	40.000	43.000
C0281341	Library Fees	8.164	7.500	8.500	9.000
C0281346	Degree / Transcript Fee etc.	12.869	20.000	25.000	25.000
C0281380	Course Fees - 'Post-Graduate Diploma'	0.017	1.500	0.500	1.000
C0281382	Course Fees - 'Special / Short Courses'	1.224	2.000	1.500	2.000
	Sports Fee	3.619	6.000	4.000	6.000
C0281390	Other Misc. Fees from Students	34.338	30.000	30.000	40.000
C02812	Hostel Fees / User Charges [201 - 226]	28.246	34.000	31.000	47.000
C0281201	Hostel Admission Fees	10.242	12.000	14.000	25.000
C0281221	Income from Transport / Buses	18.004	22.000	17.000	22.000
C02813A	Previous Years Fee Received	80.000		60.000	40.000
C02810	Income from Endowments	36.000	100.000	100.000	64.000
	Income from REC Endowments	13.998	14.000		22.166
C02815	Income from Services Rendered [501 - 531]	0.000	1.000	0.000	1.000
C0281501	Income from Collaborative Research - Domestic		1.000		1.000
C02815	Income from Consultancy & Testing [536 - 561]	0.031	0.100	0.025	0.100
C0281561	Income from Testing Services etc.	0.031	0.100	0.025	0.100
C02815-6	Income from Intellectual Property [575 - 610]	0.052	0.100	0.000	0.100
C0281610	Receipts from Alumni	0.052	0.100		0.100
C02818	Others [809 - 870]	29.036	37.300	29.300	46.000
C0281809	Affiliation Fees Received from Other Institutions	1.140	1.500	1.500	2.000
C0281830	Sale of Prospectus / Forms	3.826	4.000	4.500	6.000
C0281840	Rent / Lease of University Buildings / Shops etc.	1.333	2.000	1.500	6.000
C0281860	Interest on Investments / Cash Balances etc.	17.299	20.000	15.000	20.000
C0281861	Income from diagnostic lab		1.000	0.100	1.500
C0281862	Women Development Center	0.135	0.800	1.200	2.500
C0281870	Other Misc. Receipts	5.303	8.000	5.500	8.000
Total Own Resources		495.461	634.000	579.625	671.306

Section Officer (U-V)
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17/11/25
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Detail of Establishment Charges

Name of the University: Shaheed Benazir Bhutto Women University Peshawar

Rs. in Million

Object Code	Budget Heads	2024-25 (Actual)	G-Y 2024/25		Budget Estimates 2025-26
			Approved Budget	Revised Budget	
Total Pay of Officers		314.277	335.056	342.994	380.608
A01101	Basic Pay	154.892	182.282	164.495	211.894
A01102	Personal Pay	0.012	0.012	0.012	0.012
A01106	Pay of Contract Staff	9.135	12.962	4.254	2.715
A0110602	Tenure Track Pay				
	BPS Salary of Tenure Track Pay	147.738	134.800	169.233	160.987
A01150	Others	2.500	5.000	5.000	5.000
Total Pay of Staff		78.880	87.710	79.718	89.304
A01151	Basic Pay	76.874	85.703	76.592	85.481
A01156	Pay of Contract Staff	2.006	2.007	3.126	3.823
Total Pay (Pay of Officers + Pay of Staff)		393.157	422.766	422.712	469.912
Total Regular Allowances		126.813	237.575	206.578	287.873
A01201	Senior Post Allowance	0.030	0.032	0.030	0.053
A01202	House Rent Allowance	35.749	40.100	31.708	41.443
A01203	Conveyance Allowance	14.871	17.017	16.734	20.136
A01207	Washing Allowance	2.256	2.257	2.184	2.424
A01208	Dress Allowance	2.256	2.257	2.184	2.424
A0124408	Special Relief Allow 20%	0.144	0.144	0.144	0.144
	Special Allowance 2021 @20% (BPS-17 & Above)	3.299	3.409	3.071	4.515
	Special Allowance 2021 (BPS-7 to BPS-16)	3.653	3.654	3.254	3.789
	Teaching Allowance 2021- 20% (BPS-18 & Above)	10.460	12.376	10.278	14.237
	Adhoc.R Allowance 2022 - 15%	19.172	22.358	19.935	24.570
	Adhoc.R Allowance 2023 - 30%35%	33.569	74.684	66.551	80.650
	Adhoc.R Allowance 2024 -20% & 25%		57.931	49.195	62.859
	Adhoc.R Allowance 2025 -10%				29.175
A0129903	Others - Integrated Allowance	1.354	1.356	1.310	1.454
Other Regular Allowances - A01211 - 70		41.731	44.326	42.067	50.545
A01216	Qualification/PhD/Special S&T Allowance	5.329	5.220	5.970	7.290
A01217	Medical Allowance	33.186	35.871	32.960	39.672
A01226	Computer Allowance	0.027	0.031	0.054	0.095
A01228	Orderly Allowance	0.344	0.346	0.336	0.588
A01238	Charge Allowance - Deanship / Chairmanship/Headship Allowance	1.942	1.955	1.901	1.901
	Risk Allowance	0.903	0.903	0.846	0.999
Total Regular Allowances (Regular+ Others)		168.544	281.901	248.645	338.418
Other Establishment Charges (A01271 - 99)		20.681	25.400	37.800	42.000
A01271	Overtime Allowance to Drivers	4.626	5.000	5.000	5.000
A01273	Honorarium	3.890	4.500	7.000	8.000
A01274	Medical Charges - Hospitalization etc.	0.451	0.500	3.000	1.500
A01277	Contingent Paid Staff / Daily Wages	11.357	15.000	22.000	27.000
A0127801	Leave Salary / Pension Contribution - Deputationists	0.357	0.400	0.800	0.500
Total Establishment Charges		582.182	730.067	709.157	850.340
	Accured Allowances (Arrears)			99.603	

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Headwise detail of Non-Salary Expenditure

Name of the University: Shaheed Benazir Bhutto Women University Peshawar

Rs. In Millions

Code No.	Budget Heads	2023-24 Actual	CFY 2024-25		Budget Estimates 2025-26
			Approved Budget	Revised Budget	
A031	Fees (Total)	0.406	0.750	0.750	0.800
A03101	Bank Fees	0.281	0.500	0.500	0.500
A03102	Legal Fees	0.125	0.250	0.250	0.300
A032	Communication (Total)	20.091	21.000	20.900	22.500
A03201	Postage and Telegraph		0.100	0.100	0.100
A03202	Telephone & Trunk Calls	1.168	1.500	1.500	2.000
A0320402	PERN	18.785	19.000	19.000	20.000
A0320403	Internet Charges	0.002	0.100	0.100	0.100
A03205	Courier and Pilot Services	0.136	0.300	0.200	0.300
A033	Utilities (Total)	31.630	33.320	28.520	32.550
A03301	Gas	1.070	1.300	1.000	1.500
A03302	Water		0.020	0.020	0.050
A03303	Electricity	30.560	32.000	27.500	31.000
A034	Occupancy Costs (Total)	9.590	9.700	9.600	9.700
A03403	Rent for Residential Buildings	9.590	9.600	9.600	9.600
A03410	Security Charges		0.100		0.100
A036	Motor Vehicles (Total)	1.982	2.100	2.300	2.300
A03602	Insurance		0.100	0.100	0.100
A03603	Registration	1.982	2.000	2.200	2.200
A037	Consultancy & Contractual Work (Total)	0.000	0.100	0.000	0.100
A03770	Others		0.100		0.100
A038	Travel & Transportation [Total]	25.548	27.600	21.200	26.900
A03801	Training - Domestic		0.100		0.200
A03802	Training - International		0.300		0.300
A03805	Travelling Allowance - TA/DA	0.617	1.000	1.200	1.200
A03806	Transportation of Goods		0.100		0.100
A03807	P.O.L. Charges	24.931	26.000	20.000	25.000
A03808	Conveyance Charges - for late sitting		0.100		0.100
A039	General Operating Expenses (Total)	47.731	60.850	57.150	85.850
A03901	Stationery	1.695	3.000	2.500	3.500
A03902	Printing and publications	1.395	1.500	6.000	6.000
A03903	Conferences / Seminars / Workshops / Symposia	0.359	1.500	1.500	2.000
A0397006	Convocation Expenses	0.001	1.200	2.200	2.500
A03905	Newspapers Periodicals and Books	1.086	2.000	2.000	2.500
A03906	Uniforms and Protective Clothing		0.100		0.200
A03907	Advertising & Publicity	1.383	1.500	1.500	2.000
A03913	Contribution & Subscription		0.100		0.500

Section 100
Higher Education Department
Islamabad

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Code No.	Budget Heads	2023-24 Actual	CFY 2024-25		Budget Estimates 2025-26
			Approved Budget	Revised Budget	
A03915	Payment to Govt. Department for Services Rendered		0.100	0.100	0.100
A03918	Exhibitions Fairs & Other National Celebrations	0.986	1.000	1.000	1.500
A03919	Payments to Other services rendered - Audit Fee etc.		0.800	0.500	0.500
A03927	Purchase of Drugs and Medicines		0.100		0.100
A03933	Service Charges	1.277	1.500	0.500	1.000
A03940	Unforeseen Expenditure / Contingencies	0.645	1.000	1.800	2.500
A03942	Cost of other stores		0.100	0.500	0.500
A0394202	Chemicals / Glassware	0.414	0.500	0.500	0.500
A0397002	i. Operational Cost- Office of Research Innovation & Commercialization (ORIC)	0.076	0.500	0.250	0.500
A0397003	ii. Operational Cost of Quality Enhancement Cell (QEC)	0.008	0.500	0.150	0.500
A0397004	iii. Operational Cost of Financial Aid Development Office (FADO)		0.500	0.100	0.500
	iv. (a) Operational Cost of REC	0.537	1.350	0.010	0.790
	(b) Installation of Solar panels / other activities	10.521	14.000	1.740	22.166
A0397005	v.. Conduct of Examinations	5.498	6.000	8.000	8.000
A0397006	vi. Sports Activities	1.459	1.500	1.800	2.500
A0397007	vii. Remuneration /Thesis Supervisors	5.479	5.500	7.000	7.000
A0397008	viii. Remuneration to Part-time Teachers / Visiting Faculty	14.912	15.000	17.500	18.000
A03	Total Operating Expenses	136.978	155.420	140.420	180.706
A04	Employees Retirement Benefits (Total)	0.146	4.664	2.300	2.450
A04101	Pension		0.614		
A04102	Commuted Value of Pension		0.600		
A04103	Gratuity		0.500	1.000	1.000
A04105	Gratuities - e.g. gratuity where pension is not mature		1.000		
A04110	Payment of Pension Contribution to other orgs		1.000		
A04114	Superannuation Encashment of LPR	0.146	0.500	0.850	1.000
A04170	Others - Assistance Package for Families of Emps		0.450	0.450	0.450
A13	Repair and Maintenance (Total)	6.129	6.950	12.150	12.400
A13001	Transport	2.994	3.000	5.000	5.000
A13101	Machinery & Equipment	0.497	0.500	1.000	1.000
A13201	Furniture & Fixture	0.103	0.250	0.250	0.500
A13301	Office Buildings/ Residential Building	0.368	0.500	2.000	2.000
A13701	Hardware		0.100	0.100	0.100
A13703	I.T. Equipment	1.861	2.000	2.500	2.500
A13801	Maintenance of Gardens	0.080	0.200	0.200	0.200
A13901	Lines & Wires - Repair	0.226	0.250	0.600	0.600
A13920	Others - Repair		0.150	0.500	0.500

17/11/25
 Section Officer (U-V)
 Higher Education Department
 Govt. of Khyber Pakhtunkhwa

Code No.	Budget Heads	2023-24 Actual	GFY 2024-25		Budget Estimates 2025-26
			Approved Budget	Revised Budget	
A022	Research Survey & Exploratory Operations (Total)	3.283	4.200	4.200	5.200
A02201	Research and Survey	3.083	4.000	4.000	5.000
A02202	Digital Library	0.200	0.200	0.200	0.200
A061	Financial Assistance/ Scholarships (Total)	0.200	3.500	3.500	5.500
A06101	Merit Scholarships		1.500	1.500	2.500
A06102	Other Scholarships		1.500	1.500	2.500
A06103	Cash Awards - for Meritorious Services	0.200	0.500	0.500	0.500
A063	Entertainments and Gifts (Total)	1.380	1.800	1.300	1.300
A06301	Entertainments	1.278	1.500	1.000	1.000
A06302	Gifts	0.102	0.300	0.300	0.300
A064	Other Transfer Payments (Total)	95.798	85.000	91.100	88.000
A0640201	Contributions / Transfer to reserve funds	15.274	0.500	5.000	0.500
A0640202	Contribution / Transfers to Pension Fund	80.187	84.000	84.000	86.000
A0647001	Accreditation/Affiliation	0.336	0.500	2.100	1.500
A081	Advances to Employees (Total)	0.000	1.050	0.550	1.100
	Advances to Department		1.000	0.500	1.000
	Advance to Employees		0.050	0.050	0.100
A09	Expenditure on Acquiring of Physical Assets (Total)	2.483	3.250	2.000	2.600
A09201	Hardware		0.100		
A09202	Software		0.100		
A09203	Purchase of I.T. Equipment	1.273	1.400	1.000	1.000
A09601	Purchase of Plant & Machinery	0.542	0.700	0.500	1.000
A09701	Purchase of Furniture & Fixture	0.667	0.750	0.500	0.500
A09801	Purchase of Livestock		0.100		
A09470	Others		0.100		0.100
A124	Civil Works - Buildings & Structures (Total)	3.147	3.500	1.000	1.000
A12405	Electrification Plumbing and Other Infrastructure	0.099	0.100	0.500	0.500
A12470	Others - Civil Works	3.048	3.400	0.500	0.500
Total Non-Salary Expenses		249.544	269.334	268.520	300.256

Section Officer (U-V)
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