



Budgeting for IFLA Professional Activities

How to fill out the forms?

For reporting on the financial year 2004 and
the request for funding for 2005

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1. General information

There are one spreadsheet and three report forms that **the Financial Officer of each Standing Committee and Division** must fill out each year. These documents must be **submitted to the Division Chairperson** who then, after filling out the summary form, submits them to IFLA Headquarters. The Professional Committee will establish the coming year's budget during its meeting which we expect to take place in December. Standing Committees and Divisions that have not submitted budget information at this time will receive neither administrative nor project money for the next Financial Year. (Financial year is 1st of January to 31st of December).

Prior to filling out IFLA Budget Forms, you will need to have:

- 1.1 The budget forms and Instructions for filling out the forms that are sent to each IFLA group's financial officer. IFLA Headquarters will send out additional information including a list of the Section's membership, a table with the allocations of Administrative Money per number of members and a list with all the different currencies related to the Euro (EUR).
- 1.2 The previous year's budget forms (and perhaps even a year or two prior to that if you have projects that cover multiple years)
- 1.3 Invoices and receipts from any expenditures during the year, bank statements, and notification of bank transfers from IFLA HQ if applicable.
- 1.4 You will also need to know the amount requested for any proposed small or continuing projects. This information is usually determined during the IFLA Conference at meetings of the Coordinating Boards. The Professional Committee reserves the right to reject any small project that was submitted during the conference. The decision is made during the December Meeting of the Professional Committee.

2. Financial Statement Form

All IFLA groups (Standing Committees and Division) that receive administrative or project money from IFLA HQ will need to fill out this form.

The currency of the group's bank account should be used in columns A-G. **In columns H, I and J, please convert the amount being requested from IFLA HQ into EUR.** IFLA HQ will provide a conversion table.

(Note: To be able to fill out the Financial Statement Form, you will need to fill out Worksheet A and B first. The letters of the columns correspond to the same letters on the Worksheets)

2.1 Administrative funds

Note:

The level of administrative funds allocated to each Section for a given year will be related to the size of its membership as recorded officially by IFLA HQ in August of the current year. Each Section will be in one of the following bands.

Band	No. of Members	Allocation EUR
1.	0-80	325
2.	81-150	610
3.	151-200	815
4.	201-250	1020
5.	251-300	1225
6.	301-350	1430
7.	351-400	1635
8.	401- (450)	1840

The administrative Divisions is equal to the amount for Band 1, 325 EUR.

The amount each unit receives will be the above allocation less any unspent funds left over from the previous year.

Column A, Opening Balance, refers to the amount that appeared in column F of **last year's** financial statement plus (+) any funds received between report date 2003 to 31 December 2003 minus (-) expenditures made before 31 December 2003. This should be accounted for on Worksheet A.

- 2.1.1 Column B, Income from HQ, refers to the amount of Administrative Funds the group received from IFLA HQ during the Financial Year 2004. If IFLA HQ transferred Administrative Funds to your account, you will need to refer to your bank statement. Administrative Funds are usually transferred in the first quarter of the Financial Year.
- 2.1.2 Column C, Other income, refers to other funding received during the year such as interest on bank account etc.
- 2.1.3 Column D, Total income, add Columns A+B+C.
- 2.1.4 Column E, Expenditures to date, refers to the expenditures during the year. Receipts for expenditures should be submitted to the Financial Officer during the course of the year and should be attached to the financial form where possible.
- 2.1.5 Column F, Balance at report date, is the total of column D - E. The total of column F is the amount that should appear on the latest bank statement.

- 2.1.6 Column G, Bills to be paid by year-end, should include any anticipated expenditures through the end of the Financial Year.
- 2.1.7 Column H, Amount remaining in EUR, is the total of column F - G. **This amount needs to be converted to EUR.**
- 2.1.8 Column I, Amount reserved at HQ for '04 in EUR, is not applicable in the case of administrative money, this column is only used for projects.
- 2.1.9 Column J, Request for funding for 2005, refers to the amount of Administrative Funds that is requested for for the next year. Each year, IFLA HQ determines a set amount for administrative funds based on the number of members in each section.
Column J is established based on the difference between what is in the Standing Committee's account and the amount needed to bring the administrative funds up to the amount determined by the Professional Committee.

Examples:

- (1) If no administrative funds were spent during the year, and there is no increase in the amount of administrative funds allocated by IFLA HQ, the group will request no additional administrative funds for the year.
- (2) If the group spent 500 EUR of its 1020 EUR administrative funds during the year, and the group is again allocated 1020 EUR for the new Financial Year, it will request 500 EUR from IFLA HQ. (1020 EUR minus 500 EUR = 520 EUR, the group will need 500 EUR to add up to the allocated 1020 EUR)

2.2 Project Funds

Note:

Criteria for approval of IFLA-Funded Projects

1. Projects may take the form of workshops, seminars, surveys, publications etc.
2. All projects proposed must be approved by the Section SC and Division CB concerned. This approval is subject to ratification by the PC.
3. Projects need to clearly have major impact on furthering IFLA's goals and therefore to reflect IFLA's Professional Priorities.
We need to assess the relation to IFLA's Professional Priorities more strictly. All projects must contain a substantial exposition (250 words) demonstrating this relation and giving clear links.
4. Projects need to fit in the strategic plans of the Sections(s) involved.

5. The relation of the project to other IFLA-sponsored initiatives needs to be clarified.
6. It is required that all applications for funds be submitted on a Proposal for New Project form.
7. We abandon the difference between "CB"- and "PC projects": they will all have to fulfil the same criteria.
8. We need to apply more clear criteria for the time limits of completing projects and it is suggested to limit them to "normally one year, maximum two years". At the beginning of the second project year, a satisfactory activity report of the first phase has to be submitted.
Under exceptional circumstances the PC may approve a third project year.
9. In the case of workshops, seminars, conferences, a public report or proceedings will have to be delivered. This can be done in the form of a concise report on the section's pages on IFLANET (minimum requirement) or in a more elaborate form by means of a publication in one of IFLA's publication series. Timely information about such planned publications needs to be secured: contents, production schedule, promotion. Eventually IFLA/HQ needs to receive copies of the publication.
10. If too many projects are outstanding or ongoing, new projects may not be granted to sections concerned, especially if there is too much overlap of organisations of different projects. Therefore projects need to have a clear organizational structure with clear personal responsibilities and contact details.
11. IFLA's Governing Board may propose projects, to be commissioned to one or more sections, requesting them to do a certain research, execute certain programmes or make certain publications.

Approved by IFLA/PC 21 August 2004

- 2.2.1 Column A, Opening Balance, refers to the amount that appeared in column F of **last year's** financial statement + any funds received between report date 2003 to 31 December 2003 – expenditures made before 31 December 2003. This should be accounted for on Worksheet B.
- 2.2.2 Column B, Income from HQ, refers to the amount of Project Funds the group received from IFLA HQ during the Financial Year. If IFLA HQ transferred project funds to your account, you will need to refer to your bank statement. Funds for CB approved projects are usually transferred during the first quarter of the Financial Year. Project funds for large projects will have to be requested from the Professional Committee by the Chair of the Section.
- 2.2.3 Column C, Other Income, refers to other funding received during the year. If, for example, project funding from a source other than IFLA is received, enter the amount here.

- 2.2.4 Column D, Total income, add columns A+B+C
- 2.2.5 Column E, Expenditure to date, refers to the expenditures during the year. Receipts for expenditures should be submitted to the Financial Officer during the course of the year and should be attached to the financial form wherever possible.
- 2.2.6 Column F, Balance at report date, is the total for column D - E. The total of column F is the amount that should appear on the latest bank statement.
- 2.2.7 Column G, Bills to be paid by year-end, should include any anticipated expenditures through the end of the Financial Year.
- 2.2.8 Column H, Amount remaining in EUR, is the total of column F - G. **This amount needs to be converted to EUR.**
- 2.2.9 Column I, Amount reserved at HQ for '04 in EUR, is the amount of project money allocated to the project for 2004, but which has not yet been paid out.
- 2.2.10 Column J, Request for funding for 2005 (EUR), refers to amount of Project Money that is requested for that project for the coming year.

2.3 Complete the form

Sign the form and **fill out the bank details**. Then submit it to the Chair of your committee (if you are not the chair yourself) and to the Coordinating Board (divisional) Financial Officer **no later than 1 October**.

3. Summary of Division and Section Financial Statements

The Chair of the Coordinating Board should fill out the summary form.

You will need to refer to the Financial Statement Form **FOR EACH OF YOUR STANDING COMMITTEES** to complete the Summary form.

When the chairperson of a Coordinating Board fills out this form, he or she lists the totals for each Section in his or her Division. By doing so, the budget for the entire Division is given.

All currencies on the Summary Form must be converted to EUR. IFLA HQ will provide a conversion table. Only this conversion table should be used for the conversion of the currencies.

3.1 Administrative funds

- 3.1.1 Column D, Total income at report date. Convert the amount from the Financial Statement Form, Column D into EUR and enter it into this column.
- 3.1.2 Column G, Total expenses. Convert the amount from the Financial Statement Form, Column **E+G** into EUR and enter it into this column.
- 3.1.3 Column H, Amount remaining. Convert the amount from the Financial Statement Form, Column H into EUR and enter it into this column.
- 3.1.4 Column I, Admin. Funds for transfer. Take the amount from the Financial Statement Form, Column J and enter it into this column. **The amount in column J is already in EUR!**

3.2 Project Funds

- 3.2.1 Column H, Ongoing Projects: Amount Remaining. Take the amount from the Financial Statement Form and enter into this column. (The amount is already in EUR).
- 3.2.2 Column I, Amount Reserved at HQ for '04. Take the amount from the Financial Statement Form and enter into this column. (The amount is already in EUR).
- 3.2.3 Column J, Request for funding for 2005. Take the amount from the Financial Statement Form and enter into this column. (The amount is already in EUR).

The divisional Financial Officer signs **all forms (including those from each Standing Committee)** and sends them **together** with the Financial Statement Forms and attachments, to IFLA Headquarters before November 1.

In case the forms are faxed, please don't forget to check whether there is writing on the backsides.

In any case the originals **must** be sent to IFLA HQ.

IFLA HQ
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Overview of Membership per Section

14 September 2004

Sections

01 National Libraries Section.....	161
02 University Libraries Section	487
03 Library and Research Services for Parliaments Section	110
04 Government Libraries Section	81
05 Social Science Libraries Section	81
06 Geography and Map Libraries Section	43
07 Science and Technology Libraries Section	107
08 Public Libraries Section	299
09 Libraries Serving Disadvantaged Persons Section.....	72
10 Libraries for Children and Young Adults Section	115
11 School Libraries and Resource Centers Section.....	81
12 Bibliography Section.....	104
13 Cataloguing Section	164
14 Acquisition and Collection Development Section	143
15 Document Delivery and Interlending Section.....	179
16 Serials and other Continuing Resources Section	77
17 Government Information and Official Publications Section	102
18 Rare Books and Manuscripts Section	121
19 Preservation and Conservation Section	134
20 Library Buildings and Equipment Section	138
21 Information Technology Section.....	402
22 Statistics and Evaluation Section	75
23 Education and Training Section.....	215
24 Library Theory and Research Section	114
25 Regional Activities: Africa Section	148
26 Regional Activities: Asia and Oceania Section	304
27 Regional Activities: Latin America and Caribbean Section.....	136
28 Health and Biosciences Libraries Section	64
29 Classification and Indexing Section	103
30 Art Libraries Section	95
31 Libraries for the Blind Section.....	79
32 Libraries Serving Multicultural Populations Section	71
33 Reading Section	73
34 Management and Marketing Section.....	162
35 Audiovisual and Multimedia Section.....	50
36 Reference Work Section	49
37 Genealogy and Local History Section.....	28
38 Mobile Libraries	16
39 Newspapers.....	23
40 Management of Library Associations*	159
41 Women's Issues	12
42 Information Literacy	40

43 Continuing Professional Development and Workplace Learning	27
44 Library History	15
45 Library and Information Science Journals	19
46 Metropolitan Libraries	17
47 Knowledge Management.....	14

Exchange rates

Per 14 September 2004

Australia, Dollar	1 AUD	=	0.57	EUR
Canada, Dollar	1 CAD	=	0.63	EUR
Denmark, Crown	100 DKK	=	13.45	EUR
Finland, Mark	100 FIM	=	16.82	EUR
India, Rupee	100 INR	=	1.77	EUR
Israel, Shekel	100 ILS	=	18.22	EUR
Jamaica, Dollar	100 JMD	=	1.33	EUR
Kenya, Shilling	100 KES	=	1.01	EUR
Malaysia, Ringgit	100 MYR	=	21.47	EUR
Mexico, Peso	100 MXP	=	7.07	EUR
Norway, Crown	100 NOK	=	11.97	EUR
Russian Federation, Rouble	100 RUB	=	2.79	EUR
Sweden, Crown	100 SEK	=	11.00	EUR
Thailand, Baht	100 THB	=	1.96	EUR
United Kingdom, Pound	1 GBP	=	1.46	EUR
USA, Dollar	1 USD	=	0.82	EUR