

# BUDGETING FOR ACADEMIC LIBRARY MLIS

(SEMESTER-2, PAPER-4  
UNIT-3)

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INTRODUCTION:-

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**LIBRARY BUDGET-** A Library budget is an estimate of expected income and expenditure of the library for the coming year. Being merely an estimate, it can be altered, due to change in the circumstances. It is usually done on yearly basis. The preparation of budget takes a great deal of time. Generally during the middle of a current financial year, budget estimates for the next financial year called by the office of the parent body.

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- A university library must have a budget committee consisting of departmental heads and other senior members of the staff, responsible for the formulation and implementation of budget. This committee must have a coordinator, who shall ask head of each department to submit a budget proposal. After receiving the proposals from each department, the budget committee meets under the chairmanship of the university librarian. This committee discusses the proposals and consolidates the same for submission to the library committee. A librarian has to resolve conflicting interests and pressures. After approval of the library committee, the proposed budget is submitted to the parent body for its final approval.

# BUDGETING TECHNIQUES

LINE-ITEM BUDGETING

LUMP SUM BUDGETING

FORMULA BUDGETING

PERFORMANCE  
BUDGETING

PROGRAMME BUDGETING

PLANNING PROGRAMMING  
BUDGETING SYSTEM

ZERO-BASED BUDGETING



- LINE-ITEM BUDGET- Line-item budget is the commonly used kind of budget. Each line is increased a little each year. No questions are asked .

In this kind of budget there is no relationship between the request made and the objectives of library. The reallocation of funds can be done provided the authorities agree in this regard.

- LUMP SUM BUDGET- In lump sum budget , a certain amount of money is allocated to the library. The library is given autonomy to decide as to how the amount is going to be allocated to different categories.

- FORMULA BUDGET- In formula budget , predetermined standards are applied for allocation of money. Such a budget is technical and easy to prepare. It does not require special skills to prepare the same.
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- PERFORMANCE BUDGET- This budget gives justification for and description of the extent of services to be achieved means of the proposed programme. The resources as men, materials and money of the proposed programme during the next fiscal year are described.

- Performance budgeting and programme budgeting have some similarities. But the difference is that the emphasis in the first is on performance but in the latter one it is on programmes.



- PROGRAMME BUDGET- It is concerned with the activities . The amounts are allocated to programmes or services rendered. Suppose, university library decide to start an indexing service in the field of social sciences, in such a case the expenditure on staffing, materials , postage etc. is to be estimated and the budget is to be prepared on the basis of programme or services programmed.

- PLANNING PROGRAMMING BUDGETING SYSTEMS- Planning Programming Budgeting System (PPBS) is a technique , which takes into consideration the best of programme budgeting and the best of performance budgeting. Here the focus is on planning . The important steps in PPBS are:-

# PPBS STEPS-

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1. Identifying the objectives of the library
2. Presenting alternative ways to achieve those objectives with cost benefit ratios presented for each.
3. Identifying the activities that are necessary to each programme.
4. Evaluating the result so that corrective actions can be taken.



- ZERO-BASED BUDGET- Zero based budgeting (ZBB) was developed by Peter Phyor so as to achieve greater effective planning and fiscal control.

It is requires that costs of current and new programmes which is to be justified at the beginning of each budgetary cycle. The library manager is expected to “look for services and activities of the library which can be offered at funding levels below the current one, at the current level, and at some prescribed amount above the current level. The resulting programmes or packages are then arranged in priority order, from top to bottom, with their costs. At the point where expected or actual funds run out, programs below the line are dropped entirely.” The request for financial support for every programme and activity is, therefore , worked out on fresh basis every year without reference to the past.





THANK YOU....

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