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Budget Preparation, Approval And Implementation In Polytechnic Libraries In Nigeria

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Abstract:

Budget preparation approval and implementation are often ignored in libraries in spite of the serious implications they have for the smooth running of operations. They need for budgeting in libraries and budgeting technique in polytechnic libraries are examined; budget considerations for the library services are made, while best practices in budgeting for polytechnic libraries are presented in this paper. The democratization of fiscal management and the adoption of the principle of devolving budgeting allocation are then recommended for polytechnic libraries in this electronic age.

1.Introduction

In any organization there is a quantitative written statement and prepared and approved to a definite period of time for the aim of attaining a set of giving objectives.

This paper focuses on budget preparation, approval and implementation based in polytechnics libraries in Nigeria. A look is then at the need for budgeting in libraries, the requirements or consideration when budgeting for polytechnic libraries in Nigeria. Budgeting standards are then recommended for polytechnic libraries in Nigeria. The need for budgeting in polytechnic libraries.

A budget is a financial plan that is prepared with the intention of using it as a guide or directive for fiscal management. Libraries especially polytechnic libraries, need funds to be able to provide the services that are required to meet their objectives. These services could have budgeted for. Fletcher (1990) gives two definitions of budget, "Budget gives the overall picture of the various allocations (for expenditure) and expected income, and will include funds in hand at the beginning of the period. The term 'budget' is also used to donate to financial allocation for specific purpose or purpose during a given period". But because a library is basically service oriented and does not often have revenue generation motives or objectives, the tendency is assume that it does not need or require a budget.

Every library including the polytechnic need budget and as such, should be wary of allowing it to be treated as a dumping ground for materials that are not needed, or as a place where anything, 'just anything' could be donated.

The need for budgets in polytechnic libraries is becoming ever more paramount. Apart from the complexities arising from increasing library responsibilities due largely to the challenges of providing information-ready services, meager funds are made available by the patrons. Cuts in staff are the most readily used method of reducing expenditure. Hence, balance of expenditure is necessary to ensure that everything (man and materials) is partially-if not wholly-taken care of in the budget. In addition, there is the continuing growth, in volume and in cost, of literature (books and journals) that must be managed. Increasing also, is the need to cater for the computerization of library functions and purchase of online resources. So whether or not a library receives increased allocation from its patrons, it is entitled to a vote that must be allotted most effectively between staff and materials (acquisition services and equipment).

The imperativeness of managerialism for handling men, money and materials has foisted financial control and responsibility on librarians making budgeting preparation in polytechnic libraries unavailable and mandatory. In spite of deliberate attempts by some libraries to perpetuate the traditional and uncivilized practice of "blend spending" under the guise or pretext that libraries do not have annual stable allocations, and so need not budgets the principle of devolving budgeting allocations has made financial responsibility and control not the exclusive preview of the librarian. Gradually, fiscal management is becoming mores persuasively handed in most polytechnic libraries now. Current trends give a measure of financial control and challenges to divisional, sectional and unit librarians. It is within this contextual framework therefore that "budget preparation, approval and implementation" is being conceptualized.

Year	Recurrent Grant (₦)			Capital (₦)			Total (₦)		% of proposed
	Proposed '000,000	Approved '000,000	Released '000,000	Proposed '000,000	Approval '000,000	Released '000,000	Proposed '000,000	Approval '000,000	
1998	3,200	3,041	3,041	889	675	675	4,089	3,716	90.88
1999	6,400	4,450	4,450	900	506	506	7,700	4,956	67.89
2000	10,000	8,049	8,049	2,300	850	850	12,300	8,899	72.35
2001	9,430	7,448	7,448	1,700	1,700	1,534	11,130	8,982	80.70
2002	21,560	9,671	9,671	1,500	1,500	0	23,060	9,671	41.94
2003	21,560	8,099	8,099	2,753	1,081	0	24,253	8,099	33.39
2004	21,560	10,565	10,565	4,000	1,825	1,825	25,500	12,390	48.59
2005	21,560	13,174	13,174	4,000	1,840	1,840	25,500	13,174	51.66
2006	24,368	19,865	19,865	9,502	2,107	2,107	33,870	21,972	64.87
2007	25,816	21,356	21,356	8,592	2,425	2,424	34,408	23,781	62.11
							Average:	1998-2007	62.14

Table 1: Federal Polytechnic Budget Proposals And Releases 1998 – 2007

Source: NBTE Annual Budget 1998 – 2007

The table above shows a summary of grants to Federal Polytechnics and NBTE over the last ten years (1998-2007). This level of capital funding to federal polytechnics in the country is grossly inadequate and goes in no small way, carried in the mind the consideration of budgeting also polytechnics as the investigation carried out is below the proposed and approved grant in running the entire cost the polytechnic with their libraries.

2. Budget Preparation Approval and Implementation

From the table 1, also indicate budget proposals (preparation) and what has release (implementation) years in year out.

In the 2007 had the highest recurrent grant, proposed N34,408 approved and released. The proposed grant was thirty four million four hundred and eight 34,408, while approved and released remains twenty three million seven hundred and eight one naira N23,781 this represent 62.18% of proposed. The year 2003, as shown from the table, had twenty four million two hundred fifty three thousand 24,253 representing 33.39% of proposed.

The example shown above from the table indicated that budget preparation, approval and implementation by the Federal Government is far inadequate to managed the entire polytechnic including efficient library services.

3. Budget Considerations

Studies have carried out on budget and financing of library services (Rosenberg and Raseroka, 2000); Ubogu, 2003, smaller and Mc Credic, 2003; Emojorho, 2004), however stated that little attention has been focused on budgeting for library services. The general budget is often concentrated on an some important aspects are left out. For example as a result in budgeting for technical services, the general line budget is followed with some added considerations.

A line budget make provision for many items which add up to the totality of what the library hopes to spend in any fiscal year. Perhaps the most important item to budget for in technical services is personal.

- Personal, for these services can be broken into two: professional staff, technical staff and auxiliaries.
- Tools and equipment are also important without the tools, work can hardly be done.
- Services and functions also should come into the technical services budget. The routine services and functions include:
 - Cataloguing creation or maintenance.
 - Labeling
 - Binding services
 - serials management
 - Reprography and other depending on the type of library and its goals.
- Stationary has to be billed for as in all these areas as well.
- Maintenance of the equipment and functions has to be created for in the budget.

Concerning automated libraries, there should be guaranteed sources of funding. This is because automation costs more money than manual systems. In some cases, when automation planned for not enough is allocated and some costs are either underestimated or outright overlooked, Smaller and Mc Credie (2003) particularly suggest many models of funding, prescribing solutions that go beyond 'budget dust' that is using funds that come as windfalls, that come occasionally and cannot relied on to be available on an ongoing basis.

4. Library Services Within Consortia

Consortia are aids to the provisions of adequate information services, which take the form of cooperation or resource sharing among groups of libraries and information centres. They provide joint use access and in library services, cooperative acquisition, joint cataloguing and classification, and shared union catalogues.

If library consortia encourage participating libraries to digitize their collection, put in place online catalogues and improve their communication technologies (Sam, 2005) for this to take place, library services especially the technical service, have to be very up to date and adequate such that member libraries in the consortia can access and retrieve all manner of information from one another's databases while documents can also be delivered electronically. Thus, the cooperation has stem from technical services division since it forms the 'heartbeat' of the library. Ekpenyong (2005) called for renewed consortium efforts among university libraries while at the same time identifying constraints that can militate against such projects. The basic necessities among all the problems is finance, to support adequate infrastructure to support networking, uninterrupted power supply and training for library services personnel.

5. Best Practices In Budget Preparation Approval and Implementation For Polytechnics Libraries

Libraries are storehouses of knowledge. It is unfortunate that 'libraries rarely feature in the top ten priorities of institutional administrations' (Houbeck, 2002). Demekaa, (2009) has seen the reason why even the library administrators themselves often treat budgets for libraries with levity. Whether out of frustrations that not enough funds are provided for them or that they are not well grounded in fiscal management, budget are often ignored in libraries. This is a trend that is not good as pointed out by Oyelude (2004), in discussing the state of the art in academic libraries. This nonchalant attitude may also be due to 'invisibility' of libraries in a community set up. A library has to be highly visible to get adequate funding and recognition, user support is very important in this regard.

It is also good practice for polytechnic librarian to become 'lobbyist' in order to get their budget approved and implemented. There is no human community that is a political. In a situation where so many things are competing for limited resources, one cannot afford to be reasonable and rational demand or need of a defined group.

Since getting funds for the polytechnic libraries need a measure of advocacy, library friends and the community are good tools to rely on in the advocacy bid. Understanding the climate for instance, the political involvement in the workplace is very important. It is also best to set priorities as in asking for what is reasonable.

6. Recommendations And Conclusion

In an electronic age, budgeting for libraries services is of utmost importance. The library budget must be drawn up, as it is the framework for running the core library activity that other library services are pivoted on no matter how small the resources, a plan has to be made and adhere to or implemented. It is therefore recommended, that polytechnic. Libraries generally require budgets and should cultivate the culture of budgeting before expending funds. Libraries are now complex entities with enormous resources that require a lot of planning to manage.

Furthermore, libraries should embrace the principle of devolving budgeting allocations. This will ensure that divisional, sectional and unit leads, and subject librarian in preparing and managing library budgets. Finally budgeting in library should necessarily cater for all the aspects of both human and material resources.

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