Challenges of Managing Library Material Budget Allocations Among Selected Federal Polytechnic Libraries In Nigeria

By
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Abstract
The purpose of this study was to examine challenges of managing library material budget allocations among selected Federal Polytechnic Libraries in Nigeria. A structural questionnaire was used to survey the opinions of 55 Federal Polytechnic Librarians. The data collected were analysed using descriptive statistics. The result showed that polytechnic librarians were responsible for the planning and budgeting for their institution’s libraries. However, they have no control over the budgets for their libraries and that the funding of Federal Polytechnic Libraries was inadequate. Because polytechnic managements do not adhere to the budget implementation policy, it was recommended among others that National Board for Technical Education should constitute a committee recommended that the book vote should account for 25% but Kalyan reported that this percentage has increased to about 40% of the total library budget. At present, with the small but growing library collections in Bauchi polytechnic, it is discovered that personal emoluments account for 30.58%, book vote 65.31% while others account for 4.10%, as shown in the Annual Report. For the other items besides personnel and book votes, Roger and Weber advocate 5% of the library budget for building and 5% for Sundries. Similarly, Walters (2011) advocated for use of other options including rearrangement of priorities whereby library publications that are not of much benefit can be reduced or completely phased out e.g. library bulletins and accession lists. This policy could also be applied to book purchases and serials subscriptions. This means instead of buying multiple copies of text books, only one or two copies at most, of each title may be acquired. This single action could cut down book purchase by as much as 50% or 75% as the case may be. Similarly, serial subscriptions which sometimes account for over 60% of the book vote can be reduced by selecting the most important titles. Another option is to reduce some readers services like Indexing,
Abstracting and Selected Dissemination of Information (SDI), by reducing or cutting off such services that would be substantial savings in personnel and stationary votes. Budget shortfall is a primary driving force for the implementation of budget in libraries. In recent years, budgets in libraries are stagnant or declining as a result of economic depression. In Nigeria, Smith (2008) identified the effect of this on libraries’ fund allocation, to result in shortfall of funds. Libraries needs to adopt modern management principles like zero base techniques (ZBB), planning programing budgeting system (PPBS) principles and procedures in the management of the affairs and finances.

Statement of the Problem
The first problem to the librarian is the power to prepare library budget. Fund to be utilized in any financial year for the library purpose is described by the polytechnic authority. Rising cost of materials is the second challenge to the librarian. Cost of books, periodicals, audio-visual materials increase day by day and inflation rate is also high. So allocation of fund at the fixed rate is creating difficulties to the librarian to acquire the required documents for library. A balanced distribution of fund is most challenging to the librarian. Sometimes it is found that already allotted funds may be claimed back by the administrator. Technological advances are creating a number of problems and challenges with respect of resources collection and library services. New types of services have been created making older ones obsolete. Slowly and steadily library is movinf from print resources to E-resources as a result library require more and more fund to provide the new emergent library services. It is in the light of this that this work is designed to know the challenges faced by polytechnic librarians in managing the budget allocation to their respective libraries.

Research Questions
1. Who is responsible for the control and management of the library budget allocation in the federal polytechnic libraries in Nigeria?
2. What type of budgeting techniques that are obtainable in the federal polytechnic libraries in Nigeria?
3. How is budget made and implemented in federal polytechnic libraries in Nigeria?

Purpose of the Study
1. To know who is responsible for the control and management of library budgeting allocation in Federal Polytechnic Libraries in Nigeria.
2. To determine the type of budgeting techniques that are obtainable in the Federal Polytechnic Libraries in Nigeria.
3. To investigate how budget in Federal Polytechnic Libraries in Nigeria are made and implemented.

Literature Review
Academic libraries are libraries that are seen in academic communities e.g. colleges, polytechnics or universities. They are parts of the institution and their basic function is to provide information sources consisting of printed and non-printed materials to support learning. Academic libraries reflect the development of the polytechnics or universities of which they are integral part. According to Sale (2007), budget is a means for achieving the objectives of an organization and have alternative ways of achieving them. It also serves as a communication device”. The management’s plan will not be carried out unless the organization understands what the plans are. Adequate understanding includes not only knowledge programmes and objectives (for example, how many books will be purchased and in what area, and what formula is to be used in making purchases) but knowledge of policies and restrictions to which the organization is expected to adhere to. Linn (2007) defined budget as “a statement that expresses future plans in financial terms”. He added that the plans become firm commitment for which funds have been allocated. Looking at Lean and Johnson view of what a budget is, they are of the view that it is the job of the management to allocate funds to operations so as to produce the best possible result for the organization. And since funds are limited and have to be divided in one way or another, the budget becomes a mechanism for making choice among alternative expenditure.

Stressing further, Brech (1989) stated that it is the purpose of the budget system to provide in financial terms for planning information, and control through the budget. The spending agencies are required to translate their work programs in advance into fiscal terms, so that each activity may be brought into balance and proportion with all other activities, and in harmony with long range and general economic policies. Luka (2000) in his own contribution view budget as serving as the basic of information for the library and polytechnic with regard to the past work and future plans of the library administration, but also as the means of control of the general policy of the government and the details of administration by the polytechnic librarian. An important information in Brech (1989) and Luka (2000) articles is that both of them lay emphasis on how budget and budgeting system provide financial term for planning and control of information for long-range and general government.
economic policies vis-à-vis library services as to their past work and future plan. As we all know that there is need for planning and control in any organization, be it a company, library or departmental store for effective utilization of human and natural resources available in such organization.

In other words, Budgets and Budgeting Processes, according to Adeyoyin (2006) provides a forum in which the various organizational members (who do not have identical skills experience and expertise) can identify and share their views of opportunities and threats to the value creation process of the business or organization. Balarabe (2010) in a similar view to that of Adeyoyin (2006) stated a locus for the construction of a shared business model (Identify the key success factors and how they interact in creating the success of the firm). He went further to say that it also allows management to discuss, select intent (defining what value creation or success means) and plans coordinated sequence of interlocked actions and identification of resources created and consumed. Jacobs and Strouse (2002) observed that budget and budgeting processes help build commitment by individuals or groups of individuals to achieving time-based results that move the organization in the desired direction. He noted that the principle is to obtain commitment to a result and not necessarily to the way through which this result is to be achieved. This aspect is the source of great misuse of budgets in that many organizations confuse commitment to the use of resources as agreed upon for commitment to results, often the source of confusion is due to a combination of lack of trust on the part of the supervisor and lack of self confidence on the part of the subordinate. All the works of the above scholars share similar characteristics with the present study in the area of budgets and of budgeting processes in organization of which polytechnic libraries is an organization within the Federal Polytechnic in Nigeria. In any library set up, there are needs for a budget and the budgeting processes which always create a forum for coordinated decision making between actors (i.e.) the polytechnic Rectors and the polytechnic librarians.

**Methodology**

Survey research method was adopted for the study and stratified random sampling techniques were used to draw a sample for the study. Questionnaire was used to elicit responses from Federal Polytechnic librarians or collection development librarians in their libraries. Fifty five questionnaires were prepared; some were taken to the polytechnic librarians physically by the researcher while others were posted to the respondents with self-addressed envelopes for responses to be mailed back. The mailing method was not quite successful. However, forty questionnaire were duly returned and used for this research giving a 73 percent response.

The data collected were analysed and presented to be able to get the findings of the study in answer to the research questions.

Out of the 55 questionnaire distributed to eleven federal polytechnic libraries, 43 (73%) were returned duly completed. The high response rate was because the researcher administered the questionnaire personally with a visit after two weeks to collect questionnaires.

Budgeting control are the measure, action taken by library management to ensure that they operate according to budget. Table 1 represents the responses of the respondent from the Federal Polytechnics studied:

<table>
<thead>
<tr>
<th>Library Management</th>
<th>Polytechnic Librarian</th>
<th>Polytechnic Rectors</th>
</tr>
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<tbody>
<tr>
<td>Right to control</td>
<td>36(90%)</td>
<td>4(10%)</td>
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| Budgetary allocation | Federal Polytechnic libraries rested squarely on the Polytechnic Rectors, while 4(10%) indicated that the control of Budgetary allocation rested on Polytechnic Librarian. This number and the percentage is not encouraging for library services in polytechnics in Nigeria. This implies that the federal polytechnic librarians have no control over their library budgets or budgetary allocations even though they plan and prepare same. Thus, they do not control the library book vote and have to seek for the consent and approval of their chief executives (Rectors) before any expenditure can be made. Libraries are storehouse of knowledge. It is unfortunate that “libraries rarely feature in the top ten priorities of institutional administrations” Houbeck, (2002), Demekaa, (2009) have seen the reason why even the library administrators themselves often treat budgets for library with levity. Whether out of frustrations that not enough funds are provided for them by the administrator 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 (2010), in discussing the state of the art in academic libraries. In view of the findings in this study, the responsibility of controlling library budget should rest on the federal polytechnic libraries so that particular attention will be paid to the provision and development of quality library services. The library no doubts is a resource centre, polytechnic libraries are the nerve centre of any technological institutions therefore it is the view of the researcher that polytechnic management should pay particular attention to the provision and development of quality library services.
Table 1: Control and manage of budgetary allocation

<table>
<thead>
<tr>
<th>Who Controls the Budget</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Polytechnic Rector</td>
<td>36</td>
<td>90</td>
</tr>
<tr>
<td>Polytechnic Librarian</td>
<td>4</td>
<td>10</td>
</tr>
<tr>
<td>Total</td>
<td>40</td>
<td>100</td>
</tr>
</tbody>
</table>

Table 2: Budgeting Techniques used in Federal Polytechnic Libraries

<table>
<thead>
<tr>
<th>Types of budgeting techniques used</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lump-sum</td>
<td>30</td>
<td>75.0</td>
</tr>
<tr>
<td>Line-item</td>
<td>5</td>
<td>12.5</td>
</tr>
<tr>
<td>Incremental</td>
<td>2</td>
<td>5.0</td>
</tr>
<tr>
<td>Zero-base</td>
<td>2</td>
<td>5.0</td>
</tr>
<tr>
<td>Planning, programming and budgeting</td>
<td>1</td>
<td>2.5</td>
</tr>
<tr>
<td>Total</td>
<td>40</td>
<td>100</td>
</tr>
</tbody>
</table>

Table 3: Preparation of Budget

<table>
<thead>
<tr>
<th>Who prepares the budget</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Library committee</td>
<td>26</td>
<td>63.4</td>
</tr>
<tr>
<td>Polytechnic committee</td>
<td>9</td>
<td>22</td>
</tr>
<tr>
<td>Polytechnic Bursar</td>
<td>5</td>
<td>14.6</td>
</tr>
<tr>
<td>Total</td>
<td>40</td>
<td>100</td>
</tr>
</tbody>
</table>

Type of Budgeting Techniques in the selected Federal Polytechnic Libraries in Nigeria.

Library budgeting techniques fall into several groups. These include the traditional approaches used by many organizations and the more innovative techniques that have only recently found their way into libraries. Data collected on types of budgeting techniques in selected Federal Polytechnic Libraries is presented in Table 2.

Table 2 indicate that 30(75%) respondents admitted that their libraries used Lump-sum budgeting techniques which allows for solid planning when they know the amount for the year. 5 (12.5%) of the respondents admitted that their libraries used Line-item budgeting techniques, this point to the fact that other budgeting techniques are not favourable to the libraries in terms of enhancing growth and survival as lump sum techniques. Thompson (2000), Demekka (2009) in similar findings noted that a commonly used variation on the traditional approach is the lump-sum approach. In this form of budgeting a certain amount is allocated to the library to decide how that sum is broken into categories that can be identified. The great problem with Lump-sum budgeting is that they don’t show the true costs of services or programs, which are comprised of several items. While the individual items Lump-up each support several programs. Lump-sum budgeting is very easy to cut with no real accountability for the consequences.

Budget making and implementation in Federal Polytechnic Libraries

The preparation of budget and implantation of budgetary control in a modern library requires an effective budget programme with the help of a sound and efficient organization. The following are the principal budget planning committee generally considered for the better functioning of budget organization.

The table above shows that 26 (63.4%) of the respondents agreed that the budget in Federal polytechnics was prepared by library committee, 9(22%) says budget preparation in their polytechnic libraries is by polytechnic budget committee, while 5(14.6%) stated that budget preparation is done by their Bursar. Atanu and Gayatri (2012) stated that budget committee s a committee formed with few members for formulation of a general programme for preparing budget and for exercising overall control over implementation of the budget. A budget committee will provide guidelines for preparation of functional budgets, evaluate and reverse the estimates before preparing the final budget and prepare master budget, however, the use of library committee in budget making and implementation is a welcome idea because departmental heads and subject experts in the library would be involved in preparatory and managing library budgets. This will enhance managerial skills and democratize fiscal management resulting in more transparency and accountability in the library’s financial dealings.
Table 4: Budget Implementation

<table>
<thead>
<tr>
<th>When is budget implement</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annually</td>
<td>35</td>
<td>87.5</td>
</tr>
<tr>
<td>Quarterly</td>
<td>3</td>
<td>7.5</td>
</tr>
<tr>
<td>Undecided</td>
<td>2</td>
<td>5</td>
</tr>
<tr>
<td>Total</td>
<td>40</td>
<td>100</td>
</tr>
</tbody>
</table>

Table 4 shows that 35 (87.5%) respondents agreed that the allocation to their libraries were on annual basis, while 3 (7.5%) responded in favour of quarterly allocation. Although most polytechnic librarians preferred annual allocation, which would afford them the opportunity of effective planning and execution of budget. (Emojorho, 2004), (MCKendtrick, 2011), (Smaller and M C Credic, 2003) stated that Lump-sum is a system of making minor changes or marginal increase over the existing budget for the following year estimates. It listed details under headings and subheading in accordance with the objects such as salaries, allowances, services and special expenditure. It adopts the process of incremental budgeting. However, after the budget approval, the copy of approved estimate are printed so that each department would know their allocation library inclusive, then cash backing would be requested from the polytechnic accountant to implement the approved budget. Budget preparation, approval and implementation by the Federal government is far inadequate to manage the entire polytechnic including efficient library services.

Findings
The major findings of this study are summarized as follows:

1. The budgeting techniques used in most of the polytechnics studied is Lump-sum.
2. The real budget system in which the librarians control the expenditure is the most preferred and ideal in the federal polytechnic libraries.
3. The federal polytechnic librarians are responsible for the planning and budgeting for their institution libraries even though it is just on paper.
4. Librarians in the polytechnic, studied have no control over their library budgets, and the library vote books. Although they plan and prepare the budget, they have to seek for the consent and approval of their Rector’s before any expenditure can be incurred.
5. The librarians in the polytechnics studied preferred a lump-sum budgeting system because the system allocates a certain amount of money to the library and it allows the library to decide on how the money can be broken into categories that can be identified.

6. Data collected revealed that budgets are prepared by the library committee, polytechnic’s committee and bursar respectively. Also, a budget circular is prepared in the rector’s office, the circular is minuted to the director of finance and from the finance office to the library for preparation and implementation.

Conclusion and Recommendation
A budget is a guide or directive for fiscal management. Libraries need funds for services, and these services must be budgeted for. The need for budget in Federal Polytechnic Libraries is increasingly important because government funding continues to dwindle, books and journals that must be managed continue to grow, there is an increasing demand for online resources and services, polytechnic libraries must effectively divide funds between staff and materials hence Polytechnic Library management team requires an awareness of the political context in which they operate. Library friends and the students are good tools in advocacy, it is essential to establish a good relationship with the chief accountant, members of the library committee, and others who may be involved in library budgetary allocation.

In view of the findings in this study, the following are offered as recommendations.

1. Funds for the purchase of information resources and services and other related materials should be tied to recurrent grants rather than capital grants.
2. The National Board for Technical Education should, as a matter of urgency evolve a standard on funding of Federal Polytechnic Libraries. The standard should provide that at least 10% of the polytechnic’s recurrent budget should be earmarked for the polytechnic library.
3. Funds meant for the library information resources and services should be deducted at source by the National Board for Technical Education based on the percentage suggested; and E-payment be made to the various polytechnic libraries.
4. Responsibilities of planning and controlling library budgets should rest on the federal polytechnic librarians.
References


