

**COSTING AND BUDGETING FOR PRESERVATION AND CONSERVATION IN
THE EAST AND SOUTHERN AFRICA REGIONAL BRANCH OF THE
INTERNATIONAL COUNCIL ON ARCHIVES (ESARBICA) REGION**

Segomotso Masegonyana Keakopa
Department of Library and Information Studies University of Botswana
(Currently a doctoral student at University College London)
 E-mail: keakopas@hotmail.com

Abstract

Within the Eastern and Southern Africa Regional Branch of the International Council on Archives (ESARBICA) region, little or no information is available on budgeting systems for archival institutions in the region to enhance preservation and conservation programs. Preservation and conservation requires both economic time management and fiscal prudence. With limited budgets throughout the region, there is an acute need for proper budgeting and costing in an effort to maximize the limited resources. This paper attempts to highlight the importance of budgeting and costing in conservation and preservation practices by archival institutions in the ESARBICA region. The paper concludes by proposing the need for preservation and conservation managers to formulate a deliberate and conscious strategy aimed at promoting best and sound accounting practices to ensure maximization of resources. This would convince the skeptics of the necessity of channeling more funding to promote preservation and conservation activities.

Introduction

Within the Eastern and Southern Africa Regional Branch of the International Council on Archives (ESARBICA), little or no information is available on budgeting systems for archival institutions in the region to enhance preservation and conservation programs. ESARBICA is a grouping of countries in Eastern and Southern Africa with similar colonial histories and a range of other common denominators: under-staffed, under-equipped, under-funded, torn by ethnic strife, external debts, underdevelopment, archaic technologies and more recently, seriously threatened with the HIV/AIDS pandemic. Government finances in the region are under considerable strain due to low economic growth. It is against this background that archival institutions in the ESARBICA region should consider setting up financial and budgetary systems. Better management of public finances would contribute to a more efficient, more effective and a more open government. The central issue in this paper is "how archival institutions in the ESARBICA region can develop a sustainable capacity for the management of institutional finances allocated to them by their respective governments. Limited budgets and other resources in the region illustrate the necessity and challenges that underlie improving financial management systems.

The scenario painted above demonstrates the urgent need to investigate suitable accounting practices that could help in designing preservation and conservation programmes in the region. Preservation and conservation requires both economic time management and fiscal prudence. With limited budgets throughout the region,

there is an acute need for proper budgeting and costing in an effort to maximize the limited resources. Most organizations are analyzing more information today than ever before. Unfortunately many of these are trying to explain why outcomes look so good now and so poor afterwards. Before information can be useful, it must be analyzed and interpreted. A simple comparison between results now and in the past cannot fully capture the underlying behavior of the process from which the data were derived. Worse, explanations are usually demanded and blame assessed for any numerical result that misses a target or goal.

Status of preservation and conservation in the ESARBICA region

ESARBICA is an association whose aim is to cooperate and assist each other in professional matters and work as a team in carrying out the aims and objectives of the mother body, the International Council on Archives (ICA). Members among others include Tanzania, Malawi, Kenya, Zambia, Botswana, Swaziland, Lesotho, Zimbabwe, Mozambique, South Africa, and Namibia. The regional branch has since its formation in 1969 been faced with many challenges most of which emanated from the pre independence period (Keakopa 2002). Its concerns today include provision of relevant training; collection and preservation of oral traditions; problems of conservation and preservation of archival material in the region and inadequate budgetary provisions.

As has been observed by Mazikana in his editorial note of the 1999 *ESARBICA Journal*, the member countries have had their share of problems over the years. Some member countries still have not overcome the challenges that have accumulated since the 1980's. Mazikana (1999) however notes that despite these, the ESARBICA region has grown from strength to strength and has remained one of the best organised and active regional branches of the International Council on Archives. Nevertheless, one of the areas that has been of concern to the region has been the long-term preservation of archival collections which form the cultural heritage of the African nations. Fewer countries are lagging behind in this area, while some have had some achievements that are worth noting.

Reports from directors of archival institutions submitted to the ESARBICA journals reveal that countries such as Kenya, South Africa, Botswana and Zimbabwe have made progress in the area of preservation and conservation of archival materials. Kenya for example has a fully-fledged and operating conservation unit with professional staff though it has had problems of limited budgetary provisions since the 1980's (Ombati 1999). Ombati (1999) argues that, though the budget of the National Archives rose by 30% (percent) in the 1989/90 financial year, funding was still not enough and this affected the smooth running of the institution. This trend has auspiciously been overcome as the conservation unit is staffed with professionals. South Africa on the other hand is still in a crisis with preservation and conservation, but has been able to train its conservation staff in in-house preventive preservation and repair techniques (Olivier 1999). Equipment has not been acquired for some time and most of the work has been limited to restoration with some major repair works contracted out. Similarly, Botswana has been able to attach its staff to gain hands on experience in the region especially in South Africa and Zimbabwe. It was also fortunate to get a grant of US \$ 10,000 to set up the conservation laboratory.

Though useful, the funds were far from adequate. A few conservators have been trained externally especially in the United Kingdom and India but sadly most had to leave the archives for greener pastures.

In spite of these efforts, the region still needs conservation experts with backgrounds in the sciences; suitable and up to date equipment, professional training; laboratories relevant to conservation needs; continuing maintenance of collections through suitable environmental conditions. All these have to be achieved within the scarce and limited funding resources. Audio-visual materials present even a greater challenge if archivists/ collection managers are to maximise the life of the materials and their content because such collections require special storage conditions. Some of the archival institutions are not purpose-built and therefore do not offer any environmental protection to the materials in their store.

Importance of costing and budgeting systems

A budget is a quantitative expression of action prepared in advance, it is about making plans for the future, implementing those plans and monitoring activities (Fong 2001). Budgeting is designed to serve broad decision making needs and ensure that the resources are employed efficiently, used for the purpose for which they are allocated and that revenue and expenditure forecasts are relatively accurate. It is a plan which is drawn up giving an estimate of how much money will be needed and a detailed breakdown of tasks on which the money is to be expended (Lekaukau 1983). Budgeting can therefore be used by organizations to control waste of financial resources. Costs mean the amount of expenditure incurred or attributed to the production of an item or service. Cost planning and control provide information necessary to accurately plan the costs of operation and be able to monitor and control those costs against the plan.

It follows from the definitions above that costing and budgeting applications are important in controlling the finances allocated to an institution for any particular purpose. Any of the decisions for allocation of resources has to be based on sound financial data. Managers in institutions therefore have to understand accounting standards and budgets to provide some indication of what is expected of their organizations and to justify financial requests. There are however a variety of costing and budgeting scenarios that could be applied in different organizations.

First there is need for cost principles to ensure that budgets are prepared appropriately and expenditures properly recorded and classified in all accounting records. Management has to be exposed to the information necessary to make informed decisions. For budget considerations and development, there are cost principles that may help if taken into account and these are reasonableness, allocability and allowability (Cornell University 2003.) What this means is that the costs allocated have to be reasonable and the nature of the expenditure and amount involved should reflect the action that a prudent person would take under the circumstances; the cost should also be allocated only if beneficial to the project and finally the costs should be allowed in terms of the funding agreement. Assigning costs to an activity should be reasonable and realistic, on the basis of the functions of unit. This should apply to both direct and indirect costs.

Suggestion for a sound budgeting strategy

With organizations facing tougher competition for funding and resources, and increasing pressure to offer more for less, it is no longer sufficient to be able to present the facts and a well-reasoned argument when submitting a case. The ability to produce sound financial information to strengthen a bid is essential. Whether developing a new service, trying to secure additional staff, using and presenting financial information effectively can help make an application for funding or resources successful (L. A. Workshop 2002). In supporting a case for a reasonable budget, preservation managers have to be equipped with the skills and techniques that would enable them to effectively plan, evaluate and present the financial data required in a solid proposal for their preservation programmes. This process involves using financial data, cost comparison, justifying budgets, evaluating data and presenting a case. But how much do preservation and conservation managers in the region know about accounting practices and how accounting data could actually help make economic decisions? The answer would appear to be very little if not rudimentary understanding. While there is no hard empirical evidence to confirm this, anecdotal evidence suggests so.

While archival institutions have their own budgets, preservation managers need to draw up and submit estimates relevant to their tasks. It should therefore not be assumed that they are fully acquainted with general budgetary procedures. To do this, they need the skills and ability to manage the limited resources and should be able to control their finances in this changing world. Lekaukau (1983) has suggested that budgetary procedures should be taught in archival schools to enable archivists prepare budgets. It will therefore be important for them to identify time costs, and give management accurate depictions of all organizational processes as financial analysis would then allow decision makers to make timely decisions which would minimize costs, pinpoint issues and opportunities. Technology may be used to deal with these issues. There are accounting software packages that could help track down the costs, estimates and actual amounts. The use of the Management Planning and Control (MPC) software applications may help address processes of planning, budgeting, financial consolidation and reporting (Jehle 1999).

Thus, ESARBICA needs a strategy that would ensure the preservation of its cultural heritage whatever the cost and this paper argues that accounting practices are of help. Collaboration with a wider community and sharing of resources could offer another solution especially in training and professional placements. It is also important to explore the possibility of forming a consortium of institutions to form a National or even a Regional Preservation Centre because of its cost effectiveness for preservation. In Botswana there is a Standing Committee on Preservation and Conservation (SCOPAC) which has been set up to coordinate all aspects of preservation and conservation, and advocate for the establishment of policies, guidelines and legal framework.

Funding from donors like the United Nations Educational, Scientific and Cultural Organization (UNESCO) may also help as it has incorporated archives into its General Information Program (PGI).

Example of a budget preparation for preservation

Below is an example of general guidelines that may help preservation managers in preparing a budget for preservation

Building and equipment

The building and land should be allowable as direct charges by the government. Equipment will include office equipment and furnishings, air conditioning equipment, reproduction and printing equipment, and data processing equipment. The budget justification should contain all estimates and justification for all equipment and such detail should include the necessity and suitability of equipment, description, unit cost, and any quoted discount.

Supplies and materials

Supplies and materials are categorised as items actually needed in the performance of the work, and all tangible property other than equipment. Incoming transportation charges (freight, bills) are part of material costs. Laboratory supplies (chemicals, glassware, disposable, etc.) should be considered as direct costs.

Repair and maintenance (includes maintenance of equipment)

Repair and maintenance are categorized as costs incurred for the necessary maintenance, repair, or upkeep of archival collections which either add to the permanent value of the materials or prolong their intended life. The budget justification should include a list of the collections to be maintained and estimated costs.

Salaries / wages and employee benefits

This includes personal services and all amounts paid to professional staff and other employees working in the preservation unit. Any overtime pay to eligible staff should be budgeted for by providing estimated hours. Future years should reflect anticipated increases and new positions. Where possible, part-time employees should be identified. Employee benefits are part of real employment costs and must be included in the budget.

Training costs

Training costs include costs for professional training of staff on preventive preservation and actual repair of the materials.

Communications

Communication costs include telephone services, local and long distance calls, postage and facsimiles. Large mailings must be identified and justified. Assuming that it is a government institution, these costs may however be treated as direct

costs.

Travel

These costs are classified as those expenses for transportation, lodging, subsistence and related items incurred by employees who are traveling on official business. During budget preparation, consideration should be given to expenses for attending professional meetings, professional attachments and living allowances and consultation with experts.

Other costs

Services of consultants may be budgeted for when the services are sufficiently special, temporary or technical in nature that they cannot be performed satisfactorily by the existing departmental personnel. Costs should be based on the quotes from the consultants. It should however be noted that some government departments may not permit the use of consultants or may restrict the daily reimbursement rate.

From the above it can be seen that a preservation programme warrants a sizeable budget. A good budget is more than just a process of collecting and consolidating numbers. It's a map that can guide an institution to competitive advantage.

Conclusions

While alternative sources of funding may be sought, archival institutions in the ESARBICA region mainly depend on government budget allocations, which have proved limited. Archival institutions are required to draft budget plans on estimates of money that will be needed for archival programs of which preservation is a part. While such budgets are submitted, it does not always mean that the institutions will get what they want. Archival institutions do not operate independently of the major stakeholders and as such their budgetary considerations are subject to government's approval. This really depends on circumstances in individual countries and government priorities. To be able to use the little resources that they get archival institutions need a budgeting system that will ensure effective distribution and use of the limited resources. This paper has suggested that applying accounting practices of costing and budgeting would ensure effective use of limited resources. However success depends on a combination of factors.

First, the programme should be a management responsibility and has to be undertaken at the highest administrative level. Secondly, an appropriate share of annual budget must be allocated for preservation activities. It would prove beneficial to preservation managers and archivists to undergo training in finance for non-finance managers. Such training could be valuable in equipping them with the skills necessary for effective control. It must be realized that while archival institutions receive a large contribution from the national coffers, and are accountable to the taxpayer; their prudent management would restore confidence in such institutions.

References

- Cornell University. 2003. Guide to budgeting and costing of sponsored projects. Available: <http://www.osp.cornell.edu/ProposalPrep/Costing-guide.html> (Accessed 30 December 2002).
- Fong, S. 2001. Part of an experiment on electronic presentation in accounting education at University of Hong Kong. Available: <http://www.cityu.edu.hk/afdragon/teach/budget-html> (Accessed 30 September 2002).
- Jehle, K. 1999. Budgeting as a competitive advantage. Available: <http://www.strategicfinance.com/1999/10k.htm> (Accessed 10 November 2002).
- Keakopa, S. M. 2002. Automating archival and records management services in the ESARBICA region. *ESARBICA Journal* 21:41-48.
- L. A. Workshop. 2002. Supporting your case using budgeting and costing data. Available: <http://bulb.ac.uk/news/events/v010401.html> (Accessed 30 December 2002).
- Lekaukau, T. M. 1983. Budgeting and financial planning in a national archives with particular reference to ECARBICA region. *ECARBICA Journal* 6: 11-13.
- Mazikana, P. C. 1999. Editorial. *ESARBICA Journal* 18: 4.
- Olivier, M. 1999. The National Archives of South Africa: crossing the new millennium. *ESARBICA Journal* 18: 7-12.
- Ombati, K. 1990. Review of the National Archives and Documentation Service. *ESARBICA Journal* 12: 37-40.
- Ombati, K. 1999. The Kenya National Archives and Documentation Service in the next millenium. *ESARBICA Journal* 18: 35-38.