

BUDGETING FOR EFFICIENT SCHOOL LIBRARY SERVICES IN NIGERIA: PROPOSAL FOR SECONDARY SCHOOLS

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Abstract

The National Policy on Education and the Minimum Standards for School Library Services in Nigeria emphasized the need for functional school libraries and school library services. For this to be achieved, school libraries should be adequately funded and should operate a separate budget. The budgeting systems proposed in this article include programme planning based budgeting, formula budgeting, incremental and line-item budgeting systems. Various sources of generating income for school libraries were also discussed and they include internally generated revenue and external sources which include over due library charges, P.T.A, Library Development Levy (LDL), school fees as well as donor agencies. To ensure adequate funding by the management, school librarians are charged with the responsibility of providing adequate services; justify for the need of increase in budget item as well being good records managers, among others.

Introduction

Libraries generally since the time immemorial were established to provide information and of-course variety of services to mankind for. These services ranges from the training of library staff and users, provision of adequate, relevant and current information resources, and provision of reference services. All these services; in addition to provision of adequate accommodation, recruitment of staff and performance of staff depends on availability of funds. According to the minimum standards for school libraries in Nigeria (1992), every school library is expected to operate a distinct and regular budget, more so that the National Policy on Education (2004) urged school proprietors to establish functional libraries and make provision for the training of staff and promote readership. The financial needs of every school library should consist of staff salary and allowances; purchases of library collection, equipment and stationary as well as maintenance

of the building. This signifies that a library is meaningless without adequate funding. Therefore, school libraries should not only be funded but also there is the need to prepare budget for the services to be rendered. As rightly pointed out by Aina (2004), while budgets are prepared one year advance, it has to indicate funds that would be needed for personnel and resources, materials and equipment. This entails that as for personnel it include staff salaries, training programmes and other fringe benefits. For equipment and infrastructure, the budget should include purchase of library collection, shelves, storage facilities, cabinets, computers as well as maintenance of building and other infrastructures. Budget is defined by Afolabi (1989) as the financial statement of income and expenditure for a given period of time. The budget usually contains two aspects this includes the recurrent budget which is made up of allocation for staff, books, transport, office expenses while capital expenditure budget which include projects such as building (Ifidon, 1985).

This paper intends to address the following issues by making proposals for budgeting for secondary school libraries in Nigeria. These issues include:

- i. Budgeting systems
- ii. Sources of generating income
- iii. How to win the support of school authority management in adequately funding school library services.

BUDGETING SYSTEMS FOR SCHOOL LIBRARIES

Using the ideas of Afolabi (1989), the budgeting systems that can be adopted in libraries include the following: -

1. Programme planning budgeting system (PPBS)
2. Decision-making budgeting or incremental budgeting
3. Formula budgeting
4. Zero-base budgeting system (ZBBS)
5. Line-item budgeting
6. Operating budgeting

Aina (2004) consider budgeting in libraries generally to be line-item budget, while lump sum budgeting is rarely used, it has to do with the provision of fund to library and the library then disburse the fund to take care of needed activities. Based on the opinion of Afolabi (1989) and Aina (2004), the following budgeting systems are proposed for secondary school libraries in Nigeria.

PROGRAMME PLANNING BASE BUDGETING:-This is a budgeting system that involves listing out programmes (activities and services that are to be executed). It looks at related items to be purchase to programme categories. The PPBS, according to Afolabi (1989), involves.

- Planning resources: Planning resources involves the objectives and goals of the library for the budget period and the resources needed to execute the resources.
- Performance resources: Programming resources involves identifying the programmes to be carried out and request for resources needed to carry out the programme.
- Budgeting resources: Budget resources are the allocation of funds to the identified programmes to be executed within the budget year.

For example:

a. Objectives of the Library:-

- ✓ To provide resources to support the school curriculum
- ✓ To provide specialized services to host community (outreach service) e.g mobile library services

b. Programmes to be carried out and resources needed:-

- ✓ Flag off of readership campaign
- ✓ Text book collection
- ✓ Cash prize for the student
- ✓ Three-month training of non-professional staff
- ✓ Resource person/facilitators

c. Funds allocated to indentified programmes:-

	N	K
✓ Flag off of readership campaign	= 500,000:00	
✓ Three month training programme for non-professional staff	= 150,000:00	
Total	=	<u>650,000:00</u>

FORMULA BUDGETING

This is a budgeting system whereby a fixed percentage is agreed upon. In this case no school library can exceed the budget allocated to them. There is equitable funding for all secondary school libraries in Nigeria. It is now left for school libraries to prepare the budget estimated on the basis of the agreed percentage. For example, after the Academic Staff of Nigerian Universities (ASUU) versus

Federal Government crises in the 1990s, it was agreed upon that 10% of University's annual budget should be earmarked for university library development. The same principle need to be adopted for secondary school libraries in Nigeria.

INCREMENTAL BUDGETING

This is a budgeting system which adopts last year's expenditure as a base. In this case the management may instruct the heads of school libraries to have the following alternative budget levels: 5% increases, no increase, and/or 5% decrease. The management would instruct the heads of school libraries to increase each category of budget by some percentage. Some school libraries may increase their budget by 5%, some by 10%. In this case there is variation in the guideline; they don't have to be the same. Based on this, secondary school libraries can develop its identifying programmes as in PPBS. The incremental budgeting system is illustrated below:-

Incremental Budget Estimate for Bungus and Lindus Secondary School Libraries for the Year 2011/2012 Based on the Identified Programmes

Identified Programmes	2010	5% increase 2011	10% increase 2012
Flag-off of readership campaign	₦350,000:00	₦467,500:00	₦485,000:00
Training and re-training programme for library staff	₦220,000:00	₦233,000:00	₦243,000:00
Purchase of current journals	₦100,000:00	₦105,000:00	₦110,000:00
Total	₦670,000:00	₦805,500:00	₦838,000:00

LINE-ITEM BUDGETING

This budgeting system is regarded as the traditional system of budgeting. Here the programmes expenditure, services etc are arranged with their corresponding cost.

The line item budget system is illustrated below:-

Budget estimate for XY Secondary School, PZ for the year 2011

Line -Items	N	: K
i Library programmes	631,014:93	
ii Salaries (6 staff)	1,563,271:35	
iii Equipment	450,121:41	
iv Special Services (e.g outreach, OPAC)	231,000:00	
v Purchase of library collection	1,430,100:00	
vi Renovation of school library	51,000:00	
Total	3,351,607:69	

SOURCES OF FUNDING SCHOOL LIBRARIES AND SCHOOL LIBRARY SERVICES IN NIGERIA

Literature search on school library services and situations in many parts of Nigeria shows that inadequate funding of school libraries by the government and the proprietors is considered to be the major inhibitor to effective provision of school library services, (Hamzat, 2002, Saka 2004; Dike, 2005; Saka, 2007). As such, while school librarians plan budgeting for school library services, they also need to map out strategies to generate funds for libraries as Aina (2004) observed that the libraries seem to depend solely on the funds provided by their parent organizations and that there is the need for the management of libraries to map out strategies to generate income for their libraries. These sources of income can equally be applicable to school libraries which should include the internally generated sources as well as external sources of funding.

As clearly stated by Igbo and Dike (2010) the sources of fund and budgeting procedures in academic libraries include government grants, gift and contributions, endowments as well as miscellaneous sources. The grant from government by which 10% of the total recurrent grant to each university should be committed to university library operation (Igbo and Dike, 2010), can equally be applicable to secondary school libraries in Nigeria.

Gift and donation can be obtained from Education Tax Fund (ETF), World Bank Project etc. Funds can also be sought through endowment in order to build new library building or meet up obligations. Miscellaneous sources comes from overdue charges, photocopying services, internet services (Igbo and Dike, 2010).

The Parents Teachers Association (PTA) of each school could also agree to levy its members towards the development of the school library. This could be

called Library Development Levy (LDL) which may be paid either per term or yearly depending on the wish of the parents.

Conclusion and Recommendations

There is the need for head of respective school libraries to adhere to the following issues thereby winning the confidence of the management and thus ensure good funding:-

1. Every item requested must be thoroughly justified i.e an increase in the budget must be supported by reason(s). The budget must be well prepared through research. This is to ensure that the items reflect the current market price.
2. The school librarian is expected to establish rapport by discussing some essential aspects of the budget with the budget committee.
3. A good library services is regarded as an important criteria for the management to adequately fund school library services. Therefore, school librarians should endeavor to provide good library services (Afolabi, 1989).
4. The school librarian is expected to be a good records manager hence he/she is expected to keep records of all financial transactions and budget estimates. These include establishment control, local purchase order, vote book, book note, income and invoices record (Igbo and Dike, 2010).

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