

## Budget Preparation, Approval and Implementation in Colleges of Education Libraries, Delta State, Nigeria

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### ABSTRACT

*This paper discussed budget preparation, approval and implementation in College of Education libraries in Delta State, Nigeria. It explains the concept of budget, that budget is a specific plan for implementing institutional objectives, policies and programmes for a given period of time, and the need for budgeting in libraries, budgeting and budgetary process in college libraries that Budgeting is the primary means by which formulated plans can be carried out, budget preparation process in college of Education libraries was based on the incremental budgetary approval, approval and implementation of budget in College of Education, Warri. Findings in the research work and factors militating against budget allocations in colleges of Education libraries. Conclusion and recommendations were given that libraries requires budgets and they should cultivate the culture of budgeting before expending funds.*

**KEYWORDS:** College of Education, libraries, budget, preparation, Approval and implementation

### INTRODUCTION

The origin of college of education in Nigeria is traceable to the Ashly Report (1960:16) called 'investment in Education'. The commission recommended the established of Teachers grade one college which would offer a two-year teaching programme based on a school certificate.

The five Advanced Teachers' Training Colleges were established at Lagos, Ibadan and Zaria in 1962. That of Ibadan was later transferred to Ondo in 1964. The college is now known as Adeyemi College of Education. Other Advanced Teaching Training Colleges were established at

Owerri in 1963, Kano in 1964 and Abraka in 1968. (Oga and Okpaga, N.D)

After University and polytechnics, the next higher institution in line is the College of Education. They offer great education even as great as some universities; it is only the certificate that differs (Naijschools, 2021).

However, there are 57 Colleges of Education in Nigeria with the uniform minimum standard as provided by the National Commission for colleges of Education sector. Over the years, Colleges of Education have produced a large number of non-graduates professional (NCE) teachers that teaches in our primary and

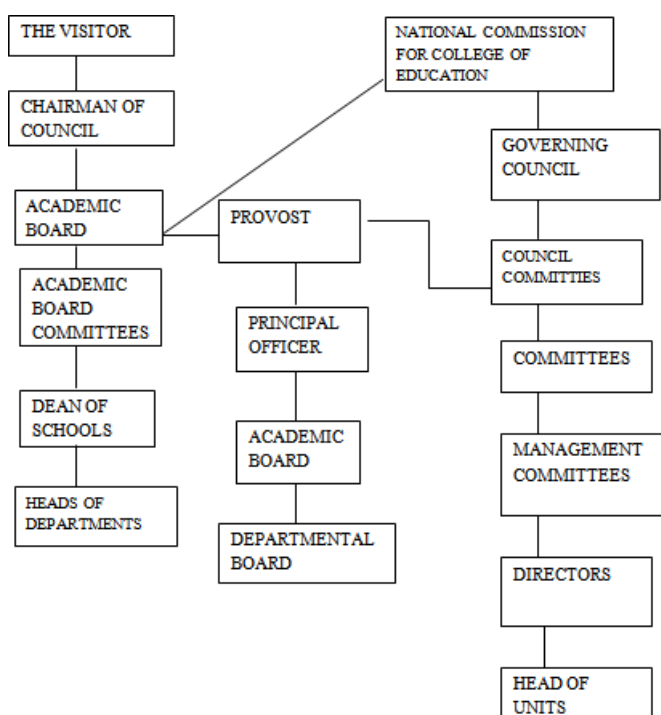
secondary schools, thus alleviating the manpower problems of the nation at those levels. Another role is that they contributed to national development in the area of research, their research results enables the educational planners to formulate appropriate education policies for the nations development.

Presently, there are three Colleges of Education in Delta State of which one is Federal and the other two are owned by the state government namely; Federal College of Education (Technical) Asaba, College of Education, Warri and Delta State College of Physical Education, Mosogar. The Delta State Government is the proprietor of the State colleges of Education while the Federal College of Education (Technical) is owned by the Federal Government. The State Government has the responsibility to ensure the overall development objectives of the colleges through the defined structures. The proprietor of the Institution has

no direct influence in the general administration of the college. This is to secure academic freedom and allow for the sustainable development of a culture of independence in matters of academics and intellectual development in the college. (Coewarri, 2021)

The Colleges of Education in Delta State are organized around five key decision structures. Each origin of the structure is crucial but shall have no direct influence on general matters of the day to day administration of the college, except through central Administration. The organs include the Delta State Government, who are the proprietors of the college, the National Commission for Colleges of Education in Nigeria, the Governing Council, the Academic Board and Management committee of the College of Education.

Below is the organizational structure of College of Education, Nigeria.



Source: Coewarri

The government has been responsible for financing academic institutions since the inception. However, like many African countries, the government has not been able to continue with the level of investment in academic institutions that it began with at earlier years. Recently, the government introduced adjustment in educational financing in a policy that puts emphasis on the cost sharing. The financing of higher education will be shared responsibility between government, the institutions themselves and students. Students contribute 25% towards their tuition fees while the government pays 75%. Institutions are supposed to meet the bulk of their operational budget from source other than government whose responsibility should be to finance emolument, researches, staff development, capital development and libraries (Edegbo, 2010)

This paper dwells on budget preparation, approval and implementation in colleges of Education libraries in Delta State, Nigeria; concept and the need for budgeting and budgetary processes in college of education libraries, budget preparation in the college of education libraries, approval and implementation process in college of education in Nigeria and factors militating against college of education library and need for budgeting in libraries.

### **CONCEPT OF BUDGET AND THE NEED FOR BUDGETING IN LIBRARIES**

Budget is defined as an estimate often itemized of expected income and expenditure or operating result for a given period of time Kumar (2007). A budget is a plan of estimated future financial flows. It is an estimate of cost of operating a cost centre for the same future time period, a month, a quarter or years (Farugi, 2002).

A budget is a specific plan for implementing institutional objectives, policies and programmes for a given period of time. The library budget involves the description of the activities and services required to attain the goals of an institution. The estimate of

expenditure and their allocation to different items of the budget and a forecast of the fiscal resources available for the implementation of the library's budget of the institution during the year (Ovwigho, 2004).

The need for budget in the libraries is becoming even 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. In institutions, government funding continues to reduce. There is need to cater for the computerization of library functions and purchase of online resources which are not existing in most college of education libraries whether the libraries received income allocation or not from a vote that must be allotted most effectively between staff and materials (acquisition, services and equipment) (Demekaa, 2013).

Oyelude and Ola (2008) state that the need for budget in libraries is increasingly important. In public institutions, government funding continues to dwindle. The literature (books and journals) that must be managed- continues to grow. There is an increasing demand for online resources and services. Libraries must effectively divide' funds between staff and materials, which include acquisitions, services and equipment. Library fiscal management is becoming more decentralized. Current trends give a measure of financial control to divisional, sectional and unit libraries.

### **BUDGETING AND BUDGETARY PROCESS IN COLLEGE LIBRARIES**

Budgeting is the process of mapping out how to obtain and utilize the resources, usually expressed in monetary terms in an organization over a period of time which is normally a year. Through budgeting, the activities and services of the library and their associated cost is clearly stated. As an instrument of planning, the administrator is able to identify through students. Budgeting what needs to be done, how it should be done, by whom and the possible cost of getting it implemented (Ovwigho, 2004).

Budgeting is the primary means by which formulated plans can be carried out. Budgeting is considered important from the administrative point of view as it serves as an effective management tool. It gives all direction, it coordinates all administrative functions by creating exchange of information on policies, programmes and finances, it ensures automatic, regular consideration and re-evaluation of long terms plans. Budget making also provides the occasions for periodic review and assurance of the need of the library's constituency and resources. Budget is the most important control dices measure programme of the library and their effectiveness. It reflects the goal and objectives of the library, it also defines the authority of the librarian towards achievement of goals and objectives (Kumar, 2007).

According to Onokerhoraye and Nwoye (1995) budgeting is primarily concerned with the translation of financial resources into human purpose. It is generally an estimate or plan as to how money will be spent by an organization' over a period of time in relation to the amount of money available. From the perspective of deriving optimum returns budgeting becomes instituting a mechanisms of efficiency in resources allocation. Consequently, budget are general social decision-making process which determines who gets what, where, when and how. So, care must be taken to ensure that budgeting decision reflects the widest possible public interest rather than limited special interest.

## **BUDGET PREPARATION PROCESS IN COLLEGE LIBRARIES**

The budget preparation process for the academic institution is determined by government through the Ministry of Finance and Economic Development which coordinate the preparation of the national budget. The Ministry of Finance and economic development sends guidelines each year to all ministries giving instructions on how the budget figures should be arrived at. The budget preparation process was based on the incremental budgetary approval. This method involves building up budget estimates based on previous estimate

and increasing the figure by a certain percentage after taking into consideration inflammatory rate (Edegbo, 2010).

According to Trustee Essential (2012), there are various steps in developing a library budget and they are as follows:

- In developing a library budget, the first step is to look at what the library hopes to accomplish in the next year. The availability of a current long range plan will make this step much easier because the plan will document the library service needs and activities.
- The second step is to determine the total resources necessary because of increased cost and inflation, increased usage or new services that will be offered. Additional resources for new services can also be made available by shifting resources from a lower priority to a higher priority service.
- Preparation of budget documents are prepared by the library administrator, the library parent body of finance committee may have input into the development of a prepared library's budget after the written documents are approved.
- The final stage in the budget process is securing the funds needed to carry out the planned services programme. The library parent body may need to make some changes in the budget. Budget changing may also be required during the budget year if certain expenditure are higher than expected.

Simui and Kanyengo (2007) posits that individual units in the: academic institution prepare and submit budget estimates to the bursar's office. The bursar's office collates and consolidates the budget reports from school, library, institutions and other departments.

Ifidon (1999) opines that in academic libraries, the budgetary procedures starts with the bursar who sends out a notice to the librarian asking for preliminary budget estimates when the librarian and the various sectional heads of the library meets and draw up the budgets estimate then send it to the bursar's office. The estimate from the departments are collated and integrated by the bursar and they are further through and defended to the light channels.

Edegbo (2010) states that budget negotiations requires committee or board meeting with the person or persons to whom the librarian or rector/bursar reports, The library budget forms part of institutional budget, the rector and bursar process and. defend the total budget estimate. In constructing a budget, the library objectives are carefully considered and the library needs and functions are address

### **APPROVAL AND IMPLEMENTATION OF BUDGET IN COLLEGES OF EDUCATION IN NIGERIA**

The librarian prepares the library budget and collects relevant information from the various heads of division on budgetary requisites, the

librarian works out and finalizes the budget estimates which covers several expenditure and library resources.

### **COLLEGE OF EDUCATION, WARRI**

The college of Education, warri is one of the three colleges of Education in Delta state, the College operational budget for the year 2021 is used for this study. The college was allocated # 820,000,000 for their operational budget which covers the entire departmental estimated budget for, the college of Education, Warri; the college library, which is the focus of the study, is not left out.

**Table 1:** Library budget expenditure

| S. No. | Items                     | Quantity | Unit price | Amount               |
|--------|---------------------------|----------|------------|----------------------|
| 1.     | Stabilizers 5 amps        | 4        | 35,000.00  | 140,000.00           |
| 2.     | Fuel for Librarian        |          | 200,000.00 | 2,400,000.00         |
| 3.     | Steel Shelves             | 5        | 150,000.00 | 750,000.00           |
| 4.     | TV Sets                   | 2        | 80,000.00  | 160,000.00           |
| 5.     | Executive Chair and Table | 1        | 200,000.00 | 200,000.00           |
| 6.     | Stationary                |          |            | 300,000.00           |
| 7.     | Vehicle                   | 1        |            | 15,000,000.00        |
| 8.     | Fuel for Generator        |          |            | 210,000.00           |
| 9.     | Water Dispenser           | 2        | 55,000.00  | 110,000.00           |
| 10.    | Conference and Seminar    |          |            | 1,000,000.00         |
| 11.    | Printer Cartridge         |          |            | 61,600.00            |
| 12.    | Sanitary Material         |          |            | 60,000.00            |
| 13.    | Maintenance of Vehicle    |          |            | 300,000.00           |
| 14.    | Books                     |          |            | 3,000,000.00         |
| 15.    | Postage and Courier       |          |            | 100,000.00           |
| 16.    | Local Journals            |          |            | 500,000.00           |
|        | <b>Total</b>              |          |            | <b>24,291,600.00</b> |

**Source:** college of education, warri. Operational budget, 2021

The table 1 above covers operational cost such as conference, seminar, stationaries, and local journals among others.

Librarians and other academic staff observed that most of the time there is no allocation from the central administration to the library or other academic units for general expenditure. In other instances, libraries and other academic unit have to fend for themselves. When and if released, the

general expenditure allocation in addition to being irregular is quite minimal. For example, when the funds are given in piece meal or installment, the funds are spent on other items and the purpose of that fund budgeted is defeated (Edegbo, 2010)

## FINDINGS

The total departmental allocation for the year 2021 was summed up to eight hundred and twenty million (#820,000,000) of which the library was allocated twenty four million, two hundred and ninety one thousand, and six hundred (#24,291,600.00); which is 3% of the total allocation of the institution (College of Education, Warri).

The table above shows the breakdown of funds that is allocated to the library. The College library receives funds for the acquisition of the library resources and the daily expenses of the library, based on the availability of such fund from the central administration.

From the findings, it was discovered that the funds allocated to the College of Education library, Warri falls below the range of 5%-10% that is allocated to other academic libraries. This finding corroborated with Emojorho (2004), Demekaa (2013), in their study that budget preparation, approval and implementation by the government is far inadequate to manage the entire institution including efficient library services and little attention has been focused on budgeting for library services.

## FACTORS MILITATING AGAINST BUDGET ALLOCATION IN COLLEGES OF EDUCATION LIBRARIES

**Insufficient Funds:** This is a major factor that is affecting budget allocation in the institution. The grant received from the government by the polytechnics usually covers salaries but at times the grant is not enough to cover salaries. Lack of reading materials in the Colleges are due to poor funding to the institutions by the government. Eziubochi (2011) states that it is disheartening to observe today that these citadels of learning which were once cynosure of all eyes in developed economies of the world has been relegated to the background in Nigeria. Nearly all the state-owned colleges are just a little above the secondary school level infrastructure wise due to lack of adequate funding by successive administration.

### **Lack of Budgetary Implementation Strategies:**

When the institution lack guide in the distribution of funds to the various department, some department will be over funded while others will suffer. Kelly (1991) opines that the proportion of funds used by the institutions for administration will improve the services rendered if the budget is properly guided.

**Negative Attitude:** Negative attitude of some library administrators towards budget preparations and implementation. Some library administrators do not take delight in preparing budget unless management imposes it on them. With this attitude, the parent body will not have the interest to allocate enough funds to the library.

### **Wrong Accounting Policy by Bursar Office:**

Library resources are grouped under capital expenditure. It is also observed that government do not release capital fund to the polytechnic sometime during the budgeting year. Simiu and Kayenyo (2001) states that any item classified as capital goods are affected including library resources.

## CONCLUSION AND RECOMMENDATIONS

The library budget is an integral parts of a College budget and its usually planned in advance. These plans are expressed in form of cost and income which is the purpose of achieving the library goals. It is recommended that;

- Libraries should become "lobbyist" in order to get their budget approved and implemented, libraries generally requires budgets and should cultivate the culture of budgeting before expending funds.
- Divisional, sectional and unit heads and subject librarians should be involved in preparing 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.
- College librarians should actively be involved in soliciting for external support through project development in the library that they manage.

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