FUNDING AND FUNDS UTILIZATION IN THE NIGERIAN NATIONAL PETROLEUM CORPORATION (NNPC) LIBRARIES

BY

RAMATU BELLO MUAZU
MLS/EDUC/44936/04/05

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JUNE, 2011

DECLARATION

I hereby, declared that the thesis entitled "Funding and Funds Utilization in the Nigerian National Petroleum Corporation (NNPC) Libraries is my work". It has never been presented anywhere in Nigeria for the award of degree. All sources cited have been duly acknowledged as references.

Ramatu Bello Muazu
MLS/EDUC/44936/04/05

CERTIFICATION

This is to certify that this thesis entitled "Funding and Funds Utilization in the Nigerian National Petroleum Corporation (NNPC) Libraries by RAMATU BELLO MUAZU (MLS/EDUC/44936/2004/2005) met the requirement of the Postgraduate School, Ahmadu Bello University for the award of master of library Science degree. It has been read and hereby, approved for its presentation and literary content.

…….. .....
Prof. Zakari Mohammed Date
Chairman Supervisory Committee

…… **……**
Prof .Umar Ibrahim Date
Member Supervisory Committee

…… **……**
Prof Tijjani Abubakar Date
HEAD OF DEPARTMENT

…… **……**
Prof Adebayo A. Joshua Date
Dean Post Graduate School

DEDICATION

This research work is dedicated to my late father Alhaji Ibrahim Abdullahi, my mother Hajia Hadiza (magajiya), my husband Alhaji Bello Muazu and our children.

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LIST OF ABBREVIATIONS

ALA American Library Association

CAS Current Awareness Services

ICT information and Communication technology

I.D Identity card

LS Literature Searching

NNPC Nigerian National Petroleum Corporation

PPBS Planning Programming Budgeting Sysem

SDI Selective Dissemination of Information

UDC Universal Decimal Classification

ABSTRACT

The study was carried out to assess the funding and funds utilization in NNPC libraries. The study answered five research questions that were raised. Survey research method was adopted for the conduct of the study, and questionnaire was used to collect data for the study. The overall total number of 90 management staff as well as senior library staff were drawn as population and use as sample size. The data collected for this research were analyzed by using frequency distribution tables, and simple percentage. it was discovered that the sources of funding the library is grants from the corporation though it receives donations from other organization its in cooperation with. It was also discoverded that the libraries utilized their funds in the acquisition of information resources and services.It was recommended that consistent, timely and adequate funding based on needs of the libraries for its resources should be provided by the corporation, and that the library to diversify its sources of revenue generation in order to maximize the income generation by engaging in worthwhile revenue generation activities, like instituting fines for overdue books.

CHAPTER ONE

INTRODUCTION

1.1 Background of the study

Information aids in the growth and scope of activities of corporate organizations. That is why it is being considered as a vital resource. It is as important as any physical variable in production process. This is an indisputable fact as it is already evident in corporation such as the Nigerian National Petroleum Corporation (NNPC), where information is considered as not only a component for obtaining acceptable profit levels but also as a resource for product development and for coping with competition. The need for and value of information to corporate organizations is a fact widely accepted. This is because, the more information is acquired, appraised, organized, preserved and made available on demand, and the more it is expected to create desirable results. Thus, due to the nature, role, and importance of information in corporate organizations, libraries are established and funded.

Funding library is a prerequisite to achieving organizational goals and objectives. Funding underpins all activities in an organization. That is why if funding is inadequate to the library the needed information by the organization may not be made available to members of the organization. The consequence of non-availability of information reduces productivity and efficiency in the organization because the required information that will impact on the relevant experience and skill is in accessible.

In library condition, funds refer to total money required by it to provide services to the organization. Anao (1989) defines funds as the total value that is available to an entity for pursuit of its objectives. In liquid form it is represented by cash, however, since all other forms of assets have the ultimate possibilities of being converted into cash, they represent part of the total funds of business. The total funds of a business are therefore, the total value of the assets employed by the firm. Funds are represented by cash and also resources such as equipments and machines, land and buildings, and men and materials all of which funds need necessarily be committed and used for the benefit of organization. In this case, the money needed include both liquid cash and equipment made available to the library.

Similarly, Dossett and Williams (2004) also refers to funds as the amount of money that has been set aside for particular purpose. In which case fund depends on provision made in the budget of an organization. Funding is the sums of money, financial resources made available for the execution of certain project. Funding is the act of providing money for particular purpose.

Corporate libraries are related to their parent organizations in many ways. Hence, they contribute to the attainment of the goals of their organizations. However, the library's contribution to the corporate objectives needs to be measured and evaluated to establish the nature and level of the contribution the library is making. Therefore, corporate information specialists need to translate the library successes into terms that management can understand. Keyes (1995)

posits that the corporate library "... is often under pressure to move out from under the corporate overhead umbrella to the arena of proving its value and contribution to the corporate whole, worthy of its share of the corporate budget." For this, corporate information specialists should understand corporate goals and strategic directions of their organization, since library operations are sometimes seen as central to an organization's core competencies. Thus, information specialists must align themselves with corporate goals, and make sure the values of the library's contributions are known throughout the organization.

Efficient library management depends on sound financial footings based on adequate provisions of funds. Moreover, every library stands on three legs: a building, collections and staff. The tendon that holds each of these legs and ultimately binds them together into a whole is money. Thus, it is the bounded duty of the authorities to ensure adequate funds to the library.

Many corporation, private business, government agencies, museums, religious, institutions, hospitals, associations, and other organizations maintain their own libraries to serve the needs of their employees or members. These libraries are commonly called special libraries, but they may also be called information centre's .Special libraries serve a limited and well defined clientele most frequently, and within this limitation the clientele may range from the personal of a single department or employees through the organization and may or may not extend to the organization employees in other geographical location.

Special libraries collections have three major components, the first published information, the second internally generated information, and the third information available from sources outside organization. To be a successful the business librarian must learn to speak and understand the language of business not only to be able to serve his constituents but to functions as an accepted member of the profession and managerial staff of a modern corporation.

Special library provide two basic types of services. The first is that it provides in response to request for information and encompasses reference and research services. The second information services in anticipation of needs and encompasses services designed to keep the library's clientele up to date on new and current information usually described as current awareness services

Corporate organizations in Nigeria maintain their own libraries to serve the specialized needs of their employees. These types of libraries are valuable to the missions of the corporate organization. The NNPC corporate libraries missions is to provide efficient, effective, and functional library services for the corporation by acquiring, storing and organizing for easy retrieval, all relevant materials with a view to providing efficient reference and research information services to enhances staff performance and management decision making process in achieving its goals and objectives, which includes:

Objectives 1. To acquire the most up-to-date information resources in form books, journals, Newspapers magazines. Research reports, Audio/video cassettes, C.D, CD-ROM, etc

2. To document, preserve, organize and disseminate internally generated information and by resources from NNPC and related oil Industry.

3. To provide information resources and services such as Current Awareness Services (CAS) Selective Dissemination Services (SID) Internet services, e.t.c. Relevant for training of senior and management staff of the oil industry.

4. To computerize and equip the library with appropriate information and communication technologies ICTs to facilitate accessibility and easy retrieval of information resources and services, the creation and maintenance of information network as well as databases in human resource development and oil Industries

5. To corporate with other ingrains and information centers within and outside Nigeria to facilitate easy access to information resource services.

1.1.1 Background information on NNPC Libraries

Nigerian National Petroleum Corporation library (NNPC), Abuja came into being with mergers of the Nigeria National Oil Company and the ministry of petroleum Resources in 1977.The library operates on Mondays-Fridays from 8.30am-4.30pm and closes on weekend, and during public holidays. Its collection

are books, periodicals, press clipping –thousands of titles mostly on Energy, Gas and petroleum related issues. The core of the materials is on petroleum and related fields. The collection is very rich in books and its derivatives, safety and environmental science, fire and security, computer and law Books. The collection is arranged according to the Universal Decimal Classification Scheme

In all zonal offices of the NNPC there is a least a library and all together are four zonal offices at Lagos, portharcourt, Kaduna, Benin and the corporate headquarter Abuja**.** The corporate headquarter is located in Block A with floors as magazines-Archives/building unit. in the first floor there is a general collection, References and bibliographies, circulation and Loan Desk, Audio-Visual. The 2nd floors The Deputy Manager/Secretarial, Administration and acquisition serial unit. The library is under the Administration Department and is headed by a Deputy Manager. There are four units namely:

1. Acquisition, Administration and serial management.
2. Archives and building.
3. Documentation and computer services.
4. References bibliography and Audio-Visuals

The people allowed to use the library are:

- Member of staff, top Management, both Senior and Junior including their immediate families.
- Retired staff.
- Research/ students.

- Consultants, Contractors etc.

The Staff is required to sign attendance register of users when they come into the library and sign out when they are leaving. Non-members of staff are usually required to submit a letter on introduction from their employers, institute of higher learning and other places the user may come from. The application form to enable the use of the library facilities is given to the user to fill, stating his name, address, occupation duration for which he need the library resources, the request form for the reference assistance are attached to the introductory letter including library permit card which is passed for approval of manager, before access to the library resources. Three months is the maximum period allowed by a user, though these can be renewed on request at the expiration of the period. Renewal is not automatic but is base on the discretion of his previous observed rules and regulation of the library.

The library is open to all members of staff, loan of library materials is only restricted to all staff all material are loan-able except serials titles, and reference books, though it may be loan out to users on exceptional circumstance, after obtaining permission from the reference supervisor. The process involves identification of staff through I.D. card check through the borrower list to in order to find out if there is out standing loan against the borrower. loan form in carbonated multiples copies are then given out to fill by the borrower, stating his name ,office address, room number, I.D. card number, date, and signature. The library assistance on the loan desk complete the remaining part of the form, by

filling out the authors name , title of the item to be borrowed, accession number, class mark, and date due. The multiple cards is then separated into four parts author, title, date due and the borrower card, these are filled in tray alphabetically.

Current awareness services to users are usually maintained in this unit. List of staff and their area of interest are listed against the title of the journal that has some relevance in the subject area. These are usually sent to staff on daily basis. Photo copies of article from various sources are also sent to staff. Our materials are currently being updated with recent publications in oil and gas, and other related titles for the benefit of our staff. Acquisition is handled by the acquisition unit whose main function is to acquire books, library equipments and furniture for the library. To actualize its objectives, the units maintain constant link with the publishers, vendors and library supply agents. Responsible for the accessioning of all books and journals acquired and for serial management. Other unit in the library is document and computer services which catalogue and classify all library materials .Document are classified under Universal Decimal Classification (UDC) for subject creation, the library of congress subject headings which is in five volumes and give wide coverage of each subject fields Accession books and documents are received from Admin and acquisition unit and clerk makes preliminary entry for each documents in the appropriate catalogues worksheet, after which the librarian will catalogue and classify each document and then assign a class/call mark which serve as a guide to the library clientele.

The reference and bibliography unit of the libraries is in charge of readers service unit of the library can be describe as main focal point where users of library resources come into contact with the staff for effective utilization of library materials.

It involves the proper organization and arrangement of library material in which easy access, location and retrieval on the shelves by users can easily see. Manual of operation as practice in the units can be described as:

This audiovisual unit is an integral part of reference /bibliographic services. It contains equipment of various types. Like large screen television, video cameras, cassettes of different subjects matters, automatic chalkboard on during presentation. It has sitting arrangement of about 50 people and is occasionally used for workshops and seminars by staff from other departments. Users can avail themselves of the latest information as they are unfolding from the international scene as its connected to satellite with 42 channels. Apart from these functions already highlighted, reference and bibliographic services are available to users requiring information in any subject field covered in the library .These services include current awareness, selective dissemination of information (SDI) compiling and publishing bibliographies /indexes of relevant field in the oil industry. Performing information management services through researches, review, analysis, and circulation of information. Displaying new materials to create awareness, clipping newspapers/magazines articles and maintain vertical file collection and ensuring adequate surveillance to minimize mutilation/pilferage

of library materials. in the area of staff development the library attachment programmed- train staff, and librarian from outside station, to acquire more skills and update their practice. Librarian forum – all NNPC librarians meet once a year to deliberate on common issues for cross fertilization of ideas.

1.2 Statement of the problem

The overall mission of the NNPC library is charged with the responsibility of providing efficient, effective, and functional library services for the corporation by acquiring, storing and organizing for easy retrieval all relevant materials with a view to providing efficient reference and research information services to enhance staff performance and management decision –making processes in achieving the desired goals and objectives. In order to achieve the NNPC goals and objectives with its rich collections in the library provides among other services such as:

1. Audio-visual holding of seminar meetings, training, using the board, the television, projectors etc.
2. Bibliographies services- though production and circulation of indexes and abstract, quarterly bulletins/current awareness to alert staff of new arrivals and availability of materials for lending.
3. SDI Selective Dissemination Information, select hot news, vital topics and articles and make copies for circulation to staff.

4. Binding Unit – the book binders reproduces. Bind loose ends and makes minor repairs on books.
5. Inter-library loan – Books are lent to subsidiary, libraries and zonal offices. It encourages cooperation.
6. Mobile services- Outreach to those who cannot readily get access to library collection.
7. Reading services-light readings.
8. Referral- referring users to other libraries or organization for sourcing of information.
9. Reference-immediate consultation.

However over the years, it has been observed that there has been continuous increase in the activities of the corporation. This is correspondingly followed by high demand for information and information related services in the corporation. However, it's a fact that good efficient and effective information service delivery requires regular funding of the library for its up keep. Similarly, the effectiveness of the services to be provided to the users is also determined by the funds allocated to provide such service. It is in the light of this that it will be worthwhile to access the extent of funding and funds utilization of the libraries.

1.3 Research questions

The research is designed to answer the following research questions:

1) What types of information resources are available in NNPC libraries?
2) What are the sources of funds for the NNPC libraries?
3) What is the method of fund allocation in NNPC libraries ?
4) How is budget of the library being prepared?
5) How do the libraries utilized the funds allocated to them?
6) To what extent have funds budgeted for by the NNPC affected the goals of their libraries?

1.4 Objectives of the study

This study is undertaking inline with the following objectives:

1) To find out the types of information resources available in the NNPC libraries.
2) To determine the sources of funds to the library.
3) To determine the method of funds allocation.
4) To examine how libraries budget of the NNPC is prepared.
5) To discover how funds allocated to the NNPC libraries are utilized.
6) To established the extent to which funds budgeted for the NNPC is affecting the goals of the library.

1.5 Significance of the study

This study will be significant in the following ways**:**

Adequate funding and fund utilization brings improved performance and enhance service delivery of libraries including those of corporate organizations. In the light of this it is believe by researcher that the study will contribute to the financial management in special libraries in Nigeria.

.In other hand, it will stimulate management into overhauling their budgetary process in order to fine-tune its operational management for information delivery.

.It will also be used by corporate library managers to understand how to secure funding and utilize the funds allocated to improve the performance of their libraries.

It will also give knowledge to special librarian on how to handle the finances of their libraries.

Furthermore, it will be use to improve on the quality of the services of corporate libraries adequate funding and funds utilization.

The study will also be useful to policy makers undergraduates and other professionals interested on funding and utilization of funds in special libraries.

1.6 Scope of the study

The study is on funding and funds utilization in Nigerian National Petroleum Corporation (NNPC) libraries .at the corporate headquarters' in Abuja,

Kaduna and Port Harcourt libraries. The study only concerns itself with the funding and funds utilization in these three libraries under investigation. The period covered by the study is from 2009 to 2011 and any activity outside this period is not covered.

1.7 Limitation of the Study

The study was limited in some areas which are beyond the control of the research such as respond ant corporation, financial constraint and time.

1.8 Operational Definition of Terms

Budget: Budget is used to denote the financial allocation for a specific purpose or purposes during a given period.

Funds: Amount of money that has been set aside for particular purpose

Funding; Provision of sums of money, financial resources, a stock or supply of something**.**

Funds utilization: This is how to make use of the sum of money financial resources available **or** the stock supplied**.**

Utilization: Means the use of something for practical purpose, to make use of something

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CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.0 Introduction

The chapter presents review of the literature in the area under investigation. The review is carried out to show the extent of interest and to present what has been done already in the area. Therefore, the review is conducted to serve as foundation to the present study from the review of previous researches conducted in the area. The review is presented in the following sub-headings:

2.1 The corporate library

2.2 Utilization of funds

2.3 Financial management in corporate libraries

2.4 Funds and funding of corporate libraries

2.5 Budget and budgeting in corporate libraries

2.6 Budget implementation in corporate libraries

2.7 Summary of the review

2.1 The Corporate Library

Corporate organizations like the Nigerian National Petroleum Corporation maintain their own libraries to serve the specialized needs of their employees. These types of libraries are valuable to the missions of the corporate organization. But, to determine the value of such libraries has been the challenge

for many researchers. Some researchers concentrated their efforts on the perceived value measured by the use of surveys, while others sought to measure the monetary value of the library. For instance, Matarazzo and Prusak's (1995) examined the performance of the corporate library and gauged its perceived value to the organization. The study revealed that many organizations do not have formal procedures to measure the value of their library and to assess the role the library plays in achieving the success of the organization. Many of the managers identified that the library is providing role in decision making process whereas, it role goes beyond this. It role as identified by Walsh and Greenshields (1998) is in the corporate structure where its contribution is towards the achievement of overall organizational goals. Both the two studies reported above used similar methodologies to arrived at their findings and this was based on testimony of the respondents instead of designing an index that will accurately measure the role of the library within the structure of its organization.

In the same efforts to measure the value of the corporate library or information centre operations, Portugal (2000) measured the monetary value of some American corporate libraries to examine the gap between the costs of information and to judge its value. He commented that the nature of information and the technology used to access the information affects the value of information services to the organization. He further observes that:

Information is an individual responsibility, rather than a corporate resource.

Lack of standards or procedures for information dissemination or use leads to reliance on personal networks.

Information recognized as a valuable commodity.

Corporate culture did not encourage information use that was not motivated by practical needs.

Value of information resided in the actions promoted by seeking profit

Creativity in information was not expected nor especially valued.

It is clear from this that information is important to decision making, that library was the primary provider of that information. Hence the value of the corporate library cannot be obtained from the assessment of the value of information to the organization

In another study Marshall (1993) used the products and services of the corporate library to establish the impact of the corporate library on its clients. He surveyed four hundred executives from five firms to assess the impact of the information being supplied to them by the library staff. It used four indices to determine the impact of the library on the users as follows:

Decision making

Exploiting a new business opportunity

Deciding a course of action

Improved client relations

The sample ranked the library highly as a source of information and therefore he recommends the need to market the library continuously to sustain

its use. The indices were seen to cut across the structure of the organization because at many levels of the organization decision making, issue on business opportunities, deciding on the best course of action and client relations are handled.

A different approach was used by Miller (1995) to measure the value of the corporate library by developing a qualitative scale to assess clients' satisfaction and measure the value of the library. The study was an attempt to show that client satisfaction is an equivalent measure of value. The study discovered significant positive correlation between satisfaction and monetary value and it concluded that the instrument developed has some predictive ability and can be useful in determining the services of the library to be marketed. But Griffiths and King (1993) added that the monetary value of a special library or information centre can be determined from three perspectives, namely:

What users were prepared to pay?

How much more it would cost users to get information if the library services were unavailable.

The extent to which the services achieve cost saving for the users.

They also reported that key to this approach is the issue that the factors to consider in valuing a library are not the cost of materials, computers, database searches, or even library staff, but the users' time in accessing information. The results of this study demonstrated that information obtained from a special library is always cheaper than alternative sources of information, and the

magnitude of the potential savings in professional time saved along is substantial.

Keyes (1995) proposed a technique for evaluating the monetary value of special libraries and based the valuation on:

Time-saved methods.

Relationships to productivity.

Cost-benefit analyses.

The four studies discussed above are very important to the study this is due to the fact that all the four approaches proposed are tangible because they can give good measures in valuing a special library. Therefore assessing the tangibles can provide a good measure for the value of the library.However, the challenges to valuing the library has been identified by Broadbent and Lofgren (1991) who felt that the problem in measuring the value of information can be solved at the macro level or at the micro level of the organization. They contend that an exception to this is where information products are produced in exchange for revenue, which for most libraries is uncommon. Moreover, quantitative indicators such as revenue or profit are of little relevance when seeking to assess either market value or value in use of information. They argued that presumably however, the continued funding of special libraries is based on the value of the information services provided. Similarly, Miller (1995) states that assessment of the value of library services to the clients depends on the information use of the client as well as the characteristics of the output of the services. However, in

practice, the value-in-use of information cannot be determined with any accuracy or certainty as there is likely to be a gap between actual value and assessment of that value, suggesting that the cost of gaining and storing information cannot reliably be equated with the benefits to the organization.

while Broadbent and Lofgren (1991) maintained that libraries lack formal measurements such as in productivity assessment or sales volumes to determine monetary value, there are strategies they can use to measure perceived value, These combined with an understanding of organizational knowledge, an appreciation of the information needs of their clients, and a clear understanding of management expectations, should ensure the viability of any special library.

2.2 Utilization of Funds

Utilization of funds is one aspect of financial management. It focuses on how funds acquired by a business or organizations are used. This can be seen from the way financial management has been defined in the literature. For example Broackington (1983) define financial management "as that part of the total management which is concerned with the effective and efficient raising and use of funds". According to Weston and brigham (1977), financial management involve the acquisition and use of assets and to a large extent these action are reflected in the firms balance sheet Schal and Henry (1980) defined financial management 'as a body of facts principles and theories dealing with the raising and using of money by individual, business and governments." Shapiro (1990)

has expressed a similar view to those of the above mentioned authors. To him financial management deals with the acquisition and allocation of resources among the firm's present and potential activities and projects.

Financial management as an activity is not only applicable to business firms. Financial management as defined by Bradley (1974) is the area of business administration devoted to enabling the spending of to achieve its goals. It is applicable to such spending unit as governments, universities, labour unions business firm and corporate organizations.

Utilization of funds as showed by these definitions involves the allocation and expenditure of funds at the disposal of an organization on its various activities. Like Weston and Brigham pointed out above, action involve in the utilization of funds are reflected on the firm's balance sheet.

It is possible to see this when a balanced sheet of one year is compared with that of the previous year. The things an organization used its funds for in any financial year are also reflected on a sources and uses of funds statements which is prepared annually. According to prictchart (1977) "uses of funds may also be classified into several groups:

1. A net decrease in any liability (such as in paying debt),
2. A net increase in any asset other than cash (such as buying of new machine)
3. Retirement or purchase of stock
4. Cash dividend"

As clearly shown here by Pritchard, funds are utilized to pay creditors to pay to share holders buy asset and stock. Funds are also expended on employee's salary and wages, electricity and water bills, travelling expenses, repair, printing, stationeries and so on. Beside these expenses which are most common to must business and government owned organizations ,the nature and goals of each organization determine what is expected its funds for.

One of the thing the definition of financial management given above have in common is the utilization of funds acquire by a business or organization towards the achievement of its goal. It shows that every organization has an objectives or goals that prompted its formation. It's the pursuance of the goals that necessitated the acquisition of funds. To achieve this purpose of its existence, the use of funds acquired by an organization can not be left to chance. There must be a measure to ensure that funds are judiciously used.

2.3 Financial management in corporate library

It has been the belief of most people that the cost of a library is covered by the budget, which sets out the annual allocation of specific sums of money for specific purposes. The budget is only symbolic since, as in many cases, certain kinds of expenditures are not included. Managing the budget relates to observing the interactions between operating budget and capital budget of the library. The interactions among these budgets are seldom stated but only identify the most important costs that do not usually show up directly in the library's budget.

Christianson (1992) and Carpenter and Milican (1991) stress the importance of including processing costs. Only when a disaster wipes out a library do most institutions realize the cost of replacement which must cover not only the direct cost of materials but also the cost of processing them - a cost that does not cover the repair of the collection may well be delayed until there is virtually no collection to repair. Many libraries maintain minimal budgets for replacement, but, for the bulk of the collection where the deterioration are those related to the building and its equipment. These include utility costs - heat, light, and power - which may be included in another part of the institutional budget, somewhat in the manner of overhead. Insurance for library buildings and collections can be very expensive, and insurance companies are now insisting on better building conditions, including the provision of proper disaster control systems.

If libraries are to provide adequate services to users, they have to maintain adequate staff ratios, and these tend to remain constant. Some of these issues were examined as long ago as Knight and Nourse, (1969) and later by Baumol and Marcus (1973), and the various budget ratios and patterns have not changed substantially since that time. Economies of scale are not readily available to a library where the transactions remain individual and unique. This remains true even in the use of electronic information. Such complexities make the modern library a much more difficult building problem, one which is barely now beginning to be addressed by librarians, administrators, and architects. The costs associated with changing building needs are seldom conveniently placed

within existing budget paradigms, if only because it is difficult to place them clearly within categories.

These are only a few of the budgetary questions associated with the "new" library. Formerly, most such costs showed up in the "other" category of support expenditures, traditionally, about 10 percent of the total, but this according to is changing rapidly Hayes, (1982; Kantor, (1986); Budd, (1990). Many libraries are now spending more than this proportion on electronic systems alone without taking into consideration more mundane. Cost-finding methodology has also been used both by library administrators seeking to gain a better understanding of how they spend their money and by those needing to calculate the cost of service for compensation purposes, Robinson, (1991).

2.4 Fund and funding in corporate libraries

Korsah (1994), Kisiedu (1994); Woodward (1994); and Atkinson (1992); have identified the issue affecting libraries to be funding, or "inadequate financial resources allocated to the library". Moore and Shander (1993) aptly predicted that "library funding will probably be the issue which consumes the energy of library managers to the end of this century". The availability of adequate funding would enable the library to renew journal subscriptions and develop a collection of non-book materials to support it services.

Funding is central to the mission of the corporate library as funding is at the heart of any library. Therefore, regular budgetary allocation from the

company's recurrent grant is expected to be fully committed to the operations of the library. Meggison and Owushi (2002) observed that most corporate libraries in Nigeria are mere shadows of their former selves because they can hardly subscribe to current journals or place order for new books. Similarly, Anafulu (1996) commenting on the need to adequately fund corporate library, stressed that a library is a classic example of an enterprises, that "if a library is to meet the objective for which it is established, money is then essential for procurement and processing of materials, for the purchase and maintenance of equipment, as well as personnel emolument". This stressed the need to adequately funds libraries to achieve the set goals for which the libraries are set.

Further, Edoka (1996) remarked that the level of responsiveness of the corporate libraries to its expected roles is often dependant on among others availability of funds. He reiterated that funding is fundamental and lament the funding situations of library and information services in West Africa. Boachi and Williams (1993) expressed disappointment over the poor financial situation of the library in this sub-region, especially in circumstances where budgets are fixed or even reduced. It is against this background that corporate and research libraries in Nigeria in their resolution declared that to ensure libraries get their fair share of the resources, management should ensure that libraries have separate budgets.

To support this assertion Luka (2000) noted that "finance in all respect is the bedrock of any system and therefore, inadequate funding leads to poor

quality of the system". Edoka (1996) further asserted that to a large extent the financial difficulties of libraries could largely be explained in the context of Nigerian economic situation. Converting naira to internationally acceptable currencies would mean that what is counted in large number locally will only attract very meager sum for international transaction. This no doubt, makes the challenges of sourcing adequate fund for reasonable level of library services. It seems so strategic and fundamental that any consideration of corporate library services must reflect on financial implication.

Quadir (2005) noted in her work that adequate funding determines the success of any change. A lot of money is required for the purchase of the equipments such as computer units and its accessories as well as the package used. Fund to employ system analyst and the Information Communication Technology (ICT) agents to install the system and to teach the staff on how to operate them must be sourced. Quadir`s work is based on her experience in Kashim Ibrahim Library retrospective conversion programme.

Funding for the corporate library can be based on different criteria. Some companies consider it a cost of doing business while others fund it on a value-based allocation. However, a corporate library often involves staffing and consultants may be needed as part of the library staff. People will also be needed to train employees in using the library and this can be done by staff from the library or from human resources, depending on the size of the corporation.

2.5 Funding libraries and sources of funds for library services

The library of Michigan Financial Management Reference Guide (2010) defined fund as an independent fiscal and accounting entity with a self-balancing sheet of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations. Each fund is a completely separate accounting entity in itself, with its own accounts to record various transactions. Funds with similar characteristics are grouped together in fund groups.

Funding for corporate library can be based on different criteria. Some companies consider it a cost of doing business while others fund it on a value-based allocation. This is apart from on-going operating expenses which may usually be greater than the initial expense of setting up the library. People will be needed to train employees on using the library .This can be done by the library staff or from human resources unit, depending on the size of the corporation. A corporate library can cost much the corporation must budget for maintaining the library which usually cost less than what was spent on start-up.

Organizations operate all financial transactions within stipulated guidelines approved by the organizations. The guideline usually outlines accounting system by specifying legal provisions to be complied with and to represent transactions or funds utilizations in financial position balance Sheet and results of financial operations income statement of the library's funds and accounts.

A business enterprise as the NNPC can be viewed as an economic entity with set of assets, liabilities and equity accounts that should be reflected in any financial statement. The library may have received several financial allocations and each must be reported in its own group. The library may be a combination of several distinct different operations, each of which functions, must be reported independently from any other fund. Funding of library services takes many forms including donation of materials, journals subscription, library furniture or equipment, physical cash, training and or access to web based information sources. The donor could be individual, government or Private Corporation whose objective is to aid the library discharge its responsibilities by putting the bill or by providing the materials and equipment required to maintain services. O'Brian et al (2007) maintained that libraries can obtain funding from many sources including fines for overdue loans, photocopying, printing, membership fees, training, external borrower schemes, corporate borrower schemes, commercial searching or business information services, fundraising, marketing and public relations, partnerships and friends of the library' support group. Whatever, form of funding a library receives; the funds must be used judiciously as it is unethical to divert funds for purposes not intended.

2.6 Library funds and utilization by corporate libraries

In order to provide for the needs of the users, funds are required and plans need to be drawn on how to spread the funds to cover all areas of needs

within the organization. But in funding and sourcing of funds corporate libraries in Nigeria should have no problem of funding since the parent organization generally is responsible for raising its own revenue, either through profit or members' subscriptions or any other means. However, the practice universally has not recognized any uniform method of funding library services because they belong to different organizations. Rappaport(1967) has pointed out that it is difficult to allocate funds to libraries even in developed countries where standards have been established for special libraries. Adedigba,(1985) is of the opinion that arbitrary allocation by top management renders budgeting impotent, by lumping together allocation for the library with printing and publications units and other services is unfavorable to the library and it is difficult o ascertain the expenditure incurred by each unit. He also stressed that lack of separate fund for the library causes difficulties in the choice of priorities for the library resources and services. This usually leads to delay in the release of the funds and settlements of bills.

The allocation of the funds in special library services, the librarian merely makes written request for the approval by the top management. This may be granted or rejected without any clear-out criteria for decision. But in most cases, it is impossible to identify what is allocated or what has been disturbed and what remain of the allocation. Sometimes, purchases of non-library materials are made or services paid for from the library budget.

Mohammed z. (1997) stressed that of all the different types of libraries in the country, only the university libraries have clearly defined policy on funding. The research/special libraries in Nigeria including the university – based ones lack uniform policy of funding them. Their financing is largely a function of the extent of the relationship between the librarian and the Chief Executive or the extent of the Chief Executive's perceived role of the library and information centre in establishment. Thus, even where there might have been a written policy or statement on funding the libraries and information Centers; it is rarely implemented in the strict sense of it. Utilization of funds is one aspect of financial management. It focuses on how funds acquired by a business or organizations are used.

Funds can be expended on employee's salary and wages, electricity and water bills, travelling expenses, repair, printing, stationeries and so on. Beside these expenses which are most common to must business and government owned organizations ,the nature and goals of each organization determine what is expected its funds for.

To this end, studies on funds and funds utilization are important as it help to consolidate the library's financial accounting and management procedures. With sound financial accounting procedure wastages will be minimized and the library can attract more funding from its founders.

2.7 Budget and budgeting systems in corporate libraries

According to Jiambolvo (2001) a budget is a formal document that quantifies an organization's plan for achieving its goals through allocation or provision of fund. Budget contains description of expenditure and expected income for a particular period and it spelt out the intentions behind the allocation and the decision to add to or subtract from the provision made in the period. Budget is also used to denote the financial allocation for a specific purpose or purposes during a given period. Prentice (2001) in his contribution stated that budget is a document that sets out the spending limits for each area of library expenditure. The way in which these costs are defined is usually fairly simple, for example, books, periodicals, binding, online searching and audio-visual material.

Another way of looking at the purpose of budget is to set of more specific objectives. It fixes the amount to be spent, authorize future expenditure, provides a base for controlling expenditure and income, assists policy making and provides a yardstick for measuring policy implementation. So, Smelser and Baltes (2001) see it as a system of making minor changes or marginal increases over the existing budget for next year estimates. It items details under headings and subheadings in accordance with the object such as salaries, allowances, services and special expenditure. It adopts the process of incremental budgeting starting off with the previous year's budget and increasing or decreasing by a specified percentage. Once the budget has been set, it remains fixed and acts as a reference point to guide expenditure during the year.

Budget is a statement or plan consisting of a number of targets which are to be achieved by managers and departments in a Company. Gribbs (1999) defined budget as "the expression in financial and quantitative terms of a business plan for defined period of time". If all these targets are achieved, then the performance will be in line with the budget. Budget differs from forecast which is merely an assessment of future events which are likely to occur. He argued that forecast "are a necessary preliminary to budget preparation. But it is only when the existing trends have been extrapolated and modified to take account of changes conditions that it becomes possible to take decisions about the actions necessary to alter the forecast results and to establish a budget plan".

In developing a budget there is the need to collect a lot of data on the past and present, and future changes to portray an accurate picture of the state of the resources and collection." Plans depend upon the existence of alternatives and then discussions have to be made regarding what to do, how to do it, when to do it and by whom it is to be done, planning budget need early preparation, this is because budgeting is a back room activity and can take a lot of time". Budget request usually go through series of stages, therefore the early it is started the better. Public relation also matter a lot in planning the budget as the library needs to establish good rapport with people that matters and who can help in seeing that request for funding scale through. Mbanefoh (1999) notes that budgeting is a management tool which aids in the allocation of available

resources to satisfy needs of the organization. However, budgeting today has attained multi-faced dimensions as it is a key instrument of policy making in organization.

American Association of School Librarians (1998) observes that with a strong stable budget, the library and information centre will have. new technology, current collection of resources, attractive and inviting library media centre facilities. Similarly, ALA (2007) states that the standard for budget provision in libraries includes preparation, justification and management of finances based on libraries objectives. Budget should meet the expectation of the users and must be in line with institutional needs. Libraries should utilize financial resources efficiently and effectively following financial regulations of their funding organization including authority to apportion funds and to initiate expenditure. However, the lack of stable budget will be a major constraint on the present and future library and information centre programs. Therefore, for any organization to perform creditably, budget and budgeting is required to facilitate effective utilization of available funds, improves decision – making, provides a bench mark to measure and control performance, increases general communication and analysis within the organization and establish understanding between managers about goals and objectives. Therefore, the success of any budget lies in its implementation and this suggest the need for a specific check points to be fixed that will allow effective control of budget implementation. The tool to be used will allow measurement to be made and also allows comparison to be made

between the actual results obtained from the implementation with planned or budgeted goals.

Similarly. Wildavsky,A (2002), on the other hand defines budget as "a document containing words and figures which proposes expenditure for certain items and purposes. The words describe items of expenditure as salary, equipment, travel; or purpose as improving mental health, providing low income housing and the figures are attached to each item or purpose. In the most general purpose, "budgeting concerned with the translation of financial resources into human purposes".

While, Cox, L.W. (2000), observed that budget and budgeting processes help build commitment by individuals or groups of individuals to achieving time-bases 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.

Considering this vital role that a budget plays. It is therefore very crucial to optimum utilization of funds. More so, as finance is a scarce resource. Managers of every organization, be it profit seeking or non profit making one should endeavor to have a budget.

2.6 Budget implementation in corporate library

Financial and resources management is the most important variables in the management of corporate organization. In other words, corporate libraries have felt the pinch from both sides, less budget and more demand for goods and services. Similarly, Lunden (1998) reported that in the United Kingdom, salaries and wages in University libraries account for 50% while Roger and Weber (1986) reported 60% for United State University libraries. For the other items besides personnel and book votes, Roger and Weber advocate 5% of the library budget for binding and 5% for sundries. Similarly, Ike (1990) noted that other options include rearrangement of priorities where by library publications that are not of much benefit can be reduced or completely phased out. This policy could also be applied to book purchases and serials subscriptions to mean instead of buying multiple copies of textbooks, 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 tittles.

Budget shortfall is a primary driving force for the implementation of Budget in Corporate libraries. In recent years, budgets in corporate libraries are stagnant at best and declining in general. The world generally is undergoing an economic depression and Nigeria being a developing Country cannot be an exception. Therefore, Ahmadu (1995) stated that the educational sector of the

economy is the hardest hit in budget short fall. The resultant effect of this is that corporate libraries' fund allocation often fall far short of their actual needs, hence the need for the application of modern management principles and procedures in the management of the affairs and finances of the libraries.

2.7 Summary of the review

It has been identified by the review that corporate organizations as the NNPC maintain their own libraries to serve the specialized needs of their employees. These types of libraries are valuable to the missions of the corporate organization. But, attempt to determine the value of such libraries many researchers have concentrated their efforts on the perceived value measured by the use of surveys, while others sought to measure the monetary value of the library.

The review established that in managing the special library two considerations must be given; one to its relationship with its parent organization while the other is to its internal structures and management. It is believed that for the corporate library to succeed it must not only be able to serve its constituency but also must function as an important organ of the corporation. The place of the library within the structures of corporate organizations varies according to the part of the organization it is serving. If it is serving the entire organization it is therefore, accessible to entire members of the organization and it is from there it will build and maintain effective communication with all

departments and personnel. But where it is designed to serve specific unit of the organization the library may not be accessible to all in the organization in this case access to it has to go through administrative channels.

It has been the believed by most researchers in corporate library system that the cost of a library is covered by the budget, which sets out the annual allocation of specific sums of money for specific purposes. The budget is only symbolic since, as in many cases, certain kinds of expenditures are not included. Managing the budget relates to observing the interactions between operating budget and capital budget of the library. The interactions among these budgets are seldom stated but only identify the most important costs that do not usually show up directly in the library's budget.

That most studies used quantity to assess the effectiveness of the library whereas; issues concerning acquisition and collection development revolve around funding, cost and budget. That library funding will probably be the issue which consumes the energy of library managers to the end of this century. The availability of adequate funding would enable the library to renew journal subscriptions and develop a collection of non-book materials to support it services. Therefore, funding is central to the mission of the corporate library as funding is at the heart of any library. An effective corporate library requires resources for study and research and trained staff of at categories to provide efficient services, generous space provision and equipment.

The literature review also points out that a budget is a formal document that quantifies an organization's plan for achieving its goals through allocation or provision of fund. Budget contains description of expenditure and expected income for a particular period and it spelt out the intentions behind the allocation and the decision to add to or subtract from the provision made in the period. Budget is also used to denote the financial allocation for a specific purpose or purposes during a given period. Budget is a document that sets out the spending limits for each area of library expenditure. The way in which these costs are defined is usually fairly simple, for example, books, periodicals, binding, online searching and audio-visual material.

Financial and resources management according to most literature review is the most important variables in the management of corporate organization. In other words, corporate libraries have felt the pinch from both sides, less budget and more demand for goods and services. That salaries and wages in account for major part of a library's budget more than book votes,

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CHAPTER THREE
RESEARCH METHODOLOGY

3.0 Introduction

This chapter describes the methods and procedures employed in carrying out the study. It covers the following subheading:

3.1 Research method adopted for the study

3.2 Population of the study

3.3 Sample and sampling procedure

3.4 Instruments for data collection

3.5 validity of research instrument

3.6 Procedure for data collection

3.7 Procedure for data analysis.

3.1 Research Method Adopted for the Study

The survey.research was adopted to conduct the research. Survey according to Osuala (2007) is a method which 'allows the study of both large and small populations by selecting and studying samples chosen from the population to discover incidences, distribution, and interrelations of sociological and psychological variables. This is to be used because Survey is used in studying both large and small population by selecting and studying chosen from the population 'Survey allows the determination of the status of the phenomenon such as funding and funds utilization in NNPC libraries. It will also allow the

researcher to select cross-sectional samples across the structures of the NNPC. The method will be used because it can provide accurate assessment of the problem under investigation. It can shade light on the interrelations of the problem within the NNPC libraries. Therefore, survey is discovered to be the most realistic for the study because it can allow the problem to be studied in it natural environment.

3.2 Population of the study

The population of the study comprises of the management staff as well as senior library staff drawn from NNPC corporate Headquarters, Abuja, Kaduna and Portharcourt libraries. Total numbers of these staff according to NNPC update (2010) stands to be 90 staff of the corporation

Table 3.1 shows the distribution of the population by unit.

UNITS	**ABUJA**	**KADUNA**	**PORTHARCOURT**
Group Human Resource	1	-	-
Finance and Account Divisions	6	7	7
Human Resources	7	7	7
Group Finance and Account Division	1	-	-
Group Treasury Department	1	-	-
Corporate Service Unit	1	-	-
Corporate Planning and Development Division	1	-	-
Zonal managers offices	-	4	4
Administrative Departments	3	3	3
Audit Departments	4	4	4
Libraries	5	5	5
TOTAL	**30**	**30**	**30**

3.3 Sample and Sampling Procedure

The overall total of 90 management staff and senior library staff of the eleven units where aspect of the subject of the study is handled were used as sample for the study. This is due to the fact that the population/subject of the study is not too large, so it possible for the researcher to provide treatment to each individual staff. Essentially the population is also the sample. Hence no sampling technique was applied Mertler and Charles (2004) noted that the reliability of a scientific investigation lies in the ability of the researcher to select samples that are truly representative of the population of the study. Therefore, eleven units of the NNPC members of staff will be taken as sample.

3.4 Instruments for data collection

Questionnaire and interviews are the instruments that will be used for data collection because it is cheap, quick and suitable for reaching widely dispersed populations.

3.4 1 Questionnaire

A set of questionnaire was constructed. The questionnaire consist of two parts: Part One contain the location of the library, and their job description .Part two asked questions on information resources available in NNPC libraries, how NNPC libraries are funded and the adequacy of funds received for library services, Also the questionnaire asked question on how the budget is prepared,

the extent to which funds budgeted for the libraries by NNPC affect the goals of the libraries and the extent to which funds utilized by NNPC libraries affect their services

3.4.2 Interview

Interview was conducted to augment some of the short coming of the questionnaire. This is meant to throw more light and to offer a better explanation on the questions rise earlier on. According to Frankfort (1999) Interview are essential in following up questionnaire in isolating personal comments which individuals are reluctant to put on questionnaire, in providing the researcher with an opportunity for judging the respondent in discussing matters with individuals who deems it difficult to complete easily.

Direct contact with the library staff and librarian were made to gather information on funding and utilization of funds in the corporation libraries.

3.5 Validity of Research Instrument

The research instrument was carefully designed by the researcher and was shown to the research supervisors and two lecturers of the Ahmadu Bello University Zaria for constructive criticism and suggestions. All their critics and suggestions have been taking care of in the use of the instrument. The modification has insured that is capable of eliciting the required information from

the respondents. Thus it can be safely said that the instrument has satisfied the content (face) validity test as its findings will be consistent and dependable.

3.6 Procedure for Data Collection

The researcher administered the questionnaire personally with the assistance of research assistant who are mainly staff of the NNPC is the respective libraries studied. Frankfort (1999) stated that "Questionnaire administered personally to groups of individuals has a number of advantages. The person administering the instrument has an opportunity to establish rapport and explain the meaning of items that may not be clear" However the respondent were given enough time to fill in the questionnaire. The researcher spent three weeks to distribute the questionnaire in the selected libraries. Also a week was added to follow –up the questionnaire.

3.7 Procedure for Data Analysis

The data to be collected was analyzed by means of descriptive statistical analysis such as frequency count and simple percentage.

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CHAPTER FOUR

DATA PRESENTATION AND ANALYSIS

4.0 Introduction

This chapter contains the presentation, analysis and discussion of data collected for the study. The chapter is presented under the following sub-headings:

4.1 Response rate

4.2 Data presentation

4.1 Response rate

Out of the total number of 90 copies of questionnaires that were administered to the respondents at 'the corporate headquarters of the NNPC, Abuja and the zonal offices of the corporation at Kaduna and Port-Harcourt, 69(76.69%) were returned dully completed. Table 4.1 shows the response rate of the respondents.

Table 4.1: Response rate

Respondents	**No. of questionnaires administered**	**No. of questionnaires administered**	**Percentage**
Corporate headquarter	30	23	25.56
Kaduna zonal office	30	27	30.00
Port-Harcourt zonal office	30	19	21.11
Total	**90**	**69**	**76.67**

From the table it can be seen that 90 questionnaires were administered in each department or unit of the NNPC where aspect of the subject of the study is handled. The analysis of the data in the table indicates that Kaduna zonal office has the highest return of the questionnaires with 27(30.00%) returns. This can be explained by the good relationship the investigator was able to build with most of the officers and proximity to her house. Port-Harcourt zonal office has the least return with 19(21.11%) returns. This was obtained because the researcher could not travel to Port-Harcourt more than twice. The high response rate of 69(76.69%) was discovered to be adequate enough to enable the researcher arrive at a reasonable conclusion. Moreover, in a similar study by Umar (2010) used close to similar figures of 76% to arrive at the conclusion of his study. Therefore, it was hoped that 76.67% was adequate for the study at hand.

4.2 Data presentation

This section analyzed and discussed data collected for the study with respect to the five research questions raised in the study.

4.2.1 Library and information resources available in the NNPC libraries.

A library is supposed to provide basic information resources in variety of formats to its users. It is due to this that, the NNPC libraries are making efforts to satisfy the information needs of their users. Therefore, the first research

question raised in this study attempted to find out the types of library resources NNPC libraries were able to provide. Table 4.2 shows the types of types.

Table 4.2:Library and information resources available in the NNPC libraries

Type of resources	**Corporate Headquarter Library, Abuja**	**Kaduna Zonal Office Library**	**Port-Harcourt Zonal Office Library**
Books	√	√	√
Journals	√	√	√
Newspapers/magazines	√	√	√
Abstracts and Indexes	√	√	√
Reports	√	√	√
Electronic Information Resources	√	√	√
CD-ROM/CDs	√	√	√
Handbooks	√	√	√
Audio/visual recordings	√	√	√
Directories	√	√	√
Bibliographies	√	√	√
Memos	√	X	X
Minutes of meetings/decisions	√	X	X
Projects	√	√	√

Keys: √- Available resources
X- Not available

From the table it can be seen that all the types of information resources in print, non-print and electronic forms are available in all the libraries studied. From the finding it can be implied that the NNPC libraries are adequately stocked with many types of information resources. However, the corporate library Abuja has memos and minutes of meetings/decisions in addition to other information resources. The reason for this addition is unconnected to the fact that the corporate library is also housing the archival resources of the corporation. This is attributed to the fact that these resources form the collection of a library is one of the ways funds allocations and utilization can be measured.

4.2.3 Library and information services provided by NNPC libraries

The services to be provided by a library should be related to the purposes of the organization. Therefore, the services being provided by the NNPC libraries should be such that promote and facilitate the efficient and effective operations of the NNPC through the use of recorded information in all formats by all members of the organization. It is in line with this that a research question on services was raised to find out the types of services provided by the NNPC libraries, table 4.3 shows the services provided by the NNPC libraries.

Table 4.3: Library and information services available in the NNPC libraries

Types of services	Corporate Headquarter Library, Abuja	Kaduna Library	Port-Harcourt Library
Reference service	√	√	√
Readers' service	√	√	√
Internet services	√	√	√
Literature searching	√	√	√
Library instruction	√	√	√
Referral service	√	√	√
Indexing and abstracting service	√	√	√
Photocopy service	√	√	√
Current awareness service	√	√	√
Conference facilities and services	√	√	√
Exhibition	√	√	√
Selective Dissemination of Information	√	√	√
Audio visual	√	√	√
Bibliographic services	√	√	√
Bindery services	√	√	√
Interlibrary loan services	√	√	√
Mobile services	√	√	√
Translation services	√	√	√
CD-ROM services	√	√	√

Keys: √-Available services
X-Not available

Table 4.3 revealed that all the libraries under study provide the basic services expected of a Library. These services include reference services, readers' services, Internet Services, Literature searching, Referral service Indexing, abstracting service, Photocopy service, Current awareness service, Conference facilities and services, Selective Dissemination of Information, Audio visual Interlibrary loan services, Bibliographic services, Bindery services, Interlibrary loan services, Mobile services, Translation services, CD-ROM services. This finding is in line with Adebayo (2007) who identified that libraries need to render basic services required by their users, including provision of book loaning, reference service, photocopying, current awareness, and internet service. The services provided by a library is a function of the funds it is allocated.

4.2.4 Sources of funds for the NNPC corporate libraries

Availability of funds for running any library service is very crucial. Therefore, most libraries explore many sources of funding in order to finance the provision of varied information resources and services, especially in today's increasing complexities of information resources and services; it is against this backdrop that the next research question sought to find out the sources of funds for NNPC libraries. Table 4.4 shows the available sources.

Table 4.4: sources of funds for the NNPC corporate libraries

Method of funding	**Corporate Headquarter Library, Abuja**	**Kaduna Zonal Office Library**	**Port-Harcourt Zonal Office Library**
From grant from the corporation	√	√	√
Subscription collected from users	X	X	X
Fund raising organized by the libraries	X	X	X
Overdue charges and fines collected by the libraries	X	X	X
Charges from added services.	X	X	X
Charges for internet use	X	X	X
Donation	√	√	√

Key: √ -method used
X- not used

Table 4.4 revealed that the sources of funds for the libraries under study are grant from the corporation and donation. It can also be seen from the table that the libraries do not charge for internet services, overdue books and fines. This implies that the libraries under study render their services to their staff free of charge and are generally funded by the corporation.

Dossett and Williams (2004) note that libraries can obtain funds to run their services from many other sources including fines for overdue loans, photocopying, printing, membership fees, training, external borrower schemes, corporate borrower schemes, commercial searching or business information

services, fundraising, marketing and public relations, partnerships and friends of the library' support group. It is therefore sad to note that the NNPC libraries are not utilizing all available sources of funds for funding their libraries.

4.2.5 Method of funds allocation in the NNPC libraries

Funding for corporate library is based on allocations for operating expenses, library materials and staffing. A corporate library fund allocation often may involve consulting fees for people needed to train employees on using the library.

Table 4.5: Method of funds allocation in NNPC libraries

Allocation method	Strongly agreed	Agreed	Disagreed	Strongly disagreed	Undecided
Split by services rendered by the information resources	15 (21.75%)	30 (43.48%)	20 (29.00%)	4 (5.79%)	0 (00.00%)
Split by type of information resources	26 (37.70%)	19 (27.55%)	9 (21.75%)	11 (15.95%)	4 (5.80%)
Split by subject	21 (30.45%)	21 (3 0'.45%)	13 (18.85%)	13 (18.85%)	1 (1.45%)
Split by users	26 (37.7%)	17 (24.65%)	17 (24.65%)	9 (13:05%)	0 (00.00%)
Split by services rendered	25 (36.25%)	19 (27.55%)	11 (15.95%)	12 (17.40%)	2 (2.90%)
Treated as a whole	19 (27.55%)	21 (30.45%)	11 (15.95%)	18 (26-10%)	0 (00.00%)

Table 4.5 shows the method of fund allocation in the NNPC libraries. It reveals that allocation of fund is divided by information resource and service needs within the library, such as need for library furniture, library equipment, library materials and services as recorded in responses of 45(65.22%) of respondents. Treated as a whole was recorded by 20(29.0%). This allocates lump sum of money to all the requirement of the library. It was observed that the NNPC operates its financial transactions within stipulated guidelines approved by the corporation. The guidelines on accounting system have specified the provisions to be complied with in representing financial transactions or funds allocations or utilizations.

4.5.6 Adequacy of funds allocation in NNPC libraries

To further analyze method of funds allocation in the NNPC libraries, respondents opinion was sought as to how adequate the funds allocated to resources and services Table 4.6 shows the opinion of respondents.

Table 4.6: Opinion on adequacy of fund allocation to resources and services in NNPC libraries

Information resource/services	Highly adequate	Adequate	Not Adequate	Not very adequate	Undecided
Print	22 (31.92)	15 (21.75%)	14 (20.03%)	15 (21,76%)	3 (4.45%)
Non print _	23 (33.35%)	20 (29.00%)	15 (21.75%)	11 (15.95%)	0 (00.00%)
Electronic	18 (26.1%)	20 (29.00%)	16 (23.2%)	15 (21.7%)	0 (00.00%)
Reference and information service	15 (21.75%)	21 (30.45%)	20 (29.00%)	13 (18.85%)	0 (00.00%)
Current Awareness Service	20 (29.00%)	19 (27.55%)'	15 (21.75%)	11 (15.95%)	4 (5.80%)
Selective Dissemination of Information	21 (30.45%)	26 (37.7%)	13 (18.85%)	8 (11.06%)	1 (1.45%)
Photocopy/scanning service	26 (37.7%)	17 (24.65%)	17 (24.65%)	9 (13.05%)	0 (00.00%)
Abstracting and indexing services	25 (36.25%)	19 (27.55%)	11 (15.95%)	12 (17.40%)	2 (2.90%)
Internet services	19 (27.55%)	21 (30.45%)	11 (15.95%)	18 (26.10%)	0 (00.00%)

In analyzing the data in table 4.6 a five point Likert' scale represented by very highly adequate, adequate, not highly adequate, not adequate and undecided was used. But to produce meaningful analysis from the table, the five points was collapsed in to three point scales adequate, not adequate and

undecided. Thus, the table reveals that fund allocated to resources and services in the libraries were adequate.

Holt (2005) identified that libraries in Nigeria are in adequately funded because of the effects of dwindling government finances. This implies that libraries need to source for funding outside the normal sources of revenues to survive. Inadequate funding of the library makes it to embark on income generating projects in order to source for funds.

4.2.7 Utilization of funds allocated to NNPC libraries

Further more another question was raised to find out how the funds allocated to different resources and services were utilized. Table 4.7 shows the distribution. Funds utilization in the library is supposed to be reflected in the accounting books of the library.

Table 4.7: Fund utilization by the NNPC libraries

Method used	**Strongly agreed**	**Agreed**	**Disagreed**	**Strongly disagreed**	**Undecided**
Utilized by users	15 (21.75%)	21 (30.45%)	20 (29.00%)	13 (18.85%)	0 (00.00%)
Utilized by subject	18 (26.1%)	20 (29.00%)	16 (23.22%)	15 (21.75%)	0 (00.00%)
Utilized by services rendered	20 (29.00%)	19 (27.55%)	15 (21.75%)	11 (15.95%)	4 (5.80%)
No planned pattern of utilization of funds	5 (1.45%)	20 (37.7%)	13 (18.85%)	17 (11.06%)	14 (30.45%)
Utilized by resources and services	22 (31.9%)	21 (30.43%)	14 (20.03%)	9 (13.04%)	3 (4.45%)
Utilized by type of information resources	-23 (33.35%)	20 (29.00%)	15 (21.75%)	11 (15.95%)	0 (00.00%)

From the table it can be seen that the NNPC libraries utilized funds by resources and services as recorded in the response rate of 43(62.32%) while, no planned pattern of utilization of funds was recorded by 5(1.45)This may be probably because they were not sure of how funds are utilized in the libraries.

The Library of Michigan Financial Management Reference Guide (2010) provides that in utilizing library funds provision must be made to enter the transaction as independent fiscal and accounting entity with self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves and equities that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations. It was observed that this practice

obtains in the NNPC where each accounting sub-head is treated as a separate accounting entity with its own accounts to record various transactions.

4.2.8 Budget preparation in the NNPC libraries

Budget is the picture of financial allocation for specific purpose or purposes during a given period. Although libraries are service-oriented and have little or no revenue-generating motives or objectives, they require a budget. Therefore, libraries are expected to prepare budget annually. In line with this, a research question was raised in order to find out how budget preparation is done in the NNPC libraries. Table 4.6 shows the response.

Table 4.8: Budget preparation in the NNPC libraries

Budget preparation	**Frequency**	**Percentage**
Corporate librarian	31	44.92%
Zonal Manager	10	14.495%
Zonal Finance and Accounts Department	5	7.24%
Zonal Senior Management Staff	6	8.69%
Zonal librarian	17	24.63%
Total	**69**	**100%**

Table 4.6 The table reveals that budget is being prepared by the corporate librarian at the corporate library in Abuja, on the direction of the head

of the library as responded by 31(44.92 %) respondents While, 17(24.63)respondents believed that budget is Zonal librarian probably because they do not have knowledge of how it is done. Oyelude (2008) revealed that budgeting for library services is done in the library and is supposed to provide the framework for running core library activities. No matter how small the library is, a plan must be made and implemented.

4.8.9 Adequacy of fund allocated in the budget

Adequacy of funds allocation in the budget is often determined by the financial situation of the NNPC. In analyzing the data in table 4.8, a five point Likert scale represented by;very highly adequate, adequate, not highly adequate, not adequate and undecided was used. But to produce meaningful analysis from the table, the five points was collapsed in to three point scales adequate, not adequate and undecided.

Table 4.9: Adequacy of fund allocated in the budget

Scale	Strongly agreed	Agreed	Disagreed	Strongly disagreed	Undecided
Very highly adequate	15 (21.75%)	21 (30.45%)	20 (29.00%)	13 (18.85%)	0 (00.00%)
Adequate	18 (26.1%)	20 (29.00%)	16 (23.22%)	15 (21.75%)	0 (00.00%)
Not adequate	20 (29.00%)	15 (21.75%)	19 (27.55%)	11 (15.95%)	4 (5.80%)
Not very adequate	19 (27.55%)	15 (21.75%)	16 (23.2%)	18 (26.1%)	1 (1.45%)
Undecided	11 (15.95%)	15 (21.75%)	20 (29.00%)	20 (29.00%)	3 (4.45%)

The table indicates the adequacy of the budget in the libraries, it reveals that 36(52.2%) of the respondents believed that fund allocated in the budget is adequate and 21(30.45%) reported that it is not adequate while 11(15.95%) were undecided. This implies that the NNPC libraries are on good financial footing and should be able to provide all the services needed by their users.

4.2.10 Extent to which funding is affecting the goals of the NNPC libraries

Provision of funds in library is expected to bring some result as the condition of the library will change from what it used to be before the funding is received. It is therefore, very important to find out the extent to which funding is affecting the goals of setting up NNPC libraries. It is in line with this that a research question was raised to this effect. Table 4.10 shows the extent to which funding is affecting the NNPC libraries.

Table 4.10: Extent to which funding is affecting the goals of the NNPC libraries

NNPC Library goals	Strongly agreed	Agreed	Disagreed	Strongly disagreed	Undecided
Improves acquisition of the needed information in the NNPC	20 (29.00%)	19 (27.55%)	15 (21.75%)	11 (15.95%)	4 (5.80%)
Facilitate provision of the information needs of the organization.	21 (30.45%)	26 (37.7%)	13 (18.85%)	8 (11.06%)	1 (1.45%)
Improves access to information in the organization	26 (37.7%)	17 (24.65%)	17 (24.65%)	9 (13.05%)	0 (00.00%)
Improves efficiency of the information services of the libraries	25 (36.25%)	19 (27.55%)	11 (15.95%)	12 (17.40%)	2 (2.90%)
Assists the library to enable the achievement of the goals of the organization	19 (27.55%)	21 (30.45%)	11 (15.95%)	18 (26.10%)	0 (00.00%)

In analyzing the data in table 4.10, a five point Likert scale represented by strongly agreed, agreed, undecided, disagreed and strongly disagreed was used. But to produce meaningful analysis from the table, the five points was collapsed in to three point scales agreed, undecided, disagreed. As can be seen from the table above all responses are in the positive which means agreed. Therefore, any reverse in the financial situation of the libraries may result in opposite of the situation. In an earlier study Marshall (1993) discovered that the products and services of corporate library have an impact on its clients as executives in organizations can be motivated by the library through provision of information services that enhances managerial functions including:

a) decision making

b) exploiting a new business opportunity

c) deciding a course of action

d) improved client relations

In addition, he noted that senior staff members ranked the library highly as a source of information.

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CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

5.0 Introduction

This chapter presents the summaries of the study and findings. It also provides conclusion as well as recommendations.

5.1 Summary of the Study

The study was carried out to assess the funding and funds utilization in NNPC libraries. In doing this, five research questions were formulated and answered. Review of literature was also carried out in which it revealed that financing and resources management according to most literature review is the most important variable in the management of corporate organization. Survey research method was used in the conduct of the study. The overall total number of 90 management staff and senior library staff in the eleven units where aspect of the subject were handled were use as sample for this study. This decision is arrived at because the population is small as the result of which sampling may affect the result of the study. Questionnaire was used as instrument for data collection.69 (76.69%) of the questionnaires were returned dully completed. the researcher with the aid of research assistance administered the copies of questionnaire.

The data collected for this research was analyzed by means of descriptive statistical analysis such as frequency count and simple percentage.

5.2 Summary of the findings

Based on the data collected and analyzed for this study the following are the major findings:

1. That there are many types of information resources in the NNPC libraries which includes books, journals, newspapers/magazines, abstracts and indexes, reports, electronic information resources, CD-ROM/CD, handbooks, audio/visual recordings, directories, bibliographies, memos and minutes of meetings/decisions
2. That the libraries provide all the required services such as reference and information service, user instruction, indexing and abstracting service, lending, internet service, photocopying service, current awareness service and selective dissemination of information service.
3. That the sources of funds for running the library services is grant from the corporation, though it receives donation of materials from other organizations it is in co-operation with.
4. That funds are allocated in the NNPC libraries for provision of information resource and service , such as need for library furniture, library equipment, library materials and library services as recorded in responses

of 24(34.78%) of respondents. Treated as a whole was recorded by 3(4.35%).

5. That fund allocated to resources and services in the libraries were adequate.
6. That the NNPC libraries utilized funds by resources and services as recorded in the response rate of 43(62.35%) of the respondents. While, by 5(1.45) of the respondents reported that there was no planned pattern of utilization of funds in the libraries probably, because they were not sure of how funds are being utilized in the libraries.
7. That budget of the library is being prepared by the corporate librarian at the corporate library in Abuja, on the direction of head of library as responded by 46(66.7%) respondents, while, 38(55.5%) respondents believed that budget the is prepared by the zonal librarian. This probably because they do not have knowledge of how the budget is being prepared
8. That Fund allocated in the budget for the library resources and services is adequate as recorded in the responses of 36(52.2%), and 21(30.45%) of the respondents reported said is not adequate while 11(15.95%) were undecided.
9. That funding affects the goals of setting up the NNPC libraries by Improving acquisition of the needed information in the NNPC, Facilitating provision of the information needs of the organization, improving access to information in the organization, improving efficiency of the information

services of the libraries, and assisting the library to achieve the goals of the organization

5.3 Conclusion

Based on the findings of the study it could be concluded that, relevant information resources and services are required in corporate library to enhance the position of the library within the organization. Funding library is a prerequisite for achieving organizational goals and objectives, because if funding is inadequate the needed information may not be available to members of the organization. Consequently these may lead to reduction in productivity and efficiency in the organization as the relevant information that will impact on the relevant experience and skills required by the members of the organization may not be provided In funding and funds utilization, transparency and accountability are important because no matter how adequate a library may be funded, if there is no accountability and transparency money may be misappropriated to set the library backward.

However, NNPC the libraries are not exploring all the available sources of funds for the running of their libraries, such as endowments, donations, participation in exchange programs and consortia or cooperative projects. Funds was allocated in the NNPC libraries for provision of information resource and service, such as need for library furniture, library equipment, library materials and provision of library services such as current awareness services, selective

dissemination of information, literature search indexing and abstracting services. Lastly funds allocated to the libraries was adequate and it affects the goals of setting up the NNPC libraries by Improving acquisition of the needed information, facilitate provision of the information, improve access to information and improving efficiency of the information services of the libraries. Thus, assist the library to achieve the goals and objectives of the organization.

5.4 Recommendation

The study recommend the following:

1. Corporate libraries should embrace ICT; this will offer more practical and user friendly electronic information resources and services in the collection of the libraries.
2. Funding should be consistent, timely and adequate based on needs of the libraries to increase the capacity of information resources and services needed by staff of the corporation
3. The organizations should consider the inflationary trends in the country when allocating funds for library services so as, to increase the purchasing power of the library to acquire more materials with little money.
4. Appropriate funding levels should be identified to allocate funds required in the library to take care of the needs of libraries such as, maintenance of facilities, replacement, repairs, renovation and investment in new and improved means of information access delivery.

5. The library needs to diversify its sources of revenue generation in order to maximize the income generation by engaging in worthwhile revenue generation activities.
6. Financial management in libraries accounts of income and expenditures should be made accessible to all stake holders. All financial transactions in the library should be strictly monitored to guard against misappropriation and any form of financial irregularity in the library.

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APPENDIX

Department of library and information science,
Faculty of Education,
Ahmadu Bello University,
Zaria.
11th January, 2011.

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Dear Respondent

QUESTIONNAIRE ON FUNDING AND FUNDS UTILIZATION IN NATIONAL PERTROLUEM CORPORATION LIBRARIES.

I am currently undertaking a research on the title indicated above. I need data to enable me conclude the study and therefore, I am soliciting your corporation to kindly respond to the questionnaire.

All information provided in the questionnaire will be used for the purpose intended in the study. Therefore, no part of the questionnaire will be used for any other purpose without the consent of the respondents.

Thanks for the cooperation.

Yours faithfully,

Ramatu Bello Muazu

QUESTIONNAIRE FOR MANAGEMENT STAFFS AND SENIOR LIBRARY STAFFS
PART ONE

PERSONAL DETAIL

Instruction; Indicate only the correct response by marking in the box against the response that best applies to you.

1. Name of library……

2. When was the library established? ……

3. Please indicate your Job description of respondent.

a) Human Resource tasks [ ]

b) Finance and account tasks [ ]

c) Zonal Manager tasks [ ]

d) Auditors tasks [ ]

e) Treasury Department tasks [ ]

f) Corporate service task [ ]

g) Administrative tasks [ ]

h) Planning and Development tasks [ ]

i) Library tasks [ ]

PART TWO

Instruction; Choose the response that applies to funding and fund utilization in the NNPC libraries by marking in the box provided against each option. You can choose as many options as possible where such required.

4) Indicate the types of library and information resources available in NNPC libraries.

Abstract and indexes [ ]
Bibliographies [ ]
Directories [ ]
Internet Services [ ]
e) Electronic information Resources [ ]
f) Books [ ]
g) Journals [ ]
h) Reports [ ]
i) Handbooks [ ]
J) All of the above [ ]
k) Others please specify……..

5). Please indicate how your library is funded.

Grant from corporation [ ]
b) Grant from the allocation of the Zonal office [ ]
c) Fund raising organized by the library [ ]
d) Overdue charges and fines collected by the libraries [ ]
e) Charges for added services such as photocopying and printing of soft copies of electronic documents [ ]
Charges for internet use [ ]
Donation [ ]
h) Others (please specify)……..

6). State the adequacy of funding received for library services by the libraries in the NNPC.

S/N	TYPES of FUNDING	ADEQUACY OF FUNDING				
		Highly adequate	Adequate	Not Adequate	Not very adequate	Undecided
1	Grant from the corporation					
2	Subscription collection from users					
3	Fund raising organized by the libraries					
4	Over due charges from and fine collected by the libraries					

5	Charges for added services such as photocopying and printing of soft copies of electronic documents					
6	Charges for internet use					
7	Donation					

7)Please indicate who prepare budget in your libraries.

a) Corporate librarian [ ]
b) Zonal Manager [ ]
c) Zonal Finance and Accounts Department [ ]
d) Zonal librarian [ ]

8).Specify how the budgets is being prepared in NNPC libraries

It is prepared based on input from each unit of the library. [ ]
It is prepared from the input of each head of the zonal library. [ ]
It is done centrally at each zonal office without input from the library . [ ]
It is done centrally at group headquarters without input from the zonal libraries. [ ]
It is drawn by the Group head of library services. [ ]

9) To what extent does the budget covers the needs of the library?

	Extent of coverage	**Strongly agreed**	**Agreed**	**Disagreed**	**Strongly disagreed**	**Undecided**
1	Covers immediate needs only					
2	Contains immediate and long term needs of the library					
3	Provide only the exact things that have been requested					
4	Gives room for more requests for funds to be made in supplementary budget					

10) Reasons why the budget is not covering the needs of the library?

	Reason for not coverage	**Strongly agreed**	**Agreed**	**Disagreed**	**Strongly disagreed**	**Undecided**
1	Budget is not flexible					
2	Items requested are not covered by the budget					
3	Needs of libraries are not considered					
4	Funds are not release on time.					

11) Please indicate the extent to which funds budgeted by NNPC is affecting the goals of the libraries.

	Funds budgeted is affecting	**Strongly agreed**	**Agreed**	**Disagreed**	**Strongly disagreed**	**Undecided**
1	Acquisition of the needed information is difficult					
2	It is difficult to provide access to all the information requirements of the NNPC.					
3	The services of the libraries are not efficient and ineffective to advance the performance of staff and to enhance managerial processes in the NNPC.					
4	The library is incapacitated to influence the achievement of the organization					

12**. Please indicate the extent to which funds utilized by the NNPC libraries affect their services.**

	Funds utilized	**Strongly agreed**	**Agreed**	**Disagreed**	**Strongly disagreed**	**Undecided**
1	Improves the performance of the objectives of the NNPC.					
2	Enhances access to information resources and services in the library.					
3	Facilitates service provision in the library.					

13. What library services are being provide with the current state of funding

i. Audio Visual [ ]
ii. Bibliographic services [ ]
iii. Selective Dissemination of information [ ]
iv. Bindery Services [ ]
v. Inter library loan [ ]
vi. Mobile services [ ]
vii. Reference services [ ]
viii. Referral services [ ]
ix Translation services [ ]
x. indexing and abstracting [ ]
xi. CD-ROM services [ ]
xii. Photocopying services [ ]
xiii. Conference facilities and services [ ]
xiv. Exhibition [ ]
xvi. Library instruction [ ]
xvii. Internet service [ ]

14. How would you rate the services of the library?

Services of the library	**Efficient**	**Fairly efficient**	**Not efficient**
Reference service			
Readers' service			
Internet services			
Literature searching			
Library instruction			
Referral service			
Indexing and abstracting service			
Photocopy service			
Current awareness service			
Conference facilities and services			
Exhibition			
Selective Dissemination of Information			
Audio visual			
Bibliographic services			
Bindery services			
Interlibrary loan services			
Mobile services			
Translation services			
CD-ROM services			

14. What is your assessment of the library resources?

	Library resources	Highly adequate	Adequate	Not Adequate	Not very adequate	Undecided
1	Library information resources					
2	Books					
3	Journals					
4	Newspapers/magazines					
5	Abstracts and Indexes					
6	Reports					
7	Electronic Information Resources					
8	CD-ROM/CDs					
9	Handbooks					
10	Audio/visual recordings					
11	Directories					
12	Bibliographies					
13	Memos					
14	Minutes of meetings/decisions					
15	Projects					

16.What procedure do you follow in the utilization of funds

Method used	**Strongly agreed**	**Agreed**	**Disagreed**	**Strongly disagreed**	**Undecided**
Utilized by users					
Utilized by subject					
Utilized by services rendered					
No planned pattern of utilization of funds					
Utilized by resources and services					
Utilized by type of information resources					