BUDGETING FOR EFFECTIVE SCHOOL LIBRARY SERVICES

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Abstract

The paper observes that the rapid development of Nigerian School Library, as a result of government realization of its importance and impact on the attainment of educational and National development could be attributed to the persistent effort of proponents of School Library. However, among all the aspects of School Library extensively discussed, budget seems to be the least

The paper therefore highlights the different sources of funds for School Library and discusses budget and budgeting techniques for effective School Library system and services. It concludes that fund or no funds; budget and budgeting should be an integral part of the School Librarian role and job.

1.0 INTRODUCTION

It is indeed a fact as is evidently clear in the literature of school library that having established the invaluable role of the school library in the educational system, proponents of school library such as J. O. Fadero, D. F. Elaturoti, F. A. Ogunsheye, Z. Mohammed, e.t.c dwelled extensively on the need to improve the state of school library beyond mere reading rooms and make shift libraries. These scholars went on to emphasize the need to equip the school library with different facilities and information resources, arguing that it is only when this is done that meaningful library and information services could effectively take place and their impact felt.

These scholars have no doubt succeeded in making Governments realized the role and importance of school library in the attainment of national educational goals. This is because, for the first time in 1981, the Federal Government specifically highlighted and emphasized the role the school library is expected to play in the celebrated National Policy on Education (NPE, 1981). Shuaibu (1997:57) specifically noted that this policy paper has lots of implications for Nigerian school libraries. For one, it demonstrates official realization of the contributions that the school library can make in education and overall development of Nigerians. It indicates

government intention to provide a network of functional school libraries and media centers at various levels (Federal, State, and Local).

Another contribution worth noting is that of Abadina Media Resource Center (AMRC). It is on record that since the major project-Federal Library Service, in 1964, which provided an impetus to school library development in Nigeria, probably no institution has contributed more to the propagation of the school resource library concept in Nigeria than the Abadina Media Resource Center. Apart from conducting researches, seminars, workshops and conferences into the various aspects of school library, the center as noted by Shuiabu (1997:58) provides national leadership in the development of school libraries in Nigeria, the formation of a virile association (the *Nigerian school library association*), and the production of a valuable publicity instrument (the *Nigerian School Library Journal*).

It is interesting to note that, as a result of these persistent efforts by the above mentioned scholars and their advocates, and AMRC, today, the horizons seem to be opening up for school library. The provision of functional libraries in schools by Governments at different levels, through the support of some International bodies like World Bank, UNESCO and UNICEF is an evidence. The concern shown on school library by proprietors of private primary and post primary schools, National Primary Education Commission (NPEC), State Primary Education Board (SPEB), State Secondary Management Board (SSMB, and of recent Educational Tax Fund (ETF) is quite encouraging

However, one recurring problem that is yet to be tackled in the Nigerian School Libraries is funding. To say that school library is seriously under funded is not an over statement. Even though the National Policy on Education has categorically stated under section 3 that the government is to "provide funds in order to expand its facilities so as to bring its services within

the reach of each school", this is yet to be seen. The issue of funding is so nagging that when school librarians are asked to make budget plans they always resort to saying, as observed by Dickinson (2004:17), "but we don't have funds in our libraries" or "we're not in control of our funds, or even, "so do you just want a list of what we buy". Dickinson argued that whether there is fund or not, budgeting is an important part of the role of school librarians, and provides the tools for success in other roles.

This paper, therefore, is to discuss effective budget and budgeting techniques for effective and functional school library system in Nigeria. American Association of School Librarians (1998) observes that with a strong stable budget, the school library will have new technology, current collection of resources, attractive and inviting library media center facilities. Otherwise lack of stable budget will be a major constraint on the present and future school library media programmes.

2.0 BUDGET AND BUDGETTING

Historically, the word budget refers to a leather pouch, wallet, bag or pause. It was used in Britain to describe the leather bag in which the chancellor of the exchequer carried to parliament the statement of the Government's needs and resources. However, with the passage of time, the term came to refer to the statement within the bag rather than the bag itself. So, budget is today commonly associated with a document that expresses the anticipated sources of funds and expenditures of an individual, organization and Government for a specified period, usually one year.

The Encyclopedia of professional management defines budgeting as the process by which costs are assigned to specific functions within a designated upcoming period, usually 12 months.

For any organization to perform creditably, budget and budgeting should be central. This is upheld by so many scholars such as Bello (1983) who observes that budget and budgeting:

- Facilitates effective utilization of available funds
- Improves decision-making.
- Provides a benchmark to measure and control performance
- Increases general communication and analysis within the organization.
- Establishes understanding between managers about goals and objectives

3.0 SOURCES OF FUNDS FOR EFFECTIVE BUDGETTING

One important aspect of budget and budgeting is the identification of sources of funds. For an effective budget, the school librarian must know the total amount of money, even at estimate level, coming to the school library. Ibrahim (1997:91) suggests the inclusion of the following sources of funds in the written school library policy.

(a) 10% of the annual recurrent grants of state Ministries of Education (MOE), National Primary Education Commission (NPEC), State Primary Education Board (SPEB), State Secondary Management Board (SSMB) and Local Education Authority (LEA) should be set aside for funding school libraries in Nigeria

(b) Just like ETF is funding Public Library in the country, school library should also be included.

(c) 5-10% of PTA and Old Boys Association levies

In addition to the above, the following can also be utilized:

(d) 5-10% of the school fees realized by the school authority should be set aside for school library

(e) Parents and Teachers should be encouraged to donate both in cash and kind (Information Resources) to the school library

(f) The school library should engage in revenue generating activities, such as establishing bookshop, photocopy corner, e.t.c within the library.

4.0 BUDGETTING SYSTEMS/TECHNIQUES

In an effort of finding better ways of managing resources in the face of endless needs, the following budgeting techniques were created:

- ❖ Traditional/Incremental Budgeting Systems
- ❖ Programme Budgeting (PB)
- ❖ Programme Performance Budgeting Systems (PPBS)
- ❖ Zero-Base Budgeting (ZBB)

5.0 FEATURES OF EFFECTIVE BUDGET

Any mission-based sound budget is built on three-step process; knowledge, planning and Implementation. The first step in developing budget is to gather wealth of data. The state of the School Library programmes past and present, and future changes, surveys of students and teachers will result in lists of resources needed for instruction in the school. Collection analyses and curriculum maps can portray an accurate picture of the state of the resource collection

Planning has to do with determining budget objectives and purposes, as well as finding ways of achieving them. Plans depend upon the existence of alternatives, and then discussions have to be made regarding what do to, how to do it when to do it and by whom it is to be done. Planning budgets need early preparation. This is because budgeting is a back room activity and can take a lot of time. Additionally, 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 School Librarian should establish a good rapport with people that matters, who can help him in seeing that his request scale through. So, he should establish good support well ahead of time

Implementation: This is the crux of the matter, because a part from proper planning, management always has to approve the budget request before it can be implemented. And of course, there can be no other reason to spend money in an institution created solely for the education of students unless the request for funds can be shown to directly affect the educational process. This stage requires that specific checkpoints need to be fixed in order to measure progress of budget utilization. Analysis of budget variance is one tool that allows effective control of budget implementation. The tool not only allows measurement to be made but also allows comparison to be made between the actual results with planned and budget goals. If a variance is significant, a careful management study should be made to determine the underlying causes.

Specifically, for budgeting to be effective the following requirements must be satisfied:

- It should posses well defined objectives for an organization
- It must be flexible
- It must posses the ability to introduce the awareness of alternative course of action
- It must posses an effective accounting system
- It should have a planning horizon
- It must give room for full participation

6.0 ALLOCATION FORMULAE

The following are some of the allocation formulae the school librarian can utilize for effective budgeting

(a) TREAT AS A WHOLE OR SPLIT BETWEEN MAJOR ITEMS

This seems to be the simplest form of allocation formula. The total amount of money for the School Library is shared among major items such as books, serials, A/V materials and facilities.

(b) SPLIT BY SUBJECT

In this type of allocation, the subjects offered in the school are the central focus of the allocation formula. After listing all the subjects offered in the school, money is then allocated to each subject using a kind of weighting system. It is after the allocation that the categories of information resources (books, serials electronic, e.t.c) are identified for each subject.

(c) HISTORICAL EXPENDITURE

This type of allocation builds on the previous budgets of past years. It is often described as non scientific

(d) LEVEL OF USE

Unlike the split by subject, allocation by level of use focuses on the user. The allocation formula give priority to those information resources that are highly useful and users interest must be taken into contribution

Regardless of the allocation formula chosen, the budget must have the following Components:

(i) *ITEMIZED COSTING*: The bottom line of any formula will always be cost, and the management will want to know the cost early in the presentation. The budget can be given as a

total, and broken down by item. Itemized costing will be able to show amount spent on books, serials, multimedia resources, technology and facilities. The amount requested versus the amount received in each category may be the beginning of a budget request for the following year

(ii) *JUSTIFICATION*: Every item requested must have a direct relationship to student achievement either through improved teaching or through direct benefit to students.

7.0 **BUDGET PROBLEMS**: Most often the school librarian will be faced with one or even a combination of the following budget problems

(a) Budget cuts

(b) Non release of Budget funds

(c) Inflation

(d) Lack of control of budget funds

8.0 CONCLUSION

The development and presentation of a mission-based, instructionally sound budget request on an annual basis should be seen as a professional responsibility and a job role that cannot be ignored by the Nigerian School Librarians, especially now that the school library is receiving favourable attention. No one else should be allowed to do it.

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