

Information on Budgeting and Budgetary Allocation in Federal University Library, Lafia, Nasarawa State - Nigeria

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Article History

Received: December 9, 2020

Revised: January 12, 2021

Accepted: January 16, 2021

Published: January 19, 2021

Abstract

This project research titled “Information on budgetary allocation in Federal University Library, Lafia (FUL Lafia)” was undertaken to ascertain the level of budgetary allocation and implementation in aiding library services in the institution. The methodology used in the study was the survey which adopted the descriptive sampling of 20 library staffs sampled for the study. The Questionnaire was constructed where each of the items in the questionnaire was grouped in accordance with their relationship to the research questions and analyzed using frequency distribution tables. The findings revealed that the extent of use of these budgetary systems in FUL Lafia is very high as library operations depends highly on proper budgetary allocation. As revealed by the respondents, the budgetary allocation for FUL is adequate. Also it was found that the major challenge being faced in FUL is improper budgetary allocation of funds. The study concludes that practical application of budgeted funds through proper budgetary allocation and implementation will go a long way in providing and equipping students with basic knowledge and competencies necessary for improved academic performance. Subsequently, the study recommends that the budgetary systems and processes being employed by the university authorities should be reviewed and improved upon so as to checkmate excesses and budget padding. In view of the challenges encountered in the budgetary allocation, it is recommended that qualified librarian, auditors and account experts be employed and the necessary tools needed for proper budgetary allocation be made available to them so as to curtail these challenges.

Keywords: Budget; Plan; Planning; Capital; Cost; Income; Control.

1. Introduction

Almost every enterprise, regardless of size, complexity or sector, relies heavily on budgets and budgetary systems to achieve strategic goals. The success and importance of budgeting relates to the identification of organizational goals, allocation of responsibilities for achieving these goals, and consequently its execution (Raghunandan *et al.*, 2012; Robinson, 2007; Shah Anwar, 2007). Budgeting is a tool for planning and controlling finances by both private individuals/establishment and government (Adofu *et al.*, 2012). In the process, there is a wise selection of essential activities to be executed. It is also the process by which scarce resources are allocated in the most efficient manner to address most important needs and problems. The process of budgeting involves setting strategic goals and objectives and developing forecasts for revenues, costs, production, cash flows and other important factors, thereby necessitating the proper allocation of funds to each department in an organization (Bierman Harold, 2010; Bonner, 2008), while allocation can be defined as the process of distributing available financial resources at the disposal of an organization for specific purchases and functions (Wanda, 2002).

An academic library is central and important in any academic institution. Its importance hinges on the relevance that is attached to research which is the core area in any university in the world. Research, being a continuum, is an exercise that must not be inhibited by any factor be it finance or lack of relevant books in order to achieve optimal results. Academic libraries are the nerve centre of the activities of the universities. They are charged with the responsibility of providing materials for teaching, learning and research. It is imperative that these libraries provide materials in all formats for the actualization of the objectives of the parent body. Ogunsola (2004), describes libraries as the heart of the university, which is expected to maintain standard books, journals and audio-visual collections and services. Library is in the front burner because any serious researcher must be in constant touch with the library for its needs. This is why the National Universities Commission {NUC} embarks on routine visitation to universities to ascertain the library holdings and their relevance to the academic needs of researchers and by extension lecturers and students. However, funding has become albatross because human needs are endless while the available resources are limited. Therefore, there is a compelling need to allocate funds appropriately through budgetary means to meet the ever increasing demands of the library in order to be relevant not only to their clientele but the public.

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Academic libraries in Nigeria were hitherto funded adequately as a result of the oil boom. It was therefore easy for them to acquire varied information resources, which were processed and organized according to their coverage in relation to the needs of the different category of users. Today, universities are not left out in the economic crunch, which has eaten deep into the Nigerian economy. The result is gross under funding which is manifested in all areas of the university activities and programmes. The library is not left out. The library budget is so meager that acquisition of materials becomes a herculean task. The federal government who is the proprietor of federal universities is still battling with budgetary allocation to ministries and parastatals owing to instability in the world price of crude oil and oil theft. According to [Obadare \(2015\)](#), this situation has a great toll on the funding of universities and in recent times, universities have been receiving budgetary allocation as and when due which has drastically affected academic libraries. On the other hand, private universities are not finding it easy because funding of universities is capital intensive; there are lots of competing demands and their finances are contingent on student population.

Currently, budgeting, as being practiced in our institutions, is not transparent enough ([Ovwigbo, 2004](#)). It has not even enhanced the public confidence that funds are allocated judiciously to the targeted areas of expenditure as aligned in the proposed budget. To buttress this, [Echezona \(2009\)](#) stated that for 99.5% of Nigerians budget is likened to an annual event of unrealistic promises, dashed hopes and frustrated expectations. In addition, the problem of corruption has been noted as the cog in the wheel of our nation's economic progress. The need for budgets in libraries is increasingly important. In public institutions, government funding continues to dwindle. The literature (books and journals) that must be managed continues to grow. There is an increasing demand for online resources and services. Libraries must effectively divide funds between staff and materials, which include acquisitions, services, and equipment. Library fiscal management is becoming more decentralized. Current trends give a measure of financial control to divisional, sectional, and unit librarians.

1.1. Statement of the Problem

The budgetary procedures in Nigeria are still shrouded with secrecy which has allowed elements of bargaining characteristics especially in the prevailing budgeting systems in our institutions ([Obayan, 2006](#); [Ovwigbo, 2004](#)). Also, the weaknesses in the budgeting systems being used in our educational institutions as regards to allocation for library equipment's and services still pose some problems. Funding of academic libraries has always been a recurring decimal. Allocating a university library's budget for collections equitably across academic disciplines, departments or schools is a problem most library managers face on a regular basis. The complexities of a rapidly changing technological environment couple with the move to more expensive digital collections and a tougher financial régime has made universities cut back on their operating costs, and it becomes a serious challenge.

The challenges of appropriating and allocating the right sum or needed amount of fund for library operations and services in an educational institution like FUL, Lafia is a challenge that has manifested in the inability of libraries to procure enough essential materials and sponsor staff on training. This study seeks to find out the types of budget, sources of funds and allocation of these funds and factors that affect the allocation of funds in FUL Library Lafia.

1.2. Objectives of the Study

The following are the objectives of the study:

1. To find out the types of budget being used in FUL Library
2. Ascertain the extent of budgetary allocation in FUL Library
3. To examine the challenges of budgeting and budgetary allocation in FUL Library

1.3. Research Question

The following are the research questions postulated for the study:

1. What types of budget are used in FUL Library?
2. What are the extents of budgetary allocation used in FUL Library?
3. What are the challenges of budgeting and budgetary allocations in FUL Library?

2. Concept of Budget

The word "budget" comes from the friends for a small bag or purse and come to be associated with Chancellor of the Exchequer's bag which contains annual estimate of the country's income and expenditure in the national budget. The chancellor is concerned with planning, co-coordinating and controlling income and expenditure for the government. A budget is a plan for saving, borrowing and spending. A budget can be defined as a financial or quantitative statement prepared and approved prior to a period of time of the policies to be pursued during those periods. A budget is defined as a plan quantified in monetary terms, prepared and approved prior to a defined period of time usually showing planned income to be generated and/or expenditure to be incurred during that period and the capital to be employed to attain a given objectives. A budget is an organizational plan stated in monetary terms. Budget helps to aid the planning of actual operations by forcing managers to consider how the conditions might change and what steps should be taken now and by encouraging managers to consider problems before they arise. In business world, estimate or forecast that is approved by the management is regarded as a budget. A budget is always in respect of a period of time. Budgets may be yearly, quarterly, monthly, weekly, daily or other period. A budget of a government according to [Abdulsalami \(2015\)](#) is a summary or plan of the intended revenues and expenditures of

that government. In Nigeria the budget is normally presented by the executive arm of the government to the legislative arm before it becomes appropriation bill.

2.1. Essentials of a Budget

An analysis of the above said definitions reveal the following essentials of a budget:

- (1) It is prepared for a definite future period
- (2) It is a statement prepared prior to a defined period of time
- (3) The Budget is monetary and / or quantitative statement of policy

(4) The Budget is a predetermined statement and its purpose is to attain a given objective (Rubin, 2010). A budget, therefore, can be taken as a document which is closely related to both the managerial as well as accounting functions of an organization

2.2. The Need for Budgets

According to Raghunandan *et al.* (2012) budgets are formalized plans of management's objectives. They serve as a guide in the implementation of a selected strategy but during the budget period it acts as a management control device. The following are some of the different roles played by budgets, which provide a platform for dealing with management related functions.

Systematic Planning: Budgeting process provides a framework for implementing major strategic decisions and ensures that limited and precious resources are efficiently and effectively allocated in order to achieve specific measurable targets.

Co-ordination and Communication: The budgeting process fosters coordination, cooperation and communication among the various business units. It promotes dialogue and understanding by linking various departments together thus ensuring that attainment of overall objectives. Budgets can also act as an instrument to remind everyone of the agreed targets and to measure progress to date (Robinson, 2007).

Quantification and Cost Awareness: The budget seeks to achieve optimal resource allocation and as such, cost awareness and quantification of benefits become relevant. It is relatively straightforward to estimate costs but the challenge lies in accurately quantifying the benefits to be derived.

Control and Evaluation: A comparison of actual results against budgeted projections provides a basis for evaluating performance and signals the need for corrective action. This comparison can be very meaningful since it identifies the variances, which need analysis and investigation.

2.3. Functions of a Budget

According to the Northern Ireland Assembly, research and library services in 2010, budgets can fulfill one or more of the following functions:

1. Mapping. A budget can be used to detail the road to be travelled in fulfillment of an organizational objective. It details all the steps to be taken, and therefore can act as a check on the overall viability of the organization's objectives.
2. Controlling. The budget can ensure the achievement of objectives by placing a planning control framework over the steps to be taken.
3. Co-ordinating. By spelling out the linkages between parts of the organization's plan, the budget can help to co-ordinate activities.
4. Communicating. The budget is a means for management to explicitly inform staff and the wider public what the organization will be doing.
5. Instructing. A budget is often just as much a form of executive order as an organizational plan since it lays out the requirements of the organization – it may therefore be regarded as a managerial instruction.
6. Authorizing. As well as an instruction, the budget is an authorization to take action within the specified limits. In that respect, the budget performs a delegating function.
7. Motivating. Budgets can act as a motivational tool to encourage managers to perform within targeted limits.
8. Performance measurement. A budget may provide a benchmark against which actual performance can be measured.
9. Decision-making. A well-designed budget can be a useful tool in evaluating the consequences of proposed changes in actions, since it should be possible to track the effect of any change throughout the organization (Adeleye, 2016).

2.4. Types of Budgets

Once the major programs that define the mission of the library are identified, the next step is to develop the companion piece, a program budget, which provides cost and expenditure information on each program. A program budget is the vehicle for combining all the inputs that go into a particular product or service. It provides managers with the information they need to establish opportunity costs; that is, make trade-offs between and among programs. This kind of information cannot be produced by a line-item budget, which is the basic tool for cost accounting in libraries and is largely a tool for accountants rather than managers (Emojorho, 2004).

2.5. Line-Item Budget

A line-item budget arrays costs by type of input, usually identified by accounting object codes. Some libraries use more than a hundred different object codes in their line-item budgets, which is small potatoes compared to many

organizations (e.g., the U.S. government). Accounting departments and comptrollers depend on line-item budgets to ensure that departments stay within their projected expenditures for various types of goods and services, and ensure that they leave a documented audit trail. Most accounting systems easily generate reports showing how much money is left in each line to date, how expenditure data compare to projections for the year-to-date, or how expenditures in previous years compare to this year's. A library's line-item budget, however, rarely reflects all its costs. Others, including the parent organization, volunteers, and donors, support the library through "in-kind" contributions, which do not appear in the library's line-item budget because they are not charged to the library.

2.6. Program Budget

In contrast, a program budget categorizes expenses by program, or output, rather than (or in addition to) by type of good purchased or input. A program can be defined as an activity, service, or product. The term "program" is used interchangeably with the terms "cost center" and "service" in this article, because it is a management tool and supplements rather than replaces the line-item budget, the program budget should show all the costs associated with a particular service, whether they are charged to the library or not and whether or not they appear in the library's line-item budget. Each program in the program budget appears separately. The line-item costs for each program appear together and can be summed. With summary expenditure information available for each program, it is possible to begin to compare the total cost of each program and to analyze the types of costs and amount of expenditures incurred for each program.

2.7. Expenditure versus Revenue Budget

The library's previous year's line-item "expenditure" budget provides the starting point for determining the cost of each program. It is usually more reliable to work with last year's actual expenditures after the books have closed (and add a cost of living allowance, if necessary). Estimated costs, drawn from this year's projected revenue budget are less reliable, unless this year's projections and last year's expenditures are very similar because little change is expected and no unusual capital costs are included.

2.8. The Advantages of Budgeting

1. The strategic planning carried by the board of directors or owners can be more easily linked to the decision by managers as to know the resources of the business to be used in try to achieve the objective of the business. The strategic planning has to be converted into action and budgeting provides the ideal place where such planning can be change into financial terms (Ngozika, 2013).
2. Managers can see how their works shots into the activities of the firm. It can help to get rid of the fleeting of I'm only a number not a persons' because managers can identify their positions within the firm and can see their job essential to the proper functioning to the firm.
3. The budgets for a firm cannot be set in isolation. This means that the situation of the business, the nature of its products and its workforce etc., must be seen against the economic background of the country. For instance you cannot use budgeting for extra labor when labor is in extremely short supply, without realizing the implication that of paying higher than normal wage rates. Increasing the sales target during "credit squeeze" needs a full investigation of the effect of the shortage of money upon the demand for the firm's goods and so on.
5. The expression of plan in comparable financial terms. Some managers think mainly in terms of, say, units of production, or often of inputs or output, or lorry mileage, etc. The effect that each of them has upon financial result must be brought home to them. For instance, a transport manager might be unconcerned about the number of mites that his haulage fleck of Lorries cockers until the cost of doing such a large mileage is brought home to him, often during budgeting, and it may be then and only then that he starts to search for possible economics. It is possible in many cases to use mathematics to find the best ways of loading vehicles, or to plans routes taken by vehicles so that fewer mites are covered and yet the same delivery services is maintained. This is just one instance of many when the expression of the plans of a section of a business in financial term sparks of a search for economics, when otherwise such a services may never be stated at all (Ngozika, 2013).

3. Budgeting Concepts and Systems

The budget system of educational institutions provides the means for administrators to decide how much money to spend, what to spend it on, and how to raise the money they have decided to spend. Through the budget system, they determine the allocation of resources among the institutes and departments in the institution.

3.1. Incremental Budgeting

Public sector budgets in most parts of the world and Nigeria in particular typically rely on the incremental approach in budgetary control and allocation. The previous year's budget for a department or division is carried forward for the next annual budget. It is adjusted for known factors such as new legislative requirements, additional resources, service developments, anticipated price and wage inflation and so on. It is known as incremental budgeting because the process is mainly concerned with the incremental (or marginal) adjustments to the current budgeted allowance.

According to the Chartered Institute for Public Finance and Accounting (CIPFA), a key characteristic of the approach is that budget preparation is a process of negotiation and compromise. "Incremental budgeting is therefore

based on a fundamentally different view of decision making than more rational approaches". The increment may be a subject of negotiations between the funding authorities and higher education institutions. Funding could be in the form of a block grant or in accordance with budgetary request submitted in line-items by the institutions. The determination of levels of funding for individual institutions could be based on outcomes of negotiations between the institutions and government. Such negotiations with the government could be undertaken by the institutions themselves or by a buffer organization. The outcome of such negotiations is announced as part of public appropriations for the fiscal year. In incremental funding, the allocation of public funds may neither be related to the changes in the levels of activities undertaken by the institutions; nor specific institutional characteristics. The process may perpetuate inefficiencies in the higher education system and gloss over historical inefficiencies in the funding of individual institutions. Moreover, it presents no incentives to the institutions to respond to changing trends in their environment. As stated earlier, the increments could be applied on line-items (staff emoluments, administration, investments) which form part of the budget of the ministry responsible for education and approved legislature as part of annual fiscal appropriations. Line-item budgeting places restrictions on university administrators, regarding choices in the administration of funds (Salmi and Hauptman, 2006). Moreover, in line-item budgeting, it is difficult to respond to issues that emerge after funding levels have been approved. Thus, line-item budgeting enhances state control and do not foster long-term financial planning in higher education institutions (Van der Laan, 2000).

3.2. Advantages of Incremental Budgeting

- easily understood (as it is retrospective), makes marginal changes and secures agreement through negotiation;
- administratively straightforward (and therefore cheap);
- allows policy makers to concentrate on the key areas of change. Ministers, elected representatives and senior officials are not required to study long and detailed budgetary documents;
- particularly useful where outputs which are difficult to define/quantify; and,
- stable and, therefore, changes are gradual (Rubin, 2010).

3.3. Disadvantages of Incremental Budgeting

- backward looking – focus more on previous budget than future operational requirements and objectives;
- does not allow for overall performance overview;
- does not help managers identify budgetary 'slack';
- often underpinned by data or service provision which is no longer relevant or is inconsistent with new priorities;
- encourages systemic inertia and 'empire building';
- tends to be reactive rather than proactive; and,
- assumes existing budget lines are relevant and satisfactory (Rubin, 2010).

3.4. Zero-Based Budgeting

Zero-based budgeting – unlike the incremental approach – starts from the basis that no budget lines should be carried forward from one period to the next simply because they occurred previously. Instead, everything that is included in the budget must be considered and justified. According to CIPFA, zero-based budgeting in its purest form "involves the preparation of operating budgets on the assumption that the organization is starting out afresh in the new planning period – it is as the life of the organization exists as a series of fixed-term contracts."

The approach relies upon the involvement of all executive managers. It requires the organizations' objectives to be clearly stated – as with any budget process – but also considers and assesses different ways of delivering those objectives before the budget is allocated. It is, therefore, less 'how should we deliver this service with the money available' and more 'here's what we have to achieve, different options for achieving it and the budget required for each of those options'.

3.5. Advantages of Zero-Based Budgeting

- Allows questioning of the inherited position and challenge to the status quo;
- Focuses the budget closely on objectives and outcomes;
- Actively involves operational managers rather than handing them down a budget from above;
- Can be adaptive to changes in circumstances and priorities; and,
- Can lead to better resource allocation.

3.6. Disadvantages of Zero-Based Budgeting

- More time consuming than incremental budgeting (i.e. it may become overly bureaucratic and produce excessive paperwork);
- Need for specialized skills/training;
- Difficulties can arise in the identification of suitable performance measures and decision/prioritization criteria (if there is insufficient information in some areas ranking them could also be problematic);
- The specification of a minimum level of service provision (if below the current level) may demotivate managers;

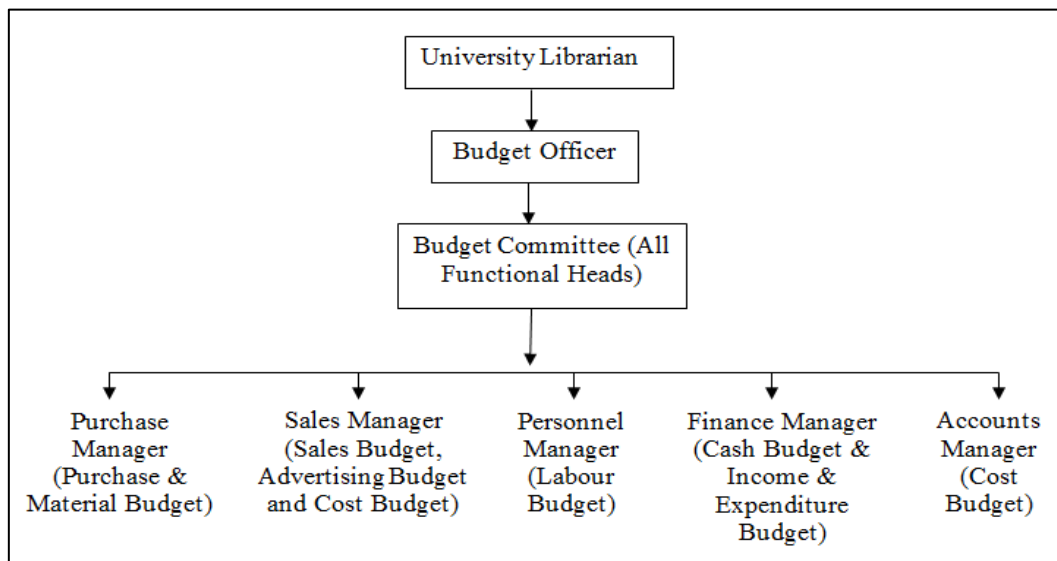
- Questioning of the inherited position can be seen as threatening to organizations and their people (so careful management of the people, element is essential); and,
- May be difficult to cost and estimate resource requirements for options different from the current practice (giving rise to greater uncertainty).

4. Organization for Budgetary Allocation

In order to introduce budgetary control system, the following are essential to be considered for a sound and efficient organization. The important aspects to be considered are:

1. Organization Chart
2. Budget Center
3. Budget Officer
4. Budget Committee
5. Budget Manual
6. Budget Period

(1) Organization Chart: For the purpose of effective budgetary control, it is imperative on the part of each entity to have definite "plan of organization." This plan of organization is embodied in the organization chart. The organization chart explaining clearly the position of each executive's authority and responsibility of the firm. All the functional heads are entrusted with the responsibility of ensuring proper implementation of their respective departmental budgets. An organization chart for budgetary control is given showing clearly the type of budgets to be prepared by the functional heads.



Newman (2013).

From the above chart we can observe that the librarian is the overall in charge of the functions of the Budgeted Committee. A Budget Officer is the convener of the budget committee, who helps in co-ordination. The Purchase Manager, Production Manager, Sales Manager, Personnel Manager, Finance Manager and Account Manager are made responsible to prepare their budgets.

(2) Budget Center: A Budget Center is defined by the terminology as "a section of the organization of an undertaking defined for the purpose of budgetary control." For effective budgetary control budget center or departments should be established for each of which budget will be set with the help of the head of the department concerned.

(3) Budget Officer: Budget Officer is usually some senior member of the accounting staff who controls the budgetary process. He does not prepare the budget himself, but facilitates and co-ordinates the budgeting activity. He assists the individual departmental heads and the budget committee, and ensures that their decisions are communicated to the appropriate people.

(4) Budget Committee: Budget Committee comprising of the Managing Director, the Production Manager, Sales Manager and Accountant. The main objectives of this committee are to agree on all departmental budgets, normal standard hours and allocations. In small concerns, the Budget Officer may co-ordinate the work for preparation and implementation of budgets. In large-scale concern a budget committee is setup for preparation of budgets and execution of budgetary control.

(5) Budget Manual: A Budget Manual has been defined as "a document which set out the responsibilities of persons engaged in the routine of and the forms and records required for budgetary control." It contains all details regarding the plan and procedures for its execution. It also specifies the time table for budget preparation to approval, details about responsibility, cost centers, constitution and organization of budget committee, duties and responsibilities of budget officer.

(6) Budget Period: A budget is always related to specified time period. The budget period is the length of time for which a budget is prepared and employed. The period may depend upon the type of budget. There is no specific period as such. However, for the sake of convenience, the budget period may be fixed depending upon the following factors:

- (a) Types of Business
- (b) Types of Budget
- (c) Nature of the demand of the product
- (d) Length of trade cycle
- (e) Economic factors
- (f) Availability of accounting period

(g) Availability of finance (h) Control operation

4.1. The Need for Budgeting in Libraries

A budget is a guide or directive for fiscal management. Libraries need funds for services, and these services must be budgeted for. Two definitions of a budget is given here, calling it “the overall picture of ... allocations (for expenditure) and ... income,” as well as “the 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 still obviously require a budget. Technical services are not a significant source of income in the library system. Very small amounts of income are made from reprography and binding, but the amount is infinitesimal compared to the funds expended on technical services.

The need for budgets in libraries is increasingly important. In public institutions, government funding continues to dwindle. The literature (books and journals) that must be managed continues to grow. There is an increasing demand for online resources and services. Libraries must effectively divide funds between staff and materials, which include acquisitions, services, and equipment. Library fiscal management is becoming more decentralized. Current trends give a measure of financial control to divisional, sectional, and unit librarians (Wright, 2014).

4.2. Sources of Funds for Academic Libraries in Nigeria

Academic libraries are financed from the budgets of their parent institutions. These funds usually cover only the current expenditure. But sometimes, libraries are supported by government ministries particularly Ministry of Education (Akporhonor, 2005).

Funding models for academic libraries vary greatly, depending on whether the institution is private or public, a particular state’s budgetary regulations and funding formulas for higher education and the overall budgetary situation of each university. American Library Association (2006), stated that academic library budgets are allocated by the central university administration based on historic formulas or outdated needs, and libraries follow their institutional policies and mandates regarding budgets. Occasionally, an institution provides funding for its library through individual colleges and departments instead of centrally setting the library budget. In that case, each department or university unit decides whether or not to fund the library each year based on satisfactory library service as well as need. In most cases, academic library budgets are not allocated separately from the university budgets. For some libraries, budget is allocated partially for acquisition, while other aspects such as staff and furniture are part of the university budget. This arrangement does not meet the library needs (Hisle, 2002).

It is absolutely essential for a library to possess the resources that will enable it meet its goals. Beautiful building, well trained staff and modern information storage and retrieval systems can only be appreciated if excellent services are rendered to users. These services cannot be provided without adequate finance. American Library Association (2006), notes that libraries of all kinds need money. The amount of funding that a library receives directly influences the quality of its services. While the majority of funds for libraries comes from state and local sources, federal funding provides critical assistance, giving libraries across the country the financial support they need to serve.

According to Emojorho (2004), Nigerian government allocate university libraries desires funds from government allocations other sources of fund raise by the libraries are endowment funds, library fees, gifts and other miscellaneous sources such as the sale of duplicate materials, fines and photocopying; that the bursar integrates and collates the various estimates from the various departments. The estimates are then channeled through and defended, at the following six levels:

1. Library committee: the librarian presents and explains his budget estimate.
2. Development and Estimate committee, the librarian defends his budget estimate.
3. Finance and general purposes committee.
4. The university council.
5. The National University commission/commission of higher Education.
6. Ministry of finance and education Development- through the ministry of education.

5. Funding University Libraries

Higher education plays key roles in improving the skills and knowledge of the workforce of any nation. In view of this, the Federal Republic of Nigeria (FRN), in its 2004 National Policy on Education (NPE) identified seven goals which all tertiary institutions in Nigeria must pursue (Adeleye, 2016). These goals are as follows: contribute to national development through high level relevant manpower training; develop and inculcate proper values for the survival of the individual and society; develop the intellectual capability of individuals to understand and appreciate their local and external environments; provide physical and intellectual skills that will make individuals self-reliant and useful members of the society; promote and encourage scholarship as well as community service. Above all, they are expected to forge and cement national unity; and promote national and international understanding and interaction.

Academic libraries are those attached to universities, polytechnics, college of education and other similar institutions of higher learning. The importance of funding in providing quality library service cannot be overemphasized. It is the glue that holds the building, collection and staff together and allows the library to attain its goals. As such, money can be considered the soul of the library. Inadequate funds impede the effectiveness of any library (Ubogu and Okiy, 2011). It is absolutely essential for a library to possess the resources that will enable it meet its goals. Beautiful building, well trained staff and modern information storage and retrieval systems can only

be appreciated if excellent services are rendered to users. These services cannot be provided without adequate finance. [American Library Association \(2006\)](#) notes that libraries of all kinds need money. The amount of funding that a library receives directly influences the quality of its services. While the majority of funds for libraries come from state and local sources, federal funding provides critical assistance, giving libraries across the country the financial support they need to serve their communities.

[Hisle \(2002\)](#) pointed out that: academic libraries in developing countries depend mainly on government funding and they do not show any interest or experience in well-organized fundraising for several reasons:

1. Citizens used to give donations to other types of libraries, mainly public libraries.
2. Lack of flexible administrative systems.
3. No clear responsibility for organizing fundraising campaign either to librarians or university administrators.

Library funds are accumulated from a mixture of local, state, federal, and other sources.

Funding models for academic libraries vary greatly, depending on whether the institution is private or public, a particular state's budgetary regulations and funding formulas for higher education and the overall budgetary situation of each university. [American Library Association \(2006\)](#), stated that academic library budgets are allocated by the central university administration based on historic formulas or outdated needs, and libraries follow their institutional policies and mandates regarding budgets. Occasionally, an institution provides funding for its library through individual colleges and departments instead of centrally setting the library budget. In that case, each department or university unit decides whether or not to fund the library each year based on satisfactory library service as well as need. In most cases, academic library budgets are not allocated separately from the university budgets. For some libraries, budget is allocated partially for acquisition, while other aspects such as staff and furniture are part of the university budget. This arrangement does not meet the library needs ([Hisle, 2002](#)).

Quite antithetical to government expectations and despite huge resources being budgeted annually, state-owned higher institutions libraries are still bedeviled with myriad of problems such as poor or weak investment decisions, corruption and mismanagement of funds, inflated contracts and projects substitution, students demonstration due to archaic books on the shelves which have in recent times led to poor quality of graduates among others ([Obadan et al., 2002](#); [Olomola, 2012](#)).

6. Methodology

For the purpose of this study, the survey design was employed for the conduct of this work. Surveys are used by behavioral scientist to describe people's opinion and attitudes. The populations of the study comprises of twenty library staff with a target population of 12 professional 8 paraprofessional given a total population of 20 respondents this was chosen or adopted because of the limited population of the librarians and paraprofessional involve in the budget and budgetary allocation. The instrument used for data collection is questionnaire. The questionnaire was distributed to the respondents because the study involved gathering of selected data from subject within a limited time. The data collected was analyzed using percentage, table and frequency count.

6.1. Population of the Study

Population is the aggregate number from which a sample is taken; this population may be small or large. The population of this study will therefore be made up of professional and paraprofessional staff from Federal University Library, Lafia. The total population consists of twelve professional (12) and eight paraprofessional (8) staff members who are involved in the preparation of the budgeting.

6.2. Sampling and Sampling Technique

A sample size is a sub-set of a population selected to meet specific objectives. They added that the sample must have essential characteristics of the target population. Samples are representatives of the whole population in which generalization could be made. Using this principle, the researcher adopted all the population of 20 respondents involves, i.e. 12 professional and 8 paraprofessionals basically concerned with the retrieval of information on budgetary allocation in the library.

6.3. Instrument of Data Collection

The instrument for data collection in this study is the questionnaire. The Questionnaire is constructed to elicit respondent's degree of response necessary for meaningful interpretations. This focused specifications to get responses from given options to enable the study provide measurable answers to research questions. The questionnaire was drawn in order to elicit response from respondents to answer the research questions earlier postulated. The questionnaire comprised twelve (12) questions (items) generated from the three (3) research questions.

6.4. Method of Data Collection

In collecting data for this study, survey was used to gather data for the study. Through survey method, a small amount of data was collected with relative ease from the population involve through the use of questionnaire thereby subjecting the data to statistical analysis. The researcher collects the data with a view to answer the research questions. The data was personally distributed and collected by the researcher.

6.5. Method of Data Analysis

Data collected for the study was statistically analyzed using descriptive method, which include the use of frequencies, percentage and table. This was to ensure that data generated were properly analyzed and interpreted.

6.6. Presentation and Interpretation of Data

For this study, the researcher administered 20 questionnaires to the population which invariably are the respondents. The entire questionnaire was collected, coded, analysis and interpreted. The analysis and interpretation are hereby presented below:

Table-1. Types of budgeting used in FUL library

| Budget system used in FUL library | Frequency | Percent |
|-----------------------------------|-----------|---------|
| Lump sum budgeting system | 4 | 20.6 |
| Line item budgeting system | 7 | 29.9 |
| Zero-based budgeting system | 9 | 45 |
| Total | 20 | 100.0 |

Table 1 above state the different budgeting system. From the analysis, 9 (45%) stated that they prefer Zero-based budgeting system, 7 (35%) stated that they prefer Line item budgeting system while 4 (20%) stated that they know and prefer Lump sum budgeting system.

Table-2. Extent of Budgetary Allocation in FUL Library

| S/No | The extent of budgetary allocations used in FUL library | SA | A | D | SD | Remark |
|------|--|---------|--------|----------|--------|----------|
| 1 | Enough funds are appropriated for library operation in FUL library | 0 (0%) | 0(0%) | 12 (60%) | 8(40%) | Disagree |
| 2 | Proper funds are allocated to different departments in FUL library | 0 (0) | 0 (0%) | 11 (55%) | 9(45%) | Disagree |
| 3 | Library operation depends largely on proper budgetary allocation | 16(80%) | 4(20%) | 0(0%) | 0(0%) | Agree |
| 4 | The budgetary allocation of funds for FUL library is adequate | 0(0%) | 0(0%) | 13(65%) | 7(35%) | Agree |
| 5 | Improper budgetary implementation affects budget allocation negatively | 17(85%) | 3(15%) | 0(0%) | 0(0%) | Agree |

From table 2 above, majority of the respondents revealed that enough funds are not appropriated for library operations in Federal University Library, Lafia (FUL) with 12 (60%) respondents attestation/disagreement, 8(40%) also strongly disagree the appropriateness of fund allocation. Proper funds are allocated to different departments in FUL library 11(55%) disagree the assertion while 9(45%) also strongly disagree. Library operation depends largely on proper budgetary allocation 16(80%) strongly agree while 4(20%) also agree to the attestation. The budgetary allocation of funds for FUL library is adequate, 13(65%) strongly agree while 7(35%) agree. Improper budgetary implementation affects budget allocation negatively, 17(85%) strongly agree while 3(15%) agree. The inference here is that government through the school authority need to channel more funds to the operations of library services in the school. There is no gainsaying the fact that library operations depends largely on the level of budgeted funds. However the level of disagreement, the high extends of agreements implies that proper budgetary allocation will impart positively in library operations in the institution. From the table above, it could be generally inferred that the extent of budgetary allocation in Federal University Library, Lafia is dependent on the budgetary allocation as attested to by majority of the respondents.

Table-3. Challenges/Problems of budgetary allocation in KIL Library

| S/No | The challenges being faced with budgetary allocation in FUL library | SA | A | SD | D | Remark |
|------|--|---------|--------|---------|---------|----------|
| 1 | Corruption is a major problem to budgetary allocation in FUL library | 0(0%) | 0(0%) | 6(30%) | 14(70%) | Disagree |
| 2 | Mismanagement of funds jeopardize budgetary allocation in FUL library | 0(0%) | 0 (0%) | 15(76%) | 5(25%) | Disagree |
| 3 | Improper allocation of budgeted funds leads to misappropriation of funds by library administrators | 18(90%) | 2(10%) | 0 (0%) | 0 (0%) | Agree |
| 4 | Lack of proper supervision is a major challenge to budgetary allocation in FUL library | 12(60%) | 8(40%) | 0 (0%) | 0 (0%) | Agree |

Table 3 shows respondent response to the challenges being faced by authority in budgetary allocation in Federal University Library, Lafia. From the analysis, 6(30%) and 14(70%) of the respondents strongly disagreed and

disagreed that corruption is not the major problem to budgetary allocation in Federal University Library, Lafia. Majority of the respondents, 15(76%) and 5(25%) also strongly disagreed and disagreed that there's no mismanagement of funds in the budgetary allocation in FUL library. It could be surmised here that corruption is not a major challenge to budgetary allocation in Federal University Library, Lafia.

Majority of the respondents from the table above reveal that Improper allocation of budgeted funds leads to misappropriation of funds by library administrators which is one of the challenges being experienced in Federal University Library, Lafia and this go a long way to jeopardize budgetary allocation in the library accounting. Here also, 12(60%) and 8(40%) attest that lack of proper supervision is a major challenge to budgetary allocation in FUL library. The challenge or problems being faced by the library users and operators in the school could be seen from the improper allocation of budgeted funds which in most cases leads to misappropriation of funds by library administrators. As revealed from the analysis from the table above. The respondents indicated improper allocation of budgeted funds which leads to misappropriation of monies meant for library purposes which could be in the areas of purchasing of books and library upgrade, couple with lack of supervision. According to the respondents the types of budgetary systems being used in Federal University Library, Lafia are:

1. Zero based budgetary system and lump sum budgetary system.
2. The extent of use of these budgetary systems in Federal University Library, Lafia is very high as library operations depends highly on proper budgetary allocation. As revealed by the respondents, the budgetary allocation for Federal University Library, Lafia is adequate.
3. The major challenge being faced in Federal University Library, Lafia is improper budgetary allocation of funds.

7. Conclusion

Base on the data analyzed and the major findings of the research work, the research wishes to draw the following conclusion.

1. Appropriate budgetary systems are being employed for library budgeting and allocation in Federal University Library, Lafia.
2. The extent of use of budgetary systems by the school authority and library personnel is to an extent adequate.
3. Practical application of budgeted funds through proper budgetary allocation and implementation will go a long way in providing and equipping students with basic knowledge and competencies necessary for improved academic performance.
4. Federal University Lafia students must be practically empowered through physical and practical presentation of tools and equipment's (books and archaeological evidences in the library) that will help them achieve positive academic performance.

Recommendation

1. It is recommended that the budgetary systems and processes being employed by the university authorities be reviewed and improved upon so as to checkmate excesses and budget padding.
2. As indicated from the research, use of budgetary systems by library budgets and allocation is to an extent adequate, there is the tendency that the use of these budgetary systems is inappropriate, this limits the effectiveness of the operation and it is recommended that substitutes or alternatives measures be made available, just as the use of qualified manpower cannot be overemphasized.
3. In view of the challenges encountered in the budgetary allocation, it is recommended that qualified auditors and account experts be employed and the necessary tools needed for proper budgetary allocation be made available to them so as to curtail these challenges.
4. It is also recommended that there should be no God fatherism in the selection of university librarian rather qualified and knowledgeable librarian should be employed to run the affairs of the university libraries.

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