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BUDGETING AND FUNDING NIGERIAN UNIVERSITY LIBRARY SERVICES, PROGRAMMERS, AND PROJECTS IN AN ELECTRONIC AGE

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Abstract

This paper explores budgeting and funding Nigerian university libraries with respect to service delivery, execution of programmes and projects particularly in the present electronic age. The university library services include technical, specialized bibliographic, readers and electronic library services. Library programmes include: user orientation, reading promotion, staff training/development and specialized programmes (window on America, American corner). The library project includes: automation, digitization library building and renovation. This paper was guided by four specific objectives to include: budgeting systems adopted with illustrations, sources of funding, and challenges to funding university libraries as well as tips to win the confidence of university management in funding university libraries and e-library service. This paper adopted documentary research using relevant sources in the areas of budgeting and funding (line-items, lump sum, incremental/formula, zero-base as well as government subvention, grant and internally-generated revenue respectively). Results showed the adoption of incremental and line-item budgeting systems and that sources of funding Nigerian University libraries are through government/proprietors, Tertiary Education Trust Fund (TETFund) as well as internally-generated revenue (IGR) in the form of library levy as part of student registration, among others. Challenges to budgeting and funding include: inadequate and irregular funding, and budget cut and 25 percent tax on IGR from federal parastatals, including federal universities. Paper recommends justification, efficient service delivery, proper budget preparation, record keeping, lobbying and advocacy so as to win the confidence of institution management and those in the helm of affairs in funding and approval of budgetary allocation to universities and university libraries in Nigeria.

Keywords: Budgeting, Electronic age, Funding, Service, Nigerian University Libraries

Introduction

Electronic age otherwise known as information age, digital age and/or information and communication technology (ICT) age is characterized by the use of sophisticated equipment and facilities such as computer, telephone, electronics, radio, video etc to produce information. The use of ICT facilities has penetrated every facets of human life regardless of ends descriptive or area of specialization. To Saka (2009), ICT is the coming together of computing, broadcasting, and audio-visual and telecommunication technologies to produce information for the benefit of mankind.

However, to make them available and use of these ICT facilities, smartphone inclusive need to be budgeted for more so that remarkable charges have taken place in the operations and services delivery, for example artificial intelligence (AI) is the currently reigning in all the facets of human life including library and information science sector (Saka, 2024) although Saka (2009) reported inadequate number of computers in four University-based library schools in Northern Nigeria and non-implementation of

ICT in library schools' curriculum calls for budgeting of ICTs to be procured through funding and be used in both libraries and library schools respectively.

The concept of budgeting is a process involving planning for income generation and expenditure of financial resources of an organization including recurrent and capital expenditure usually for a period of one year. Budget is the financial plan or document that spelt out the expected income and expenditure of an organization or institution which usually contain recurrent and capital expenditure in most cases for one year. Recurrent expenditure has to do with day-to-day running costs such as; salaries and wages, vote books, conferences and training programs, etc. Capital expenditure has to do with buildings, road constructions, procurement and maintenance of infrastructure. Aina (2004) perceived the concept of budgeting as the provision of funds for the execution of activities to enable library attain its set objectives and goals. Lump sum budgeting according to Aina (2004) library provides funds to the library and can then be disposed for the execution of activities that need funding. Line-item budgeting contains: wages and personnel emolument of staff, cost of books, non-book materials and journals, purchase and maintenance of building and equipment, supplies, correspondences, general overhead cost and outsourcings even though the author maintained that controlling as one of the principles of management in terms of library and information services. Budgeting is a vital component of control hence most libraries are governed by board of directors as it affects public and national libraries, while in academic library there is library committee on behalf of senate and governing councils, etc and above all Ndayelechi (2020) perceive budgeting as an administrative process and one of the administrative functions relating financial planning, sourcing, spending effective management and control of organization funds.

Considering financing education in Nigeria Aliyu (2020) classify sources of funds into two categories; that is external sources and internal sources. The external sources include grant from federation account, endowment funds-raising, community efforts, contribution for Non-Governmental Organizations (NGOs) as well as charitable agencies and old students' association. The internal sources according to the author include: school fees, school commercial activities and consultancy services respectively.

Funding is the backbone and pillar to every organization; that is to say that the function and development of any organization or institution largely depend on the state of its finance. This in turn positively or negatively affect the quality-of-service delivery on the part of library attached to it. Therefore, libraries generally require adequate funds to effectively discharge their functions and tasks more especially in this era of information where services are discharged with the aid of information and communication technologies; libraries are moving from manual to digital form couple with innovations. According to Odili (2021), access to information is on the increase and hence demands for funding so as to acquire relevant information resources to meet the demand for access to collection, and provision of services.

However, university libraries solely depend on their parent institutions for funding which in most cases comes through subvention, grant and budgetary allocation to universities through National Universities Commission (NUC), Federal Ministry of Education (FME) and State Ministry for Tertiary Education and all the Tertiary Education Trust Fund (TETFund) in terms of public institution libraries, while private institution libraries depend on proprietors and to large extent on school fees, Parent Teachers Association, etc.

Regardless of public or private institution libraries, internally-generated revenue (IGR) is another source of income generation to libraries, thus Aina (2004) was of the opinion that one major challenge to library services and development is the funding issues as it affect 21st century service delivery, and procurement

of the state-of-art library facilities. This is evident because of the complexity in the service delivery which is as a result of the complex technological facilities which demand acquisition, regular training of personnel, accommodation and space and above all adequate funds to take care of the above enumerated basis. However, one of the emerging an current issues in this 21ˢᵗ century is the use of artificial intelligence which has penetrated every aspect of human life (austonomy, agriculture, healthcare delivery, education, communication and transportation industries as well as library and information science sector notably-libraries, publishing, archive education and training of librarians (Saka, 2024) which has made service delivery very efficient, task-reduction on the part of library staff, easy access to the use of information resources by users in a platform. All these advantages are beset with a number of challenges, such as ill-equipped library staff with technical-know-how skills, obsolete technological resources, technological problem such as poor networking, erratic power supply (Bello & Abdulsalam, 2021) and to solve these problems Saka, (2024) suggested adequate funding, change in attitude of librarians, training and re-training of LIS personnel, restructure and modification of LIS curriculum to incorporate artificial intelligence with the provision of well-established ICT laboratories with couple facilities for practical training as well as collaboration among stakeholders in the information industries. Towards improving library services through Artficial Intelligence (AI), Bello and Abdulsalam (2021) suggested adequate funding through donations from multinational companies, organization, and ICT from friends and well-meaning individuals even though Olusola (2024) reported Federal Government commitment to funding education and that this effort can be complimented by private individuals and philanthropists through foundation to education as Federal Government (FG) alone cannot finance education.

Effective budgeting and funding can be in the area of library services, programmes and projects. One can look at library services from the point of view of readers, technical, bibliographic, specialized, outreach/extension and e-library services which need to be budgeted and funded. Library building, renovations and automation can equally be budgeted and funded on the basis of library project. Library programmes can be perceived from the angle of innovative programmes and sensitization such as orientation for newly admitted students and employees; reading promotion and various training programmes respectively.

To justify the budgeting and funding, the various services (technical, specialized, bibliographic, readers and e-library services) need to be efficiently and effectively delivered. Technical services range from selection and ordering cataloging and classification to collection development management. Specialized services include: translation, current awareness services (CAS), selective dissemination of information (SDI), literature search, mobile library services, outreach/extension and referral services. Bibliographic services to include: compilation of bibliographic, indexing and abstracting. Reader's service include: circulation of library collection, charging and discharging, document delivery and reference service. In e-library unit, electronic resources exist with subscribed databases such as "Research4Life, ProQuest, Ebscohost database. E-mailing, downloading of e-resources are among services delivered to users of e-library.

Various programmes are conducted in university libraries such as: user orientation program, training programme organized for library staff and users and even reading promotion. In some university libraries in Nigeria, US Embassy donated section and attach to libraries and educative programmes in these sections are sponsored and monitored by the Embassy. In some university libraries, there exist sections which are called "American corner or window on America" as the case maybe.

In the area of university library projects, some are funded by TETFund e.g. building, renovating library, digitization of theses, automation of university library services etc. All these projects are carried out

through TETFund library intervention on annual basis, capital expenditure aspect of library budget can be used to build library or renovate. As at 8th July, 2024 the number of universities in Nigeria Stood at 274 with the breakdown of 62 Federal, 63 State and 149 Private Universities in Nigeria. The number of Public Universities stood at 125 while private universities are 149 respectively (NUC, 2024). See Table 1 below:

Table 1: Number of Approved Universities in Nigeria

S/N	Universities	Number
1.	Federal Universities	62
2.	State Universities	63
3.	Private Universities	149
	TOTAL as at 8th July, 2024	**274**

Source: Monday bulleting office of the executive sectary, NUC, Abuja 8th July, 2024

This paper intends to examine library budgeting systems, funding, financial management and sources of funding university libraries; as well as practical recommendations as to ensure adequate funding of university libraries in Nigeria.

Statement of the Research Problem

Universities are established with core-mandate of teaching, learning, research and community services. University libraries are further established to help universities achieve the objectives for which they are established. This is through provision of information resources to support teaching, learning, research and community services as well as undergraduate and postgraduate researches. To further achieve these core-mandates by the university libraries, there is need for adequate funding even through university libraries need to prepare budget. Funding university libraries comes through parent organization which comes through government, and proprietors in case of private universities. Other sources of funding university library budget provision include: internally-generated revenue (IGR) such as over-due charges, library development levy, photocopying and consultancy services, etc. even though it is assumed that 10% of the entire university annual budget should be earmarked for university library development of all universities in Nigeria adopt this formula more, so that where it is adopted, its normally not regular as most literature emphasis on inadequate funding to the entire university programmes, service and projects respectively.

Effective service delivery in university libraries may not be possible with acute shortage or paucity of funds and to some extent budget cut as experience in some university libraries. This translate to mean that subvention from government or proprietors and IGR couple with consultancy services cannot withstand the provision of library services, programmes and carryout of projects more especially at this electronic age.

This documentary research is therefore set to examine through available literature, the various budget systems adopted and sources of funding budgets in university libraries.

Objectives of the paper

The specific objectives of the documentary research are to explore: -
1) Various budgeting systems used in university libraries in Nigeria
2) Various sources of funding university library services, programmes and projects.
3) Challenges to funding Nigeria university library services, programs and projects

4) Ways by which university libraries in Nigeria can win the confidence of institutional management in efficient funding.

Literature Survey

Allen and Dickie (2007) use hypothetical approach to test the positive relationship between academic library funding and selected institutional variables "as indicators of the demand for library services at the university". Dependent variables include; enrolment, number of doctoral programs, and degrees awarded number of faculty, etc. A model was illustrated in which funding of an academic library depends on institutional characteristics (enrolment, number of doctoral programs, number of faculty etc). Funding academic library is a function partly the demand for library services from university student's enrolment, faculty and programs. Multiple regression was used and result showed that operational indicators of the demand for library services are positively associated with funding at 5% level of less in 2 tail tests.

Abdullahi, Saka and Udondoh (2024) conducted study to determine the perception of undergraduate students on TETFund intervention in public university libraries in North central, Nigeria. Three null hypotheses were formulated, thus there is no significant association of TETFund intervention with service provision: there is no significant association of TETFund intervention with resources development, and there is no significant association of TETFund intervention with information resources development and service provision for quality undergraduate education in public universities in the North central Nigeria respectively using inferential statistics of chi-square. Literature was centered on Resource on Development Theory (RDT), demographic information and research works respectively. The target population of the study consists of 166,026 undergraduate students in 16 public universities in North central, Nigeria. Multistage sampling procedure was used to select 384 undergraduate students in seven (7) public universities in the North central, geo-political zone of Nigeria. Structured questionnaire was designed and was subjected to validation; and the reliability coefficient of 0.85, 0.85, 0.68 and 0.51 with average of 0.71 was obtained. Copies of the modified instrument (384 copies) were administered on undergraduate students. Descriptive statistics was used to analyze demographic data of respondents, while inferential statistical tool of chi- square was used to test the three null hypotheses at 0.05 levels of significance.

Response rate show the returned of 309(80%) dully completed copies of questionnaire. Results showed significant association of TETFund intervention with information resources development; there was no significant association of TETFund intervention with service delivery, while there was significant association of TETFund intervention with resources development and service delivery for quality undergraduate education in public universities in North central Nigeria respectively. The study concluded that with available or otherwise of information resources and services, public university libraries will be in better position to or otherwise render services to enhance quality undergraduate education. It was recommended that TETFund should improve on the existing allocation and disbursement of funds to public university libraries, while libraries should improve on the existing library service delivery, among others.

Saka, Song and Aliyu (2022) deliberated on challenges to funding academic libraries in Nigeria with emphasis on sources of funding such as government subvention, budgetary allocation IGR, endowment and donation. The role of TETFund in academic library development include those of provision of full time study fellowship as well as sponsoring staff to conferences, workshops and seminars both within and outside Nigeria. Challenges to academic library funding in Nigeria include but not limited to

inadequate and irregular funding to education sector; interference with academic library vote. Implication for information service delivery on academic libraries include: dearth of information resources, poor service delivery, non-implementation of core-mandate of academic libraries, low level of skills on the part of library staff;, non-inclusion of mono technics and private tertiary institutions in the TETFund allocation.

Oyelunde and Ola (2008) conducted research to determine the budgeting in Nigerian libraries in the present electronic age. Stating the need for libraries to budget for efficient service delivery especially in an emerging environment more so that there is continuous demand for online resources and services such that budget has to be categorized into staff and materials which include acquisition, services and equipment. However, author posits that budgeting for technical services usually receive little attention. The study surveyed a group of Nigerian libraries with emphasis on budgeting for technical services. Sample size of Nigerian libraries which cut across academic, research and public libraries were used for the survey. Data collection instruments comprise 100copies of mailed questionnaire and internet search were data collection instruments. Results showed that much attention was not given to Nigerian libraries in terms of budgeting, expenditures were controlled by the head of library; hence technical services librarians had little or nothing to do with budget – thus majority of respondents claimed that their libraries had no budget for technical services. Results further showed that 70% of Nigerian libraries studied had no websites hence the websites are under construction. Models of library budgets according to the researchers include increase in annual budget based on the previous years by percentages i.e. incremental and formula budget using percentages. The co-researchers recommended that some forms of financial management system be used and this might be in conformity with Ifidon and Ifidon (2007) using income, vote book, book vote, etc. Summary of principles according to Oyelude and Ola (2008) include amongst the judicious used of funds for the main purpose, adopting lobby by technical services librarians as well as compiling of statistics (record keeping).

Like any other organization, libraries source fund mainly through subvention or grant from government and/or through parent institution. The sources of funding libraries depend to some extend the type of libraries and parent organization or institution. For public academic libraries, their main source of fund is the government subvention or budget which comes through education sector. Through recently Federal Government plan to allocate 25% of national budget to education sector (Okeke, 2023). To libraries under private organizations, their major source of funding is through proprietors. To all libraries, the alternative sources of funding library resources and service include but not limited to gift and donation, Parent Teachers Association (PTA), library development levy, consultancy, photocopying services, over-due charges (Saka & Bitagi, 2010).

Libraries can adopt variety of sources to meet their goals thus Saka (2023) reported different sources of funding research institute libraries in Nigeria with major sources from government subvention/budget allocation as well as donor. Others sources include parent institution, research grant, internally-generated revenue, etc. Another source by which libraries can generate funds is the provision of services for fee thus Achebe (2010) maintained that media rental as another source of income generation to libraries through the provision of variety of services such as provision of career information on certain profession; access to information on health issues (type of diseases and preventive measures). Information brokerage is another form of media rental this document delivery, lending services within and outside the country for users through electronic means of which customers and drawn from National, University, Specialize libraries and media centres are valuable sources of income generation to libraries. The author further postulates the initial capital for setting up the media centre as well as determining the cost of the media and rental library and ways and means by which it

can be financed. However, membership and rental fees as well as service charge are various sources of fund for the other head. (Achebe, 2010).

The acronym TETFund stands for Tertiary Education Trust Fund another source of funding public tertiary institutions and their libraries. This is a parastatal under Federal Ministry of Education established to assist public tertiary institutions (colleges of education, polytechnics and universities) in providing funds as a way of complimenting government effort in funding towards education development. From TETFund public tertiary institutions and their libraries in particular can acquire and make information resources and services available to users through service delivery as well as embarking projects, rehabilitation and provision of library facilities and structures respectively (Abdullahi, Saka & Udoudoh, 2023). However every company or industry in Nigeria is expected to pay a tax of 2% of the total earning to the Fund through Federal Inland Revenue Service (FIRS).

Libraries can lease out their equipment in order to generate income and if this should happen, library can provide a free space for this purpose. Libraries can either lease equipment or space to the company. Libraries that own photocopier do not need to employ staff to operate it thereby reducing cost of staff employment (Aina, 2004).

Methodology

Conceptual/documentary sources or method was used in this study. This involves gathering and analyzing the relevant literatures through perusal with respect to budgeting techniques, sources and challenges to funding organization. Based on the examination of literature and analysis, the findings are deduced.

Results and Discussion

Literature survey on budgeting, funding and related areas reveal the following result:-

In the area of budgeting for library services, Saka and Bitagi, (2010) make proposal on various budgeting systems that can be adopted in school libraries and include:-

1) Zero-base budgeting
2) Lump sum budgeting
3) Line – item budgeting
4) Formula budgeting
5) Programing planning budgeting
6) Incremental

Program Planning Budgeting System:

This is a budgeting system that lists out series of program/activities and services to be executed or delivered and the resources to be used and corresponding cost. According to Afolabi (1989), PPBS involves planning, performance and budgeting resources and in this case objectives of the library for the budget period and the resources needed are listed. In the same vein; the programs to be executed are identified alongside resources needed to carry out the program. However, funds are allocated to the identified programmes for execution within the fiscal year (Afolabi, 1989). To further buttress on the objectives, programs and fund allocation, Saka and Bitagi (2010) illustrated in Table 2.

Table 2: Program Planning Budgeting System

Objectives of the Library

The objectives of the XYZ library are stated on the basis of PPBS and thus:

- To provide resources to support the institution's curriculum
- To provide specialized services to the host community such as outreach, mobile library, and referral services.
- Programs to be executed and the required resources. This includes for example flag-off readership campaign, procurement of textbooks, cash prize award for the best student, three-month training of non-professional staff, and resource persons/facilitators.
- Fund allocated to the identified ICT programs.

1	**Flag-off of the construction of the E-system unit**	**500,000.00**
2	Three-month ICT training programme for non-professional staff	150,000.00
Total		**650,000.00**

Zero budgeting

This type of budget does not take into account any previous budget- but no budget has been earmarked for the budget simply means no budget, thus there is no budget.

Lump-sum budget

Into this type of budgeting system, the entire amount budgeted is usually given in bulk without breaking into unit, for example if the total budget-for the year (Two Hundred and Fifty Million Naira) ₦250,000,000.00 only, the bulk amount is handed over to the organization or unit head.

Line-item Budgeting

This budget spelt out activities, programmes, and projects to be executed with their corresponding cost/expenditure. An example is given below:

Table 3: XYZ Library budget for the year 2024

1	**Preservation of physical and e-books/journals**	**4,000,000.00**
2	Subscription to databases	150,000. 00
3	Renovation of the library building	300,000.00
4	Staff training on emerging technologies	2500,000.00
5	Staff salaries	10,420,000.00
Total		**N34, 920,000.00**

Formula budgeting

In this budgeting system, usually there in a fixed percentage to be agreed in such a way that no library can exceed the expenditure of budget allocated to them. It is now left for library to prepare the budget estimate based on agreed percentage. As reported by Oyelude and Ola (2008), Nigerian libraries investigated used formula budgeting for technical services in the present electronic age.

Incremental Budgeting

This is a budgeting system which adopts previous year's expenditure as a base with alternative budget level of 5% increase, no increase or 5% decrease with reference to previous year budget; For example, from XYZ Library budget for the year 2024, 10% may be added to the budget of ₦34, 920, 000.00 for the year 2025. This may be due to increase in the prices of items, annual increment for staff and arrears for staff promotion, etc.

Table 4: Formula/incremental Budgeting

S/N	Item	2022 Amount	10%2023	10%2024

1.	Procurement of physical and electronic resources	4,000,000.00	4,400,000.00	4,840,000.00
2.	Subscription to databases and digitalization of theses	1,500,000.00	1,650,000,00	1,815,000.00
3.	Renovation of library buildings and maintenance of E-library	3,000,000.00	3,300,000.00	3,630,000.00
4.	Staff training on Emerging technologies	2,500,000.00	2,750,000.000	3,025,000.00
5.	E-Staff salaries	10,420,00.00	11,462,000.00	12,608,200.00
	Total	**34,920,000.00**	**38,412,000.00**	**42,253,200.00**

Therefore the 10% increase of ₦34, 920,000.00 for the year 2023 as per XYZ /Library is ₦38, 412,000.00 only. This figure takes care of increase in the cost of materials, staff training and promotion respectively. Also XYZ /library can decide to add 10% increase of the year 2023 budget for the fiscal year of 2024 which gives the overall figure. There is increase of N38, 841,000.00 (10%) in 2023 over the previous year (2022) budget estimate for XYZ Library. This result corroborates those of Oyelude and Ola (2008) who reported that academic, research and public libraries adopted incremental or formula budget as the report showed that technical services had 25.2%. The total budget in 2005 was increased by 25.6% in 2006 respectively.

Budget Cut

Sometimes, because of one reason or the other, parent institution may decide to embark on budget cut of the institution's general expenditure or departments or unit(s). Budget cut simply refers to reduction in the percentage of budgetary allocation to organization or unit(s) within the organization. This might arise as a result of inflationary trend in the price of item or resources, priority given to certain unit as oppose to library, limited financial, human and or material resources or limited internally-generated revenue (IGR) to finance the budget. This situation might be applicable to incremental or formula budget system as head of library might be compelled to decrease or reduce certain percentage or amount based on previous year(s) budget or fixed percentage has to be agreed upon in such a way that university library or unit within university library cannot exceed the expenditure. The tables on the incremental budget shows clearly increase in the year 2023, and 2024 budget projection by 5% and 10% respectively. In 2025 with the budget-cut there might be decrease in budgetary allocation by 15% percentage based on 2024 budget which has affected all the items 1 to 5. Find illustration of 5% decrease from 2024 budget which can be used in 2025 budget below or overleaf.

Table 5: Formula/Incremental Budget: 15% Budget cut

S/N	Item	2022	10%Increase 2023	10% Increase 2024	2025, 15% Decrease from 2024 (2025)
1.	Procurement of physical and electronic books and journal	4,000,000.00	4,400,000.00	4,840,000.00	4,767,400.00
2.	Subscription to databases and digitization of theses	1,500,000.00	1,650,000,00	1,815,000.00	1,542,750.00

3.	Renovation of library buildings and maintenance of E-library	3,000,000.00	3,300,000.00	3,630,000.00	3,085,500.00
4.	Staff training on emerging technologies	2,500,000.00	2,750,000.000	3,025,000.00	2,571,250.00
5.	E- Library Staff salaries	10,420,00.00	11,462,000.00	12,608,200.00	10,716,970.00
	Total	**34,920,000.00**	**38,412,000.00**	**42,253,200.00**	**35,915,220.00**

Funding University Libraries

After budgeting for university library services, programs and projects to meet the realities of the 21st century of information age, there is the need to source funds to support and implement the budget. It is very crucial that university libraries most fund all aspects of library services, programs and project being budgeted for. University libraries source funds through government subvention and tertiary education trust fund TETFund as library intervention for public universities, and student registration fees as for private universities respectively. Regardless of the ownership status of universities, the alternative sources of funding university libraries include; internally – generated revenue (IGR) and they include: library registration, library development levy, overdue charges, photocopying services, consultancy, fund-raising, library vote book (ifidon and ifidon, 2007;Aina 2002:2024;Abdullahi, Saka &Udoudoh, 2021 & 2023; Bello & Abdulsalam, 2021; Issa, 2023). This may not be far from the position of Aliyu (2020) who consider financing education in Nigeria by classifying sources of funds into external and internal sources.

Management of Finances

Heads of Libraries needs to aggressively manage funds allocated to them to enable libraries meet the set goals and objectives. All financial records need to be kept well. As postulated by Ifidon and Ifidon (2008), management of finances, establishment control, book vote, vote book and income record should be kept by libraries or heads of libraries even though Oyelude and Ola (2008) maintained that "some form of financial management should be used.

Establishment record according to Ifidon & Ifidon (2007) has to do with the record and number of staff in each unit or division indicating the existing vacancies while the arrangement of such record should be in alphabetical order (by surname and seniority). Book vote according to co-authors contain financial resources allocated for the purchase of teaching, learning and research resources. Typical example is the Direct Teaching Laboratory Consumables (DTLC). Income record is concerned with internally-generated revenue (IGR) within academic library and includes binding, photocopy, over-due fines and payment of lost books (Ififon & Ifidon, 2007). Vote book on the other hand is a record of allocation to and expenditure on items under second expenditures. Typical university library vote book is expected to include the following item with their unique code and amounts for a financial year.

1) Operating expenses
2) Printing and stationery
3) Facilities maintenance
4) Vehicle maintenance
5) Transport and travelling
6) Subscription to educational journal
7) Workshop consumable

Each of the seven items are in pages with each page dedicated to an item with corresponding code. In the operating expenses within the vote book, head of library in expected to spend the money on areas such as re-filling cartridge with toner powder, purchase of flash drives, data for subscription and online transaction; padlock and keys to offices within library as well as repair and binding of books respectively. As for printing and stationery, the money is to be used for multiple production of manuscripts, published documents, purchase of stationery such as realm of A4 papers, biros, twine, pencils, marker, etc. In the area of facilities maintenance within library vote book, chief librarian or head of institution library is expected to judiciously spend money in this area to repair facilities within the library such as renovation/painting, maintenance of structures/buildings or various part of building e.g. ceiling, windows, doors, filling of crack walls; repair of electronic gadgets, replacement of fans, air-conditioners, servicing of photocopier(s), etc.

Vehicle maintenance: - All official and utility vehicles attached to the office of university librarian are to be maintained and handled with care and if need be repair them. In this case, vehicles need to undergo periodic repair and serving by way of changing engine oil, replacement of old/damaged parts of vehicles. The old parts of vehicles are to be forwarded to store within the institution for record purpose, for future reference.

Transport and Travelling: - As we are aware of the recurrent expenditure aspect of budget, there is daily operation, movement of goods/collections and services from one point to be another and thus require fueling on daily basis. Head and staff of library travel on official assignments attend meetings and conferences outside their domains and they need to be reimbursed or paid for their travelling and feeding expenses and of course called Duty Travelling Allowance (DTA). This can be paid to staff on official assignment or attending conference in various places other than one's town of residence. The amount of DTA to be paid depend on the rank of staff, distance in kilometer and number of night/days spend and official vehicles attached to heads of libraries are to be fueled and the expenses incurred must be accompanied with evidence (receipts) for reimbursement and retirement as the case may be.

Subscription of educational books/journals: - As per vote book, this aspect is dedicated for the subscription books and journals by way of ordering, direct purchase from vendor or bookshop or through online subscription. The collection may be in physical or electronic version or both depending on the need and financial strength of the library. This aspect in vote book is different from the entire library vote as this aspect in geared towards meeting the information needs of users.

Workshop consumables: In some organization or institution of higher learning, this aspect of vote book is dedicated for the purchase of workshop facilities, especially bindery unit of the university library.

Challenges to Budgeting and Funding University Libraries in Nigeria

Nigeria university libraries are beset with challenges of budgeting and funding their services, programs and projects in the following major areas:

1) Irregular and inadequate budgetary allocation and funding. This situation lead to low level of users patronage on one hand and inability of university libraries to meet their core mandate of supporting teaching/learning, research and community service (Issa 2023)

2) Percentage tax on IGR: As part of federal government monetary policy, federal parastatals including federal tertiary institutions (Federal universities inclusive) of all the total IGR realized, 25% tax goes to federation account and this can negatively affect the library services, programs and projects to be carried out

3) Another problem is the non-inclusion of public monotechnics and private tertiary institutions as beneficiaries of TETFund Intervention for library development as this situation can also

negatively affect the level of funding university library services (Abdullahi, Saka & Udoudoh, 2021 and 2023.)

4) Budget-cut: This refers to reduction in percentage and/or amount of budget for fiscal year leased on provision year (s) budget. This situation may arise as a result of inflations in the price of items, limited IGR, and resources or several activities or programs. In this case prioritization has to come in such that some items in the budget has to be removed. With limited budget, university libraries fund it difficult to render services directly or indirectly.

Conclusion and Recommendations

In order to ensure adequate funding to university libraries and to win the confidence of the institutional management, university librarians must adhere to budget estimate, budget preparation, lobby and advocacy, record keeping/statistics and efficient service delivery.

1) **Justification**

   Every item requested or included in the budget must be justifiable as well as for any increase in the amount/ quotation of items(s) probably due to inflationary trend in the published industry or market price must be justified by the university librarian. As posits by Oyelude and Ola (2008) there should be judicious use of funds for the purpose it's meant.

2) **Budget preparation: -**

   The budget must be well-prepared in a professional manner such that every item reflect the current market price, inflation of dollars and naira equivalent

3) **Lobby and Advocacy: -**

   University Librarian should establish report and maintain cordial relationship with the library development committee, institution management on one hand and at the sometime discuss some essential aspects of the budget with the budget committee (Oyelude & Ola, 2007; Saka & Bitagi, 2010). Towards this direction, Aina (2024) maintain that librarians should be in better position to influence the decisions made by legislators and regulatory bodies and seek support of those in the helm of affairs relating to public funding. All these strategies are geared towards adequate funding and budget approval for university library services, programs and project execution.

4) **Record keeping: -**

   University Librarian should be good record manager and hence should be able to keep record of all financial transpiration and budget estimates (local purchase order vote brute, income and expenditure, invoices (Oyelude & Ola, 2007; Igbo & Dike, 2010).

5) **Service delivery: -**

   As professional, university librarians are expected to provide good efficient services to patrons and the host community on regular basis (Afolabi, 1989)

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