

MANAGEMENT OF INTERNALLY GENERATED REVENUE FUND IN SELECTED UNIVERSITY LIBRARIES IN DELTA STATE

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Abstract

This study investigates the origins and administration of internally generated funds in university libraries, focusing on six university libraries in Delta State, Nigeria. The study employed a survey research design. The study population consisted of 102 active librarians from the six university libraries under investigation. The study utilized the total enumeration sample technique. Data for the study was collected through the use of questionnaires and face-to-face interviews. The findings indicate that librarians engage in various activities, such as project typesetting and binding, printing and scanning services, and operating bookshops, to generate revenue for their libraries. Internally generated funds in university libraries are used to supplement the funding received from their parent institutions. These funds are used to acquire information resources, renew internet subscriptions, and support library staff. Implementing an internally generated revenue (IGR) policy, establishing a dedicated account for library revenue, and utilizing technology for payment are effective strategies for managing IGR in university libraries. However, barriers to IGR generation in university libraries include librarians' negative attitudes, lack of patronage, inadequate facilities, lack of continuity, and absence of a guiding policy. It is consequently suggested that university libraries should engage in further initiatives, be intentional, open, and establish trust, assure effective administration of income-generating resources in libraries, and strive to remove all barriers.

Keywords: Sources; Internally Generated Revenue; Management; University Library; Delta State

Introduction

Every service-oriented organization needs financial resources to fulfill its needs. Libraries, as vital service points at universities, are not exempt from the critical requirement for financial resources to maintain efficient operations and delivery of services. Library funding, as defined by Ogunjimi, *et. al.* (2018), refers to the provision of financial resources to support the development and equipping of a library. The allocation of these monies is necessary to support the provision of library services, the acquisition of materials, and the enhancement of human resources. Funding can facilitate the rejuvenation, upkeep, and longevity of university libraries.

University libraries mostly depend on the generosity of university administration to survive because they are under the jurisdiction of their parent institutions. However, because the library's needs frequently outweigh the management's available resources, this assistance is frequently regarded as inadequate (Inyang & Igwechi, 2015). Libraries are dynamic organizations that need to periodically get new, pertinent resources and discard old ones to remain in a state of expected vitality. As noted by Ajala and Sobalaje (2015), Okiy (2005) highlighted that government funding for libraries has been insufficient, forcing libraries to look for other sources of funding to meet the users' increasing need for electronic information services.

This shift from a place to access paper records or books to one that now offers the most modern and cutting-edge electronic resources, such as the internet, digital libraries, and remote access to a wide range of information sources, has been made possible by the constant repositioning of the traditional concept of a library. This shift has been made possible by the fact that libraries have become increasingly accessible to people via the Internet. It is necessary to provide adequate funding for university libraries to address all of these issues. It is not feasible to stress the importance of having adequate financing for the administration of university libraries' operations. With consistent and adequate funding, the library will be able to ensure that a variety of information resource categories and services, such as serials that are updated on a weekly, daily, monthly, or even annual basis, are in their most recent issue; books frequently receive new editions; and online services require a consistent subscription to continue to be viable and continue to support the academic and research obligations of members of the university community (Ogundele & Danbaba, 2017).

As stated by Ogunjimi *et al.* (2018), the level of financial investment in a library has a direct influence on whether or not it expands or shrinks over time. The size of libraries can either increase

or decrease throughout a certain amount of time. University libraries are engaging in several activities to generate revenue internally to improve their service delivery and daily operations. Ajayi et al (2021) defined internally generated revenue as any income an organization or an entity earns that has not been budgeted yet or released and within the university library context, it can be defined as the revenue generated locally by the library that is earned and expended by the statutory allocations of the university often not budgeted. Expanding revenue base is very necessary for university libraries to meet up with a lot of tasks that require financial obligations. Notably, when it comes to satisfying the information requirements of the university libraries, funding is necessary. The university library is an institution that provides social services, and as such, it requires a significant amount of financial resources. The building, the physical facilities, the books, the journals, the electronic resources, the personnel, and the other activities all require finance to function properly. This research endeavours to investigate the origin of revenue that is generated internally inside libraries, which is of utmost importance to guarantee the continuous availability of resources and the effective delivery of services.

Statement of the Problem

It would be pointless to stress the importance of university libraries having adequate funding for them to continue their operations and provide valuable services to the universities that they are affiliated with. The majority of universities have been forced to look for alternative types of income, such as revenue created internally, to justify their combining resources due to the epidemic of deficiencies. This is even though financial resources are essential for delivering efficient library services at universities.

It has been observed that the majority of university libraries have come to terms with the fact that, with the agreement of their parent institutions, and even though financing is insufficient

for a variety of reasons, these libraries have courageously opted to maintain themselves by generating revenue on the inside. As a result, the purpose of this study is to identify the many internal revenue streams that university libraries utilize and the methods by which they manage them.

Research Question

The following questions were raised to guide the study

- i. What are the primary sources of internally generated revenue in university libraries in Nigeria?
- ii. What are the objectives for utilizing internally generated revenue in university libraries in Nigeria?
- iii. What techniques may be implemented to manage internally generated revenue in university libraries in Nigeria?
- iv. What are the obstacles faced by university libraries in Nigeria when it comes to generating cash internally?

Review of Related Literature

Conceptual Framework

Due to the ongoing decrease in financing for libraries and the increasing expense of purchasing information resources, the library's annual purchase budget has been reduced. According to Ventureonline.com (2019), IGR refers to the generation of funds by an entity through the production of either tangible or intangible assets, resulting from its efforts or operations. This indicates that the generated fund was not obtained or acquired through external sources. Nevertheless, this definition aligns with that of wikinvest.com (2019), which defines internally produced revenue as money that does not come from loans, debt issuances, equity issuances, asset

sales, insurance recoveries, or debts. Internally generated revenue refers to any income earned within an entity or organization that has not been budgeted for or provided by the federal government's funding (Ayebaenemi et al., 2024). Ayebaenemi et al (2024) further affirmed that it can also be described as any additional income generated within the university's local area that is earned and spent by the institution without relying on government funding. This income is generally not included in the budget. One crucial element that should not be included in the IGR is the students' fees/charges, as they are considered service costs.

The scarcity of cash has compelled libraries to think creatively, as they recognize that the problem of inadequate funding from management poses a significant challenge to the delivery of library services. Consequently, they have used inventive strategies to generate additional funds for their operations (Ogunjimi et al., 2018). They must explore alternative methods to finance their budget, and one such method is generating revenue internally (Ugwumba, 2019). The primary objective of university libraries is to function as a storehouse of information for their respective parent institutions. This objective cannot be accomplished in situations where there is insufficient financial support from the parent institution (Ajala & Sobalaje, 2015). Therefore, libraries must explore methods of increasing the meagre income they receive from their parent organization by exploring alternative means of producing revenue for their operations.

Ogunjimi et al. (2018) identified the following advantages of producing additional income internally inside libraries: -

- It improves the reputation and trustworthiness of librarians as financial managers.
- The library's visibility and reputation are enhanced.
- A customer-centric, competitive approach to providing information services is encouraged.
- It allows for the introduction of new services that would otherwise be financially unfeasible.

Libraries, particularly those at universities and other educational institutions, have long sought solutions to the problem of inadequate funding by turning inward and creating or joining various forms of creative self-help initiatives (Ishola, 2014). This has allowed them to raise the necessary funds to meet the needs of their users and even exceed their expectations. There is a plethora of opportunities for university libraries to increase their revenue beyond the recurrent subventions and capital grants received from their parent school. Some of the ways that libraries in Nigeria make money are by photocopying services, fines for overdue books, selling copies and out-of-date publications, and charging for the use of rare or exceptional objects (Ogunjimi *et al.*, 2018).

Over the years, several university libraries have embraced the concept of revenue-generation activities to enhance library services through new projects (Ghalavand *et al.*, 2022). University libraries, according to some research, rely heavily on revenue from the parent institution for its formal locations. Research by Ubogu *et al.* (2011), referenced in Ajala and Sobalaje (2015), indicates that university libraries frequently do not receive sufficient funding from their parent universities. Capital projects such as buildings, lawns, libraries, lab equipment, dorms, instructional facilities, and all the resources needed to accommodate the enormous number of students enrolled are essential for Nigerian universities, as pointed out by Ogundele and Danbaba (2020). A sufficient amount of funding is required to meet the needs of the physical facilities and to supply the human resources needed for the administration of both the students and the facilities.

It will be challenging for librarians to acquire necessary information resources when funding is insufficient, as pointed out by Ajala and Sobalaje (2015). Providing sufficient service to users will also be impossible. Any library's effectiveness is hindered by inadequate funding. The pair claims that a library's service quality is proportional to the amount of money it gets. Academics have long held the belief that this chronic lack of funding may be remedied by the establishment of

internal revenue streams (Ajala & Sobalaje, 2015). Ogundele and Danbaba (2020) note that universities in Nigeria continue to complain about a lack of funding, stating that the money given to them isn't enough to cover the costs of both the physical and human resources needed for good teaching and learning.

Ogundele and Danbaba (2020) state that due to shortcomings in financial allocation, there is a need for other sources of revenue to supplement government efforts in allocating funds. However, universities are permitted to supplement this budget with their revenue-generating activities, according to Simkins as mentioned in Abena (2015). Additionally, according to Amie-Ogan and Alabere (2020), colleges can produce their revenue using the resources at their disposal. Some examples of the sources of this IGR include student fees, money from school activities, donations from individuals and charity organizations, requests to NGOs and PTAs, funds for student activities and special revenue, activities to raise funds, involvement in business ventures, special events, income from leases, gifts or grants, and so on.

University libraries typically generate revenue through overdue fines, according to Ajala and Sobalaje (2015). The other two, photocopying services and internet resources, are the library's least promising revenue streams. Ogunjimi *et. al.* (2018) presented the following as some of the important sources of income for university libraries in Nigeria:

- a. bindery and printing;
- b. searching on Databases for electronic journals;
- c. searching online references;
- d. document delivery;
- e. desk search;
- f. photocopying services;

- g. consultancy services;
- h. selective dissemination of information;
- i. bibliographic services; and
- j. Information repackaging

Library fundraising efforts serve a dual purpose: first, to increase the financial resources available to the library's parent organization, and second, to enable the parent organization to fulfill its overarching mission of supporting the teaching, learning, and research that takes place within the library (Ajala & Sobalaje, 2015). Ukpong and Uzoigwe (2020) state that to ensure the long-term viability of library services and operations, it is essential to prudently utilize the revenues created internally through resource exploitation and investments. On the flip side, the system benefits from the library's commitment to acquiring materials, developing staff, and providing successful services. Institutions that generate income internally should implement innovative marketing tactics to increase patronage of their commercial and other revenue producing operations (Ukpong & Uzoigwe, 2020). University administrations should take proactive measures to better and sustainably manage IGR sources, which contribute significantly to their bottom lines.

Empirical literature

According to Ugwumnba's (2019) study, colleges can supplement federal government allocations with suitably created and well used internally generated money. Such in-house funds also provide a safety net for the library administration in times of crisis. Gwang (2020) explored the sources of financial resources provision in the North Central Zone university libraries in Nigeria. The findings indicated that the sources of internally generated revenue were majorly through book sales, funds received from management for books, database subscription and maintenance of the

facilities of the library, internally generated revenue from the library reprographic unit, and book loan overdue charges, among others.

Ajala and Sobalaje (2015) examined the income generation in the Nigerian academic libraries, the study examined the prospects and challenges. It was revealed from the findings that the sources of internally generated revenue comprise overdue charges, library clearance/registration charges, replacement of materials damaged or misplaced by users, printing, photocopying, and lamination charges, government subvention, and access to electronic resources. The findings made it clear that government subvention is categorised as the major source of revenue in the academic libraries examined. Nwose and Olulu (2019) explored the exploration the internally generated revenue sources for the management and financing of academic libraries in Nigeria. The findings indicated that the internally generated revenue of the academic libraries examined is through reprographic services, binding services, using the electronic library for computer-based tests, information consultancy services, internet surfing charges, and library donations, among others.

According to research by Ofoegbu1 and Alonge (2016), IGR is significantly related to university management in Nigeria. Most university libraries suffer from a lack of income generating initiatives, according to Ajala and Sobalaje (2015), even if insufficient government financing is still the biggest problem. According to academics, one possible solution to this persistent problem of insufficient funding is to increase taxation within the country (Ajala & Sobalaje, 2015). Overdue fines and other charges are sources of money for Nigerian libraries, according to Ahmed (1995), whose findings were cited by Ajala and Sobalaje (2015).

Ukpong and Uzoigwe (2020) referenced Afutu (2015), who investigated the origins, difficulties, and long-term viability of IGRs at the University of Education, Winneba. Additionally, the investigation was successful in showing that the majority of the sources of IG revenue are not sustainable. In a study by Gwang (2020), it was revealed that internally generated revenue can be put into training employees of the library, building, and infrastructure maintenance, and acquisition of books, newspapers, and journals to mention only a few.

Regarding the management of internally generated revenue in university libraries, Orboh (2023) argued that the internally generated revenue of university libraries can be managed by having a centralized financial management system, revenue sources diversification, effective collaboration and communication, and broad financial planning processes. Borde (2018) explored internally generated revenue financial management of university libraries. The study stressed proper budgeting and allocation of resources as the method for managing the internally generated revenue of libraries.

Methodology

The research strategy used in this study was a descriptive survey. The 102 librarians make up the total population, hailing from six different university libraries in Delta State, Nigeria: Federal University of Petroleum Resources in Effurun, Delta State University in Abraka, Maritime University in Okerenkoko, Delta State University of Science and Technology in Ozoro, Novena University in Ogume, and Dennis Osadebay University in Asaba. Because it was manageable, we employed the full population as our sample. Structured questionnaires and in-person interviews were the tools of choice for gathering information. This article draws on secondary sources as well as primary data to support its claims about university-generated IGR and business endeavours.

Results and Discussions

Educational Qualification of Respondents

The findings showed that the majority of the respondents 57.8% holds a B.Sc degree or its equivalent. 31.4% of the respondents possessed an M.Sc. degree or its equivalent while 10.8% are PhD holders. This shows that the respondents are all in a good position to provide data on the sources of internally generated revenues in university libraries.

Gender Distribution of the Respondents

The gender distribution of the respondents indicated that 59(57.8%) of the respondents were female and 43(42.2%) of the respondents were male. This implies that there are more female respondents in the study than males.

Working Experiences of the Respondents

The findings indicated the experience level of the respondents in the respective libraries. From the findings, it is glaring that the majority of the respondents 42.2% have spent the last 6-10 years as librarians in the library. 19.6% have spent 21 years and above, also 19.6% of the respondents have spent 5 years, 10.8% of the respondents have spent between, 16-20, and 7.8% of the respondents have spent 11-15 years as librarians respectively. This shows that all the responding librarians in this study are very experienced and capable of understanding and providing information on the subject matter.

What are the sources of internally generated revenue in university libraries in Nigeria?

Table 4: Sources of Internally Generated Fund

Items	Agree	%	Disagree	%
Photocopying service	4	3.9	98	96.1%
Printing/Scanning Service	95	93.1	7	6.9%
Project Typesetting and binding	100	98	2	2
Maker Spaces	-	-	-	-
Coffee Shops	-	-	-	-
Bookshops	98	96%	5	4%
Audio-Visual Center	1		101	99
Freelancing (i.e., project, thesis, and Dissertation)	20	19.6	82	80.4

writing)				
Statistical Analysis	44	43.1	58	56.9
Library fines	2		100	98
Registration of library users	3	2.9	99	97.1

Table 4 revealed mixed reactions regarding the sources of internally generated funds in the libraries studied. 98% of the respondents agreed that project typesetting and bindings are their source of internally generated revenue, 96% agreed that bookshop is their source of IGR, and 93.1% agreed that printing/ scanning service is their source of IGR. The respondents disagreed that audio-visual centers 99%, library fines 98%, registration of library users 97.1%, photocopying services 96.1%, and statistical analysis 56.9% as their sources of IGR in their university libraries.

This finding in part supports the position of Ahmed (1995) as cited by Ogunjimiet al. (2018) that some of the sources of generating income by Nigerian libraries include: photocopying services, book overdue fines, sale of duplicates and dated publications, and charges for loan of special items. The findings of Ajala and Sobalaje (2015) established that while overdue fines are regarded as the most common means of income generation in university libraries, photocopying services and online resources also suffice even though they are regarded as the least viable sources of income for libraries.

What are the purposes of use of internally generated revenue in university libraries in Nigeria?

Table 5: Purpose of the use of IGR in University Libraries

Items	Agree	%	Disagree	%
To acquire books	100	98	2	2
To augment library Interventions	100	98	2	2
For Staff Training	43	42.2	59	57.8
Technology Upgrades	23	22.5	79	77.5
For Renovation and Maintenance	12	11.8	90	88.2
To support the university's internally generated	2	2	100	98

revenue				
For Internet subscription and renewal.	84	82.4	18	17.6
For academic databases subscription	2	2	100	98
For staff welfare	87	85.3	15	14.7

It is a known fact that libraries strive to generate revenues internally for themselves. But, what do they use these funds generated for? Table 5 above presents an analysis of respondents' position on what the funds internally generated in university libraries are likely used for. The respondents believed that such internally generated funds are used for the acquisition of more books for the library 98%, augment library interventions 98%, for renewal of Internet subscriptions, and staff welfare 85.3%. This means that even though there might be other issues that funds generated internally in university libraries can go into, they are mainly used to augment what they get from their parent institutions, acquire information resources, renew internet subscriptions, and sort the nerves of library staff who are always in the war front engaging different categories of users on daily basis.

This finding corroborates the assertion that effective management of internally generated revenue translates to judicious use of the generated funds through resource exploitation and investments with the main aim of ensuring the sustainability of library services and processes (Ukpong &Uzoigwe, 2020).

What are the strategies that can be adopted for the management of internally generated revenue in university libraries in Nigeria?

Table 6: Strategies Adopted for the Management of IGR in University Libraries

Items	Agree	%	Disagree	%
Formulation of IGR policy	89	87.3	13	12.7
Recruiting staff who are business-minded	23	22.5	79	77.5
Opening separate account for IGR transaction	98	96.1	4	3.9
Involving technology such as remitta for payment	85	83.3	17	16.7

Price regulation in favour of library registered users	23	35.5	79	77.5
Proper maintenance of all facilities needed to generate IGR	20	19.6	82	80.4

To generate funds internally involves strategizing by librarians. Table 6 shows the different strategies employed by librarians to manage the monies generated within their libraries. Opening a separate account for IGR transactions as indicated by 96.1% of the respondents, an account for the library's IGR 96.1%, having an IGR policy as indicated by 87.3% of the respondents while using technologies for payments 83.3%, This implies that librarians regard having an IGR policy, a dedicated account for the library's IGR and deploying technologies as means of payments are good ways of managing internally generated revenues in university libraries.

This finding is in line with the position of Ukpong and Uzoigwe (2020) that institutions generating revenues internally should introduce new marketing strategies to attract more patronage to their commercial and other revenue generation activities.

What are the challenges of internally generated revenue in university libraries in Nigeria?

Table 7: Challenges of Internally Generated Revenue in University Libraries

Items	Agree	%	Disagree	%
Lack of Management Support	45	44.1	57	55.9
Poor IGR ideas	9	8.8	93	91.2
Lack of staff to sustain IGR	64	62.7	38	37.3
Lack of facilities for the smooth running of IGR	100	98	2	2
Poor attitude of librarians	93	91.2	9	8.8
Poor patronage from the users	77	75.5	25	24.5
Lack of continuity	89	87.3	13	12.7
Lack of IGR policy	79	77.5	23	22.5

Also in Table 7, it is seen that certain obstacles prevent university libraries from effectively generating revenues for libraries. The respondents blamed these on lack of facilities for the smooth running of IGR as indicated by 98% of the respondents, poor attitude of librarians as indicated by

91.2% of the respondents, lack of continuity as indicated by 87.3% of the respondents, lack of IGR policy as indicated by 77.5% of the respondents, poor patronage from the users as indicated by 75.5% of the respondents, lack of staff to sustain IGR as indicated by 62.7% of the respondents, lack of management support as indicated by 44.1% of the respondents, and poor IGR ideas as indicated by the 8.8% of the respondents.

This finding in part supports that of Afutu (2015) cited by Ukpong and Uzoigwe (2020), who examined the sources, challenges, and sustainability of internally generated revenues at the University of Education, Winneba. The study succeeded in establishing that the lack of sustainability of most sources of Internally Generated revenues exists.

Conclusion

Based on the findings of the study, it is therefore concluded that librarians have several sources of generating revenues for their libraries, and these generated revenues are mainly used to augment what the libraries get from their parent institutions and help their staff in need of assistance. IGRs are well managed in university libraries as the considerations on using technologies such as remitta to pay into dedicated accounts and having IGR policies to guide such activities in libraries can attest to that. Also, nothing good comes on a platter of gold; the fact that some librarians might have poor attitudes toward generating funds in libraries to support the operations of the library is quite a setback for any initiative. Also, since libraries are not known to be business centers patronage by library users could be low, and combined with inadequate facilities, lack of continuity, and a guiding policy for libraries on IGR could mean more problems.

Recommendations

Based on the outcome of this study, the researcher would like to recommend that:

- i. University libraries should explore more ventures to generate more funds to augment their subventions from their parent institutions;
- ii. The purpose of generated funds should be well spelled out to ensure transparency and trust among librarians;
- iii. Proper management of IGRs in university libraries should be encouraged to ensure that goals are met; and,
- iv. Librarians should work towards dismantling all obstacles on their path to generating more funds for their libraries as the benefits of such adventures are enormous.

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