

Ruling Concerning the Management of Library Materials

Article One

(Objective)

1.1 This Ruling, based upon the provisions of the Regulation Concerning Accounting at the Public University Corporation, University of Aizu (Regulation No. __, 2006; hereinafter referred to as the "ACCOUNTING REGULATION"), Article 46, Paragraph 1 and the Ruling Concerning the Management of Fixed Assets (Ruling No. __, 2006), Article 2, Paragraph 2, provide for appropriate management of library materials at the Public University Corporation, University of Aizu (hereinafter referred to as the "UNIVERSITY") and other necessary matters.

Article Two

(Scope of Application)

2.1 This Ruling shall govern the management and procedures related to all library materials held by the UNIVERSITY.

Article Three

(Definition of Library Materials)

3.1 For the purpose of this Ruling, library materials shall be defined as documents, charts or images which have been duplicated through printing methods or other means, and materials which have been duplicated through electronic or magnetic methods, in which duplication of letters, images, and audio information has been done, but for which media used in the materials cannot be read using only human perception, and require special equipment for viewing. These materials must all be manageable as concrete items and provided for the purpose of education or research (excluding those for which the scheduled period of use is less than one year).

Article Four

(Definition of Terms)

4.1 For the purpose of this Ruling, the terms set forth below shall be defined as follows:

- (1) Acquisition: to increase the value of library materials by purchase, from donation, or by bookbinding, production, improvement, or repair
- (2) Reception: duties related to the registration of the acquired library materials as assets managed by the University Library in accordance with this Ruling

- (3) **Library materials register:** the register in which the library materials are registered
- (4) **Storage:** the location designated for arrangement of the library materials and for storage
- (5) **Disposal:** to dispose of library materials registered in the library materials register and delete them from the records

Article Five

(Library Materials Manager)

5.1 The manager of the library materials (hereinafter referred to as the “library materials manager”) shall be the Director of the Information Systems and Technology Center and the Director of the Library of the Junior College Division.

Article Six

(Acquisition of Library Materials)

6.1 When library materials are acquired, the library materials manager must promptly follow the reception procedures.

Article Seven

(Acquisition Value of Library Materials)

7.1 The acquisition value of library materials shall be as follows:

- (1) **Purchased library materials:** purchase price and incidental charges
- (2) **Library materials obtained through donations:** list price or estimated value obtained from library materials of similar type (if an estimation is difficult, then the memorandum value)
- (3) **When binding a number of magazines, etc. into a book:** purchase price of the magazines, etc. and the cost required for binding, in principle
- (4) **When producing library materials:** the cost required for production
- (5) **Improvement or repair:** the capital expenditure required for improvement or repair

Article Eight

(Donation)

8.1 The prescribed procedures must be followed when receiving donated library materials.

Article Nine

(Capital Expenditures and Repair Expenses)

9.1 Of the expenses used for improvement or repair of library materials, the amount required for increasing the value or performance of the library materials shall be regarded as capital expenditure, and the value of such library materials shall increase by that amount.

9.2 The expenses used for the maintenance or restoration of library materials shall be accounted for as repair expenses.

Article Ten

(Management of Library Materials)

10.1 The library materials manager must prepare and store a register for library materials to keep track of the increase or decrease of library materials and the current inventory.

Article Eleven

(Reception of Library Materials)

11.1 When accepting library materials, each library material must be assigned a registration number by registering the library materials in the library materials register, and the registration number must be indicated on the library materials.

Article Twelve

(Inventory Check)

12.1 The library materials manager must perform a full-cycle verification within the period stated in the mid-term plan and conduct a thorough check whether the library materials have been appropriately managed and correctly recorded in the register.

12.2 A plan for inventory checks shall be prepared in advance for the library materials that are subject to inspection in each fiscal year.

12.3 Notwithstanding the provision of the foregoing paragraph, inventory checks may be performed at any time the library materials manager deems necessary.

12.4 If the library materials manager finds, as a result of the inventory checks, a difference in the collated library materials register and the library materials, the manager shall investigate the cause, implement measures against such a cause, and make an effort to prevent recurrence.

12.5 If the library materials manager finds, as a result of inventory checks, lost, damaged, or soiled library materials, the library materials manager must, based on the

provision of the ACCOUNTING REGULATION, Article 57, make a report to that effect to the Chairperson of the Board of Executives.

Article Thirteen

(Transfer of Ownership of Library Materials)

13.1 If the ownership of library materials is transferred, the library materials manager must make an entry to that effect.

Article Fourteen

(Criteria for of Disposal)

14.1 The library materials manager may write off the library materials registered as assets in any one of the following cases:

- (1) The damage or soiling of library materials is substantial and beyond repair
- (2) As a result of inventory checks provided for in Article 12, the library materials are regarded as lost
- (3) The library materials are lost by disaster, theft, etc.
- (4) It is considered that there is no need to keep the library materials.
- (5) The library materials manager otherwise regards the disposal of the library materials as appropriate.

Article Fifteen

(Procedure for Disposal of Library Materials)

15.1 With regard to the existing library materials that are to be written off, the library materials manager shall determine whether to discard, give away, or sell such library materials.

Additional Provisions

This Ruling shall be enforced as of April 1st, 2006.