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Group Therapy-Keeping JSTOR Journals in Hardcopy and Dealing with Auditors

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Group Therapy

Column Editor: **Rosann Bazirjian** (Penn State University) <rvb6@psu.edu>

GUESS WHAT? WE HAVE TWO GRIPES IN THIS ISSUE! READ ON! — KS

Gripe...Submitted by **Keith Clouten**

(Library Director, Andrews University)

We've recently acquired **JSTOR** and for space reasons we would like to pursue the physical removal of the journals from our shelves. We will, of course, maintain our subscriptions and retain copies beyond **JSTOR**'s "Moving wall."

I would like to know how other libraries have dealt with this issue, and the rationale for whatever decision was made.

Response...Submitted by **Bonnie MacEwan**

(Asst. Dean for Collections, Pennsylvania State Univ.)

Many libraries are struggling with this issue and it is one of the most interesting aspects of **JSTOR** that it has done so much to change the scholarly communication environment and not made nearly as much progress toward changing the paradigm it was created to change, storage. **JSTOR** is conducting a survey on this issue right now.

At Penn State we are just beginning to struggle with these issues, and we have an interesting twist on the usual questions around storing and discarding titles. Our libraries are scattered around the state of Pennsylvania. We try hard to minimize duplication, but some redundancy in our holdings is inevitable given our geographic organization.

We believe this organization may provide some opportunities to use **JSTOR** as a storage model. We to look at the duplicate holdings of **JSTOR** and investigate opportunities to reduce our holdings to a single paper copy. This will free a significant amount of shelf space in the small libraries located around the state while insuring paper access to back up the electronic version.

We are, also, beginning to think about the remaining paper as an artifact and discuss a storage plan that recognizes this fact. We are investigating the implications of using a part of our large storage facility as a journal storage and delivery area. The paper copies of journals available in electronic formats could be stored in this facility. There is much to suggest that the public will usually use the electronic format even when the paper copy is shelved in our libraries. If a patron needs the journal as an artifact, the electronic version on **JSTOR** or any other service will not be a substitute. When we receive such requests, we will make arrangements to give the patron access to the paper version without regard to location.

We are taking this conversation a bit further and discussing using the space to scan and deliver little used paper materials not yet available in electronic formats. The article could be scanned locally or purchased from a document delivery service. We will investigate the cost effectiveness of both approaches. — *EC h. JC*

Gripe...Submitted by **Susan Mueller**

(Director of Technical Services, The Univ. of Montana)

At my institution a few years ago, we in serials were told that we had to split one subscription cost in order to be paying for our sub-

scriptions in the same year that we received them. In other words, our fiscal year runs from July 1 to June 30 but our subscriptions run from Jan. 1 to Dec. 31, so half of the previous year's bill (Jan. 1 to June 30) and half of this year's bill (Jul. 1 to Dec. 31) are combined to come up with our payment to our major vendor. We pay the vendor the actual amount, but on the books we show the two halves. These don't equal the billed and paid because of inflation, change of titles, etc. It is also very confusing when reconciling our local online system with the university's system. Does anyone else have to it this way—especially state-funded libraries? We were told to do this because of an auditor's recommendation. If that were the case I would think other libraries would have to also. Any insight would be helpful.

Response...Submitted by **Roy Reinalda**

(Executive Vice President, RoweCom, Inc.)

Shakespeare wrote that the first thing you did to improve society was to shoot all the lawyers. I'm sure auditors would have been next on the list.

In almost all institutional accounting regulations, the limits attached to fiscal year spending are meant to preclude expenditures of funds (or obligation of funds) that have not yet been encumbered or approved through the varying governing bodies. However, there are many such purchases that, by necessity, must be handled this way. For a typical library, this could include, but are not limited to, computer equipment, installment payments, licensing, maintenance of equipment, etc. The multiple year contracts held with various library supply agents are in this grouping. While no one (especially state institutions) wants to deal with expenditures crossing fiscal years, there are accounting rules that allow this to occur, based on certain criteria.

- 1) Does it have ongoing value that can be capitalized? (Computer equipment is a prime example.)
- 2) Does it have enduring value that is sustained? (A rare book collection is an example.)
- 3) Is the purchase of a service or product that is extended over multiple fiscal years, front end loaded from a payment standpoint and free of any additional monetary obligations in year two and beyond? This fits prepaid subscriptions. (This does not fit standing orders where a commitment to buy may be in one fiscal year and the pricing and payment in another.)

The suggestion the auditor made in this particular case is one that may make it easy to account, but hell to administer. While most subscription agencies can help split funds (or provide files that can be split) they must pay, and be paid, at the start of the subscription.

I suggest that the library go to accounting and request an accounting alternative that will be less obtrusive to the day-to-day administration of their funds.

Response...Submitted by **John Blosser**

(Head, Serials Department, Northwestern University)

Our library follows a September through August fiscal year, with the bulk of our subscriptions renewed through vendors in the fall for the following January through December period. We do not have to split payments to associate half-year subscription payments with a

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They Used to Call It Publishing — Electronic Business XML

by **Sandra K. Paul** (President, SKP Associates, Managing Agent Book Industry Study Group, Inc.) <Sandy@SKPAssociates.com>

In previous issues of *Against the Grain*, we have addressed XML in the Chaos column (see *ATG* v. 10#6 p. 75 ff.), touting its benefits and describing the many players attempting to use it for electronic data interchange (edi). The result, as we feared, was a wide variety of XML/EDI formats, no two of which looked or functioned exactly alike.

As reported, a sub-group of **American National Standards Institute (ANSI)-Accredited Standards Committee X12** finalized a report on how one should approach the development of XML tags for the existing **ANSI X12** standards, while groups as well known as **Microsoft** and as unknown as an individual in Germany developed their own tagging structure.

On November 17- 19, 1999 a meeting was called which, I hope, will end the confusion and create a set of meaningful XML/EDI standards. The sponsors of that meeting are the United Nations sub-group that is responsible for the **EDIFACT EDI** format and **OASIS (the Organization for the Advancement of Structured Information Standards)** with a mandate to undertake a 15-18 month program of work. Their "Agreement" states:

"The purpose of **ebXML** initiative is to research and identify the technical basis upon which the global implementation of **XML (Extensible Markup Language)** can be standardized. The goal is to provide an open technical framework to enable XML to be utilized in a consistent and uniform manner for the exchange of Electronic Business data in application to application, application to person and person to application environments.

The scope of **ebXML** initiative is to develop and publish, in the public domain, relevant and open technical specifications in support of domestic and international EB exchanges."

Delegates from over 120 standards organizations and companies from 17 countries participated in the meeting, which took place at the San Jose, CA offices of Sun. As a result of two days of intensive interaction, 8 working groups were formed with the goal of bringing this all together into an integrated global XML solution for the exchange of all electronic business data.

I am one of those who hope that the results of this effort will be the standards that we've all been waiting for. To keep up with their progress, take a look at www.ebxml.org or www.ebxml.com!

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current year of receipt, but we do need to reconcile payments, including supplemental payments, within the fiscal year ledger. The local online system ledger is separate from the University's ledger from which the actual payments are expended. We have been paying one-line renewal invoices to our major vendors for several years.

If your institution cannot change from this auditor's suggestion of paying for subscriptions in the same year you receive them, perhaps your vendor could help by billing you for all supplemental charges before the end of your fiscal year. In addition, include an inflation amount with your annual payment to the vendor. These two procedures may bring the annual payment closer to what the two halves of the fiscal year will equal. This

may result in a credit for you with the vendor. We have ended with credits in some years. The credits were easily applied to cover supplemental charges, or applied to the next year's invoice.

It would seem very difficult to be exact in your accounting without being in control of supplemental charges, inflation, cancellations, and new titles added. Short of the vendor allowing you to pay in July for the **previous** January to June and the current July to December periods, it may be worth pointing out to the University's Finance Officer the imperfections of the auditor's recommendation. The lack of control over extra costs, and the impossibility of balancing the local books leaves me feeling more insecure than paying for a calendar year's subscription from the fiscal year ledger that started six months earlier. This recommendation shows no real appreciation of the business of library acquisitions.

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