Academic Libraries

Overview

Academic Libraries Overview
Welcome to the IPEDS Academic Libraries (AL) survey component. The purpose of the AL component of IPEDS is to collect information on library collections, library expenses, and library services for libraries in degree-granting postsecondary institutions.
Recent changes
There are a few changes to the 2017-18 Academic Libraries component from the 2016-17 collection. Visit the Academic Libraries Resource page for a list of the changes and additional reporting resources.
Data Reporting Reminders
Report all data for fiscal year (FY) 2017. Fiscal year 2017 is defined as the most recent 12-month period that ends before October 1, 2017, that corresponds to the institution's fiscal year.
Coverage: Include data for the main or central academic library and all branch and independent libraries that were open all or part of the fiscal year 2017. Branch and independent libraries are defined as auxiliary library service outlets with quarters separate from the central library that houses the basic collection. The central library administers the branches. Libraries on branch campuses that have separate IPEDS unit identification numbers are reported as separate libraries.
Resources: To download the survey materials for this component: Survey Materials
To access your prior year data submission for this component: Reported Data
For more information about the previous survey: Academic Libraries Survey

If you have questions about completing this survey, please contact the **IPEDS Help Desk at 1-877-225-2568**.

Screening Questions

Were your annual total library expenses for Fiscal Year 2017:			
○	Less than $100,000	○	Greater than or equal to $100,000

Is the library collection entirely electronic?			
○	No	○	Yes

Library Collections/Circulation and Interlibrary Loan Services

Section I:
For all degree-granting institutions
with library expenses >0 and/or access to a library collection

NOTE - This section of the survey collects data on selected types of material. It does not cover all materials. Report the total number of each category held at the END of Fiscal Year 2017.

Library Collections	Physical	Prior Year Amount	Digital/Electronic	Prior Year Amount	Total
Books					
Databases					
Media					
Serials					
Total					
Library Circulation					

Does your instituion have Interlibrary Loan Services ?

- ○ No
- ○ Yes

Interlibrary Loan Services	Number	Prior Year Amount
Total interlibrary loans and documents provided to other libraries		
Total interlibrary loans and documents received		

You may use the space below to provide context for the data you've reported above.This context box will not be posted on the College Navigator Website.

Expenses

Section II:
For degree-granting institutions with
library expenses >= $100,000

Library expenses should be reported for the most recent 12-month period that corresponds to your institution's fiscal year that ends before October 1, 2017.

		Prior Year Amount
Indicate the number of branch and independent libraries (exclude the main or central library).		

Expenses	**Amount**	
Total salaries and wages for the library staff		
Are staff fringe benefits paid out of the library budget?		
○ No		
○ Yes — **Total Fringe benefits**		
Materials/services expenses		
One-time purchases of books, serial backfiles, and other materials		
Ongoing commitments to subscriptions		
All other materials/service cost		
Total materials/services expenses		
Operations and maintenance expenses		
Preservation services		
All other operations and maintenance expenses		
Total operations and maintenance expenses		
Total Expenses		
Total Expenses (minus Fringe Benefits)		

You may use the space below to provide context for the data you've reported above.This context box will not be posted on the College Navigator Website.

Prepared by

The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data. The Keyholder will be copied on all email correspondence to other preparers.

The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS. Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.

Thank you for your assistance.

This survey component was prepared by:

○	Keyholder	○	SFA Contact	○	HR Contact
○	Finance Contact	○	Academic Library Contact	○	Other

Name: _____

Email: _____

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

_____ Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?

Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	_____ hours	_____ hours	_____ hours	_____ hours
Other offices	_____ hours	_____ hours	_____ hours	_____ hours

Academic Libraries

Purpose of Component
Changes in Reporting for 2017-18
General Instructions
Reporting Period Covered
Context boxes
Coverage
Where to Get Help for Reporting
Where the Data Will Appear
Detailed Instructions
Section I: for degree granting institutions with library expenses >0 and/or degree granting institutions with access to a library collection
Section II: for degree granting institutions with library expenses >$100,000

Purpose of Component

The purpose of the Academic Libraries (AL) component of IPEDS is to collect information on library collections, expenses, and services for degree-granting postsecondary institutions.

Top ▲

Changes In Reporting

There are a few changes to the 2017-18 Academic Libraries component from the 2016-17 collection. Visit the Academic Libraries Resource page for a list of the changes and additional reporting resources.

Top ▲

General Instructions

Please respond to each item in this survey. If the appropriate answer for an item is zero or none, or if a material is provided and counts are not measurable, use "0." If a material is not provided or not applicable, leave the item blank.

Top ▲

Reporting Period Covered

Report all data for fiscal year (FY) 2017. Fiscal year 2017 is defined as the most recent 12-month period that ends before October 1, 2017, that corresponds to the institution's fiscal year.

Top ▲

Context Boxes

Context boxes are provided to allow institutions to provide more information regarding survey component items. Note that some context boxes are posted on the College Navigator Website, which is the college search tool offered by NCES. NCES will review entries in these context boxes for applicability and appropriateness before posting them on the College Navigator Website; institutions should check grammar and spelling of their entries.

Top ▲

Coverage

Include data for the main or central academic library and all branch and independent libraries that were open all or part of the fiscal year 2017. Branch and independent libraries are defined as auxiliary library service outlets with quarters separate from the central library that houses the basic collection. The central library administers the branches. Libraries on branch campuses that have separate IPEDS unit identification numbers are reported as separate libraries.

Top ▲

Where to Get Help with Reporting

IPEDS Help Desk

Phone: 1-877-225-2568
Email: ipedshelp@rti.org

Web Tutorials

You can also consult the IPEDS Website Trainings & Outreach page which contains several tutorials on IPEDS data collection, a self-paced overview of IPEDS tools, and other valuable resources.

IPEDS Resource Page

The IPEDS Website Reporting Tools page contains frequently asked questions, a link to data tip sheets, tutorials, taxonomies, information centers (e.g., academic libraries, average net price, human resources, race/ethnicity, etc.), and other valuable information.

Top ▲

Where the Reported Data Will Appear

Data collected through IPEDS will be accessible at the institution- and aggregate-levels.

At the institution-level, data will appear in the:

- College Navigator Website
- IPEDS Data Center
- IPEDS Data Feedback Reports
- College Affordability and Transparency Center Website

At the aggregate-level, data will appear in:

- IPEDS First Looks
- IPEDS Table Library
- IPEDS Data Feedback Reports
- The Digest of Education Statistics
- The Condition of Education

Top ▲

Detailed Instructions

Screening Questions:

Before entering any data, a screening question will need to be answered.

Were your annual total library expenses for Fiscal Year 2017:

Indicate whether the annual total library expenses in Fiscal Year 2017 were less than $100,000 or equal to or greater than $100,000. Fiscal Year 2017 is defined as the most recent 12-month period that ends before October 1, 2017, that corresponds to the institution's fiscal year. Expenses include funds expended by the library (regardless of when received) from its regular budget and from all other sources; e.g., research grants, special projects, gifts and endowments, and fees for services. All expenses should be reported in whole dollars. Exclude expenses for new buildings and building renovation. Include fringe benefits only IF paid from the library budget. Other library expenses that should be included are:

- Salaries and wages (from the library budget and all other sources)
- One time purchases of books, serial back-files, and other materials
- Ongoing commitments to subscriptions
- Other materials/service costs
- Preservation services
- All other operations and maintenance expenses

If annual total library expenses are less than $100,000, the institution will submit Section I of the AL component. If annual total library expenses are equal to or greater than $100,000, the institution will report Section I and additional expenses and interlibrary services information in Section II of the AL component.

Is the library collection entirely electronic

Select "Yes" if your library collection is comprised entirely of digital/electronic items. Select "No" if your library collection is comprised of both physical and digital/electronic items.

Section I: For all degree-granting institutions with library expenses > $0 and/or access to a library collection

NOTE - This section of the survey collects data on selected types of material. It does not cover all materials. Report the total number of each category held at the END OF Fiscal Year 2017.

Count only those materials that are considered part of your collection. Collections comprise of documents held locally and remote resources for which permanent or temporary access rights have been acquired. Access rights may be acquired by the library itself, by a consortium and/or through external funding. Acquisition is to be understood as securing access rights and including it in the library catalog, other library databases or discovery systems. Interlibrary lending and document delivery are excluded from the collection. Include government documents that are cataloged and/or searchable through the library catalog or discovery system.

Library Collections/Circulation

Physical Books (include government documents) - Report physical book titles owned or leased by the library if individual titles are cataloged and/or searchable through the library catalog or discovery system. Exclude serials, microforms, maps, nonprint materials, and uncataloged items. Include music scores if searchable by title through the library catalog or discovery system. Include government documents that are accessible through the library's catalogs regardless of whether they are separately classified and/or shelved. "Cataloged" includes documents for which records are provided by the library or downloaded from other sources into the library catalog or discovery system.

Physical Media – Report the number of titles of media materials. Include microforms, audiovisual materials, cartographic, and graphic materials and three-dimensional artifacts realia.

Physical Serials – Report the number of physical serial titles that are accessible through the library's catalog or discovery system. A serial is a publication in any medium issued in successive parts bearing numerical or chronological designations and intended to be continued indefinitely. This definition includes, in any physical format, periodicals, newspapers, and annuals (reports, yearbooks, etc.); the journals, memoirs, proceedings, transactions, etc. of societies; and numbered monographic series. Report serial titles, not subscriptions. If possible, report the count of only those de-duplicated or otherwise unique serial titles searchable through the library's catalog or discovery system. If possible, do not include earlier title changes; however, do not worry about removing them if it is not possible/feasible.

Total Physical Collection – This line will automatically be calculated for you.

Total Physical Circulation - Report the total number of times physical items are checked out from the general and reserve collections.

Include only initial checkouts (circulation), not renewals. Exclude interlibrary loan lending and borrowing. Include transactions of books, media, and serials. Do not include transactions of equipment or computers. However, circulation of electronic reading devices (e.g., Kindles) can be included if the device is pre-loaded with e-books. For example, if a customer checks out a Kindle that is pre-loaded with 20 e-books, then that transaction counts as 1 physical circulation, not 20 electronic/digital circulations.

Digital/Electronic Books, (include government documents) – Report e-book titles owned or leased by the library if individual titles are cataloged and/or searchable through the library catalog or discovery system. Examples of discovery systems can be found at http://librarytechnology.org/discovery/. E-books are digital documents (including those digitized by the library), licensed or not, where searchable text is prevalent, and which can be seen in analogy to a printed book (monograph). Include e-book titles in aggregated sets in which the library selected the aggregator even if not each individual e-book title. Report the number at the administrative entity level; do not duplicate unit count for each branch. Include government documents, locally digitized electronic books and electronic theses and dissertations. Include digital music scores if searchable by title through the library catalog or discovery system. Include open access (OA) titles if the individual titles are searchable through the library's catalog or discovery system, except do not count e-book titles from HathiTrust, Center for Research Libraries, Internet Archive, and similar collections unless the library owns the digitized item and it is accessible under current copyright law. Do not include titles in Demand-Driven Acquisition (DDA) or Patron-Driven Acquisition (PDA) collections until they have been purchased by the library.

Digital/Electronic Databases -Report the total number of licensed digital/electronic databases in your collection if there is bibliographic or discovery access at the database level. Each database is counted individually even if access to several databases is supported through the same vendor interface.

A database is collection of electronically stored data or unit records (facts, bibliographic data, and texts) with a common user interface and software for the retrieval and manipulation of the data. The data or records are usually collected with a particular intent and relate to a defined topic.

Do not include discovery systems in the count of databases. Do not include "individual releases" such as annual updates of content or the migration of the user interface to the next vendor-release (i.e., interface version 3.0 replaces version 2.0) as separate databases.

Digital/Electronic Media - Report titles of e-media materials owned or leased by the library, if the individual titles are cataloged and/or searchable through the library catalog or discovery system. E-media materials are media materials that are in digital format and are available for download or streaming. For example, titles from Films on Demand or Alexander Street Press should be reported. Include digital graphic materials and cartographic materials. Include e-media titles in aggregated sets in which the library selected the aggregator even if not each individual title. Report the number at the administrative entity level; do not duplicate unit count for each branch. Do not count image databases (ARTStor, AP Photo Archives) in this category--count as databases. Do not include titles in Demand-Driven Acquisition (DDA) or Patron-Driven Acquisition (PDA) collections until they have been purchased or leased by the library.

Digital/Electronic Serials – Report the number of e-serial titles that are accessible through the library's catalog or discovery system. An e-serial is a periodical publication that is published in digital form to be displayed on a computer screen. Include open access (OA) titles if the individual titles are searchable through the library's catalog or discovery system, except do not count e-serial titles from HathiTrust, Center for Research Libraries, Internet Archive, and similar collections unless the library owns the digitized item and it is accessible under current copyright law. If possible, report the count of only those de-duplicated or otherwise unique serial titles searchable through the library's catalog or discovery system. If possible include ceased titles. If possible, do not count earlier title changes; however, do not worry about removing them if it is not possible/feasible. A source for counting e-serials may be a library- or vendor-developed A-Z title list of e-journals.

Total Digital/Electronic Collection - This line will automatically be calculated for you.

Total Digital/Electronic Circulation or Usage – Report usage of digital/electronic titles whether viewed, downloaded, or streamed. Do not include e-serials and institutional repository documents.

Include usage for e-books and e-media titles only, even if the title was purchased as part of a database. Do not include usage of titles in Demand-Driven Acquisition (DDA) or Patron-Driven Acquisition (PDA) collections until they have been purchased or leased by the library. Do not include transactions of VHS, CDs, or DVDs, as the transactions of these materials are reported under "physical circulation".

Many vendors will provide usage statistics in COUNTER reports. Project COUNTER Code of Practice is available here. Relevant COUNTER reports for e-books are: BR1-Number of Successful Title Requests by Month and Title; and BR2-Number of Successful Section Requests by Month and Title. For media, the report MR1-Number of Successful Multimedia Full Content Unit Requests by Month and Collection, is most relevant.

If COUNTER reports are available, IPEDS suggest that libraries report counts from BR1 and MR1. If BR1 and MR1 statistics are not available, BR2 and MR2 statistics can be used. In cases where vendors do not provide COUNTER reports, libraries may report using other means for monitoring digital/electronic circulation/usage (downloads, session views, transaction logs, etc.).

Interlibrary Loan Services

Does your institution have Interlibrary Loan Services: Indicate whether your institution has interlibrary loan services.

Total interlibrary loans and documents provided to other libraries – Report the number of filled requests for material provided to other libraries. Include all returnable and non-returnable interlibrary loans and documents. Include direct borrowing between consortium members. Do not include transactions between the main or central library and branches, or transactions between branches.

Total interlibrary loans and documents received – Report the number of filled requests for material received from other libraries. Include all returnable and non-returnable interlibrary loans and documents received from commercial services. Documents delivered from commercial services are all transactions for which the library pays even if library staff is not involved in the transaction. This includes documents received by regular or express mail, by fax, or in electronic form. Include direct borrowing between consortium members. Exclude transactions between the main or central library and branches and transactions between branches.

Notes for Library Consortia

A library consortium is any local, statewide, regional, or interstate cooperative association of libraries that provides for the systematic and effective coordination of the resources of schools, public, academic, and special libraries and information centers, for improving services to the clientele of such libraries. (U.S. Code of Federal Regulations, Sect. 54.500)

The purpose of library consortia can include:

- Cost reduction through group purchasing
- Professional development for library staff
- Resource sharing (content, technology, expertise, and funding)
- Networking, information sharing, mass communication
- Building shared integrated library management and cataloging systems.

For IPEDS purposes, academic libraries that share an administrative unit are NOT considered a consortium (see definition of branch and independent libraries). There are two cases of consortium: one in which members share ALL library resources or one in which they share PARTIAL resources. Refer below for specific instructions in each case.

Consortium Members Sharing ALL Resources

In the case of consortia where individual library members share ALL the same library resources and library budget, a parent/child relationship for reporting Academic Libraries data may be established if certain criteria are met. Parent/child relationships can be established for institutions if: (1) the child institution is in the same institutional control as the parent, and (2) the child institution is not set up to report its own academic libraries expenses or collections data. Once a parent/child relationship has been established, the parent institution will report all data for the child institution. Shared resources are to be reported at the system level. For example, if 20,000 e-book titles were purchased by two institutions in a parent/child relationship to be shared, the parent institution will report 20,000 e-book titles and not 40,000 e-book titles. Institutions wishing to establish a parent/child relationship must contact the Help Desk. See the resource guide for more details on parent/child reporting.

Consortium Members Sharing PARTIAL Resources

In the case where individual library members of the consortia share PARTIAL resources and/or are set up to report their own academic

library expenses or collections data, they must do so for their individual institution. Please note the instructions below.

Reporting digital/electronic collection

If your library is part of a consortium of independent libraries and shares a common e-service (e.g., Overdrive), then your library should report the number of digital/electronic titles it has access to as part of its collection. For example, if your library pays a set annual fee, as part of a consortium, for access rights to 1200 e-books that are shared across all members of the consortium, then your library should count the 1200 titles as part of its e-book collection.

Reporting digital/electronic circulation or usage

If your library is part of a consortium of independent libraries and shares a common e-service (e.g., Overdrive), then count the number of digital/electronic usage for your library's e-books and e-media collection only. If the usage count for only your institution is not available from the e-service provider, you may allocate the total usage based on characteristics of the institutions in the consortia (e.g, based on percentage Full Time Equivalent students, based on percentage of consortial fees, etc.). Do not include counts from other members of the consortium.

Reporting ongoing expenses for electronic/digital materials or database purchased through a set annual consortium fee

Report them under 'All other operations and maintenance expenses'. Do not include under 'Ongoing commitments to subscriptions.'

Top ▲

Section II: For degree-granting institutions with library expenses >= $100,000

Level of library expenses that determines applicability of Section II is based on the institution's response to the screening question.

Branch and Independent Libraries

Branch and independent libraries - Report the number of branch and independent libraries at your institution that were open all or part of fiscal year 2017. EXCLUDE THE MAIN OR CENTRAL LIBRARY. Branch and independent libraries are defined as auxiliary library service outlets with quarters separate from the central library of an institution, which have a basic collection of books and other materials, a regular staffing level, and an established schedule. Include virtual/digital-based branch and independent libraries.

Branch and independent libraries are administered either by the central library, or as in the case of some libraries (such as law, medical, etc.), through the administrative structure of the other units within the university. Departmental study/reading rooms are not included. Please note that data for libraries on branch campuses (i.e., located in another community) are included if those campuses are registered under the same NCES Unit ID number as the main campus.

NOTE- For schools in parent/child relationships, do not report the child institutions as branch libraries. However, if the child institutions have branches, the parent institution should report the combined branch libraries for itself and child institutions.

Expenses

NOTE – expenses should be reported for the most recent 12-month period that corresponds to your institution's fiscal year that ends before October 1, 2017. Report funds expended by the library (regardless of when received) from its regular budget and from all other sources; e.g., research grants, special projects, gifts and endowments, and fees for services. If items in this section are not paid from the library budget but can be easily identified in other parts of the institution's budget, report them here. The exception is fringe benefits -- report fringe benefits only IF paid from the library budget. All expenses should be reported in whole dollars in the most appropriate category to provide an unduplicated count of expenses. Exclude expenses for new buildings and building renovation.

Total salaries and wages from the library budget – Report salaries and wages before deductions for all full-time and part-time library staff, including student assistant wage and Federal Work-Study students' wage, from the library budget or all other institutional sources that are identifiable.

Staff fringe benefits– If benefits are paid from the library budget, select 'yes' and report the amount. If benefits are not paid from the library budget, select 'no' and report '0' for the amount.

Total amount of fringe benefits (if paid by library budget) – If fringe benefits are paid by the library budget, report all cash contributions in the form of supplementary or deferred compensation other than salary. Do not include the employee's contribution. Employee fringe benefits include retirement plans, social security taxes, medical/dental plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, and other benefits in-kind with cash options. Exclude employee fringe benefits if not paid from the library budget.

Materials/Service Cost

One-time purchases of books, serial back-files, and other materials - Provide the cost of one-time purchases of books, serial backfiles, and other materials. Report expenses for published materials in all formats including archives and special collections. Include one-time acquisitions of access rights for digital/electronic materials held locally and for remote materials for which permanent access rights have been acquired. Include expenses for database licenses only if they are not a subscription or part of an annual consortium fee. Do not include expenses for computer software used to support library operations or to link external networks, including the Internet. This is reported under other operations and maintenance expenses.

Ongoing commitments to subscriptions - Report expenses for ongoing commitments in all formats, including duplicates, for all outlets. This includes serials and any other items committed to annually, as well as annual electronic platform or access fees. Serials are publications issued in successive parts, usually at regular intervals, and, as a rule, intended to be continued indefinitely. Print-based serial subscriptions include periodicals, newspapers, annuals (reports, yearbooks, etc.), memoirs, proceedings, and transactions of societies. Include the costs of electronic serials bought in aggregations and serial packages. Include abstracting and indexing services and any database that requires an annual subscription fee. Do not include subscription fees if they are part of an annual consortium fee. Government documents received serially are included if they are accessible through the library's catalog or discovery system.

Other materials/service cost – Report additional materials/service costs that have not already been reported in this section. Other materials/service costs may include:

- Document delivery/interlibrary loan services. Include fees paid for photocopies, costs of facsimile transmissions, royalties and access fees paid to provide document delivery or interlibrary loan. Include the interlibrary loan fees paid to bibliographic utilities if the interlibrary loan costs paid can be separated out from the expenses paid to the bibliographic utility. Do not count expenses related to transactions between the main or central library and branches, transactions between branches, or expenses for an on-campus delivery. Include costs associated with pay-per-view journal article transactions. Include fees expended for short-term loans as part of a Patron-Driven Acquisition (PDA) or Demand-Driven Acquisition (DDA) program.
- Other expenses for information resources. Include copyright fees and fees for database searches, e.g., (DIALOG, Lexis-Nexis).

Total materials/services cost calculated – This line will automatically be calculated for you.

Operations and Maintenance Expenses

Preservation services - Report expenses associated with maintaining library and archival materials for use either in their original physical form or in some other usable way. This includes but is not limited to binding and rebinding, materials conservation, de-acidification, lamination, and restoration. Also, include preservation-related contracts for services (e.g. digitization). Do not include staff salaries and wages.

All other operations and maintenance expenses - Report any other maintenance expenses that have not already been reported in this section. Include:

- Computer hardware and software expenses. Report expenses from the library budget for computer hardware and software used to support library operations, whether purchased or leased, local or remote. Include the expenses for equipment used to run information service products when that expense can be separated from the price of the product.
- National, regional, and local bibliographic utilities, networks and consortia.

- If interlibrary loan fees paid to bibliographic utilities cannot be separated out, include the interlibrary loan costs here with the library's expenses of the bibliographic utilities.
- All other operating expenses. Report all other expenses from the library budget not already reported. Exclude expenses for new buildings and building renovations. Include all expenses for furniture and equipment. Include any related maintenance costs.

Total operations and maintenance expenses - This line will automatically be calculated for you.

Total Expenses – This amount will be calculated for you. It is the sum of salaries and wages, fringe benefits, total materials/services, and total operations and maintenance.

Total Expenses (minus Fringe Benefits) – This amount will be calculated for you. It is total expenses minus fringe benefits. If fringe benefits were not paid out of the library budget, this line should be equal to Total Expenses.

Top ▲

Term	Definition
Academic Library	An entity in a postsecondary institution that provides an organized collection of printed or other materials, or a combination thereof; a staff trained to provide and interpret such materials as required to meet the informational, cultural, recreational, or educational needs of the clientele; an established schedule in which services of the staff are available to the clientele; an established schedule in which services of the staff are available to the clientele; and the physical facilities necessary to support such a collection, staff, and schedule. This definition includes libraries that are part of learning resource centers.
Access rights	Access rights may be acquired by the library itself, by a consortium and/or through external funding. Acquisition is to be understood as deliberately selecting a document, securing access rights and including it in the OPAC (online public access catalog) or other databases of the library. Interlibrary lending and document delivery are excluded.
Audiovisual Materials	Materials that are displayed by visual projection or magnification, or through sound reproduction, or both, including sound recordings, motion pictures and video recordings, and graphic materials. Also included in this category are special visual materials such as three-dimensional artifacts and realia, and web-based audiovisual resources. This includes audio documents such as records, tapes, cassettes, audio compact discs, files of digital audio recordings; visual documents such as slides, transparencies, and combined audiovisual documents such as motion pictures, video recordings, etc. Microforms are excluded.
Bibliographic utilities, networks and consortia	Services provided by national, regional, and local bibliographic utilities networks, and consortia.
Books	Books are non-serial printed publications (including music) that are hard or soft covers, or in loose-leaf format.
Branch and independent libraries	Auxiliary library service outlets with quarters separate from the central library that houses the basic collection. The central library administers the branches. Libraries on branch campuses that have separate NCES identification numbers are reported as separate libraries.
Cartographic Material	Materials representing in whole or in part the earth or any celestial body at any scale (e.g., maps and charts)
Computer hardware and software operating expenses	These include expenses from the library budget for computer hardware and software used to support library operations, whether purchased or leased, mainframe or microcomputer. Expenses for maintenance and the expense to run information services when it cannot be separated from the price of the product are also included in this category.
Database	Collection of electronically stored data or unit records (facts, bibliographic data, and texts) with a common user interface and software for the retrieval and manipulation of the data. The data or records are usually collected with a particular intent and relate to a defined topic. Each database is counted individually even if access to several databases is supported through the same vendor interface.
Discovery system	A discovery system product consists of an interface directed toward the users of a library to find materials in its collections and subsequently to gain access to items of interest through the appropriate mechanisms. Discovery systems tend to be independent from the specific applications that libraries implement to manage resources, such as integrated library systems, library services platforms, repository platforms, or electronic resource management systems. In most cases they provide access to multiple types of materials, independently of the management platform involved. Discovery systems provide an interface with search and retrieval capabilities, often with features such as relevancy-based ordering of search results, facets presented that can be selected to narrow results according to specific categories, contributors, or date ranges, and tools to identify related materials or to refine search queries. Examples of discovery systems can be found at http://librarytechnology.org/discovery/.
E-books	E-books are digital documents (including those digitized by the library), licensed or not, where searchable text is prevalent, and which can be seen in analogy to a printed book (monograph). E-books are loaned to users on portable devices (e-book readers) or by transmitting the contents to the user's personal computer for a limited time.
E-media	E-media materials are media materials that are in digital format and are available for download or streaming. Include digital graphic materials.
E-serial	An e-serial is a periodical publication that is published in digital form to be displayed on a computer screen.
Fringe benefits	Cash contributions in the form of supplementary or deferred compensation other than salary. Excludes the employee's contribution. Employee fringe benefits include retirement plans, social security taxes, medical/dental plans, guaranteed disability income protection plans, tuition plans, housing plans, unemployment compensation plans, group life insurance plans, worker's compensation plans, pension, and other benefits in-kind with cash options.
Graphic materials	Opaque (e.g., two-dimensional) art originals and reproductions, charts, photographs or materials intended to be projected or viewed without sound, e.g., filmstrips, transparencies, photographs, posters, pictures, radiographs, slides, and collections of such materials. [NISO Z39.7-2013, section 4.6]
Integrated Postsecondary Education Data System (IPEDS)	The Integrated Postsecondary Education Data System (IPEDS), conducted by the NCES, began in 1986 and involves annual institution-level data collections. All postsecondary institutions that have a Program Participation Agreement with the Office of Postsecondary Education (OPE), U.S. Department of Education (throughout IPEDS referred to as "Title IV") are required to report data using a web-based data collection system. IPEDS currently consists of the following components: Institutional Characteristics (IC); 12-month Enrollment (E12);Completions (C); Admissions (ADM); Student Financial Aid (SFA); Human Resources (HR) composed of Employees by Assigned Position, Fall Staff, and Salaries; Fall Enrollment (EF); Graduation Rates (GR); Outcome Measures (OM); Finance (F); and Academic Libraries (AL).
Interlibrary loan services	Interlibrary loan is the process by which a library requests material from, or supplies material to, another library" where "'material' includes books, audiovisual materials, and other returnable items as well as copies of journal articles, book chapters, excerpts, and other non-returnable items.
Library collections	Comprise of documents held locally and remote resources for which permanent or temporary access rights have been acquired. Access rights may be acquired by the library itself, by a consortium and/or through external funding. Acquisition is to be understood as securing access rights and including it in the library catalog, other library databases or discovery systems.
Library Consortia	A library consortium is any local, statewide, regional, or interstate cooperative association of libraries that provides for the systematic and effective coordination of the resources of schools, public, academic, and special libraries and information centers, for improving services to the clientele of such libraries. (U.S. Code of Federal Regulations, Sect. 54.500)
Library expenses	Funds expended by the library (regardless of when received) from its regular budget and from all other sources; e.g., research grants, special projects, gifts and endowments, and fees for services.
Media materials	Titles of all library materials that include audio visual materials, cartographic materials, graphic materials, and three-dimensional artefacts and realia.
Microform	Microforms are photographic reproduction of textual, tabular, or graphic material reduced in size so that they can be used only with magnification. Examples of microforms are roll microfilm, aperture cards, microfiche, ultrafiche, and reproductions on opaque material.
Non-Returnables	Materials that the library does not expect to have returned. Examples of non-returnables include photocopies or facsimiles, fiche-to-fiche copies, print copies from microfilm, electronic full-text documents, and gratis print copies of unpublished reports and/or departmental working papers.
Ongoing commitments to subscriptions	Ongoing commitments in all formats, including duplicates, for all outlets. This includes serials and any other items committed to annually, as well as annual e-platform or access fees. Serials are publications issued in successive parts, usually at regular intervals, and, as a rule, intended to be continued indefinitely. Print-based serial subscriptions include periodicals, newspapers, annuals (reports, yearbooks, etc.), memoirs, proceedings, and transactions of societies. Include the costs of electronic serials bought in aggregations and serial packages. Include abstracting and indexing services and any database that requires an annual subscription fee. Do not include subscription fees if they are part of an annual consortium fee. Government documents received serially are included if they are accessible through the library's catalog.
Preservation	Activities associated with maintain library and archival materials for use in their original form or some other usable way. Examples include rebinding, de-acidification, restoration, lamination, materials conservation and digitization.
Returnables	Materials that the library expects to have returned. Examples of returnables include books, dissertations and theses, microfilm reels, sound recordings, and audiovisual material.
Salaries and wages	Amounts paid as compensation for services to all employees - faculty, staff, part-time, full-time, regular employees, and student employees. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, etc.).
Serial	A serial is a publication in any medium issued in successive parts bearing numerical or chronological designations and intended to be continued indefinitely. This definition includes periodicals, newspapers, and annuals (reports, yearbooks, etc.); the journals, memoirs,

	proceedings, transactions, etc. of societies; and numbered monographic series.
Serial back-files	Previous issues of serial titles that libraries buy back (such as back issues of magazines).
Serial subscriptions	Publications issued in successive parts, usually at regular intervals, and, as a rule, intended to be continued indefinitely. Serial subscriptions include periodicals, newspapers, annuals (reports, yearbooks, etc.), memoirs, proceedings, and transactions of societies.
Serial titles	Titles of serials collected.
Title	Use the ANSI/NISO Z39.7-2004 definition for title as follows: The designation of a separate bibliographic whole, whether issued in one or several parts. A book or serial title may be distinguished from other such titles by its unique International Standard Book Number (ISBN) or International Standard Serial Number (ISSN). This definition applies equally to print, electronic, audiovisual, and other library materials. For unpublished works, the term is used to designate a manuscript collection or an archival record series. Two subscriptions to Science magazine, for example, are counted as one title.
Title IV institution	An institution that has a written agreement with the Secretary of Education that allows the institution to participate in any of the Title IV federal student financial assistance programs (other than the State Student Incentive Grant (SSIG) and the National Early Intervention Scholarship and Partnership (NEISP) programs).

Academic Libraries

Click one of the following questions to view the answer.

General Questions

1) What is a reporting relationship and what are the different reporting relationships available for the Academic Library component?
2) How should items missing from the library's collection be counted?
3) Why does the survey ask for title counts for reporting physical book collection(s)? Why is the survey no longer asking for volume counts?
4) What is the difference between a database and a discovery system?
5) Do we count unlicensed databases such as library-created databases?
6) What is a physical serial and how do I report physical serials in collection and circulation?
7) How do we report reserves and renewals?
8) Where are print photographs reported?
9) Are music sheets collected?
10) How are physical circulations reported?
11) Does circulation include both check-outs and check-ins?
12) In-house circulation may include items that library personnel pick up from tables and carrels and are scanned as to being used. Do we include in-house use as circulation?
13) Our institution now has a Library and Learning Center, instead of a standalone Library, which is comprised of a library, tutoring, a writing center, and computer labs. Should we answer for the entire facility or just the library component?
14) Where are microfiche and microforms included? How does an institution count microfilm by titles if Government Document collections are not in the library catalog or discovery system as individual titles?
15) If a title is not searchable through the institution's catalog or discovery system, but is searchable through their link resolver, is this counted in IPEDS?
16) How should direct borrowing between consortium members be included?

Reporting Branch and Independent Libraries

1) When reporting the count of digital/electronic materials, do we count the total number available at the system level or at the branch level?

Reporting as a Consortium Member

1) How do we report digital/electronic circulation if access to the material is provided for all members as part of a consortium?
2) If we are asking libraries in consortia to report their collection, but part of that collection is shared, are we overstating the collection and double counting?

Reporting Digital/Electronic Collections

1) Where should VHS, CDs and DVDs of digital/electronic books or media be counted, with "digital/electronic" or "physical"?
2) How are purchased electronic journals counted?
3) How do we count electronic books available via e-book services such as the Ebook Library (EBL), Freading, or Overdrive?
4) How do we count media offered through online streaming services such as Films on Demand, VAST, Swank?
5) If a digital/electronic unit can be downloaded as many formats, is each format counted as a separate title?
6) For collections, do we count downloadables (e-books, e-serials, and e-media) that do not have records in our catalog but that we have access to?
7) How are electronic theses and dissertations counted?
8) Can I report open access (OA) titles as part of my collection?
9) What is a digital/electronic serial and how do I report digital/electronic serials in collection and circulation?
10) Are proceedings included as an e-book or as an e-serial?
11) Is ArtStor reported as a database or media?

Reporting Digital/Electronic Circulation

1) How do we count serial or journal circulation/usage in databases?
2) Where are institutional repositories reported?
3) What are some suggestions for obtaining title counts for digital/electronic circulation?
4) What are the basic steps for obtaining COUNTER Reports for Digital/Electronic Circulation?
5) The instructions state to exclude DDA and PDA collection usage numbers until they have been purchased or leased by the library. How should an institution report usage if DDA and PDA numbers cannot be excluded in a COUNTER report?
6) What should an institution report if they have platforms with BR1 and MR1 data, as well as, BR2 data?
7) Ebrary counts every page download as a chapter download. Should an institution report Ebrary counts in COUNTER BR2 data?
8) Should an institution include usage based collection model items (e.g., evidence-based programs) in e-book usage?

Reporting Expenses

1) Where do we report expenses for electronic journals and electronic indexing/abstracting services available on the Internet?
2) Where do we report consortial fees?
3) Should expenditures for memberships (e.g., state and national associations) be reported?
4) How does an institution report digitization expenditures?
5) Where do we report annual access fees for e-journals or e-books?

Answers:

General Questions

1) What is a reporting relationship and what are the different reporting relationships available for the Academic Library component?

Reporting relationships allow one institution to report data for other institutions in IPEDS. For the Academic Libraries component, institutions can establish either a "parent & child" relationship or a "main & branch" relationship. To determine which type of reporting relationship fits with your institution, please visit the resource page http://nces.ed.gov/ipeds/resource/download/AL_Reporting_Relationships.pdf.

Back to top

2) How should items missing from the library's collection be counted?

Missing items are part of the collection.

Back to top

3) Why does the survey ask for title counts for reporting physical book collection(s)? Why is the survey no longer asking for volume counts?

NCES asks that you now report physical book collections by counting titles, not volumes, to ensure that the definition for physical books aligns with the definitions of other collection counts (i.e. media, serials) collected for IPEDS.

Back to top

4) What is the difference between a database and a discovery system?

A **database** is a collection of electronically stored data or unit records (facts, bibliographic data, and texts) with a common user interface and software for the retrieval and manipulation of the data. The data or records are usually collected with a particular intent and relate to a defined topic.

A **discovery system** consists of an interface directed toward the users of a library to find materials in its collections and subsequently to gain access to items of interest through the appropriate mechanisms. Discovery systems tend to be independent from the specific applications that libraries implement to manage resources, such as integrated library systems, library services platforms, repository platforms, or electronic resource management systems. In most cases they provide access to multiple types of materials, independent of the management platform involved. Discovery systems provide an interface with search and retrieval capabilities, often with features such as relevancy-based ordering of search results, facets presented that can be selected to narrow results according to specific categories, contributors, or date ranges, and tools to identify related materials or to refine search queries. Examples of discovery systems can be found at http://librarytechnology.org/discovery/.

Back to top

5) Do we count unlicensed databases such as library-created databases?

No, only count licensed databases.

Back to top

6) What is a physical serial and how do I report physical serials in collection and circulation?

A serial is a publication in any medium issued in successive parts bearing numerical or chronological designations and intended to be continued indefinitely. This definition includes, in any physical format, periodicals, newspapers, and annuals (reports, yearbooks, etc.); the journals, memoirs, proceedings, transactions, etc. of societies; and numbered monographic series.

In a physical serials collection, report the number of physical serial titles that are accessible through the library's catalog or discovery system. Report serial titles, not subscriptions. If possible, report the count of only those de-duplicated or otherwise unique serial titles searchable through the library's catalog or discovery system. If possible, do not include earlier title changes; however, do not worry about removing them if it is not possible/feasible.

Also, include physical serials when reporting circulation counts.

Back to top

7) How do we report reserves and renewals?

NCES asks that you report physical print reserve circulation in circulation of physical items. This way the initial circulation count will reflect all physical-print circulation of content whether it is part of the regular print collection or the reserve print collection. However, this figure will NOT include renewals or equipment circulation counts because the practice of lending equipment varies considerably from library to library in terms of what the equipment (ranging from bicycles to computer/AC cords) is, making any comparison difficult.

Back to top

8) Where are print photographs reported?

Print photographs are reported as graphic materials within physical media.

Back to top

9) Are music sheets collected?

Include physical and digital/electronic music scores if searchable by title through the library catalog or discovery system.

Back to top

10) How are physical circulations reported?

Report the total number of times physical ITEMS (e.g., volumes) are checked out from the general and reserve collections. Include only initial checkouts (circulation), not renewals. Exclude interlibrary loan lending and borrowing. Include transactions of books, media, and serials. Do not include transactions of equipment or computers. However, circulation of electronic reading devices (e.g., Kindles) can be included if the device is pre-loaded with e-books. For example, if a customer checks out a Kindle that is pre-loaded with 20 e-books, then that transaction counts as 1 physical circulation, not 20 electronic/digital circulations.

Back to top

11) Does circulation include both check-outs and check-ins?

Circulation only includes initial check-outs, but not renewals or check-ins.

Back to top

12) In-house circulation may include items that library personnel pick up from tables and carrels and are scanned as to being used. Do we include in-house use as circulation?

Do not include these types of in-house circulation with circulation or interlibrary lending.

Back to top

13) Our institution now has a Library and Learning Center, instead of a standalone Library, which is

comprised of a library, tutoring, a writing center, and computer labs. Should we answer for the entire facility or just the library component?

You should answer for the entire facility if it's under the library's administrative unit, reports to the head of libraries, and expenses are paid from the library's budget.

Back to top

14) Where are microfiche and microforms included? How does an institution count microfilm by titles if Government Document collections are not in the library catalog or discovery system as individual titles?

Microfiche TITLES ONLY, are counted in physical media; DO NOT INCLUDE microfiche pieces. Microforms titles are counted in physical media only if the titles are searchable through the institution's catalog and discovery system. For example, while there may be thousands of titles in ERIC that may not be searchable through the institution's catalog or discovery system, ERIC should be counted as 1 title. Another example is the Congressional Record on Microfiche which would be counted as 1 title.

Back to top

15) If a title is not searchable through the institution's catalog or discovery system, but is searchable through their link resolver, is this counted in IPEDS?

Yes, institutions should count titles that are searchable through their link resolver even if they are not searchable through their catalog or discovery system.

Back to top

16) How should direct borrowing between consortium members be included?

Direct borrowing transactions are included in interlibrary loan services reporting.

Back to top

Reporting Branch and Independent Libraries

1) When reporting the count of digital/electronic materials, do we count the total number available at the system level or at the branch level?

Report at the system or administrative entity level. For example, if the library system has 3 branch libraries and access to 2,038 downloadable audio units at the system level, then it would report 2,038 and not 6,114 units.

Back to top

Reporting as a Consortium Member

1) How do we report digital/electronic circulation if access to the material is provided for all members as part of a consortium?

If the circulation count for only your institution is not available from the e-service provider, report using whichever method you use locally to monitor circulation for your library. Do not include counts from other members of the consortium. A method for estimating usage for just your institution is to use the percentage of your institution's contribution to the total consortial fee. Another method is to use the percentage of institution's Full-Time Equivalent (FTE) student count to the consortium total FTE student count.

Back to top

2) If we are asking libraries in consortia to report their collection, but part of that collection is shared, are we overstating the collection and double counting?

The Academic Libraries component of IPEDS was integrated from the previous Academic Libraries Survey (ALS). The ALS Advisory Committee, which was comprised of practitioners and academics, agreed with this method for reporting collections from consortia because it is more important to get accurate total access counts than total collection counts.

Back to top

Reporting Digital/Electronic Collections

1) Where should VHS, CDs and DVDs of digital/electronic books or media be counted, with "digital/electronic" or "physical"?

VHS, CDs and DVDs of digital/electronic books or media should be counted under "physical media".

Back to top

2) How are purchased electronic journals counted?

Electronic journals are included in the collection count, but not in the circulation count. However, expenses for electronic journal *subscriptions* should be reported under "Ongoing commitments to subscriptions."

Back to top

3) How do we count electronic books available via e-book services such as the Ebook Library (EBL), Freading, or Overdrive?

Report each title owned or leased by the library if individual titles are cataloged and/or searchable through the library catalog or discovery system.

Back to top

4) How do we count media offered through online streaming services such as Films on Demand, VAST, Swank?

Report titles of the media if it is owned or leased by the library, if the titles are cataloged and/or searchable through the library catalog or discovery system.

Back to top

5) If a digital/electronic unit can be downloaded as many formats, is each format counted as a separate title?

Count all formats as one title. For example, count an e-book title that is available via epub, PDF, or Kindle formats as one title.

Back to top

6) For collections, do we count downloadables (e-books, e-serials, and e-media) that do not have records in our catalog but that we have access to?

Count only downloadables to which you have access and that are in your library's catalog or discovery system.

Back to top

7) How are electronic theses and dissertations counted?

Theses and dissertations in electronic format can be included under "digital/electronic books", providing they are part of the library's collection (see definition of collection). Report the titles.

Back to top

8) Can I report open access (OA) titles as part of my collection?

OA titles may be included if the individual titles are searchable through the library's catalog or discovery system. Do NOT count titles from HathiTrust, Center for Research Libraries, Internet Archive, and similar collections unless the library owns the digitized item and it is accessible under current copyright law.

Back to top

9) What is a digital/electronic serial and how do I report digital/electronic serials in collection and circulation?

An e-serial is a periodical publication that is published in digital form to be displayed on a computer screen

Report the number of e-serial titles that are accessible through the library's catalog or discovery system. Include open access (OA) titles if the individual titles are searchable through the library's catalog or discovery system. Do NOT count e-serial titles from HathiTrust, Center for Research Libraries, Internet Archive, and similar collections unless the library owns the digitized item and it is accessible under current copyright law. If possible, report the count of only those de-duplicated or otherwise unique serial titles searchable through the library's catalog or discovery system. If possible, include ceased titles. If possible, do not count earlier title changes; however, do not worry about removing them if it is not possible/feasible. A source for counting e-serials may be a library- or vendor-developed A-Z title list of e-journals.

Do NOT report digital/electronic serials in digital and electronic usage/circulation counts.

Back to top

10) Are proceedings included as an e-book or as an e-serial?

Based on the definition of serials, numbered monographic series are included in the e-serial collection count. If the proceedings are numbered, then they may be a monographic series, which should be counted in e-serials.

However, if the proceedings have an ISBN, then it is a monograph and should be counted as an e-book. If it has both an ISBN and ISSN, and if it is an individual volume within a series that can stand on its own (it is not dependent upon content before it or after it), then it would be counted as an e-book.

Back to top

11) Is ArtStor reported as a database or media?

ArtStor is reported as a database.

Back to top

Reporting Digital/Electronic Circulation

1) How do we count serial or journal circulation/usage in databases?

IPEDS does not collect the circulation/usage of electronic journals or serials. Please do not include.

Back to top

2) Where are institutional repositories reported?

IPEDS asks that you do NOT report data on institutional repositories in the AL survey.

Back to top

3) What are some suggestions for obtaining title counts for digital/electronic circulation?

If you have titles in your knowledge base in your link resolver integrated into your discovery tool, this can be an easy way to get title counts for the digital/electronic collections (e-books, e-serials, and e-media) of the AL survey. If your link resolver is not complete for e-books or e-multimedia, it might be better to rely on getting the title counts through catalog records or other means.

Back to top

4) What are the basic steps for obtaining COUNTER Reports for Digital/Electronic Circulation?

First, identify where you should collect your electronic and digital circulation data. Some options are:
- Publishers that host their own content (e.g., Elsevier on ScienceDirect)
- Publishers that use a third-party platform to host content (e.g., Royal Society on Highwire)
- Aggregators that license content from a wide variety of publishers and offer it through a database (e.g., Academic Search Complete on EBSCOhost)

Second, obtain a list of providers and identify how to obtain reports from each provider. An example of basic steps for this process are as follows:
- Compile spreadsheet of providers.
- Identify administrative URLs and login information needed to collect statistics.
- Identify formats and reports to collect under each provider:
  - Serials - JR 1
  - Books - BR 1
  - Books - BR 2
  - Multimedia - MR 1
- Identify providers where you need to contact vendor or where statistics are unavailable.
- Work your way through the list, recording the Reporting Period Total in your spreadsheet.
- Provide IPEDS with one total sum of all digital/electronic Reporting Period Totals obtained through all providers.

Note: In cases where vendors do not provide COUNTER reports, libraries may report using other means for monitoring digital/electronic circulation/usage (downloads, session views, transaction logs, etc.).

Back to top

5) The instructions state to exclude DDA and PDA collection usage numbers until they have been purchased or leased by the library. How should an institution report usage if DDA and PDA numbers cannot be excluded in a COUNTER report?

If DDA and PDA numbers cannot be excluded in the institution's COUNTER report, then please report the COUNTER report with DDA and PDA numbers included. However, please note this detail in the comment box available on the survey.

Back to top

6) What should an institution report if they have platforms with BR1 and MR1 data, as well as, BR2 data?

Please only report BR1 and MR1 data.

Back to top

7) Ebrary counts every page download as a chapter download. Should an institution report Ebrary counts in COUNTER BR2 data?

Include COUNTER BR2 reports with Ebrary. However, please note the inclusion of Ebrary in the comments section on the survey.

Back to top

8) Should an institution include usage based collection model items (e.g., evidence-based programs) in e-book usage?

The survey excludes DDA or PDA collections unless they have been purchased by the institution. However, if the title is purchased in an evidence-based model and it is searchable through the catalog or discovery system, then it is counted in e-book usage.

Back to top

Reporting Expenses

1) Where do we report expenses for electronic journals and electronic indexing/abstracting services available on the Internet?

Report electronic journal and indexing/abstracting service expenses with "Ongoing commitments to subscriptions" if they require an annual fee. If not, report electronic journal expenses under 'One-time purchases of books, serial backfiles, and other materials' and electronic indexing/abstracting services under "Other materials/service costs"

Back to top

2) Where do we report consortial fees?

Report this amount under "All other operations and maintenance expenses". Include expenses for database licenses, serial subscription fees, and other annual electronic platform or access fees, if they were part of an annual consortium fee. Do not report these under "Ongoing commitment to subscriptions" or "One-time purchases" expenses.

Back to top

3) Should expenditures for memberships (e.g., state and national associations) be reported?

Yes, include membership costs if they are part of the library budget. These types of membership costs should be included in "all other materials/service cost."

Back to top

4) How does an institution report digitization expenditures?

Report digitization expenditures as preservation expenditures, if it is an outsourced service. Additional digitization-related expenses are either reported as memberships or services and included in "all other materials/service cost" OR reported as computer systems/other technology-related expenditures and included in "All other operations and maintenance expenses."

Back to top

5) Where do we report annual access fees for e-journals or e-books?

Report annual access fees under "Ongoing commitments to subscriptions."

Back to top