Rules for managing cultural assets

Based on clause 15 (2) 15) and subsection 15 (3) of the Statutes of the University of Tartu, adopted by the Senate of the University of Tartu Regulation no. 11 of 21 July 2014 and approved by the Council of the University of Tartu Resolution no. 18 of 29 July 2014, I establish the rules for managing cultural assets at the University of Tartu. [effective as of 7 January 2016]

I. General provisions

1. This decree (‘rules’)  
   1.1. regulates the procedure and conditions for the accounting, storing and preservation of cultural goods owned by the University of Tartu (‘university’);  
   1.2. establishes the principles for keeping the university’s cultural assets register.

2. Cultural goods of the university include movable property of historical, archaeological, ethnographic, artistic, scientific or other cultural value, their parts or sets entered in the university’s cultural assets register (‘cultural assets’) and are classified as follows:  
   2.1. university’s cultural assets in the national register of cultural monuments (‘cultural monuments’);  
   2.2. university’s cultural goods not subject to registration in the national register of cultural monuments.

3. Movable property recognised as cultural property is subject to conditions laid down in these rules and, in cases laid down in these rules, to the accounting principles laid down in the internal accounting rules of the university.

4. The decree is not applied to:  
   4.1. assets belonging to the collections of university’s museums, i.e. museum objects within the meaning of the Museums Act;  
   4.2. assets belonging to the collections of the university library, which are recorded in the electronic catalogue ESTER based on the integrated library system;  
   4.3. an archival record entered in the archives register within the meaning of the Archives Act;  
   4.4. immovable property of the university listed as a cultural monument in the national register of cultural monuments (‘immovable monument’).

5. Upon acquisition, cultural monuments are registered in the accounting documents as fixed assets, regardless of their acquisition cost. University’s cultural goods not subject to registration in the national register of cultural monuments are registered in the accounting documents as fixed assets or small assets if their acquisition cost exceeds the threshold for recording assets established in the internal accounting rules.

51. For the purposes of these rules, the head of the structural unit is the head of an institute, the director of a college, the director of a non-faculty institution, the head of a dean’s office and the head of a support unit. 
[effective as of 7 January 2016]
II. Cultural monument

6. A cultural monument is an object recognised as a cultural monument under the Heritage Conservation Act and protected by the state.

7. The director of the university museum (‘museum’) is responsible for the truthfulness of the data contained in the national register of cultural monuments. The director of the museum informs the Finance Office in writing of any changes to the national register of cultural monuments within two weeks of the entry. [effective as of 27 November 2014]

8. In addition to the national register of cultural monuments, the data of a cultural monument (except for immovable monuments) are also entered in the university’s cultural assets register as stipulated in chapter IV of these rules.

III. Cultural goods not subject to registration in the national register of cultural monuments

9. The heads of structural units are obliged to inform the director of the museum in writing, within a month, of the following cultural goods held by the structural unit, purchased and gifted to the university, or suspected of having cultural value: [effective as of 27 November 2014]
   9.1. works of artistic value (e.g. paintings, sculptures), memorial plaques, bas-reliefs, etc.;
   9.2. movable property (e.g. furniture) dating from before World War II;
   9.3. movable property of historical, archaeological, ethnographic, scientific or other significance to the university.

10. Movable property of cultural value is recognised and discontinued as a cultural asset of the university by the directive of the director of administration based on a reasoned proposal by the director of the museum. [effective as of 27 November 2014]

11. The need to discontinue the status of a cultural asset is evaluated by a committee formed by the directive of the director of the museum; based on the committee’s opinion or assessment, the director of the museum proposes to the director of administration to discontinue the status of a cultural asset. [effective as of 27 November 2014]

12. An object’s status as a cultural asset may be discontinued and it may be excluded from the university’s cultural assets register if:
   12.1. the object has been destroyed and cannot be restored in a sufficiently authentic manner;
   12.2. the object has lost most of the characteristics of a cultural asset and these cannot be restored in a sufficiently authentic manner;
   12.3. the technical condition of the object is poor and the improvement results in the loss of authenticity of the object;
   12.4. the object is a museum object within the meaning of the Museums Act;
   12.5. the object is an archival record entered in the archives register within the meaning of the Archives Act;

13. Data of a cultural asset is entered in the university’s cultural assets register as stipulated in chapter IV of these rules.

IV. University’s cultural assets register

14. The university’s cultural assets register (‘register’) is kept in the asset management information system managed by the Estates Office. If the register needs to be developed, the director of the museum makes a corresponding proposal to the head of the Estates Office, who then arranges the commissioning of the necessary justified development work. [effective as of 27 November 2014]

15. The purpose of the register is to keep account of cultural assets and to record information on its use, display, movement, restoration and preservation.

16. For each cultural asset, at least the following information is recorded in the register:
   16.1. the name and a brief description of the cultural asset, including photographs;
   16.2. the type of cultural asset;
   16.3. details of the person responsible for the accounting of the cultural asset referred to in Chapter VII of these rules and the holder of the asset;
16.4. the location of the cultural asset (the address of the building and, where possible, the room number, as well as the structural unit holding the cultural property);
16.5. the assessment of the condition of the cultural asset determined in the course of inventories;
16.6. information on the recognition of the object as a cultural asset and the discontinuation of such status (date and number of the directive of the minister of culture or the director of administration);
16.7. data on the acquisition of the cultural asset (time, way, etc.);
16.8. data on the restoration, repairs, etc. of the cultural asset;
16.9. in the case of cultural assets registered in the accounting documents, the inventory number assigned to the asset in the accounting database;
16.10. the code assigned to the cultural monument in the national register of cultural monuments.
17. The director of the museum is responsible for entering and amending the data in the register and deleting data from the register. The cultural asset referred to in clause 2.2 of these rules is entered in the register and deleted from it based on the directive of the director of administration. [effective as of 27 November 2014]
18. If the data on a cultural asset is changed, the person responsible for the accounting of cultural assets, as referred to in Chapter VII of these rules, must inform the director of the museum or a person appointed by the director of the museum and provide the corresponding information in writing within two weeks of the date of the change. [effective as of 27 November 2014]
19. There is no monetary record of cultural assets in the cultural assets register. If necessary, the director of the museum issues a directive to form a committee, whose opinion or assessment will be the basis for assessing the movable property of cultural value based on a particular interest arising from the characteristics of the movable property, without regard to its usefulness. [effective as of 27 November 2014]
20. The register is available on the intranet.

V. Storing, maintenance, preservation and transfer of cultural assets

21. The head of the structural unit holding the cultural asset is responsible for ensuring that the cultural asset is stored, kept in order, maintained, preserved and transported following the guideline(s) developed by the museums.
22. The supplementing, modification, destruction or tampering of cultural assets is not permitted. If a cultural asset needs restoration and conservation, such work may be carried out only by an authorised or qualified person. Director of the museum or a person appointed by him/her advises on and coordinates the commissioning of the corresponding works on cultural assets. The structural unit holding the cultural asset bears the costs of keeping the cultural asset in order and preserving, conserving and restoring it. [effective as of 27 November 2014]
23. Where the proper storing, maintenance or preservation of a cultural asset is burdensome for its holder, the head of the structural unit holding the cultural asset has the right to refrain from holding it by making a corresponding proposal to the director of the museum. The museum then takes the cultural asset in its possession and unit waiving the possession of the cultural asset bears the costs of its proper transport. The holder of a cultural asset cannot refrain from holding a cultural asset permanently connected to a building or room. [effective as of 27 November 2014]
24. Upon the request and need to transfer a cultural asset, the director of the museum issues a directive to form a committee for the transfer of the cultural asset, whose opinion or assessment will provide the basis for the director of the museum to make a proposal to the director of administration to transfer the cultural asset. The proposal must be accompanied by the opinion of the holder of the cultural asset. [effective as of 27 November 2014]
25. The director of administration decides on the transfer of a cultural asset and its removal from the register by a directive based on the proposal referred to in clause 24 of these rules.
26. The director of administration concludes the contract for the transfer of the cultural asset.
VI. Inventory of cultural assets

27. Cultural monuments are subject to inventory following the procedure laid down in the university’s internal accounting rules for the inventory of fixed and small assets.

28. The person appointed by the director of the museum verifies the conformity of the cultural asset referred to in clause 2.2 of these rules with the data recorded in the register in the course of annual inventory in cooperation with the person(s) responsible for the cultural asset. [effective as of 27 November 2014]

29. The condition of cultural monuments is assessed every five years by a committee convened by a directive of the director of the museum, comprising the person(s) responsible for the cultural asset and representatives of the Estates Office and the museum. The director of the museum is responsible for recording the results of the assessment in the register. [effective as of 27 November 2014]

VII. Persons responsible for cultural assets

30. As a rule, the person responsible for the accounting of cultural assets registered in the accounting documents is the person responsible for the accounting of the assets as determined under the procedures laid down in the internal accounting rules; that person performs all the functions assigned to the person responsible for the accounting of the assets in respect of cultural assets. If the asset is not registered in the accounting documents, the responsibility for the accounting of the cultural asset lies with the building manager under the following conditions:

30.1. data on the cultural asset is properly recorded in the cultural assets register and

30.2. the holder of the cultural asset has been designated in the cultural assets register.

31. If the building does not have a building manager, the head of the structural unit holding the building or the room in which the cultural asset is located, or an employee designated by him/her following the procedure laid down in the university’s internal accounting rules, is responsible for accounting of the cultural asset.

32. Based on the location of the cultural good in the building, the holder of the cultural asset is

32.1. the building manager, if the cultural asset is located in public areas of the building;

32.2. the head of the structural unit using the building or part of the building, if the building has no building manager and the cultural asset is located in public areas of the building;

32.3. an employee of the university who holds or uses the cultural asset on a daily basis.

33. The museum is the holder of a cultural asset for which no other holder has been designated in the cultural assets register or which is not in the possession or use of any employee of the university. [effective as of 27 November 2014]

VIII. Final provisions

34. The director of the museum prepares the manual(s) for the storing, upkeep, maintenance, preservation and transporting of cultural assets and the form for the instrument of delivery and receipt and makes them available on the intranet. [effective as of 27 November 2014]

35. The responsibility for the performance of these rules lies with the director of administration and the responsibility for the performance of clauses 7, 17 and 29 of these rules lies with the director of the museum. [effective as of 27 November 2014]