

Rare Books Expenditure Guidelines as presented at GAC, March 2006

In September 2003, the Governor's Advisory Council on Library Development (GAC) approved guidelines to govern the expenditure of funds related to the Rare Books Preservation Project and they are attached as Appendix A. While the guidelines have provided guidance and control of how the funds should be utilized during the initial construction phase, they now need to be reexamined given the complexity of the Rare Books effort. Just as the project scope has increased, the budget has also grown and it consists of capitol construction monies, i.e., \$6 million released by Gov. Rendell, a \$400,000 annual line item allocation of non lapsing funds as part of the budget of the Capitol Preservation Committee, and grant funds from either private foundations, state or federal entities.

The GAC continues to support additional funds being identified from both state and federal sources as well as private and public foundations. In order to accommodate these various sources of funding and their specific expenditure guidelines as well as the changing nature and importance of the project, the following principles are adopted on February 3, 2006.

All funds allocated by the Commonwealth of Pennsylvania which are not capitol monies will be transferred to Mansfield University so they are spent using state expenditure guidelines. The University will continue to place these funds in a restricted account where no interest is earned, are budgeted in a common cost accounting system, and are audited each year by an external auditing firm. The funds will be expended for the following priorities:

- 1) Unanticipated construction costs.
- 2) On going maintenance charges including software upgrades after the area has been accepted by the Commonwealth.
- 3) The matching dollars as required for grants submitted to state, federal, or private funding sources.
- 4) Extraordinary and unusual expenses. Expenses in this category are primarily those which are beyond the fiscal scope of the Office of Commonwealth Libraries and may include but are not limited to such costs of those relating to moving the collections into the renovated space, travel costs related to various aspects of the project, and any additional items added by the GAC or the Commissioner of Libraries to facilitate the overarching goal of preserving rare paper based materials housed in the State Library.

The status of the funds is to be reported to the GAC at each of their quarterly meeting and a spreadsheet showing all the expenditures shall be submitted to the Committee as well as

the Secretary so that it may become part of the official record of the meeting. The approval process for the expenditure of funds is:

- 1) invoices less than \$500 may be authorized by the Commissioner of Libraries and will be processed by Mansfield University on her/his approval.
- 2) invoices over \$500 the Commissioner of Libraries and either the chair or vice chair of the GAC must approve the expenditure. Once the approvals have been given, the Commissioner of Libraries notifies Mansfield University to expend the funds.

Funds from private or public foundations or the federal government may be placed either in a restricted account at Mansfield University or the Foundation for the Enhancement of Communities. These funds will be monitored by the Commissioner of Libraries and may be expended on his/her signature.