



Massachusetts Libraries

BOARD OF LIBRARY COMMISSIONERS

MASSACHUSETTS BOARD OF LIBRARY COMMISSIONERS Policy on Budget Revisions for Budget Line Item Programsⁱ

- 1.) A budget revision request must be filed with the Board of Library Commissioners when:
 - a.) the proposed budget revision results in re-allocation of 10% or \$50,000, whichever is greater, of the funds for any individual major category in the program contractor's most recently approved program budget (i.e. delivery, interlibrary loan, continuing education and training, advisory and technical assistance, supplemental services, administration).
 - b.) the proposed budget revision results in the addition or deletion of 1.0 FTE or more or \$40,000 or more in the Personnel category of the line item budget.
 - c.) the proposed budget revision results in any change in a Cherry Sheet amount for a contracting entity or a change of greater than 10% to any other contract for service included in the Sub-Contractual Services category of a line item budget.
- 2.) The executive director or program administrator is responsible for officially notifying the Board of Library Commissioners of actions by their executive boards or other governing boards or committees with oversight responsibilities which necessitate approval by the Board of Library Commissioners. Such actions may relate to budget revisions or may include other programmatic changes that impact contractual obligations between the MBLC and the contracting entity.
- 3.) Requests for budget revisions must be submitted on the prescribed forms by the executive director or program administrator. Both program budget and line item budget forms are required for any revision.
- 4.) Expenditures based on proposed budget revisions shall not be incurred or obligated prior to receipt of the required approval for the revision.
 - No reimbursement will be made for expenditures made prior to receiving the required approval of a budget revision.
 - For program entities operating under forward funding, no advance payments will be made for any quarter if the requested amounts or reported expenditures are at variance with the current approved budget.

- 5.) Requests for budget revisions must be accompanied by the following information:
- a.) a narrative summary of the proposed changes including an explanation and justification of the revisions, and
 - b.) a brief explanation of the effect of the proposed budget revision on the program entity's plan of service, if any.
- 6.) A budget revision effecting major change in the program entity's plan of service will require the recommendation of the program entity's council of members/governing board at a meeting duly called for the purpose before it is submitted to the Board of Library Commissioners for action.

Initial Policy Approval Date: May 4, 2000
Policy Re-approval Date: July 14, 2016
Policy Expiration Date: July 14, 2021

ⁱ The line item program entities included in this policy are the Massachusetts Library System, the Library for the Commonwealth, Perkins Braille and Talking Book Library, the Worcester Talking Book Program, and the Massachusetts Center for the Book.