



BUDGET GOVERNANCE PROCESS

The CCPS P&C budget year runs from 1 January to 30 November.

September/October

A survey on P&C expenditure is sent to the school community.

The aim is to gather information on people's priorities for expenditure from a wide cross-section of the CCPS community. The survey specifically gathers information on (i) whether the amounts spent on ongoing items of expenditure are still appropriate for next year and (ii) what other areas are in need of funding.

The survey lists 'Set and Ongoing' items of expenditure and measures community support for the amounts that were allocated to these items in the previous year's budget. The survey also lists 'Discretionary' items that have been discussed at P&C meetings during the year, and measures community support for an indicative amount to be spent on each area in the coming year. There is also a section asking for suggestions on 'Other' items for consideration in the budget for next year.

In 2010 the survey was distributed using an online tool. There were 90 parent responses and 18 teacher responses.

October P&C meeting

The results from the survey are presented and discussed. This is an opportunity to review the methodology and to interpret what the survey results suggest for the expenditure program next year.

The results of the survey are posted on the P&C website.

November P&C meeting

The results of the survey and subsequent discussion are incorporated into draft projections for next year's budget and are presented for discussion. Expenditure amounts are agreed and project categories are prioritised. The priorities for each project category determine how early in the year, and in what order, spending on projects can begin.

Projections for the next two out-years are also discussed and included in the draft strategic plan.

December P&C meeting

The full year financial result for the current year is known with some certainty (although there may be some outstanding items). The agreed priority and amount of expenditure for each project category are finalised for next year.

A formal vote is taken to finalise the budget for the next year. This gives certainty to the school to begin spending on the highest priority items (such as employing teachers) in January.

The agreed budget and strategic plan is posted on the P&C website.

Subsequent P&C meetings

Based on advice from the Treasurer, the P&C proceeds to spend allocated funds on 'Set and Ongoing' items from the start of the financial year.

Expenditure on 'Discretionary' items takes place through the year as revenues are collected and the P&C, on advice from the Treasurer, feels confident that sufficient funding is available.

Specific projects under each budget expenditure category are discussed and agreed at P&C meetings. Once the project is agreed, it is actioned without the need for a mandatory formal vote. The P&C committee may provide in principle agreement to a project at the meeting and give discretion to the P&C Executive to finalise details and action the project between meetings.