

## Policy on spending of the surplus of the IGPME

### *Aim and scope of this policy*

IGPME does not actively aim to generate a surplus beyond the money needed for its ongoing yearly activities. The main income of conference – the final conference fee – is estimated by the International Programme Committee of the respective conference just 3 months in advance of the conference with careful consideration of pre-registrations in order to avoid excessive overpayments or underfunding. However, due to a good financial management of past conference chairs and unexpectedly high final participation numbers, IGPME has accumulated from the emerging overpayments a surplus that is not appropriate for a non-profit organization.

The surplus refers to funds that IGPME holds in addition to the funds needed to cover operating expenses for a year and a minimum reserve fund to cover pre-conference expenses in case of unforeseen events.

In order to spend the money responsibly according to the IGPME aims and on behalf of the members of the IGPME, this policy has been developed.

The policy aims to provide guidance for decisions that will reduce the surplus of the IGPME in a transparent way so that the interests of the members of IGPME are respected. It describes

1. Rationale: Criteria for spending the surplus
2. Lines of action: A framework for the lines of actions to be funded
3. Spending plan: Requirements of a spending plan
4. Processes: Guidelines on the processes that lead to funding decisions

As an appendix, it includes an illustration of a possible **spending plan for the reduction of the surplus** (parceling out of money over several years), that is not part of the policy, but is needed to be able to put the policy into action.

### **1. Rationale**

The following criteria were considered when developing this document. They should be carefully implemented throughout the whole process of surplus reduction.

#### **Criterion 1: Furthering the aims of IGPME and issues of equity and inclusion**

As an overarching rationale, the surplus should be expended so as to further the aims of IGPME. These are according to the constitution

- i. to promote international contacts and exchange of scientific information in the field of mathematical education;
- ii. to promote and stimulate interdisciplinary research in the aforesaid area; and
- iii. to further a deeper and more correct understanding of the psychology and other aspects of teaching and learning mathematics and the implications thereof.

In addition, IGPME strongly values equity and inclusion and so activities that foster equity and inclusion at all levels of operation should be considered for funding from the surplus.

#### **Criterion 2: Benefit of different interest groups**

As the surplus is money commonly owned by the IGPME members, it is important to consider an assortment of funding lines, so that a broad spectrum of different groups within IGPME profits from the surplus. Despite of this, the allocation of funds to different lines of actions might reflect special needs of specific groups of members.

#### **Criterion 3: Long-term impact of actions**

Given the responsibility of using the commonly owned money in the best possible way, it is preferred to prioritize actions with long-term impact above actions with short-term impact.

**Criterion 4: One-year liability**

According to the temporary nature of the surplus funds, every specific action should be designed to be a one-time action finished within one calendar year (the accounting year of IGPME). Despite this requirement, the funding of a similar action in the next year is possible, if a new proposal is presented and decided on. Criterion 4 does not contradict criterion 3, as even with one-year liabilities funded actions should have a long-term impact.

**2. Lines of action**

The IC identified different lines of action that help with implementing the criteria. In the following, the lines of action are described more specifically. It is recognised that the lines of action are not perfectly disjunct, but they are expected to lead to applicable categories and transparent funding decisions with a benefit for IGPME in total.

**a. Line of action to foster international scientific activities**

IGPME is already a group with wide international participation (approx. 50 countries). However, there are still areas that are not or only marginally represented within the IGPME. To enhance international participation, two different sets of actions can be located: first, actions that foster the international nature of existing scientific activities of the IGPME; second, actions that support new scientific activities of the IGPME in order to reach a higher level of internationalisation.

**b. Line of action to foster interdisciplinarity**

Research on the teaching and learning of mathematics is a highly interdisciplinary field with connections to neighbouring disciplines such as psychology, mathematics, philosophy, amongst others. However, these interdisciplinary links and resulting opportunities, as well as difficulties, are so far not always explicitly focused on at scientific activities of the IGPME. This line of action aims at broadening the academic discourse and interdisciplinary connections by making the research of IGPME members more visible in the neighbouring disciplines and vice versa.

**c. Line of action to foster professional development**

The third aim of the IGPME highlights the constant need of a scientific group to engage in professional development. Professional development is certainly important for early career researchers, but IGPME profits also from established researchers innovating in respect to research methods or topics. Professional development is generally seen as being a highly sustainable investment with a long-term impact. Although the range of professional development needs is wide, language skills are seen as a particularly essential requirement for members of an international scientific group.

**d. Line of action to foster equity and inclusion**

Despite of the breadth of IGPME and a strong tradition of equity and inclusion, specific characteristics may still be seen to benefit some groups over others. This line of action is intended to promote innovative activities aimed at providing a more equitable and inclusive access to participation in the existing IGPME scientific activities for all members.

### 3. Spending plan

An allocation of funds to accounting years (spending plan) **is not part of this policy**, but is needed in order for the policy to be operationalised. As the amount of the surplus might undergo substantial changes and is in addition dependent on the incoming proposals and the decision on them, it is seen as important to keep the allocation of funds more flexible than the overarching surplus policy.

Nonetheless, the specific plan for reducing the surplus over the following years must be communicated to the AGM every year. As IGPME accounts on the basis of the calendar year, the spending plan should also follow this accounting procedure and has to be based on the actual financial situation of the IGPME. The spending plan should project the amount of money expected to be parcelled out in the following years. A presented spending plan comes hence into effect from the start of the next calendar year and might undergo a revision based on the actual financial situation every year.

### 4. Processes

Proposals can be submitted into the lines of actions as described above. All proposals have to take into account the **current situation** of IGPME and address **specific desiderata** according to the line of action. They have to make clear, how the proposal addresses these desiderata and what evidence for success will be drawn on in the obligatory evaluation. Every proposal should include a complete plan for financing and also elaborate on other efforts for getting funding in addition to or instead of the funds from IGPME. The secretary portfolio group will provide detailed guidelines for proposals.

There are two kinds of possible initiatives to be differentiated, hence, two different processes have to be considered:

- Proposals for actions on the initiative of (groups of) IGPME members (e.g., a group of people with professional development needs, scientific networking needs, also a conference chair,...) → **Procedures for proposals of IGPME members**
- Proposals initiated by the IC as means of structural development → **Procedures for proposals initiated by the IC**

All processes and decisions related to the spending of surplus have to be reported to the AGM every year. Every funded proposal has therefore also to provide a detailed financial report and finalize financial affairs (including the refunding of money not used) at latest February, 1st in the year following the funding.

#### 4.1 Procedures for proposals of IGPME members

With the installation of this policy, proposals can be submitted by any IGPME member or group of IGPME members to the IC. The Officers are responsible for managing incoming proposals and related issues. For transparency of process, the IC should provide every year in September a call for proposals. This should include clear terms of applications including the actual allocation of funds for the following year and deadlines for application as well as deadlines for decisions. With an application deadline in November, it is reasonable to reach a funding decision by the start of the new funding year if the AGM does not need to be involved (see below).

When a proposal comes in, the Officers review the proposal and compile a recommendation concerning the funding decision. Possible conflicts of interest have to be considered. The resulting recommendation might include stipulations, cutting of requested funding or the request of re-submitting an improved version. The Officers can – on the basis of a positive recommendation – make positive funding decisions as long as the individual action stays below the limit of 500 Euro. Every proposal that exceeds this limit, but asks for less than 5.000 Euro is to be voted by the whole IC. In case of the whole IC voting, the Officers provide all necessary information to the IC in a timely manner.

Proposals that exceed 5.000 Euro have to be voted on at an AGM according to IGPME regulations. Therefore, proposals of that size have to be handled differently and submitted in time (approx. February) in the year **before** expected funding. In case of a positive AGM vote, the respective funding amount is pre-booked and earmarked for the following year.

#### 4.2 Procedures for proposals initiated by the IC

Proposals that are initiated by the IC (as a whole, not individual IC members) aim at fostering the structural development of the IGPME, e.g. through providing structures for specific actions. As for proposals from IGPME members, IC initiated proposals need to be voted on by the AGM if they exceed the limit of 5000 Euro. In case of a positive AGM vote, the respective funding amount is pre-booked and earmarked for the following year.

#### 4.3 Overview on procedures (exemplified for the funding year 2017)\*

2016			2017			2018	
August, 2nd at the AGM	September, 1st	November, 1st	January, 1st	February, 1st	December, 31st	February, 1st	August, at the AGM
Vote on funding proposals from IC (if applicable)	Call for proposals	Deadline for proposals	Decisions on funding	Earliest start of actions	Latest end of actions	Closing of financial affairs for projects funded 2017	Report on surplus-funded actions of 2017

\* Note that the procedure would request a positive vote on this surplus-policy at the AGM in August, 2016.

## Examples (not part of the policy)

### Illustration of examples for the lines of actions according to the „Policy on spending of the surplus of the IGPME“ (as of 2016)

For illustrative purposes, specific actions that **might** fall into the lines of actions from the mentioned policy are sketched **as examples** below to make the **intention of the lines** more clearly. Nonetheless, even if you plan to initiate a proposal close to one of the examples, keep in mind that the proposal still has to go through the regular processes to be decided for funding or not!

#### *Lines of action*

##### 1. Line of action to foster international scientific activities

Possible actions might be for example:

- Supporting activities in countries with traditionally little engagement with IGPME with a view to raising awareness of IGPME, motivating interest in attending the annual conference, and raising awareness of possible sources of financial support (cf. idea of “regional conferences”)
- Subsidizing conferences in areas that are important for the development of IGPME’s internationality, but where on regular terms the maintenance of reasonable fees is difficult for organisers
- Establishing a scientific mentoring system for early researchers in order to tighten international connections with a focus on fostering sustainable research partnerships

##### 2. Line of action to foster interdisciplinarity

Possible actions might be for example:

- Promotion of IGPME and its activities, particularly participation in its annual conference, among researchers in neighbouring disciplines
- Funding for additional plenary speaker from neighbouring disciplines
- Support for interdisciplinary networking activities, e.g. the submission of IGPME-symposia to international conferences of a neighbouring discipline

##### 3. Line of action to foster professional development

Possible actions might be for example:

- Support for professional development activities, especially connected to the yearly conference (e.g. Early Researchers’ Day)
- Provision of language support for those not able to access such a support elsewhere

##### 4. Line of action to foster equity and inclusion

Possible actions might be for example:

- Subsidising of conference attendance for certain groups of members e.g., PhD students, members of less affluent countries, retired members, members with casual or part-time employment, first time attendees

## Example (not part of the policy)

### Spending plan to set the „Policy on spending of the surplus of the IGPME“ (as of 2016) into action for the years 2017-2019

The following spending plan aims at reducing the surplus of the IGPME over the span of the three years 2017-2019 according to the “Policy on spending of the surplus of the IGPME” as of 2016. It is based on the financial situation of 5/2016 where the surplus amounts to 90.000 € in total.

<b>Year</b>	<b>Year 1 (2017)</b>	<b>Year 2 (2018)</b>	<b>Year 3 (2019)</b>	<b>TOTAL</b>
Proportion of surplus that should be spent	<b>1/3</b>	<b>1/3</b>	<b>1/3</b>	
According to financial situation of 5/2016 this amounts to	30.000€	30.000€	30.000€	<b>90.000€</b>