

គ្រប់គ្រង់សាធារណ៍សាខាបច្ចុប្បន្ន

Date: 01st September 2025

Budgeting and Financial Planning Policy

Purpose:

To ensure effective financial management and long-term sustainability through transparent budgeting and strategic allocation of resources.

Policy Statement:

PSBU maintains sound financial planning processes that align with institutional goals, legal requirements, and fiscal responsibility.

Procedures:

- Annual budgets are prepared by each department and consolidated by the Finance Office.
- Budgets must be approved by the University Council.
- Expenditure is monitored quarterly, and variances must be reported with justification.

Review:

Reviewed annually by the Finance Office.

Next review date: 20th August 2028