

ព្រះរាជាណាចក្រកម្ពុជា

KINGDOM OF CAMBODIA

ជាតិ សាសនា ព្រះមហាក្សត្រ

NATION RELIGION KING

ក្រុមហ៊ុនសាកលវិទ្យាល័យព្រះសីហមុនីរាជ

Date: 01st September 2025

PSB
UNIVERSITY
CAMBODIA



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

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