

ពុទ្ធឌាសាខាថ្មីកម្មសេវាថ្មី

Date: 01st September 2025

Financial Control and Authorisation Policy

Purpose:

To define financial authority levels and ensure that expenditure is appropriately approved and recorded.

Policy Statement:

PSBU enforces strict financial controls to prevent misuse of funds and maintain accountability.

Procedures:

- Spending limits and signing authorities are defined by position level.
- Dual authorisation is required for all payments above the set threshold.
- All financial transactions are subject to periodic internal audit.

Review:

Reviewed annually by the Finance Office.

Next review date: 20th August 2028