

**ព្រឹត្តិកម្មសាកលវិទ្យាល័យព្រះសីហមុនីរាជ**

Date: .....01<sup>st</sup> 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: 20<sup>th</sup> August 2028