ព្រះរាជាណាចក្រកម្ពុជា
KINGDOM OF CAMBODIA
ជាតិ សាសនា ព្រះមហាក្សត្រ
NATION RELIGION KING

ពុទ្ធិកសាកលវិទ្យាល័យព្រះសីហមុនីរាជ

PSB UNIVERSITY CAMBODIA

INTERNATIONAL ASSOCIATION OF UNIVERSITIES

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.

Ngoun Sdechpheakdey
Vice Rector
Preah Sihamoniraja Buddhist University

Next Review Date: 20th August 2028