

Schools financial procedures

Here are the schools financial procedures for maintained schools.

This has guidance on a range of financial management processes that are set out as individual sections:

- [Access to information](#)
- [Accounting](#)
- [Asset management](#)
- [Audit - internal](#)
- [Bank accounts and petty cash](#)
- [Budgets](#)
 - [Budget deficit](#)
 - [Budget monitoring](#)
 - [Budgets - expenditure](#)
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 - [Budgets - suspension of a governing boards delegated budget](#)
 - [Budgets - year end balance](#)
- [Capital expenditure](#)
- [Consistent financial reporting CFR and CFR codes](#)
- [Fraud](#)
- [Gifts and hospitality](#)
- [Governance - delegation and authorised signatories](#)
- [Governance - responsibility and accountability](#)
- [Income](#)
- [Irregularities](#)
- [Orders and invoices](#)
- [Risk management](#)
- [School financial value standards \(SFVS\)](#)
- [Security](#)
- [Voluntary and trust funds](#)

Related services

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- [Yes](#)
- [Neutral](#)
- [No](#)

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