Asset management

Last updated: July 2024

IntroductionIt is important that complete and accurate records of the physical assets at the school purchased from the school budget share delegated monies or other income streams available to the school are maintained and this is the...

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Accounting procedures

Last updated: July 2024

The schools financial procedures provides maintained schools with guidance on a range of financial management processes that are set out as individual sections. IntroductionThe school accounts maintained on the central accounting system form part of...

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Budgets - revenue

Last updated: September 2024

The schools financial procedures provides maintained schools with guidance on a range of financial management processes that are set out as individual sections. The school's revenue budget, prepared in conjunction with both the school development...

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Consistent financial reporting (CFR)

Last updated: September 2024

The schools financial procedures provides maintained schools with guidance on a range of financial management processes that are set out as individual sections. The consistent financial reporting framework (CFR) provides a standard template for...

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Budgets - suspension of a schools delegated budget

Last updated: September 2024

The schools financial procedures provides maintained schools with guidance on a range of financial management processes that are set out as individual sections. The scheme for financing schools allows the local authority (LA) to suspend the schools...

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Budgets - year end balance

Last updated: September 2024

The schools financial procedures provides maintained schools with guidance on a range of financial management processes that are set out as individual sections. A central feature of the delegation of the control of school budgets to governing board (...

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Capital expenditure

Last updated: September 2024

The schools financial procedures provides maintained schools with guidance on a range of financial management processes that are set out as individual sections. Capital expenditure is an important element in the development of the Local Authority...

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Governance - delegation of responsibilities and authorised signatories

Last updated: September 2024

The schools financial procedures provides maintained schools with guidance on a range of financial management processes that are set out as individual sections. The authorised signatory list and levels should be considered and agreed at a governing...

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Income

Last updated: September 2024

The schools financial procedures provides maintained schools with guidance on a range of financial management processes that are set out as individual sections. The following Financial Regulations seek to ensure that all official income collected at...

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Governance - responsibility and accountability

Last updated: September 2024

The schools financial procedures provides maintained schools with guidance on a range of financial management processes that are set out as individual sections. Organisation structure Schools should have a clearly defined organisational...

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