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. Introduction The 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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Accounting routines and checks for heads, school finance officers and SBM

Last updated: October 2021

This list contains actions which are either a requirement of the LA or recommended good practice to ensure prevention of fraud and ensure accourate accounting. Regular checks ensure that any potential problems are identified and dealt with at...

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<u>« first previous ... 23242526</u> **27** <u>28293031</u> ... <u>next last »</u>