

- **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

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- **Consistent financial reporting (CFR)**

Last updated: September 2024

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- **Budgets - suspension of a schools delegated budget**

Last updated: September 2024

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- **Budgets - year end balance**

Last updated: September 2024

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- **Capital expenditure**

Last updated: September 2024

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- **Governance - delegation of responsibilities and authorised signatories**

Last updated: September 2024

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- **Income**

Last updated: September 2024

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- **Governance - responsibility and accountability**

Last updated: September 2024

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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 accurate accounting. Regular checks ensure that any potential problems are identified and dealt with at...

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