

## FINANCIAL PROCEDURES

### Section 0 - Index

<b>Content</b>	<b>Section</b>
Introduction and General Guidance	FP 1
Financial Management and Controls	FP 2
Part A - Budgets and Budget Monitoring	
Part B - Internal Audit	
Part C - Banking	
Part D - Statutory Returns	
Part E - Financial Accounting Systems	
Part F - Fraud	
Part G - The Students' Union	
Part H - Risk Management	
Accounting Procedures	FP 3
Part A - Value Added Tax	
Part B - Enhanced Pensions	
Part C – Accounting Policies	
Income	FP 4
Expenditure and Assets	FP 5
Part A - Introduction	
Part B - Expenditure Transactions – Non Payroll	
Part C - Expenditure – Payroll	
Part D - Contracts – Procurement	
Part E – Assets Register	
Part F – Stocks and Stores	
Part G – Loan of Inventory Equipment to Staff and Students	
General Systems and Procedures	FP 6
Part A – College Information System	
Part B – Opening of Post	
Part C - Insurance	
Financial Limits	FP 7