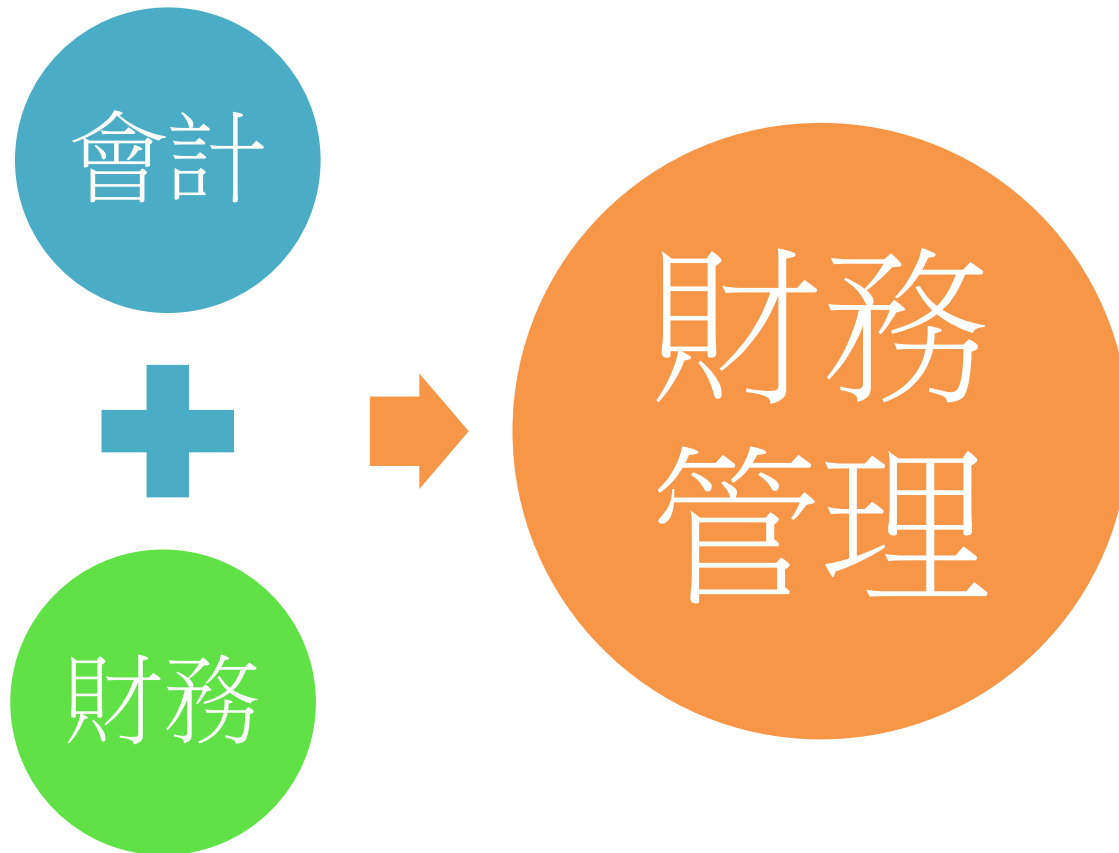


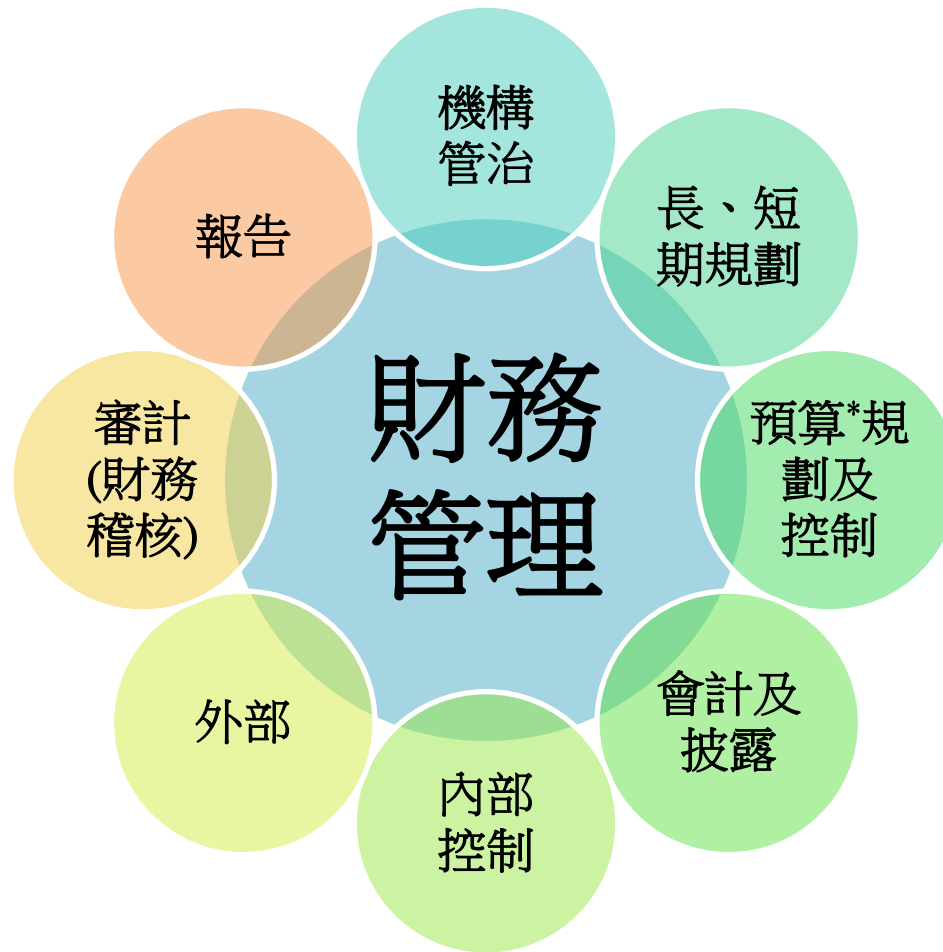
# 財務管理

# 財務管理框架

- 財務管理包括會計和財務兩大領域



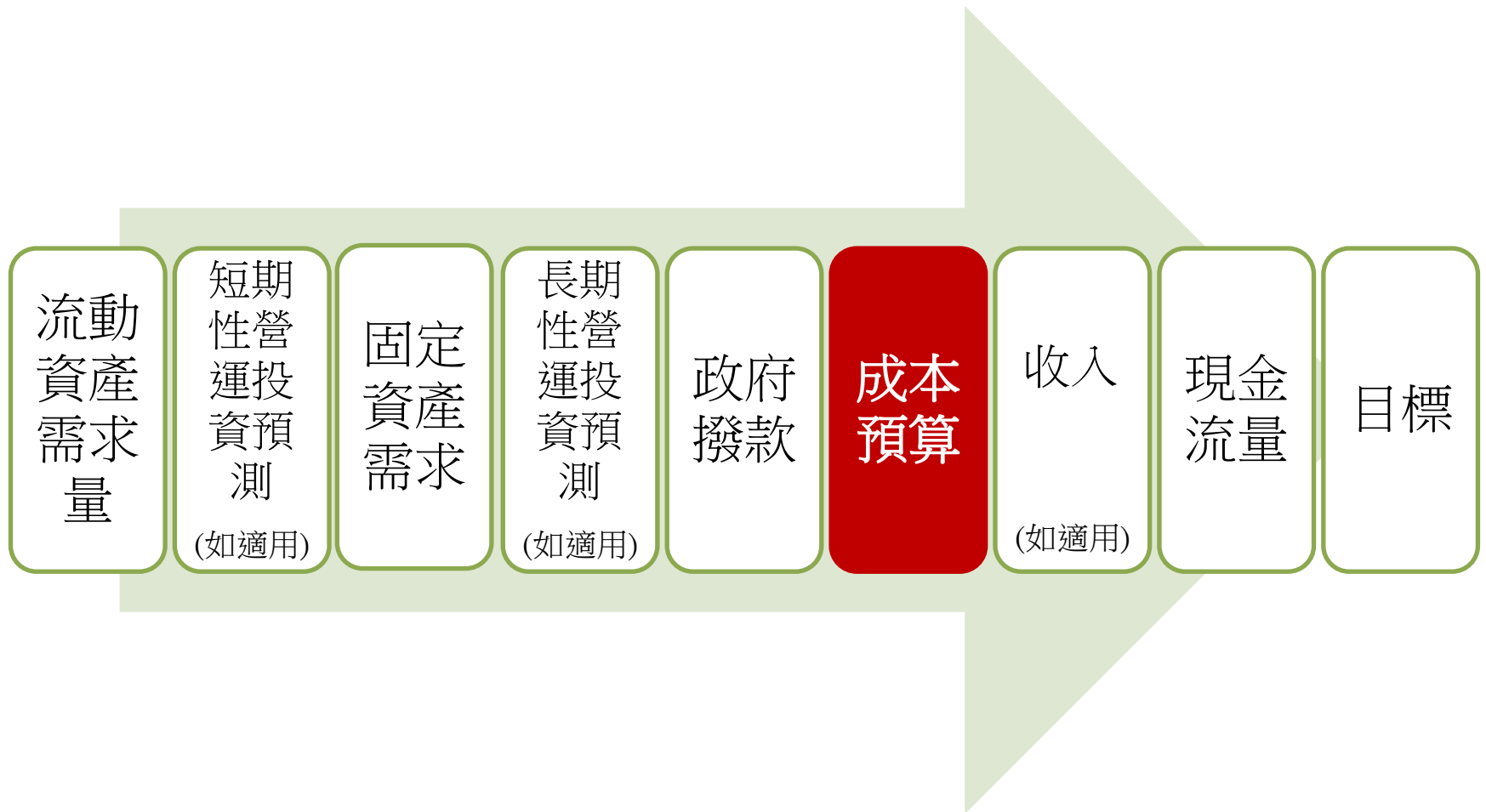
# 財務管理要素



\*預算 → 整筆撥款



# 財務預測的要素



# 預算\*規劃與監控

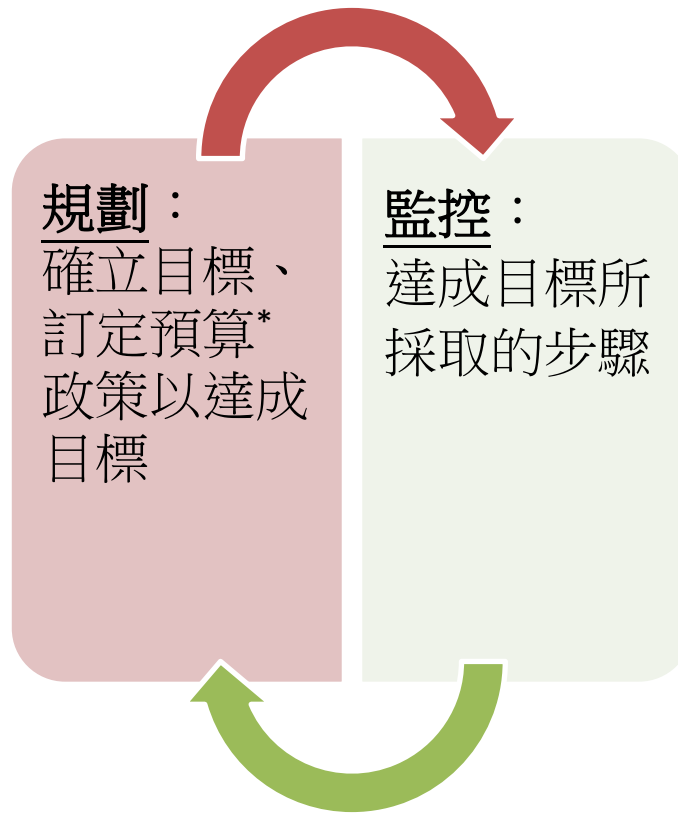
**預算**是一個針對未來特定期間取得與使用財務等資源的詳細量化計劃。

1. 編製預算的動作稱為**預算規劃**。
2. 利用預算來控制組織的活動稱為**預算監控**。

\*預算 → 整筆撥款



# 規劃與監控



\*預算 → 整筆撥款



# 訂定預算\*政策的優點



\*預算 → 整筆撥款



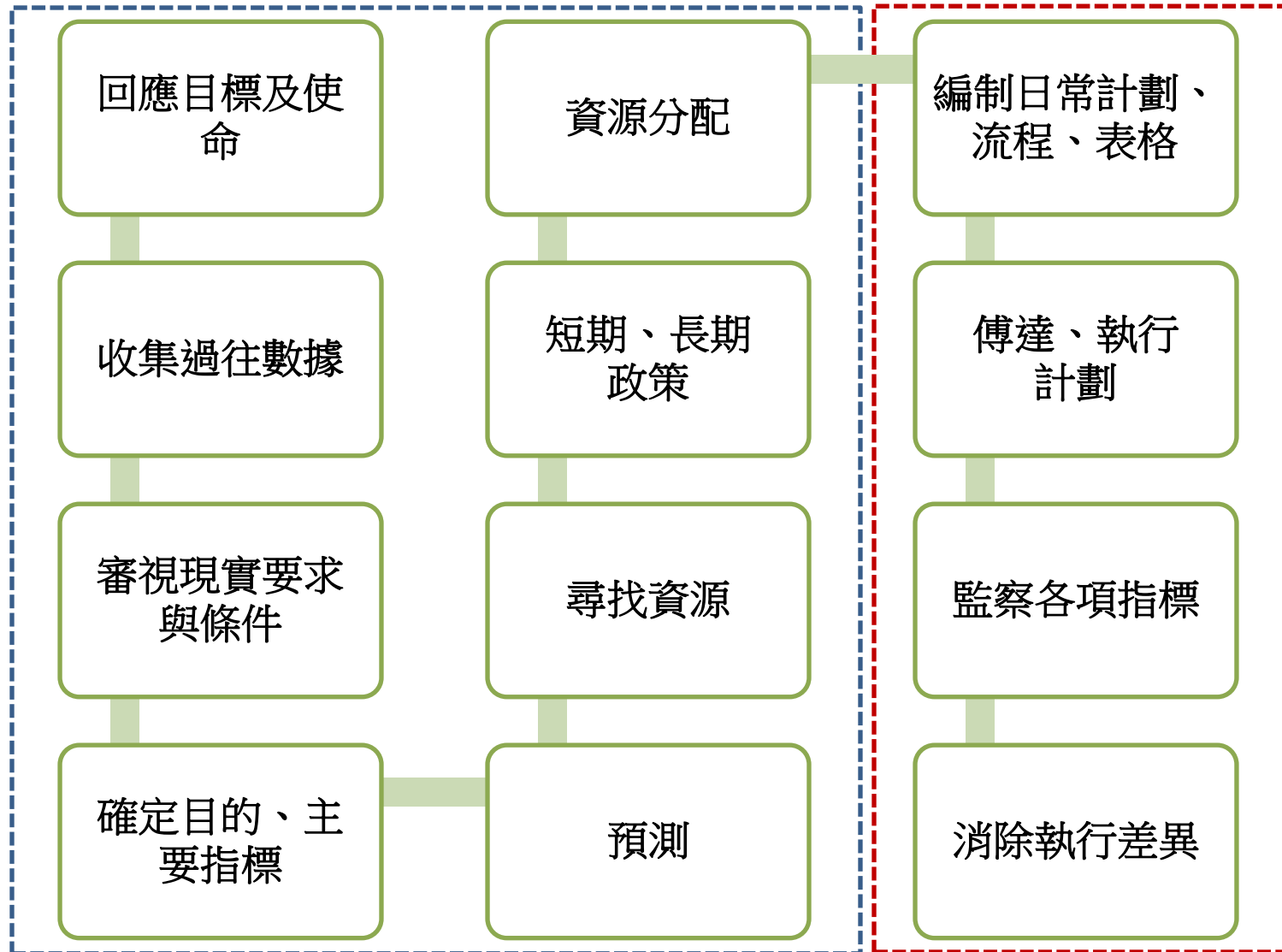
# 良好的規劃與監控





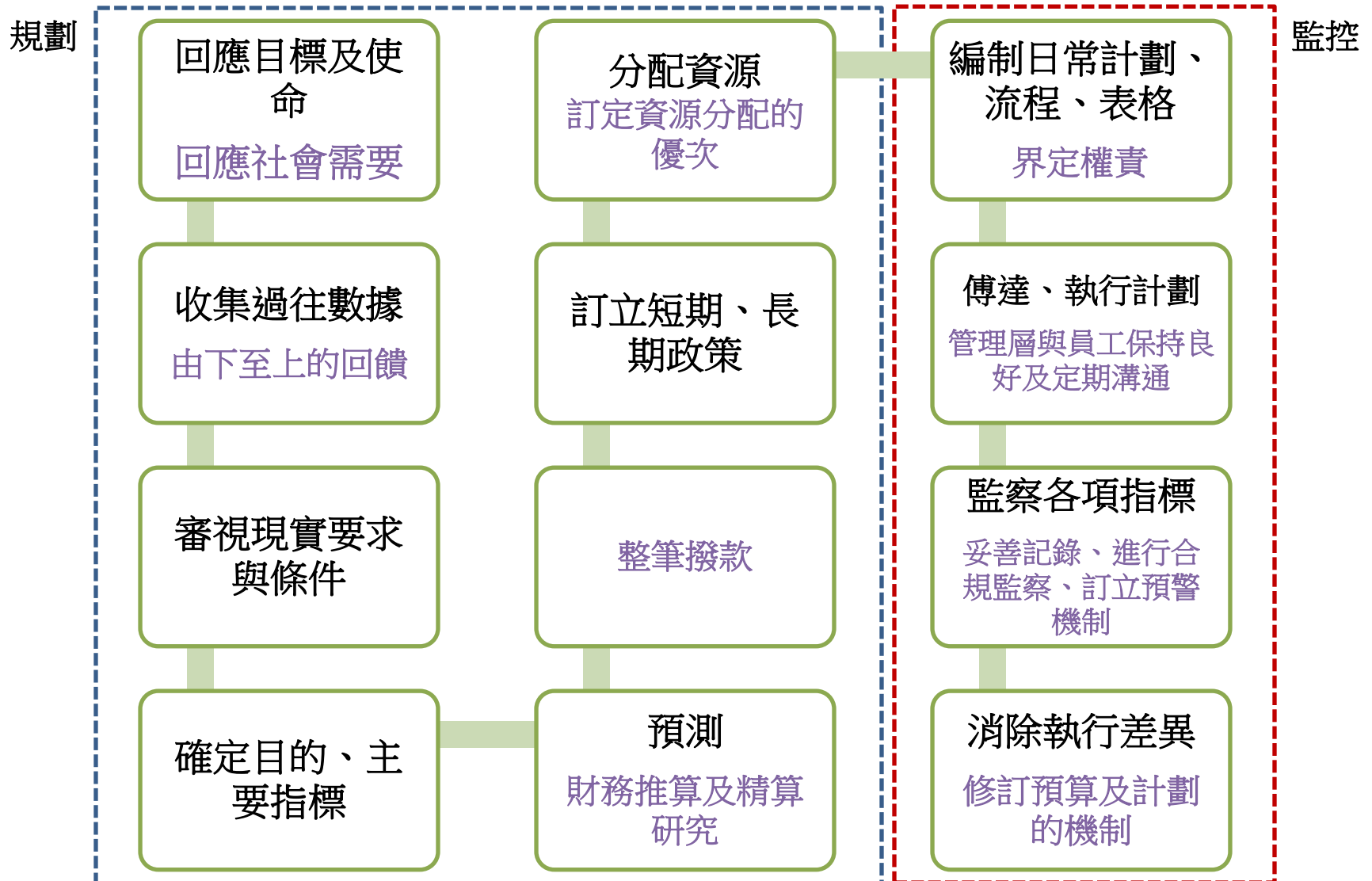
# 常見的企業預算規劃與監控流程

規劃

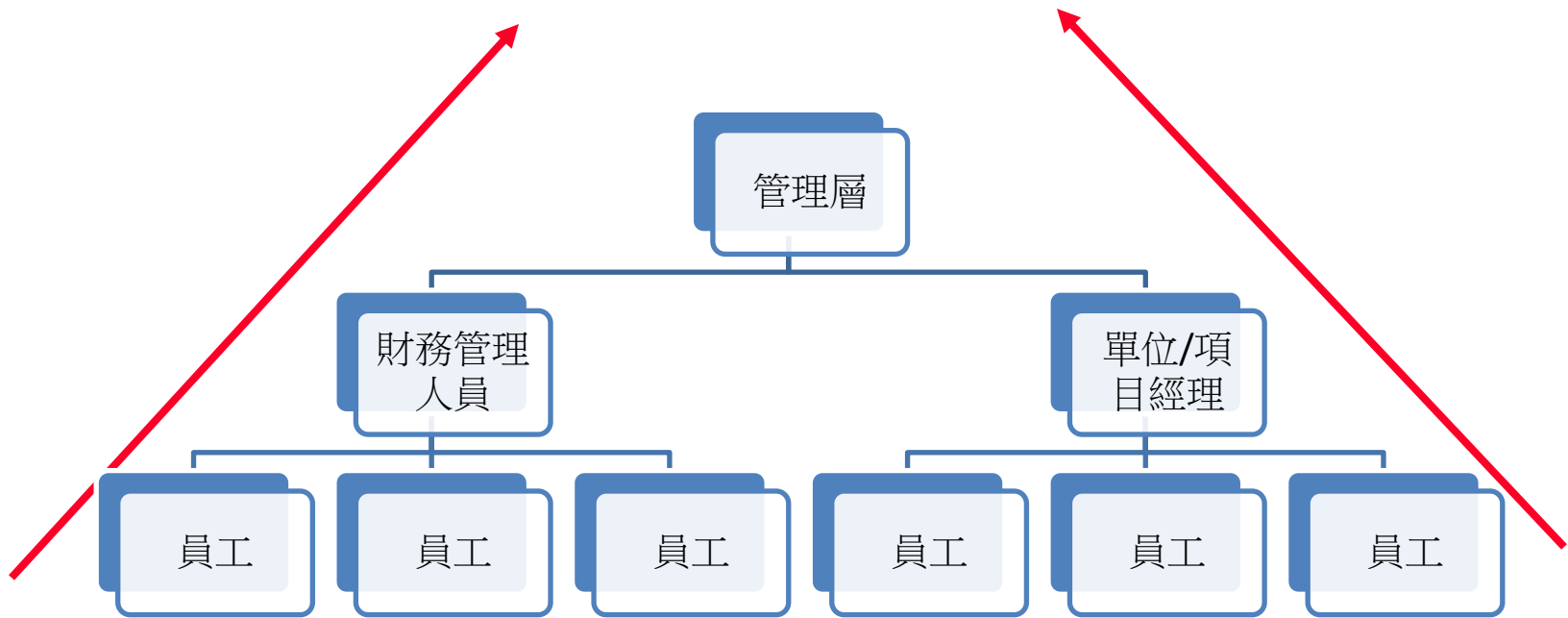


監控

# 適用於非政府機構 整筆撥款規劃與監控流程

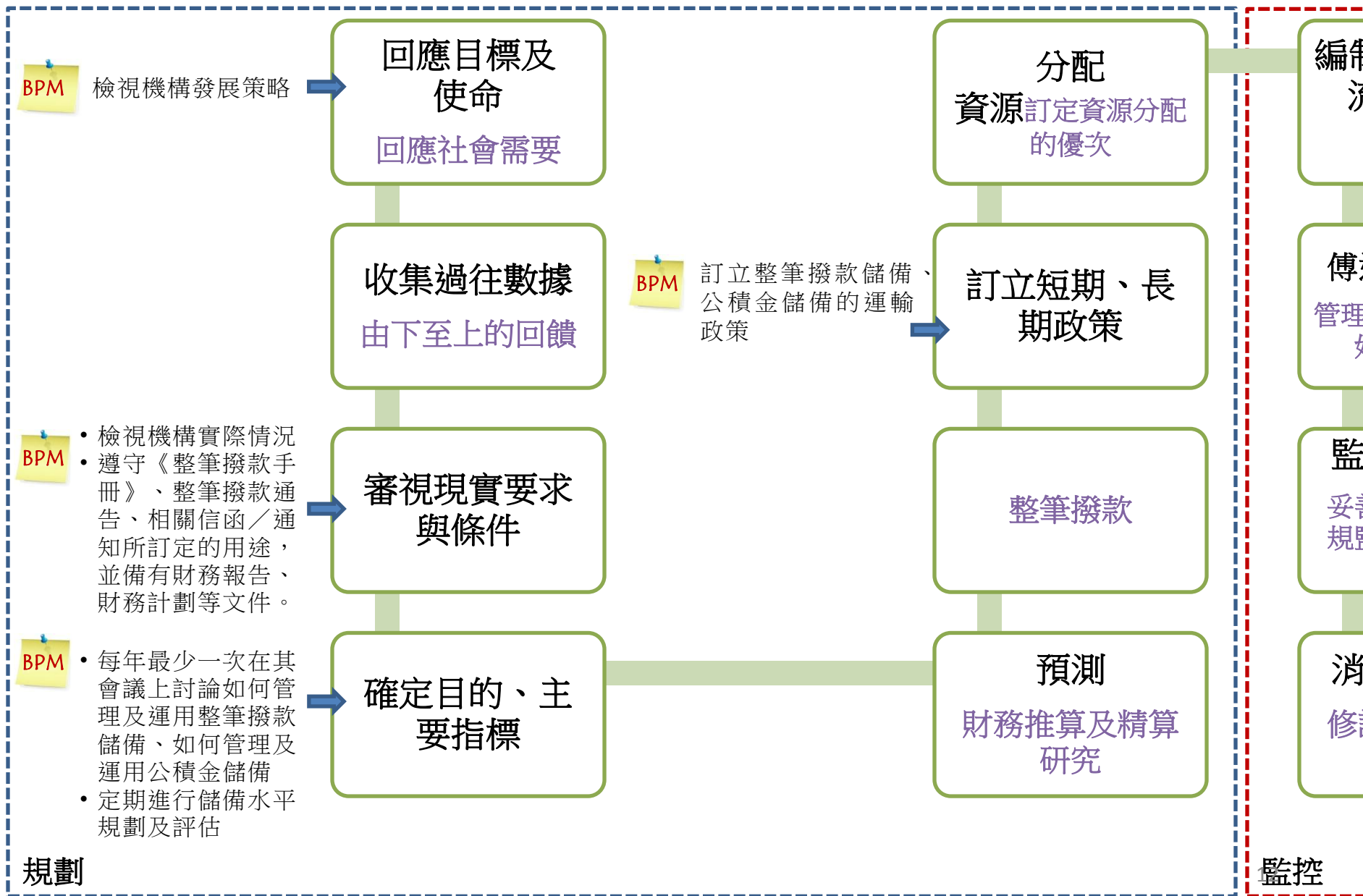


# 數據的來源

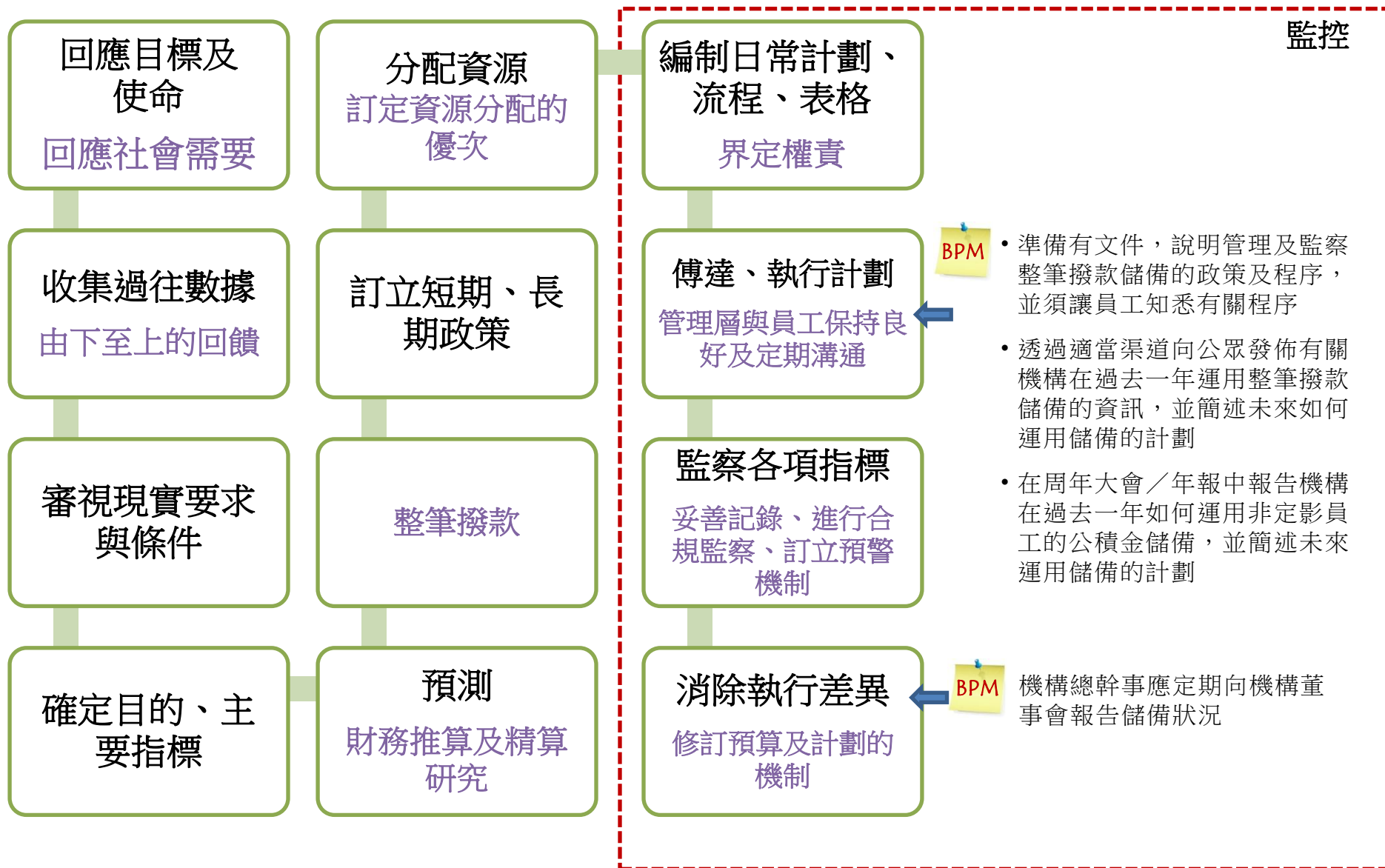


預算在所有層級之員工一同參與配合下編製完成

# 整筆撥款規劃與監控的流程



# 整筆撥款規劃與監控的流程



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- Edward J. McMillan (2010). *Not-for-Profit Budgeting and Financial Management*, 4th Edition, John Wiley & Sons
- *Best Practice Checklist: Governance and Internal Control in Non-Governmental Organisations*, Corruption Prevention Department, Independent Commission Against Corruption