

財團法人台灣兒童暨家庭扶助基金會

財務風險管理

- 一、 參考政府所訂定之財務相關標準，製訂本會會計事務處理準則並落實執行。
- 二、 訂有有價證券及印鑑之分層管理辦法，印鑑由適當權責人員分別保管，有價證券由專人管理，落實監督制度。
- 三、 聘任專職及專業的財務人員，落實出納管錢不管帳、會計管帳不管錢之分工及輪調制度，穩健財務運作。
- 四、 當日現金捐款需於當日或隔日悉數存入銀行活儲帳戶內，不得自現金捐款支付暫借款。
- 五、 不得接受指定使用於非本會服務對象之捐款。
- 六、 落實捐款退款處理程序，免於欺詐風險。
- 七、 開支新臺幣一萬元以上者，須以支票或經由郵局、金融機構匯款為之，不得使用現金。
- 八、 每年對本會國內附屬單位進行定期及不定期之財務稽核，國外直扶單位則每年進行一次年度訪視。
- 九、 若有未盡事宜另訂之。

Taiwan Fund for Children and Families
Financial Risk Management

1. With reference to the financial standards set by the government, we develop our accounting standards and implement accordingly.
2. The securities and seals are respectively managed by professionals and safekept by the specially-assigned person.
3. Hire professional financial staffs respectively to serve as cashiers and accountants who work independently and will work in rotation.
4. All the cash donations will be deposited into the bank at the same day or the next day.
5. All of the donations which are designated to the third party who are not our clients are unacceptable.
6. Refund donations which has fraud suspicion in order to be free from the fraud risk.
7. Any expenditure of NT10,000 or more will be paid by checks or the remittances in the post offices or any financial institutions. It's forbidden to pay by cash.
8. Audit the financial status of our branch offices and affiliates regularly and irregularly and pay a visit to our overseas branch offices every year.
9. For any unsettled matters, it shall be replenished.