

The Role of Leadership in Managing Money Effectively

领导力在资金管理有效性方面的角色

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Embrace Change:
Building today's leaders
拥抱变革：打造今天的领导者

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Learning Objective 学习目标

An illustration on a teal background showing several stacks of gold coins. Three hands, wearing dark blue sleeves with white cuffs, are shown in the process of stacking or unstacking the coins. One hand is on the left, another in the center, and a third on the right. The stacks of coins vary in height, with some being quite tall and others being just a few coins high.

Describe how the institution develops and implements appropriate cash management practices

描述该机构如何开发和实施适当的现金管理实践

Learning Objectives 学习目标

- Determine to have a culture of ‘best practices’
建立一种“最佳实践”的文化
 - disciplined approach 严谨的方法
 - best personnel 最好的人员
- Minimum number of bank accounts 最少银行账户数目
 - only authorized (board approved) signatories
只有授权的(董事会批准的)签字人
- Minimize the number of petty cash boxes on campus
- 尽量减少校院内的零用现金箱数量
- Segregation of duties 职责划分

Learning Objectives学习目标

- Dual signatures on checks支票上的双重签名
- Develop a daily/weekly cash balance report
制定每日/每周的现金结余报告
- Statement of Cash Flows现金流量单
 - Beg Bal, Cash In, Cash Out, Net Inflow/Outflow, Ending Bal
 - 支取余额, 现金流入, 现金流出, 净流入/流出, 期末余额



如果我们一点都不改变，奇迹就会发生吗？



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Learning Objective学习目标

Describe how to utilize data for decision-making.

描述如何利用数据进行决策。



Learning Objectives学习目标

- » **Know your organization** 知道你的组织
- » **Data-driven vs data-informed decisions** 数据驱动vs数据信息决策
- » **Strike a balance between what your spreadsheet says and your instincts tell you** 在电子表格展示的和你的直觉的之间取得平衡
- » **Identify good sources of clean data** 确定纯净数据的良好来源

Five Stages of Analytical Progress

分析过程的五个阶段

- 1. Overreliance on Managerial Judgement – Intuition and Instincts** 过分依赖管理判断-直觉和本能
- 2. Siloed use of data analytics in a few departments**
在一些部门中使用数据分析
- 3. Expanding use of data analytics with increasing collaboration across departments**
通过跨部门的协作来扩展数据分析的使用
- 4. Data informed/driven decision making integrated throughout the organization**
数据信息/整个组织的决策
- 5. Continuous improvement to the data platform**
对数据平台的持续改进



Learning Objectives学习目标

Describe the annual budgeting cycle, including accurately projecting income and expenditures.

描述年度预算周期，包括准确预测收入和支出。



Budget 预算



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Learning Objectives学习目标

- Write your budget process down and communicate it with the organization 写下你的预算过程，并与组织沟通
- Decide who should be involved 决定谁应该参与其中
- Establish a time-line ending in board approval 建立以董事会批准为结束的时间轴
- List specific tasks with specific responsibilities 列出具有特定职责的特定任务
- Ensure that you have good historical (multi-year) accounting data to work from 确保你有良好的以往的(多年)会计数据

Learning Objectives学习目标

- Provide the tools and spreadsheets that are necessary提供必要的工具和电子表格
- Be realistic求实
- Balance the budget with the executive leadership team and prepare for board presentation and approval与执行领导团队平衡预算，准备董事会报告和批准
- Do a monthly close and monitor and/or control spending according to the budgeted spending plan 每月是否根据预算支出计划进行支出结算和监控
 - follow-up with department heads 与部门主管跟进



References参考

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- 3. Cash Flow Management 101: Steve Hochstetter, CPA; July 21, 2015*





ANY QUESTIONS?有问题吗?

