

扶輪基金會未來願景試辦

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1. 認證條款

當地區顯示它已經達成認證的最低要求之後，它在下列前提下可以在未來願景試辦期間保持資格。等到未來願景試辦結束時，續約的條款將會決定。

- A. 一旦成功的達成認證的要求時，該地區將得到認證地區的資格，直到 2013 年 6 月 30 日未來願景試辦期結束為止。
 1. 為了維持認證地區的資格，地區必須遵守本備忘錄(MOU)以及所有適用的扶輪基金會(TRF)政策。
 2. 在未來願景試辦期間接任的地區總監(2011-12 以及 2012-13)必須在他們就任後不遲於 30 天提交他們的授權簽署。
- B. 以下任何情況，認證將被暫停或取消：
 1. 對於獎助資金不當使用或是管理不善，或是未能適當的處理牽涉到以下(但不限於)的申述：詐騙；偽造文書；竄改社員資料；嚴重疏失；危害受益者的健康、福祉、或是安全；不合條件的捐獻；使用資金圖利個人；未公開利益衝突；少數人獨佔獎助資金；假的報告；估價過高；接受受益者酬勞；不法活動；對異性不端行為；將獎助資金使用於不合格的目的。
 2. 若扶輪社合乎在本文件所提的 TRF 認證標準卻毫無理由的拒絕為該扶輪社認證。
 3. 地區的環境讓地區扶輪基金獎助金小組委員會無法處理認證的程序。
- C. 經由加入本協議並且由 TRF 接受獎助資金，本地區瞭解並證實本地區，作為一個實體，要為其整體以及為其成員扶輪社的行為負責；而扶輪社，作為一個實體，要為其整體的行為負責。在關於 TRF 的獎助資金上，這意味著：
 1. 一個地區要為地區所贊助的獎助資金的使用負責，不管是哪一(些)個人或團體控制此資金。
 2. 一個扶輪社要為扶輪社所贊助的獎助資金的使用負責，不管是哪一(些)個人或團體控制此資金。
 3. 地區要為扶輪社所贊助的獎助資金負責。一旦發生贊助扶輪社被終止會籍或是其他原因無法對該獎助金負責時，地區就要負起使用這些資金的責任。

THE ROTARY FOUNDATION FUTURE VISION PILOT

MEMORANDUM OF UNDERSTANDING

1. Terms of Qualification
2. District Officer Responsibilities for Qualification
3. Bank Account Requirements
4. Financial Management Plan
5. Club Qualification
6. Document Retention
7. Report on Use of Grant Funds
8. Method for Reporting and Resolving Misuse of Grant Funds

1. Terms of Qualification

After demonstrating that it meets the minimum qualification requirements, the district remains qualified for the duration of the Future Vision pilot subject to the provisions below. By the conclusion of the Future Vision pilot, terms of renewal will be determined.

- A. Upon successful completion of the qualification requirements, the district will receive qualified district status, ending at the conclusion of the Future Vision pilot, 30 June 2013.
 1. To maintain qualified district status, the district must comply with this memorandum of understanding (MOU) and all applicable policies of The Rotary Foundation (TRF).
 2. Succeeding district governors serving during the Future Vision pilot (2011-12 and 2012-13) must submit their authorizations no later than 30 days after the start of their terms.
- B. Qualification may be suspended or revoked for any of the following:
 1. Misuse or mismanagement of grant funds, or failure to appropriately address allegations involving, but not limited to: fraud; forgery; membership falsification; gross negligence; endangerment of health, welfare, or safety of beneficiaries; ineligible contributions; use of funds for personal gain; undisclosed conflicts of interest; monopolization of grant funds by individuals; report falsification; overpricing; acceptance of payments from beneficiaries; illegal activities; sexual misconduct; and use of grant funds for ineligible purposes
 2. Refusal to qualify clubs without sufficient cause if the club meets the minimum TRF qualification standards set forth in this document
 3. An environment in the district that prevents the district Rotary Foundation grants subcommittee from managing the qualification process
- C. By entering into this agreement and receiving grant funds from TRF, the district understands and confirms that the district, as an entity, is responsible for its action as a whole and for its member clubs, and that the club, as an entity, is responsible for its action as a whole. In regards to TRF grant funds, this means:
 1. A district is responsible for the use of grant funds for district-sponsored grants, regardless of which individual(s) or group controls the funds.
 2. A club is responsible for the use of grant funds for club-sponsored grants, regardless of which individual(s) or group controls the funds.
 3. The district is responsible for club-sponsored grants. In the case where the sponsoring club has been terminated or is otherwise unable to take responsibility for the grant, the district will be held accountable for the use of these funds.

4. 一個已認證的地區可以分配 TRF 地區獎助資金給其地區內或其他地區未認證的扶輪社；不過，該地區要為那些資金的使用完全負責。如果這些未認證的扶輪社未能遵守扶輪基金會地區獎助金的約定與條件、扶輪基金會政策彙編、以及本 MOU 將置該地區的認證資格於危機。
- D. 一個已認證的地區必須保證如同扶輪基金會政策彙編 7.030 所述公開任何潛在的利益衝突，並且必須遵守**獎助金參與者利益衝突政策**。
- E. 所有已認證的地區必須與營運稽核(operational audit)合作。

2. 地區職員對於認證的職責

地區扶輪基金委員會主委以及地區扶輪基金獎助金小組委員會成員除了要監督 TRF 獎助金的正當執行以外，也要為扶輪社與地區的認證負主要責任。

- A. 地區扶輪基金委員會(DRFC)主委負有以下責任
 1. 執行、管理、以及維護地區的認證流程
 2. 證實、確認、查驗成員扶輪社的認證資格
- B. 地區扶輪基金獎助金小組委員會負有以下責任
 1. 督導扶輪社的認證
 2. 確保對於所有 TRF 獎助金都執行了保管工作措施以及妥善的獎助金管理作為
 3. 遵守、密切注意、實施、宣傳、以及教育扶輪社地區與全球獎助金的約定與條件
- C. 地區總監、地區總監當選人、以及 DRFC 必須建立一套繼任計劃以確保資訊與文件的保存。

3. 銀行帳戶的要求

為了接受獎助資金，地區必須有一個地區所控制的銀行帳戶以確保資金會進入一個集中管理的地點，而非給一位個人。此程序也可容許對於資金的共同監督。

- A. 地區必須遵照適用法律維持一個僅供 TRF 獎助資金使用的地區帳戶。
 1. 該帳戶必須是低息或是不孳息的，而且任何賺取的利息必須附有憑證，並且僅能使用於合格且受核准的獎助金活動或是歸還給基金會。
 2. 帳戶的名稱必須辨認出它是使用於獎助資金(例如：“扶輪 1234 地區獎助金帳戶”)。
 3. 獎助資金不可以存於投資性帳戶，包括但不限於：共同基金、定存、銀行存款證 (Certificate of Deposit)、債券、以及股票。
- B. 必須有銀行結單來支持收支報表。
- C. 支票與提款條上必須有兩位扶輪社友的簽名。

4. A qualified district may allot TRF district grant funds to nonqualified clubs in its district or other districts; however, the district is fully responsible for the use of those grant funds. Failure of these nonqualified clubs to abide by the terms and conditions for Rotary Foundation District Grants, The Rotary Foundation Code of Policies, and the MOU will put the district's qualification status at risk.
- D. A qualified district must ensure disclosure of any potential conflicts of interest as outlined in Rotary Foundation Code of Policies 7.030. and must comply with the Conflict of Interest Policy for Grant Participants.
- E. All qualified districts must cooperate with operational audits.

2. District Officer Responsibilities for Qualification

The district Rotary Foundation committee chair and the members of the district Rotary Foundation grants subcommittee hold the primary responsibility for club and district qualification in addition to overseeing the proper implementation of TRF grants.

- A. The district Rotary Foundation committee (DRFC) chair is responsible for
 1. Implementing, managing, and maintaining the district qualification process
 2. Validating member clubs' qualification status
- B. The district Rotary Foundation grants subcommittee is responsible for
 1. Overseeing the qualification of clubs
 2. Ensuring that stewardship measures and proper grant management practices are implemented for all TRF grants
 3. Abiding by, following, enforcing, disseminating, and educating clubs on the terms and conditions for district and global grants
- C. The district governor, district governor-elect and DRFC must establish a succession plan to ensure retention of information and documentation.

3. Bank Account Requirements

In order to receive grant funds, the district must have a district-controlled bank account to ensure funds are going to a centralized location and not to one person. This procedure also allows for shared oversight of funds.

- A. The district must maintain a district account to be used only for TRF grant funds in accordance with applicable laws.
 1. The account should be low or noninterest-bearing, and any interest earned must be documented and used on eligible, approved grant activities or returned to the Foundation.
 2. The name of the account must distinguish its use for grant funds (for example: "Rotary District 1234 Grant Account").
 3. Grant funds may not be deposited in investment accounts including but not limited to: mutual funds, certificates of deposits, bonds, and stocks.
- B. Bank statements need to be available to support the statement of income and expenses.
- C. Two Rotarian signatories are required on checks and withdrawals.

4. 財務管理計劃

財務管理是妥善的保管工作不可或缺的成分，而一份事先決定好並列入記錄的計劃可以協助提供一致性的行政管理。對於獎助金的監督必須超越對那些用於私人或公司資金者，並且每一個地區都被要求擬定並維護一套財務管理計劃。

- A. 財務管理計劃必須包含下列措施
1. 維護一套標準的帳目，包括所有收據以及支出的完整記錄，以及保存所有 US\$75(或是由適用法律所規定的任何金額)或以上的支出的收據
 2. 適當的話，依照獎助金申請書上所核准將獎助資金直接支付給扶輪社、扶輪社友、供應商、以及受益者。未能馬上支付出去的獎助資金不可移轉，必須存在設立好的專案帳戶，除了直接支付給獎助金活動或是退還資金給 TRF 以外。
 3. 維護分開的收入與支出報表，適用的話請加註利息收益以及回收款。
 4. 保存一份將資金依據各個專案分開的總帳。
 5. 建立一套財產目錄系統來控制以獎助資金購買的設備以及其他資產，並且保存透過獎助資金活動所採購、生產、或配送的品項的記錄。
 6. 保證所有獎助金活動，包括資金的轉換，都符合當地法律。
 7. 恪遵第 3 節所述的所有銀行帳戶的要求。
 8. 實施按月銀行調節(bank reconciliation)。
 9. 保存一套在領導人變更時移交銀行帳戶保管權的計劃。
- B. 財務管理計劃與其執行必須每年評估。地區必須選擇實施地區扶輪基金稽核委員會或是一個獨立的財務評估。
1. 地區扶輪基金稽核委員會必須
 - a. 由至少 3 位互不相關而且懂得財務的扶輪社友組成，他們每一位都是地區內不同扶輪社的資格良好的社員，並且其中至少有一位是現任的地區職員，其中有一位是前地區總監。
 - b. 要由 2010-11 地區總監任命，並且在地區年會中由地區內扶輪社通過(或是，如果不可能如此的話，經由通訊投票)。
 - c. 至少有一位成員具有專業的會計與稽核的經驗。
 - d. 要避免利益衝突。本委員會不可以包含：任何獎助金專案委員會或是地區扶輪基金獎助金委員會的成員；DRFC 主委、地區總監當選人、甫卸任前總監、或是地區總監；任何地區分配委員會(如果有的話)的成員；或是任何在本委員會任期當中正好是或是計劃擔任一個獎助資金的專案聯絡人或是接受人的扶輪社友。
 2. 一個獨立的財務評估是由一個獨立的，懂得財務，並且與要被檢查的資金沒有直接關聯或或是與扶輪社或地區沒有直接關係的人士或機構所進行對於財務控管以及法律服從性的評鑑。此評估在範圍上要較稽核或審查為小，因而不會就整體的財務報表表示意見。

4. Financial Management Plan

Financial management is an essential component of proper stewardship and a predetermined, documented plan helps to provide consistent administration. Grant oversight must go beyond that afforded to the use of private or corporate funds, and each district is required to develop and maintain a financial management plan.

- A. The financial management plan must include measures to
 1. Maintain a standard set of accounts, including a complete record of all receipts and disbursements, and maintain receipts for all expenditures equal to or over US\$75 or more (or those of any amount required by applicable law)
 2. Disburse grant funds, as appropriate, directly to clubs, Rotarians, vendors, and beneficiaries as approved in the grant application. Grant funds not immediately disbursed must be kept in the established project account without diversion, except for direct payment for grant activities or to return funds to TRF.
 3. Maintain separate statements of income and expenses, noting interest earned and recoveries if applicable
 4. Maintain a general ledger that separates funds according to each project
 5. Establish an inventory system for the control of equipment and other assets purchased with grant funds, and maintain records for items that are purchased, produced, or distributed through grant activities
 6. Ensure all grant activities, including the conversion of funds, are in accordance with local law
 7. Adhere to all bank account requirements as stated in section 3
 8. Perform monthly bank reconciliations
 9. Maintain a plan for transferring the custody of the bank accounts in the event of a change in leadership
- B. The financial management plan and its implementation must be assessed annually. The district must choose to implement either a district Rotary Foundation audit committee or an independent financial assessment.
 1. A district Rotary Foundation audit committee must
 - a. Be composed of at least three active Rotarians who are independent and financially literate, each of whom is a member in good standing of a different club in the district, and at least one of whom is a current district officer and one of whom is a past district governor
 - b. Be appointed by the 2010-11 district governor and approved by the clubs in the district at the district conference (or, if such is not possible, in a ballot-by-mail)
 - c. Serve a term of three years during the Future Vision pilot
 - d. Have at least one member with professional accounting and audit experience
 - e. Be free of conflict of interest. The committee may not include: members of any grant project committee or the district Rotary Foundation grants subcommittee; the DRFC chair; the district governor-elect, the immediate past district governor, or the district governor; any member of the district allocation committee, if one exists; or any Rotarian who is or plans to be a project contact or a recipient of grant funds during the term of the committee.
 2. An independent financial assessment is an evaluation of financial controls and compliance conducted by an independent, financially literate person or entity that has no direct links to the funds being examined or relationship with the club or district. The assessment is substantially smaller in scope than an audit or review and does not express an opinion on the financial statements taken as a whole.

3. 一旦選好一種審查的方式，該財務管理計劃以及它的執行必須包括：
 - a. 對支出做檢查以確定資金用於原定目的，保存適當的記錄，以及備有一套對於支出的控管系統。此檢查必須包括：
 - (i). 選取一個支出樣本並與支持的憑證相符。
 - (ii). 檢討完整的支出清單以確定資金是以符合獎助金撥付的約定與條件的方式支出。
 - (iii). 鑑定所使用的採購程序。
 - (iv). 檢討銀行調節表以確定它們經正確的製作，而且未結餘額、期初餘額 (opening balance) 與獎助金活動的財務記錄以及銀行結單相符。
 - b. 在每一扶輪年度結束後 3 個月內將本審查結果的報告交給地區各成員扶輪社。
 - c. 確認恪遵 TRF 對於憑證保存的各項要求(第 6 節)

5. 扶輪社認證

扶輪社必須通過認證才有資格接受扶輪基金會獎助金，而地區也有責任幫有興趣的成員扶輪社認證。

- A. 地區必須利用扶輪基金會的訓練資源為所有有興趣接受獎助資金的扶輪社提供獎助金管理與認證的訓練。地區可以在社長當選人訓練會、地區講習會、或地區年會當中提供訓練。
- B. 地區可以設定它自己的認證計劃，約定與條件，以及為其會員扶輪社認證的指南，只要它們符合 TRF 的最低要求的話。
 1. 扶輪社接受並簽署 TRF 所提供的備忘錄。
 2. 扶輪社社長當選人或是一位扶輪社所指派的任命人出席獎助金管理與認證訓練。

6. 憑證保存

保存資料為獎助金的管理提供透明度，並協助為稽核或獨立財務評估作準備。

- A. 憑證保存系統或地區檔案必須
 1. 能讓扶輪社員、專案贊助者地區與扶輪社的職員，包括參與扶輪社的理事會、以及地區扶輪基金獎助金小組委員會成員接近並取得。
 2. 保存原始憑證至少 5 年，或是如有適用法律要求的話還要更久。
- B. 必須保存並且可供 TRF 做稽核的憑證包括但不限於：
 1. 銀行資料
 - a. 所有銀行帳戶資料以及一份過去結單的複本

- b. 受款簽署人變更(如果有相關係話)的文件證明。
- 2. 有文件記錄的各項計劃與程序，包括：
 - a. 財務管理計劃的條款與程序
 - b. 說明以及分項列舉存款與取款的總帳
 - c. 保管憑證與檔案的程序
 - d. 一套地區扶輪基金獎助金小組委員會的繼任計劃
 - e. 接受以及調查申訴的系統
- 3. 來自地區扶輪基金稽核委員或是獨立財務評估的年度報告
- 4. 法律文件
 - a. 責任保險的複本(若需要的話)
 - b. 旅行者保險的複本
- 5. 地區認證文件
 - a. 提交給 TRF 的地區認證申請書的複本
 - b. 來自 TRF 的地區認證核准的複本
- 6. 扶輪社認證文件
 - a. 已認證的扶輪社的獎助金管理與認證訓練證明文件
 - b. 已認證的扶輪社的備忘錄，上面顯示扶輪社取得認證資格的日期
- 7. 地區獎助金與地區所贊助的全球獎助金的資訊
 - a. 提案與申請書複本
 - b. 獎助金同意書複本
 - c. 提交 TRF 的報告以及由接受地區獎助資金的扶輪社與實體所收集的資訊，包括所有以獎助資金採購的收據與發票，的複本。
 - d. 書面或電子通訊

7. 對於獎助資金使用的報告

獎助金報告是獎助金經營與管理工作的一個關鍵。地區必須擬定一套獎助金報告流程以保持認證資格。

- A. 地區必須利用下列方式就所有地區指定基金(DDF)的使用向全部成員扶輪社報告
 - 1. 每年在一項全體扶輪社都受邀請或是都有資格參加的地區會議上提供一份報告，這包括接受獎助資金的各件專案的支出明細以及獎助資金所發給的地區、扶輪社、以及個人的名稱。
 - 2. 在總監月報內納入這類獎助金的財務資訊。
 - 3. 地區必須在每一扶輪年度結束後 3 個月內向地區各成員扶輪社報告年度的地區扶輪基金稽核委員會審查或是獨立財務評估的結果。
- B. 地區必須堅守所有 TRF 獎助金報告的要求，並且與所有的 TRF 獎助金稽核合作。

- a. Terms and procedures of financial management plan
- b. General ledger explaining and itemizing deposits and withdrawals
- c. Procedure for storing documents and archives
- d. A succession plan for the district Rotary Foundation grants subcommittee
- e. System to receive and investigate allegations
3. Annual report from the district Rotary Foundation grants audit committee or independent financial assessment
4. Legal documents
 - a. Copy of liability insurance if necessary
 - b. Copy of traveler's insurance policies
5. District qualification documents
 - a. Copy of district qualification application submitted to TRF
 - b. Copy of district qualification approval letter from TRF
6. Club qualification documents
 - a. Documentation of grant management and qualification training for qualified clubs
 - b. Copies of qualified club MOUs showing date on which club received qualification status
7. District grant and district-sponsored global grant information
 - a. Copies of proposals and applications
 - b. Copies of grant agreements
 - c. Copies of reports submitted to TRF and information collected from clubs and entities receiving district grant funds; including receipts and invoices for all purchases made with grant funds
 - d. Written or electronic correspondence

7. Report on Use of Grant Funds

Grant reporting is a key aspect of grant management and stewardship. Districts must set-up a grant reporting process in order to maintain qualification.

- A. Districts must report on the use of all district designated funds (DDF) to their member clubs by
 1. Providing a report annually at a district meeting to which all clubs are invited or eligible to attend, which includes a breakdown of expenditures for each project that received funding and the names of districts, clubs, and individuals to which grant funds were distributed
 2. Including financial information on such grants in the governor's monthly letter
 3. Districts must report the yearly findings of the district Rotary Foundation grants audit committee review or independent financial assessment to the district's member clubs within three months of the completion of each Rotary year.
- B. Districts must adhere to all TRF grant reporting requirements and cooperate with all TRF grant audits.

3. Once a method of review is selected, the financial management plan and its implementation must include:
 - a. An examination of expenditures to ensure that funds were used for the intended purpose, proper records were maintained, and a system of controls over expenditure has been in place. This examination should include:
 - (i) The selection of a sample of disbursements and reconciliation to supporting documentation
 - (ii) A review of the full listing of expenditures to ensure funds were expended in a manner consistent with the terms and conditions of the grant award
 - (iii) Identification of the purchasing procedure used
 - (iv) A review of the bank reconciliations to confirm that they were prepared correctly and that opening balances match the financial records of the grant activities and bank statements
 - b. A report of the findings given to the district's member clubs within three months of the completion of each Rotary year
 - c. Confirmation of adherence to TRF document retention requirements (section 6)

5. Club Qualification

Clubs must be qualified in order to be eligible to receive Rotary Foundation Global Grants, and it is the responsibility of each district to qualify interested member clubs.

- A. Using Rotary Foundation training resources, the district must provide grant management and qualification training for all clubs interested in receiving grant funds. Districts may provide training at the presidents-elect training seminar, district assembly, or district conference.
- B. The district may set up its own qualification plan, terms and conditions, and guidelines for qualifying its member clubs, provided they meet TRF minimum requirements:
 1. The club agrees to and signs the club memorandum of understanding as provided by TRF.
 2. The club president-elect or a club-designated appointee attends grant management and qualification training.

6. Document Retention

Retaining information allows transparency in grant management and assists in the preparation for audits or independent financial assessments.

- A. The document maintenance system or district archives must
 1. Be accessible and available to Rotarians; district and club officers of project sponsors, including boards of directors of participating clubs; and the district Rotary Foundation grants subcommittee.
 2. Maintain original documents for a minimum of five years or longer if required by applicable law.
- B. Documents that must be maintained and available to TRF for an audit include but are not limited to
 1. Bank information
 - a. All bank account information and copies of past statements
 - b. Documentation of changes in payee signatories (if relevant)
 2. Documented plans and procedures, including:

8. 報告以及解決獎助資金濫用的方法

對於獎助金濫用的報告必須追蹤、調查、以及解決。在有問題發生以前就有一套程序備用可以創造出一個培養公平調查的環境以及一個對於資金的不當絕對不被容忍的訊息。

- A. 地區必須設計一套促進及追蹤來自扶輪社友、受益者、合作機構、以及任何其他參與或知悉獎助金活動的個人報告不當使用獎助金的系統。
- B. 對於所有不當使用的報告進行調查。所有由 TRF 所接到的不當使用的報告將首先轉到地區作調查。
- C. 在調查並做好判斷後，將任何獎助金相關活動的可能的不當使用或不當行為向 TRF 報告，並指出地區將如何行動以解決此一狀況。

8. Method for Reporting and Resolving Misuse of Grant Funds

Reports of misuse of grant funds must be tracked, investigated, and resolved. Having a process in place before a problem develops creates an environment that fosters fair investigations and a message that misuse of funds will not be tolerated.

- A. Districts must create a system to facilitate and track reports of misuse of grant funds received from Rotarians, beneficiaries, cooperating organizations, and any other individuals involved in or aware of grant activities.
- B. Conduct an investigation into all reports of misuse. All reports of misuse received by TRF will first be directed to the district for investigation.
- C. After investigating and determining consequences, report any potential misuse or irregularities in grant-related activity to TRF and indicate how the district will act to resolve the situation.