



DISTRICT STEWARDSHIP PLANNING GUIDE

The questions in this District Stewardship Planning Guide are designed to help your district write a plan that establishes procedures and practices for managing grant funds transparently and in accordance with Rotary Foundation policies. We recommend specifying district roles (governor, chair, etc.) rather than current leaders' names, so that the plan can be used for years to come. Your district's stewardship plan must be reviewed and approved by the district governor, district governor-elect, district Rotary Foundation chair, district grants subcommittee chair, and district stewardship subcommittee chair. Your district's stewardship plan should be kept as a reference to guide the district's participation in Rotary grants.

1. District officer responsibilities The district governor, district governor-elect, and district Rotary Foundation committee chair hold primary responsibility for club and district qualification, in addition to overseeing the proper implementation of TRF grants.

- What are the designated responsibilities for the governor, governor-elect, Foundation chair, grants subcommittee chair, and stewardship subcommittee chair in the following areas?
 - Who will manage the club qualification process?
 - Who will oversee the management of grants?
 - Who will ensure the procedures in the management plans are followed?
 - Who will manage instances of misuse and mismanagement of grant funds?
 - Who will ensure that incoming leaders understand their responsibilities related to Rotary grant management and the stewardship of grant funds?
 - Who will review conflict of interest disclosures during the grant application and implementation period?
 - Who will report to TRF any changes in project scope or committee members for district-sponsored grants?

2. Annual grant management seminar The district is responsible for conducting a seminar to educate member clubs to understand how to manage a Rotary grant, learn stewardship expectations, prepare to implement the club memorandum of understanding, and qualify to receive grant funds.

- When will the grant management seminar be conducted?
 - How many seminars will be offered?
 - What alternative options will a club have if they cannot attend?
- Who will be invited to attend the seminar?
- Will the district have certain conditions that club attendees must meet prior to attending the grant management seminar?
- What materials and tools will be used to sufficiently train the attendees?
- Which district officer(s) will oversee the organization of the seminar, including attendance?

3. Club qualification The district is responsible for managing the club qualification process. The minimum requirements for club qualification are having the president and president-elect sign the club memorandum of understanding (MOU) and having at least one club member participate in the district's grant management seminar.

- Has the district added any additional requirements for club qualification?
 - If so, how are those requirements communicated to clubs and tracked by the district?
- How and when will the district collect the signed club memorandums of understanding?

4. Financial management plan Every district that participates in Rotary Foundation grants must have a written plan that outlines financial management policies. This fosters consistency and provides guidance for future district leaders.

- Who will be responsible for keeping the standard set of accounts (the ledger) and keeping related documentation (invoices, receipts, and bank statements)?
 - What documents are needed in order to process reimbursements or payments?
 - What is the procedure for authorizing payments? (Who reviews each payment, and who approves it?)
 - What is the procedure for issuing payments?
- Describe the disbursement process and tracking of assets for district and global grants.
- How will the district ensure that all financial activities comply with local laws?
- Who will maintain an inventory system to track equipment and assets purchased with grant funds?
- What criteria will the district use to allocate district grant funds to clubs?
- What criteria will the district use to allocate district designated funds (DDF) for global grant requests from clubs?
- How will the financial management plan and other stewardship practices be transferred to future district leaders?

5. Annual financial assessment This assessment is an evaluation of financial controls and compliance as specified in the district's financial management plan.

- Which Rotarians will conduct the financial assessment?
 - When will it be conducted?
- How will the results from the financial assessment be shared with the clubs in the district?

6. Bank account requirements The district can only use a dedicated, district-controlled bank account to receive and pay grant funds.

- Which Rotarians will serve as signatories for the bank accounts used for district-sponsored grants?
 - Who will regularly review the bank transactions that are approved by the signatories?
- What is the succession plan if one or both of the signatories become unable to perform that function?
 - When would the succession plan for bank account signatories be executed?

- What steps will be taken to implement the succession plan and monitor the grant activities?
- How will vendors be paid?
 - If cash payments are made, what additional information should the district keep to supplement paid invoices and receipts?
- If a dedicated, district-controlled bank account is used for several Rotary grants, will a general ledger be created to distinguish one grant project's transactions from the others?

7. Reporting on the use of grant funds The district is responsible for setting up a grant reporting process. Districts must report on the use of all DDF to their member clubs and adhere to all Foundation grant reporting requirements. Districts must provide an annual report, which includes a breakdown of expenditures and recipient names (district, club, or individual) for each project that received grant funding.

- Describe the method and frequency that sponsors must report on the financial and implementation status of district-sponsored grants to the district.
 - If reporting is done at a district meeting, how will the information be recorded?
- Who will review and verify the information that is reported?
 - How frequently?

8. Document retention The district should establish and maintain appropriate recordkeeping systems to preserve important documents related to qualification and Rotary grants to assist in financial assessments or audits.

- What are the procedures for storing documents (electronic format, as well as original documents)?
- Who will be responsible for storing the documents?
- Who will have access to the documents?
- How will the documents be organized?
- Who will maintain the documentation retention system throughout the year?
- How long should documents be retained for in your country?

9. Reporting misuse of grant funds The district is responsible for tracking, investigating, and resolving reports of misuse or mismanagement of grant funds.

- Who will receive and review reports of misuse?
- What is the procedure for responding to a report of the misuse of grant funds?
- What is the procedure for investigating allegations?
 - How will the district ensure that investigations are done fairly?
- How will the names of individuals who reported misuse of grant funds remain confidential?
- When will the district notify The Rotary Foundation?