Going to School Grant Closure Policy

1. Introduction

Grant closure marks the completion of a donor-funded project cycle at **Going to School (GTS)**. This policy ensures that all grant-funded projects are closed **systematically, ethically, and in compliance** with donor requirements, financial regulations, and internal standards.

It emphasizes **documentation, financial reconciliation, donor communication, impact reporting**, and the responsible management of resources and data post-project.

2. Purpose

- To ensure **all programmatic, financial, contractual, and audit-related activities** are closed as per commitments

- To support donor stewardship through **final reports, communication, and gratitude**

- To capture **learning and impact** for future programming

- To ensure correct **asset reassignment or disposal**, and documentation of unspent funds or surpluses

- To reduce reputational, financial, or legal risks

3. Scope

This policy applies to:

- All donor-funded projects and grants (institutional, CSR, bilateral, multilateral, foundations)

- All GTS departments involved in grant execution, including Program, Finance, M&E, Admin, Procurement, HR, and Communications

- Any vendors, consultants, or partners engaged through the grant

4. Timeline for Closure Activities

Phase	Timeframe
Initiate Close-Out Plan	30–60 days before project end
Complete Deliverables	Final 30 days of implementation
Submit Final Reports	Within 30 days of project close
Conduct Closure Audit	Within 60 days (if required)
Archive Documentation	Within 90 days post-closure

5. Closure Checklist & Responsibilities

5.1 Final Deliverables & Programmatic Completion

- Ensure **all outputs and activities** promised in the grant agreement are delivered

- Cross-check logframes, KPIs, field reports, training logs, photos, and case studies

- Conduct any **endline assessments, learning reflections, or partner debriefs**

Responsible: Program Lead + M&E Team

5.2 Financial Closure

- Submit **final financial report** with actual vs budget utilization

- Include:

    ◦ Utilization Certificate (UC)

    ◦ Fund Reconciliation Statement

    ◦ Balance confirmation or fund return evidence

- Tag and journal all expenses with correct project codes

- Return unspent funds or request carry-forward approval (in writing)

Responsible: Finance Team

5.3 Asset Management

- Review **Fixed Asset Register (FAR)** for items procured under the grant

- Determine:

    ◦ Transfer to another GTS project (with donor consent)

    ◦ Return to donor (if contractually required)

    ◦ Responsible disposal (with documentation)

- Update **Asset Handover/Disposal Logs**

Responsible: Admin/Operations + Finance

5.4 HR & Contractual Closure

- End contracts for project-specific staff, consultants, and vendors

- Issue experience letters or acknowledgments

- Ensure final payments, benefits, and taxes are settled

- Conduct exit interviews and collect GTS assets (laptops, ID cards, etc.)

Responsible: HR + Project Coordinator

5.5 Documentation & Archiving

- Organize:

    ◦ Contracts, MoUs, POs

    ◦ Reports and approvals

    ◦ Communication or content created

    ◦ MEL documents

- Archive physically and digitally for **minimum 8 years**

- Upload to cloud systems with appropriate naming conventions and access permissions

Responsible: Program Support + Compliance Team

5.6 Donor Engagement and Communication

- Submit final **narrative and financial reports** as per donor templates and deadlines

- Share:

    ◦ Photos, case studies, videos (with consent)

    ◦ Any tools or toolkits developed

    ◦ Final gratitude letter with impact summary

- Discuss future collaboration or knowledge transfer

Responsible: Program Lead + Communications

6. Learning & Internal Debrief

- Conduct **internal reflection session** to capture:

    ◦ What worked well

    ◦ Challenges faced

    ◦ Key outcomes achieved

    ◦ Lessons for future projects

- Feed into:

    ◦ Organizational knowledge hub

    ◦ Strategic planning

    ◦ M&E database and reporting templates

Responsible: Program + M&E + SMT

7. Reporting Format Summary

Report	Due By	Content
Final Narrative Report	Within 30 days post-project	Activities, KPIs, case studies, testimonials
Final Financial Report	Within 30 days	Expenditure, UC, fund reconciliation
Asset Status Report	Within 45 days	Remaining assets, location, reassignment
MEL Summary or Evaluation Report	If required by donor or SMT	Data, outcome-level changes, feedback
Donor Acknowledgment & Closure Note	Within 45 days	Thank you letter with highlights

8. Risk Management

During grant closure, GTS will proactively monitor for risks including:

- Incomplete documentation or reporting

- Disputes with vendors or consultants

- Delayed payments or tax compliance

- Unused inventory or equipment

- Lack of clarity on asset ownership

Any issues will be logged, escalated, and addressed via GTS's **Finance, Legal, or Ethics Committee**, as appropriate.

9. Compliance & Alignment

This policy complies with:

- Grant Agreements and Donor SOPs

- Income Tax Act, 1961

- FCRA (if applicable)

- Indian NGO audit standards

- GTS's internal:

   ◦ Financial Procedures Policy

- ○ Grant Expenditure Policy

- ○ Safeguarding, Ethics, and DEI Commitments

10. Policy Review

This policy will be reviewed every **2 years** or after the completion of a major grant or institutional donor audit. Changes must be approved by the **SMT** and shared with all relevant teams.