

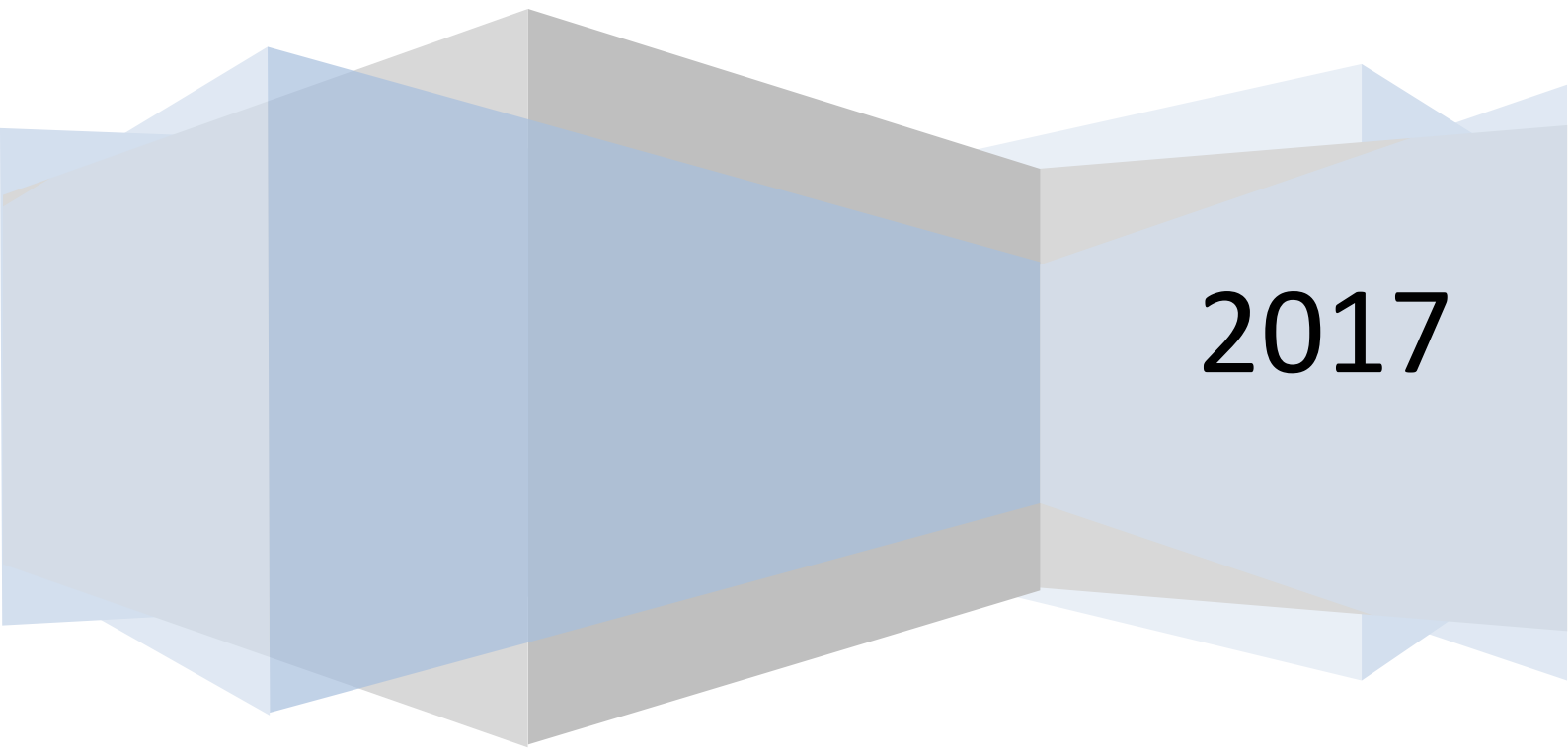


Geros valios fondas
Good Will Foundation
קרן רצון טוב

A GUIDE TO THE PROJECT REPORT

For applicants, submitted the project
applications not earlier than 2017

Good Will Foundation



2017

Table of Content

| | |
|--|---|
| INTRODUCTION | 3 |
| 1. GENERAL REQUIREMENTS FOR THE PROJECT REPORTS | 3 |
| 2. PERFORMANCE REPORT | 4 |
| 2.1. The filling in the project report form and the revealing of the progress of the project activities..... | 4 |
| 3. FINANSIAL REPORT (LIST OF DOCUMENTS JUSTIFYING THE ACTUAL COSTS)..... | 5 |
| 3.1. General requirements for eligibility of the project costs..... | 6 |
| 3.2. Documents submitted together with the report | 6 |
| 3.2.1. Example of the list of documents justifying the actual costs by type of expenditure | 6 |
| 3.3. The filling of the report form | 7 |

INTRODUCTION

This document is a guide to help to prepare the project reports for project executors the way it is requested by the Guidelines for Projects financed by the funds of the Good Will Foundation and determined in the conditions of Agreement on Partial Financing of the Project.

This document is applicable to the project executors, submitted their project applications not earlier than January 1, 2017.

1. GENERAL REQUIREMENTS FOR PROJECT REPORTS

Project executors, together with a project activity report have to submit the whole set of project reports to the Good Will Foundation keeping the terms indicated in the Agreement on Partial Financing of the Project, which consists of:

- Performance (results) report;
- Financial report (the list of documents justifying actual costs);
- Document copies justifying the costs and activities incurred.

The reports are submitted and reports all the project implementation activities, despite of the share of the project financed by the Good Will Foundation and what share is financed by the project executor (personal funds, sponsors etc.).

All documents, supporting all project expenses (despite of finansation source) and the documents proving project's activities (participants' lists¹, photos, videos, articles, acts of delivery and acceptance of services/works, protocols, the samples of products, prepared documents, researches, studies, programs, manuscripts etc.), as well as the links showing that project dissemination (publicity)² is implemented properly, have to be submitted together with the report.

The participants' lists are filled only for non-mass events, such as: evening parties, balls, meetings, get-togethers, conferences, clubs, circles etc. To ground the activities of the mass events (concerts, public events etc.) project executor should use the photo/video means, media reports, the confirmation of the organizations taking their members to the event etc.

Only the signed hard copies of the performance (results) report and financial report (originals) are to be submitted to the Good Will Foundation. Current report forms to fill in can be found on the Good Will Foundation website: <http://gvf.lt/en/about-us/projects/reports/>. Please note, that the project report forms in this site are enlisted for different project implementation periods, please choose the right form from the list.

¹ The template of the participants' list can be found in the website of the Good Will Foundation: http://gvf.lt/en/files/2016/12/Participants-list_2017.doc

² It is required in all dissemination tools to provide the link with the information about the finansation of the project from the funds of the Good Will Foundation (adding the logo of the Good Will Foundation, which can be found here: <http://gvf.lt/fondas/logotipas/>)



We are very grateful for the reports filled right and submitted on time!

2. PERFORMANCE REPORT

Performance report is designed to show the progress of the project activities aiming to reach the goals of the project, to unveil the detailed information about the project implementation and its results, to specify the deviation from the activities planned.

2.1. The filling in the project report form and the revealing of the progress of the project activities

In **the title part** of the report of performance results precise data on the project executor, project and contract is filled, the way it is written in the Agreement on partial financing of the project. **„The Period to be settled“** – is the period from the beginning of the implementation of the project activities written in the Agreement on partial financing of the project till the end of the reporting period.

Place (-s) of the project implementation (presentation) – is chosen by checking the field (it is possible to mark two fields if needed).

„Implementation of the project“, „Target group of the project“, „Other information“ – all the columns are to be filled. All the information from the corresponding columns from the project application are to be transferred to the while cells. This information during the course of implementation does not change if there is no contractual changes in activities. If during the course of implementation of the project the need to implement more activities (or reduce activities) occurs and these changes are coordinated in written with the Good Will Foundation in advance, the additional lines showing new project activities in detail can be added (or deleted the unnecessary lines). The changes in project activities that are not coordinated will be assessed as unimplemented activity and could not be declared.

The achieved results from the beginning of the project till the end of the reporting period are to be written in the grey cells of the table. Information is submitted in the cumulative method, i.e. information is added every quarter, not deleting previously submitted data. For example, if the implementation of the activity was described in the performance report of the first quarter, submitting the performance report for the second quarter the submitted data should not be erased but supplemented if necessary. This way the traceability of the project implementation data and in the case of the mismatch between the planned and actual project results, the clearer identification of the causality is ensured.

„Planned schedule of events during the upcoming quarter (if it is intended to have planned events)“ – the table has to be filled by the project executors, who planned the events in their projects in the next quarter (i.e. coming quarter after the quarter being reported), independently from their size and type (public-mass/chamber). If there no events planned in the coming quarter – table No. 5 in the report of performance results should not be filled.

In the columns of the **„Comments“** in the report of performance results:

- The explanations of the deviations in the course of the project implementation are written;

- The implemented activities are described: their content, achievements and results (for example the date, place, the number of the participants of the event or detailed description of the phases of the book publishing etc.);
- The participation of the target groups in the project activities are described (for example implementing the project activity there was a plan to include 20 participants of the direct target group, but project executor succeeded to include only 10. In the comments the possible reasons for the mismatch are indicated).

In all the cases enlisted below project executors have to submit a reasoned explanations in the „Comments“:

- About the changes of the activity's implementation period. For example, the event was planned in January, but in regard to protracted organizational works the time of the event was transferred to June.
- Regarding the reduced / increased physical implementation rates after the end of implementation (after the finish of the implementation of the activity, but planned rate differs from actual implementation rate). For example, 5 excursions into the nature were planned, because of the unpredicted seasonal weather conditions only 2 of the excursions were made, 3 unrealized excursions were replaced by excursions to museums / theaters with the same estimated value;
- About the obvious mismatch between planned and factual target group size. The estimation of the mismatch is performed at the end of the project activities, when it is clear that the size of the target group will not reach the planned size. In this case, the measures taken to reduce the mismatch are described.

Project executor has to submit, together with the report, the links to the articles and other material proving project's dissemination in public. In the public material the links to the information about the finansation of the project from the funds of the Good Will Foundation have to be provided.



Describing the progress of activity implementation (Reached value from of the project) please do not copy the descriptions of the activities from the project application.



Description of activities must comply the declared expenses in the financial report (a form „List of documents justifying the actual costs“).



The copies of the documents proving project activities have to be submitted together with the report.

3. FINANSIAL REPORT (LIST OF DOCUMENTS JUSTIFYING THE ACTUAL COSTS)

Financial report is dedicated to declare the necessary and eligible project costs, related to the project activities implemented during the reported period.

3.1. General requirements for eligibility of the project costs

All the project costs have be declared in the report:

- Provided in the cost estimate (planned beforehand),
- Necessary for the implementation of the project,
- Real and actually incurred, paid,
- Supported by documents,
- Entered to the project executor/partner accounting system (for legal entities) correctly,
- Paid³ during the project implementation period,
- Incurred by the project executor or the project partner, that is indicated in the Agreement on Partial Financing of the Project.

Non-eligible costs of the project are:

- expenses of the purpose leave, severance payment, payments (beneficial to employees) to pension or other funds;
- debt interests, fines for overdue debts, fines, expenses for litigation;
- VAT of the purchase and / or import, which can be included in the VAT deduction according to the laws of Republic of Lithuania;
- the purchase of a used property, except real estate;
- non-monetary contribution („contribution in kind“);
- expenses, which were financed from other funds previously („double financing“).

3.2. Documents submitted together with the report

Reporting the project costs incurred during the project implementation period, documents (copies) justifying the actual costs have to be submitted together with the financial report: invoices of the contractors, service providers or suppliers, acts of deliver – acceptance, contracts, working time accounts, travel and other documents, which justifies the incurred expenses. To justify different costs incurred, different supporting documents should be provided in accordance with the legislation of Lithuanian Republic or other country in which the applicant is registered. Project executor has the right to submit other equivalent probative value documents, justifying the eligibility of project costs, which are not mentioned in this Guide.

3.2.1. Example of the list of documents⁴ justifying the actual costs by type of expenditure

| Type of the expenditure | Documents justifying the expenses |
|-------------------------|---|
| Salaries | <ul style="list-style-type: none">- Work contracts and their amendments; orders of the director regarding the employment / appointment for job position in the project;- Working time accounts;- Salary accounts. |

³ The documents proving the payments of the project costs have to be submitted together with the report. In regard to the fact, that they are not registered in financial report, in order to ensure traceability please pin those documents together with the documents grounding concrete costs (expenditure) (i.e. with one another).

⁴ Only the copies of the documents are submitted.

| Type of the expenditure | Documents justifying the expenses |
|---|--|
| Building, reconstruction, renovation and other works | <ul style="list-style-type: none"> - Purchasing documents, contracts with contractors and their amendments; - Accounts, VAT invoices; - Acts of deliver – acceptance of the works done; - The documents confirming the completion of the works of construction, reconstruction and renovation according to the legislation of Lithuanian Republic; - Acts of acceptance of state commission, legal registration certificate of the building built (or other structure). |
| Services and goods (equipment, furnishings etc.) | <ul style="list-style-type: none"> - Purchasing documents, contracts with suppliers / service providers, authorization contracts; - Business certificate, certificate of individual activity; - Accounts, VAT invoices; - Acts of deliver – acceptance. |
| Travels (business travels, trainings, participation in the events etc.) | <ul style="list-style-type: none"> - Purchasing documents, contracts with suppliers; - Orders regarding business travels; - Accounts, VAT invoices; - Tickets of the flight travel, if the passengers name, destination, time and date of the travel are not indicated in the invoice; - Tickets of the local travels. |
| Fuel | <ul style="list-style-type: none"> - Purchasing documents, contracts with suppliers; - Contract of the vehicle rental (use) agreement; - Fuel rates supporting documents; - Travel sheets or other equivalent documents; - Fuel purchasing documents (VAT invoices, accounts, checks); - Certificate of the fuel usage, reports on used fuel or other equivalent documents, justifying fuel transcription according to the confirmed fuel rates. |

Documents proving payments have to be submitted justifying any type of expenditure. Documents proving payment could be: account extract, payment orders, cash expenditure orders, cash revenue vouchers warrants, cash receipts, the content of the State Treasury payment order and other documents, justifying the payments done according to the supporting documents of the expenditure.

Applicants who applies the principle of *pro rata*⁵ for the allocation of the project costs, have to submit the calculations, showing what share of the costs is designated to the eligible costs of the project, indicating the method, according to which these calculations were done, together with the documents justifying the project cost.

3.3. The filling of the report form

The financial report is quarterly.

Documents, received during the reported period, related to project costs are registered in the financial report. For example, if applicant is reporting for the months April – June, the documents are registered only in these months: the invoice of April 5, the act of acceptance of copyright works of June 8 etc. **The data submitted with previous reports are not submitted repeatedly (in later reports are not declared for a second time).**

If the mistakes were noticed in the previous reporting periods, after the new circumstances appeared, that are related to the project implementation costs, incurred in the previous project implementation periods, the corrections are possible:

⁵ *Pro rata* cost allocation – is a percentage share of the cost assigned to the eligible costs of the project finansation.

- Revised financial report of the corrected period is submitted together with cover letter. In this case, corrected quarterly report is submitted after assessing the new circumstances. The column of report revision data is filled (cell 19 in the table); all the documents of the quarter, which is being revised are registered; in the rows of corrected documents, the column of „Comments“ is filled with the explanation what and why is revised;
- After noticing that documents were omitted in the previous report, they can be registered in the report of the following period. In this case, notes should be made about what and why is declared with delay in the column of „Comments“. For example, the invoice written on March 31 is received on April 25 with delay from the supplier. This invoice could not be declared in the report for January-March reporting period, because the report has to be submitted by the 15th of April, that means this invoice should be declared in the financial report for the next reporting period of April – June. In the column of „Comments“ it should be indicated that the costs are declared later, because the supplier submitted the invoice only on April 25.

All documents justifying project costs are registered in the financial report, independently from the source of financing:

- If the total project value indicated in the Agreement on partial financing of the project is 10.000 euros (together with the applicant's contribution, which is e.g. 30%), all the project cost of 10.000 euros are declared in the financial report (the project costs reported are not only for the used funds from GWF, but for all the costs incurred during the project implementation period together with the contribution).

In the financial report quarterly declared expenses are allocated for the financial sources in total sums. For this purpose the table at the bottom of the report is filled „Distribution of declared value of project costs according to the financing source“, in which, in regard with the terms of the Agreement on partial financing of the project, intensity of financing (in percentage) assigned for the project according to the financing source is filled. For example, if the project, according to the Agreement on partial financing, is financed by the GWF in intensity of 70 percent, in the corresponding cell, a number 70 (contribution funds – 30) is indicated.

The copies of all the documents justifying project costs, including the costs financed by the contribution funds are submitted together with the financial report.