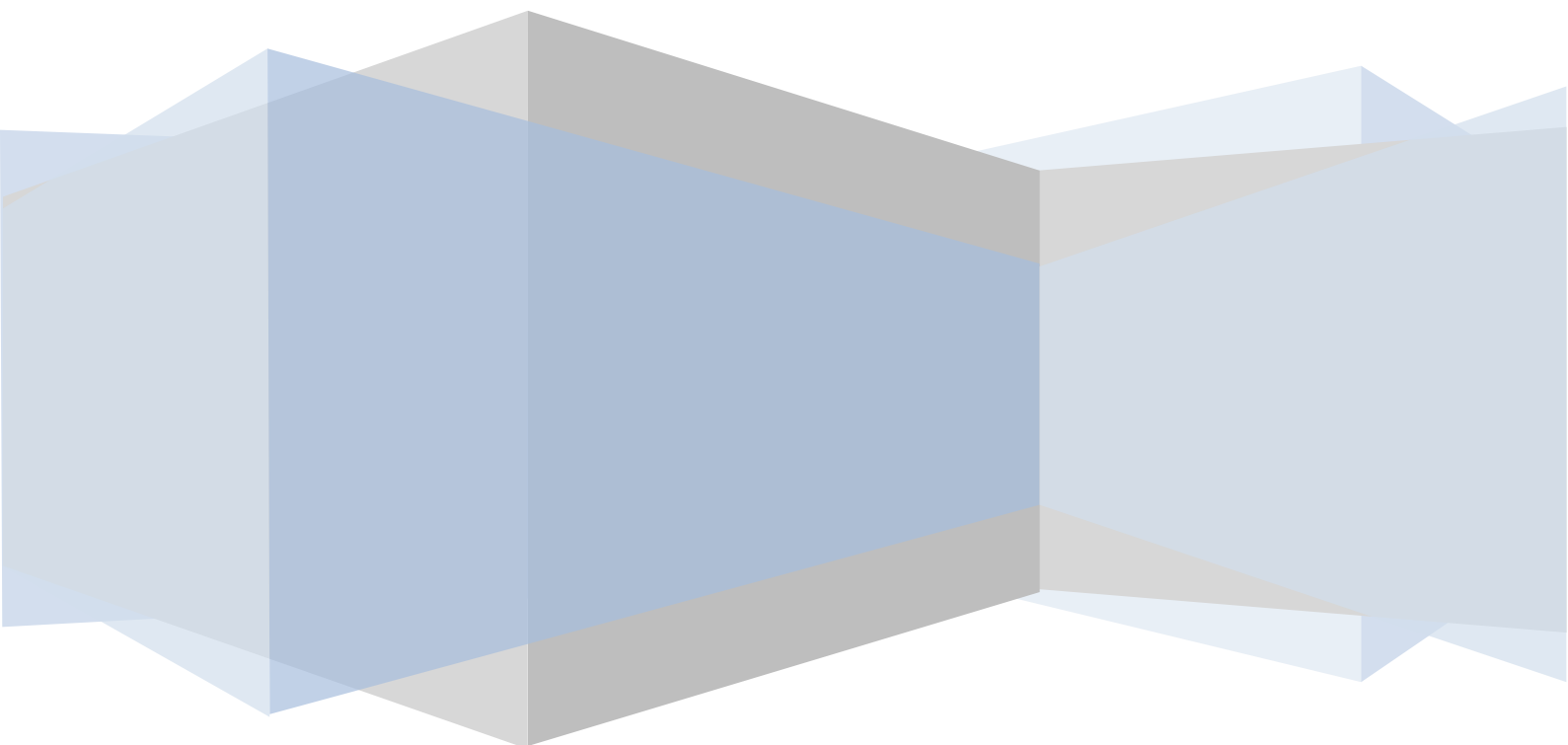




Geros valios fondas  
Good Will Foundation  
קרן רצון טוב

# A GUIDE TO SUBMITTING PROJECT REPORTS

Good Will Foundation



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## INTRODUCTION

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

This document is applicable to the project executors who had 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 for all project implementation activities, despite the financed shares of both the Good Will Foundation and the Project executor (personal funds, sponsors, etc.).

All documents supporting all project expenses (despite the source of funding) and the documents proving project activities (participant lists<sup>1</sup>, 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)<sup>2</sup> is implemented properly must be submitted together with the report.

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

Signed / e-signed hard copies of the Performance (Result) report and Financial report (originals) must 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 project report forms on the link are enlisted for different project implementation periods; please choose the right form from the list.



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

<sup>1</sup> The template of the participant list can be found on the website of the Good Will Foundation: [http://gvf.lt/en/files/2016/12/Participants-list\\_2017.doc](http://gvf.lt/en/files/2016/12/Participants-list_2017.doc)

<sup>2</sup> In all dissemination means it is required to provide the link with the information about the project funding from the funds of the Good Will Foundation (by adding the logo of the Good Will Foundation, which can be found here: <http://gvf.lt/fondas/logotipas/>)

## 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 planned activities.

### 2.1. The Filling in of 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 about the project executor, project and contract is filled in the way it is written in the Agreement on Partial Financing of the Project. **The Period to be settled for** – 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 check two fields if needed).

**Implementation of the project, Target group of the project, Other information** – all the columns must be filled. All the information from the corresponding columns from the project application must be transferred to the while cells. This information during the course of implementation does not change if there are 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 unnecessary lines can be deleted). 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 must 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. In 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 must be filled by those project executors who have planned the events in their projects in the next quarter (i.e. in the upcoming quarter after the quarter being reported), despite their size and type (public-mass/chamber). If there are no events planned in the upcoming 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, while 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. The possible reasons for the mismatch are indicated in the comments).

**In all the cases enlisted below project executors must submit reasoned explanations in the section**

**Comments:**

- Regarding the changes of the activity implementation period. For example, the event was planned to be held in January, but due to the delayed organizational works the date of the event was moved to June.
- Regarding the reduced / increased physical implementation rates after the end of implementation (when the activity has been implemented, but planned rate differs from actual implementation rate). For example, 5 tours into the nature were planned, but due to the unpredicted seasonal weather only 2 of the tours were implemented; 3 unimplemented tours were replaced by excursions to museums / theaters with the same estimated value;
- Regarding 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 must submit, together with the report, the online links to the articles and other material proving project's dissemination in public. In the public material the links to the information about the funding of the project from the funds of the Good Will Foundation must be provided.



While describing the progress of activity implementation (reached achievements of the project), please do not copy the descriptions of the activities from the project application.



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



The copies of the documents proving project activities must be submitted together with the performance report.

### **3. FINANSIAL REPORT (THE 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 project costs declared in the report must be:

- Provided in the cost estimate (planned in advance),
- Necessary for the implementation of the project,
- Real and actually incurred and paid during the period of project implementation,
- Supported by documents,
- Entered correctly to the project executor/partner's accounting system (for legal entities),
- Incurred by the project executor or the project partner.

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 the Republic of Lithuania;
- the purchase of a used property, except real estate;
- non-monetary contribution (*contribution in kind*);
- expenses which were or will be financed from other funds (*double funding*).

### 3.2. Documents Submitted together with the Report

Reporting the project costs incurred during the project implementation period, documents (copies) justifying the actual costs must 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 justify the incurred expenses. In order to justify different costs incurred, different supporting documents should be provided in accordance with the legislation of the Republic of Lithuania or another 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 Documents<sup>3</sup> Justifying the Actual Costs by the Type of Expenditure

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

<sup>3</sup>Only the copies of the documents are submitted.

Type of the expenditure	Documents justifying the expenses
Construction, reconstruction, renovation and other works	<ul style="list-style-type: none"> <li>- Contracts with contractors and their amendments;</li> <li>- Invoices, VAT invoices;</li> <li>- Deliver-acceptance acts of the works done;</li> <li>- The documents confirming the completion of the works of construction, reconstruction and renovation according to the Law of Construction of the Republic of Lithuania and construction regulations of the Republic of Lithuania;</li> </ul>
Services and goods (equipment, furnishings, etc.)	<ul style="list-style-type: none"> <li>- Contracts with suppliers / service providers, authorship contracts;</li> <li>- Business certificate, certificate of individual activity;</li> <li>- Invoices, VAT invoices;</li> <li>- Acts of deliver-acceptance.</li> </ul>
Traveling (business travels, trainings, participation in the events, etc.)	<ul style="list-style-type: none"> <li>- Contracts with suppliers;</li> <li>- Orders regarding business travels;</li> <li>- Invoices, VAT invoices;</li> <li>- Tickets of the flight travel, if the passenger's name, destination, time and date of the travel are not indicated in the invoice;</li> <li>- Tickets of the local travels. Also, the list of people to whom the tickets were given must be submitted.</li> </ul>
Fuel	<ul style="list-style-type: none"> <li>- Contracts with suppliers;</li> <li>- Contract of the vehicle rental (use) agreement;</li> <li>- Documents supporting fuel rates;</li> <li>- Travel sheets or other equivalent documents;</li> <li>- Fuel purchasing documents (VAT invoices, invoices, checks);</li> <li>- Certificate of the fuel usage, reports on used fuel or other equivalent documents justifying fuel transcription according to the confirmed fuel rates.</li> </ul>

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

Applicants, who apply the principle of *pro rata*<sup>4</sup> for the allocation of the project costs, together with the documents justifying the project cost, must submit the calculations which show what share of the costs is designated to the eligible costs of the project by indicating the method, according to which these calculations were made.

### 3.3. The Filling in of the Report Form

The financial report is quarterly.

Documents received during the reported period and related to project costs are registered in the financial report. For example, if applicant is reporting for the months of April – June, the documents are registered only of these months: *the invoice of April 5, the act of acceptance of copyright works of June 8, etc.* **The data submitted in 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, if the new circumstances appeared that are related to the project implementation costs incurred in the previous project implementation periods, these corrections are possible:

<sup>4</sup> *Pro rata* cost allocation – is a percentage share of the cost assigned to the eligible costs of the project funding.

- 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 date is filled (cell I9 in the table); all documents of the quarter which is being revised are registered; in the rows of corrected documents the column of *Comments* is filled with the explanations what and why is being 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 *Comments*. For example, the invoice issued on March 31 was 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, which means that 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, regardless of the source of funding:

- 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 Distribution of declared value of project costs according to the financing source is filled, in which, in regard with the terms of the Agreement on Partial Funding 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 Funding of the Project, 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 documents justifying project costs, including the costs financed by the contribution funds are submitted together with the financial report.