



CONFIRMED:

By the decision of the sole shareholder of the Good Will Foundation
No. 1/2022-09-21, Date 21-09-2022

APPLICATION GUIDELINES FOR PROJECTS FINANCED BY GOOD WILL FOUNDATION

I SECTION GENERAL PRINCIPLES

1. Application guidelines for projects financed by Good Will Foundation (hereinafter – the Guidelines) establish procedures of evaluation, selection, financing and implementation of projects commonly financed by the funds of Good Will Foundation and implemented according to these Guidelines (hereinafter – the Project).

2. While performing the actions specified in the Guidelines, applicants and project executors take their guidance from the valid description of performance monitoring, revision and approval procedures on performance and financial reports for projects financed by the funds of The Foundation for Disposal of Good Will Compensation for the Immovable Property of Jewish Religious Communities. The description was approved by Good Will Foundation director's order and is published on the website of Good Will Foundation www.gvf.lt (hereinafter – website www.gvf.lt). While performing the actions established in the Guidelines, applicants and project implementers shall also follow the current version of the Project Reporting Manual of the Good Will Foundation, which is approved by the decision of the sole shareholder of the Good Will Foundation and published on the website www.gvf.lt.

3. While evaluating applications for financing the projects (hereinafter – the application), Project Selection Committee (hereinafter – Selection Committee) must ensure that it will follow these principles:

3.1. Equality, liability, objectivity, professionalism, effectiveness and transparency:

3.1.1. Equal supervision principles of planning, evaluation and implementation should be applied for all applications and (or) projects;

3.1.2. All assessors, inspectors and workers who make decisions specified in these Guidelines must declare possible conflict of interests and must be acquainted with their functions and liabilities;

3.1.3. Information of evaluation and revision must be presented according to the order determined by these Guidelines;

3.1.4. Specialists with suitable competence must be invoked in order to perform evaluation or revision, or to make important decisions;

3.1.5. Evaluation, revision and decision-making must be organized properly; the same information and (or) documents from applicants and (or) project executors must be asked only once;

3.1.6. Principles of confidentiality – information presented in an application, project contract must be used only for evaluation, revision, or project implementation purposes and non-disclosure of the project information must be ensured except the cases determined in the Guidelines or other legislation.

4. Applicants and project executors are consulted on issues about the process of application and project implementation by e-mails natalija@gvf.lt/rolandas@gvf.lt and tel. no. +370 5 261 12 59. Consultations via the phone are provided every weekday from 9 am until 4 pm (lunch break 12

pm - 12:45 pm). Also, training seminars will be organized for applicants or project executors on demand.

II SECTION REQUIREMENTS FOR APPLICANTS AND PROJECTS

5. Applicants can be legal entities¹ registered according to the laws of the Republic of Lithuania not shorter than one calendar year from the announcement date of this project call and executing socially useful activities in the fields of Jewish education, training, religion, science, culture, and health care.

6. In accordance with relevant version of copyright and related rights law of Republic of Lithuania, applications associated with objects of copyright can be applied by the Lithuanian Jewish Community (hereinafter – LJC) and its members (legal entities) and other open and transparent organizations, not shorter than one calendar year from the announcement date of this project call operate in the fields of Lithuanian Jewish religion, culture, health care, sports, education, science and other.

7. Project applicants are recommended to apply for not more than 70 percent and not more than 30 000 euros funding of the funds of the Good Will Foundation calculating from the total amount of Project costs. Given that the Board of the Good Will Foundation can assign bigger and/or more intensive funding for the Project after assessing the project's application according to the project evaluation parameters as being of *special importance* in order to ensure the needs of Jews in Lithuania, Applicants are also able to apply for the funding of more than €30,000 / more than 70% intensity, assessing and accepting the risks of the possibility for the project to be granted the status of *special importance*. According to this call, projects with *special importance* are such projects without which the minimum Lithuanian Jews needs will not be implemented in the fields of religion, culture, health care, sports, education, and science, and which were / will be accepted unanimously by the Board of Good Will Foundation.

8. The remaining amount for project implementation must be provided by own monetary funds of project executor and (or) partner². Applicant must present documents which justify the contribution by own monetary funds.

9. Priorities for applications and (or) projects:

9.1. Projects that help to ensure the continuity of activities of Lithuanian central and regional Jewish organizations (LJC, regional Jewish communities and other entities) in Jewish areas (continuing the activities of the mentioned Jewish organizations), as well as educational, training, religious, scientific, cultural, healthcare and other public useful activities in order to fulfill the key needs of Lithuanian Jews;

9.2. Other projects, which comply with the provisions of the Republic of Lithuania Law on Good Will Compensation for the Immovable Property of Jewish Religious Communities, No. XI-1470 (Žin. 2011, No. 80-3897, TAR 2014-07400, TAR 2014-14872, TAR 2016-06345).

Requirements for the period of project implementation:

10. Project funding contract must be signed and implementation of the project must be started not later than 3 (three) months from the date when the decision of the Good Will Foundation Board was announced on Good Will Foundation website. Project must be implemented no longer than within the period of 24 months after the date of signing the contract, unless the Board of Good Will Foundation confirmed longer period of time than it is determined in the Guidelines or the period of implementation was prolonged by signing the contract amendment.

11. The beginning and the end of project (activities) implementation is determined in the contract. Eligible costs are considered only the expenses, which were incurred during the period of project implementation indicated in the contract, the beginning of which may not be earlier than the

¹ According to this call, natural persons and foreign legal entities are not eligible to submit applications.

² Contribution to the work, services and goods are ineligible.

date of announcement of this call for proposals and meets other requirements specified in the Guidelines.

Requirements for the project costs:

12. Project costs, which comply with the requirements stated in these Guidelines and other publicly accessible documents of the Good Will Foundation, are accepted as eligible to finance, irrespective of their source of financing.

13. Applicant plans the costs and fills the budget table (the estimate, Appendix No. 1) of specified format provided in the application.

14. All project costs eligible to finance, irrespective of their source of financing, are indicated in the budget cost estimate of the application.

15. The expenses that do not comply with the requirements eligibility of expenses are not included into the project's budget (cost estimate).

16. Eligibility of project costs is defined by:

16.1. when expenses are actually incurred and settled by not breaking the requirements of legislation of the Republic of Lithuania, when they are included in accounting of project executor/partner with whom a project cooperation agreement has been concluded, and can be determined, examined and approved by relevant accounting documents which have all details of accounting documents required by Accounting Law of the Republic of Lithuania and other legislation;

16.2. when costs are proportional and necessary for project implementation, they are provided in the contract of project implementation and its appendices, they are used only for reaching the objectives and tasks of the project, they comply with the principles of transparent financial management and legitimacy and effectiveness of expenditures;

16.3. when costs, according to their purpose, comply with costs indicated in the estimate;

16.4. when costs are real and correspond with the market price.

17. If only a part of incurred costs is associated with the project, this part must be either determined as an actual amount or *pro rata* (allocation of costs in proportion) principle must be applied. If applicant wants to apply *pro rata* principle, it must submit the methodology of *pro rata* costs for Good Will Foundation.

18. Categories of eligible costs for financing are determined as these:

18.1. Direct costs of project implementation: wages for staff which implements the project, costs of business trips directly associated with project's activity, royalties, premiums for contest winners, scholarship and support for young talents, disbursements for event participants (e.g., covering costs for traveling, accommodation, etc.), necessary services for implementation (organization of events, accommodation and food services, services of education, trainings and development of qualification improvement, health condition, culture and sports, services of cultural heritage and consultation on it, insurance and repair costs for the property used in project activity, social allowance, rent of property, transport services, fuel, services of communication, building maintenance and utilities directly associated with the implementation of project (not with the administrative activity), services of publicity, construction/reconstruction/repair works, design works, building management, membership fees for participating in associations, other items and services necessary for implementation of project activities;

18.2. Costs for acquisition of fixed asset: costs for acquisition of fixed asset as it is defined in the Republic of Lithuania Law on Taxes on Profit (No. IX-675), Article 13(3). If applicant is planning such costs in its project, then it is mandatory to add these documents to the project's application: standards of depreciation of fixed asset, which are confirmed by applicant's organization, and minimum value of fixed asset, which are applied in the organization according to the types of asset. All the fixed asset acquired in a project, except from the immovable by nature objects as defined in the Republic of Lithuania Law on Taxes on Profit (No. IX-675), Article 2, Paragraph 20, until it's acquisition have to be new (unused). If the acquired fixed assets will be used for the implementation of the project

activities, then such assets must be indicated in the line “Acquisition of fixed tangible and intangible assets” of the Project cost estimate;

18.3. Unforeseen costs: all costs which are directly related to the project implementation activities (excluded project administration), which were not identified during the stage of filling the application, but, as it became clear later in the course of implementation, are necessary for the quality implementation of activities. If necessary, total value of this category of costs is indicated in the cost estimate;

18.4. Project’s administrative costs: salaries for the administrative staff, services of project’s administration, maintenance services of premises for project’s administration, services of connection related to the project administration and stationery supplies, transfer and service fees of the bank account in which project’s funds are kept according to the contractual obligations, bank charges for outgoing transfers, service charges for this account and similar administrative costs attributed to project administration activities.

19. Maximum limits for the categories of costs are determined as these:

19.1. In the cost estimate attached to the contract, the amount of **necessary administrative costs to reach project objectives** (e.g. wages for the manager of the project and administrative staff which executes administrative functions of the project, office rent, utility services, connection services, stationery supplies which all are related to the project’s administrative functions) (hereinafter – administrative costs) should not be bigger than 30 percent of the sum for implementation of the project. Amount of administrative costs for public sector entities and profit-making legal entities cannot be bigger than 10 percent of the amount for project implementation;

19.2. **Amount of unforeseen project costs** cannot be bigger than 10 percent of the amount for project implementation. Unforeseen project costs cannot be used to cover administrative costs of the project;

19.3. **Amount of eligible costs for food for participants of the project cannot exceed** the amounts determined in the decree No. 1515 on 2nd of December 2, 2003 “Regarding approval of regulations for the allocated to non-taxable monetary compensation sizes and order of payment for public events and participants of high-level sport mastership training camps”;

19.4. **While allocating costs for business trips and financial compensations**, the amount of funds is determined according to the decree no. 526 approved by the Government of the Republic of Lithuania on 29th of April 2004 “On the Payment of Daily Allowance and Business Trips Costs” and the decree no. 1515 approved by the Government of the Republic of Lithuania on 2nd of December 2003 “Regarding approval of regulations for the allocated to non-taxable monetary compensation sizes and order of payment for public events and participants of the high-level sport mastership training camps”.

20. The costs of the same activities can be funded by Good Will Foundation only once. The Good Will Foundation performs a control of double financing by using cross-checks of documents and other methods. After diagnosing that costs of the same activities, irrespective of their sources of financing, were funded more than once, then such costs are recognized as not eligible and must be returned to the Good Will Foundation within its determined term.

21. Not eligible costs are considered as:

21.1. fines imposed on project executors, executive and administrative persons, project participants, costs related to the administrative, disciplinary or other fines, late interest, litigation costs (stamp duty, costs related to the proceedings);

21.2. costs, which increase project’s expenses and in proportion do not create an added value. Costs which are not necessary for quality project’s implementation and which do not comply with the principle of sound financial management, for example, costs for purchasing technical parameter items which significantly exceeds the needs of project executor, luxurious design (finishing, decoration) items or items with unnecessary functions for the project executor, for which it pays additionally, purchasing costs for luxury goods or materials, costs for the first class or business class flights (except properly justified cases,

for example, when there is no other possibility), wages costs for persons whose functions are not necessary or are duplicated;

21.3. costs exceeding the market price.

21.4. VAT, if the applicant has the right to refund the VAT from the state according to the legislation of the state;

21.5. expenses incurred because of the negative currency difference (expenses of financial and investment activity);

21.6. expenses, which previously was or will be financed (paid) form the state budget of Lithuanian Republic or budget of municipality, other financial resources disposed by state or municipalities, as well as EU structural funds, other EU financing instruments, other funds of international financial support, and those expenses are declared to the Good Will Foundation or other institution and these expenses were paid with money allocated by the Good Will Foundation, it could be held as eligible costs and (or) funded and are declared to the Good Will Foundation or other institution more than once.

21.7. expenses for granting support or charity in accordance with the Law on Charity and Support of the Republic of Lithuania;

21.8. expenses for severance pay or compensation upon dismissal of an employee on the basis of Articles 54, 55, 59 or 62 of the Labor Code of the Republic of Lithuania (by agreement of the parties, employee's initiative without important reasons, employer's will or in case of employer's bankruptcy). Severance pays or compensations for the dismissed employees could be considered as ineligible by the Good Will Foundation in those cases when it is not required by the legislation of the Republic of Lithuania.

III SECTION

ORDER OF APPLICATION SUBMISSION

22. Project applications are submitted:

23. **Until 11th of October 2022;**

24. Project application form and related documents must be filled in Lithuanian language.

The call for project applications, application forms and deadlines of final decisions regarding the financing are announced in the website www.gvf.lt. By submitting project application(s) and other related documents to the Good Will Foundation, Applicant allows and agrees that his/her personal data would be managed as it is foreseen in the approved Good Will Foundation documents, describing personal data management and movement.

25. Applicants must submit following documents for the Good Will Foundation:

25.1. One complete official project application form and project cost estimate (Appendix 1; ORIGINAL (hard) copy and ELECTRONIC copy are submitted³). Also, documents that justify available monetary contribution of necessary funds (ORIGINALS (hard) or copies are submitted). The document grounding the contribution to the project is the document confirmed by the head of the applicant / partner (-s) / sponsor (-s) or authorized person about the decision to contribute to the payment of project costs with the particular fixed amount of money by using the particular fixed source of funds. The document proving the contribution to the project is considered a resolution, protocol, guarantee letter or a document in a similar format. Application form, cost estimate and other additional documents must be signed by the head of the applicant or its authorized person, adding the document certifying the authorizations of the person, who signed the application. Cost estimate, additionally, must be signed by the chief accountant⁴. Project's application and cost estimate must be filled

³ Electronic version of the application is submitted in Word format, project cost estimate – Excel format. Electronic documents have to be sent to the email address natalija@gvf.lt / rolandas@gvf.lt until the end of project application deadline.

⁴ The signature of the accountant (chief financier) is not obligatory for those applicants legal persons who, in accordance with Article 10 of the Law on Accounting of the Republic of Lithuania provisions from 2019 does not have

according to this logical sequence: *project activity* ⇒ *physical indicator of activity implementation* ⇒ *costs necessary for implementation of indicator*. Costs, which are assigned to the chosen costs category, are necessary for achieving each physical indicator.

25.2. Mandatory appendices stated in project application (copies of these documents):

25.2.1. a set of annual financial statements for the year 2021 of a legal entity approved and submitted to the Center of Registers, including the Explanatory Note⁵;

25.2.2. if application is submitted by association or religious community/commune, the list of members must be added, which should not be older than 60 days (counting from the date of announcement of this project call) and signed by community's Chair. The list should indicate name, surname, date of birth and contact information of each community member. If the members are legal entities, the names, contact information and their legal entity codes should be indicated;

25.2.3. copy of legal entity's registration document (if the document was issued);

25.2.4. copy of legal entity's valid Bylaws, Statute, Regulations or Guidelines;

25.2.5. the newest, not older than 60 days (counting from the date of announcement of this project call) certificate or reference, which states that: 1) Applicant is not in criminal records for the acts, indicated in the article 46, paragraph 1 and 3 in Lithuanian Republic Public Procurement Law and there are no reasons enlisted in the Lithuanian Republic Public Procurement Law article 46, paragraph 6, part 2 to eliminate the applicant; 2) Applicant, is not indebted to the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania (hereinafter – STI) and 3) Applicant is not indebted to the State Social Insurance Fund (hereinafter – SSIF). Criminal record is issued by the Information Technology and Communications Department under the Ministry of the Interior of the Republic of Lithuania (<https://www.ird.lt/lt/paslaugos/kitos-paslaugos/informacijos-rinkmenos/teistumo-neteistumo-pazymos>). The record verifying that the applicant is not indebted to the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania is issued by the State Tax Inspectorate under the Ministry of Finance of the Republic of Lithuania (at STI districts; <https://www.vmi.lt/evmi/kaip-gauti-pa%C5%BEEym%C4%85-kad-esu-neskolingas-vmi->). The record stating that the applicant is not indebted to the State Social Insurance Fund under the Ministry of Social Security and Labour of the Republic of Lithuania is issued by the territorial departments of the State Social Insurance Fund (<http://www.sodra.lt/lt/situacijos/informacija-draudejams/noriu-gauti-pazyma>).

The applicant can submit the document issued by the State Enterprise Center of Registers under the procedures determined by the Government of the Republic of Lithuania instead of previously mentioned separate documents (records). This document verifies the data regulated by the united competent institutions (if the record issued by the State Enterprise Center of Registers justifies that previously stated requirements are suitable; <http://www.registrucentras.lt/p/71>).

25.2.6. the copy of a contract of partnership (cooperation) or joint venture agreement, if the project has a partner(s);

25.2.7. standards of depreciation of fixed asset which are confirmed by applicant's organization and/or project partner (when acquisition of fixed asset is done by the project partner), and minimum value of fixed asset which are applied in the organization according to the types of asset (if acquisition of fixed asset is planned, it is mandatory to submit these documents only in the application);

25.2.8. if the applicant submits several applications, then only one set of appendices named in the Article 25.2 of the Guidelines can be submitted. In those cases, when the applicant has submitted the appendices named in the Article 25.2 of the Guidelines in previous years and they have not changed till the submission of new application in current year, with the

to have or due to unforeseen circumstances, does not have an accountant (chief financier) (e.g. due to a temporary inability to find an accountant (chief financier)).

⁵ Not applicable to budgetary institutions.

approval of the Good Will Foundation, it is allowed not to submit them repeatedly in current year.

26. Other documents (their copies) can be attached to the application form, if, in applicant's opinion, they can be important while evaluating the application.

27. Ways of submitting the application:

27.1. Applications together with appendices can be submitted in a sealed envelope (package), with a sign "APPLICATION" indicating applicant's name and address;

27.1.1. Legal persons registered in Lithuanian Republic can submit the application as electronic document by signing it with a safe electronic signature (i.e., send it to the Good Will Foundation by email). When application is submitted in this way, all the supplements does not have to be verified with electronical signature. We strongly recommend you to use the free of charge online services of document creation and signing offered by the Office of the Chief Archivist of Lithuania here: <https://signa.mitsoft.lt/signa-web/app/index.html/ln/en>;

28. Applications are submitted by using services of post or courier (the date of postmark indicated on the envelope or the date when application was given to courier is considered as the day of application submission). Application and project cost estimate (respectively Word and Excel format) are sent to Good Will Foundation to email address natalija@gvf.lt/rolandas@gvf.lt. Applications cannot be submitted by bringing them to the registered office of Good Will Foundation, except the cases when the addresses of applicant and Good Will Foundation match, also when Good Will Foundation submits the request for the applicant to present or add information within 5 work days⁶.

29. It is impossible to correct, adjust, revise or submit additional documents for the Good Will Foundation by initiative of applicant after the submission.

IV SECTION

EVALUATION OF APPLICATIONS AND DECISION MAKING FOR FUNDING

30. Evaluation of applications submitted for the Good Will Foundation consists of three stages:

30.1. Evaluation of administrative compliance;

30.2. Evaluation of projects by Selection Committee;

30.3. The final evaluation and approval of projects is planned during the meeting of the Good Will Foundation Board;

31. Project financing agreement can be signed only after application evaluation in all three above mentioned evaluation stages. The application that does not meet the requirements of administrative compliance is considered ineligible for funding.

32. During the evaluation of administrative compliance:

32.1. Submitted applications are registered;

32.2. It is determined whether the submitted application complies with the administrative requirements established in the Guidelines (Appendix 2).

⁶ During the quarantine period announced in the territory of the Republic of Lithuania, during the entire quarantine period, the Good Will Foundation will accept documents only in the following order, submitting it no later than the end of this invitation in accordance with item 23 of the Guidelines:

1) if it is possible to sign with a secure electronic signature, which according to the laws of the Republic of Lithuania is equivalent to the original personal signature, applications with attachments signed with a secure electronic signature shall send by the applicants to the Good Will Foundation by e-mail natalija@gvf.lt/rolandas@gvf.lt.

2) if it is not possible to sign with a secure electronic signature, applicants shall submit applications to the Good Will Foundation by e-mail natalija@gvf.lt/rolandas@gvf.lt with scanned and signed attachments together with an information notice when the originals of the said documents were/will be sent to the Good Will Foundation by post or courier.

33. If it is determined during the evaluation of administrative compliance that application was submitted not according to the administrative requirements stated in the Guidelines, it is allowed to eliminate this disadvantage:

33.1. An authorized representative of the Good Will Foundation informs the applicant once via the e-mail provided in an application form by setting the period of 5 work days to eliminate this disadvantage one-time;

33.2. The identified shortcomings of the application related to calculation errors, assignment of costs to an incorrect estimate category, when such assignment does not affect the ceilings set for costs categories (Article 19 of the Guidelines) and other similar errors that may not affect the qualitative assessment must be eliminated by the signing date of the Project funding agreement.

34. If the deficiency that does not meet the administrative requirements (indicated in the Table of Administrative Compliance Assessment (Appendix 2)) is not eliminated within the period set by Good Will Foundation (Article 33.1 of the Guidelines) or it is impossible to eliminate the deficiency, the application is not being passed to other stages of qualitative evaluation. The application is rejected in the Administrative evaluation stage, if during its evaluation at least one of the set requirements in an Administrative Compliance Evaluation Table (Appendix 2) is assessed as negative ('No'), considering the evaluation after the clarification of the application, when deficiencies were being eliminated.

35. After assessing that application complies with all the evaluation requirements of administrative compliance indicated in the Table of Administrative Compliance Assessment (Appendix 2), it is submitted for evaluation by Selection Committee.

36. During the evaluation at Selection Committee, applications are evaluated according to the Guidelines, priorities and criteria for applications defined in the Appendix 3 of the Guidelines, and valid work regulations of Selection Committee, which was approved by the resolution of a sole shareholder.

37. Project evaluation criteria:

38. Purposeful and reasonable choice of priority, from 0 to 15 points.

39. Quality of project's communicative, cultural, social, educational, cultural heritage and scientific activities, from 0 to 10 points.

40. Justification of project's idea, from 0 to 5 points.

41. The importance of the project for society and development of Jewish community, from 0 to 10 points.

42. Clear and detailed results of the project, physical indicators of performance implementation, assured project continuity and long-term benefits, from 0 to 10 points.

43. Publicity of project, from 0 to 5 points.

44. Expediency and justification of project estimate, from 0 to 10 points.

45. Experience, qualification and competence of project manager, and experience of applicant and executor (also other implementers and partners of the project), from 0 to 5 points.

46. Commitments of project's sponsors (funds for the implementation of project from other sources: private sponsors, foreign or national local organizations, municipalities) and legitimate documents of contribution with additional needed funds, from 0 to 10 points.

47. Project encourages cooperation between different sectors and LJC, from 0 to 10 points.

48. Project with *special importance*, from 0 to 10 points.

49. The Board of Good Will Foundation evaluates the conclusions of Selection Committee, when a minimum number of 10 points is collected⁷. During the GWF Board meeting the evaluation

⁷ The function of the selection committee is to rotate projects during the expert (qualitative) evaluation, taking into account the higher value of the project to Lithuanian Jews from the experts' point of view, to provide recommendations for the Board of the Good Will Foundation. The estimated minimum number of 10 points is foreseen, as the purpose of the Selection Committee is not to decide, but only to recommend projects and express its opinion by submitting a scoring queue to the Board of the Good Will Foundation. The influence of the scores on the decisions of the Good Will Foundation Board is indirect, as the Selection Committee is an advisory body whose proposals may or may not be taken into account by the Good Will Foundation Board.

results (conclusions) of Selection Committee are accepted or different decision than recommended in the evaluation results (conclusion) of Selection Committee is made. The Board of the Good Will Foundation shall provide arguments for the final decision on the allocation of funding in cases when funding for the project is not proposed. In cases when the amount allocated to the projects in the call for proposals is less than the total (requested) value of the project estimates, the Board's reasoning on the final funding decision may be based on a rotation made by the Selection Committee with the reasoning: lack of funds / partially sufficient / insufficient, or, in cases where the rotation of the Selection Committee is not taken into account, stating a different reason for the decision. Projects that have received *special status* from the Board are funded on a priority basis.

50. Information about project evaluation results is announced on the website www.gvf.lt.

V SECTION

CONTRACT SIGNING AND SUPERVISION ON THE EXECUTION OF THE PROJECT

51. Applicant whose project was selected to finance signs the agreement with the Good Will Foundation⁸. Project application and cost estimate are inseparable parts of the agreement.

52. The name of priority, the name of the project, the implementation period of the project, the amount of funding (in euros), rights and liabilities of parties, responsibility for not following the requirements of contract, the Guidelines and other legislation, settlement arrangements of used funds, conditions and arrangements of contract validation, modification, breaking and argument solutions, also other provisions.

53. Funding can be not allocated or can be withdrew after approval of project funding, if it emerged that applicant or project executor experiences financial or other difficulties for which the project cannot be implemented.

54. Contract becomes effective from the day when both parties sign it and is valid until the parties fulfill obligations set in the contract or until it will be terminated.

55. The Applicant must keep and use the received funds in a bank account specifically designed for the project and opened in the name of the Applicant, or in the name of a central accounting institution, if the Applicant's accounting is performed by a central accounting institution and, according to the contract between the Applicant and a central accounting institution, bank accounts specifically designed for the project cannot be opened in the name of the Applicant.

56. The Good Will Foundation can be addressed by the applicant during the period of project implementation upon the changes of project contract. After evaluating the content of request form, Good Will Foundation has the right to reject the request by giving reasoned answer, asking to add some information to the request or accept changes, which were planned to implement. Project executor must ensure that quality and results of the project will not suffer from the changes.

VI SECTION

RIGHTS AND OBLIGATIONS OF PROJECT EXECUTORS

57. Project executor must ensure:

57.1. That funds allocated for project implementation should be used according to the purpose defined in the contract and its appendices.

⁸ Project executors, whose activity result is a digital product, when project aims to digitalize the archives, the agreement for signing is supplemented with an additional paragraph 2.2.22, which reads as follows: "2.2.22. With this agreement the Executor (who is also the Author of the production and is a project result) for the period of 50 years in undefined territory for the funds granted by Good Will Foundation according to this Agreement hands over these rights of production to Good Will Foundation: 1) to reproduce the production in any form or way; 2) release/publish the production; 3) distribute the production or it's copies by selling, including public offer to buy it or target advertisement of the original production as well as of it's copies, promoting the acquisition, rent, providing lending or other ways to hand over the ownership of the original production or it's copies to manage, import or export; 4) to exhibit the original production or it's copies publicly; 5) publicly announce the production, including making it publicly available on the internet. The Executor confirms, that all Author's rights (property and non-property) of the production belong (will belong) exactly to the Executor and he/she has the right to hand over it to Good Will Foundation."

57.2. That the part of costs for project implementation, which cannot be covered by Good Will Foundation, should be covered by own or sponsor/partner's funds in accordance with the procedure defined in Guidelines.

57.3. That records of accounting operations related to the project is separated from other, usual, operations of project executor's organization. It is recommended to use separate sub-accounts or other separation methods for accounting project's operations;

57.4. Project executor executes all procurements according to the relevant version of Law on Public Procurement. If the project executor is not a contracting authority, it must ensure that will keep the principles of equality, non-discrimination, mutual recognition, proportionality and transparency during the procedures of purchasing and selecting the winner.

58. If the format of the project funded by the GWF is the publishing of printed publication, then project executor must hand over 10 percent of publication edition copies to the Good Will Foundation and deliver the copies in 30 calendar days from actual date of release⁹. Project executor is obliged to implement first presentation of the publication to public / Jewish community in the territory of Lithuania, during the period no longer than 1 year after the actual day of release with the agreement of GWF in the premises of LJC. If, after the implementation of projects financed by the Good Will Foundation, the activity of which results in created works (books, etc.), the published works are intended only for a specific target group/audience (e.g. religious teachers/rabbis, spiritual leaders, religious persons, synagogue visitors during religious ceremonies and celebrations, etc.) and exclusive content and nature, the transfer of 10% of the circulation of works to the Good Will Foundation becomes irrelevant and inappropriate due to the lack of the possibility of realization, in such cases the project executor may be exempted from the requirements to allocate 10% of copies to the Good Will Foundation free of charge by decision of the Director of the Good Will Foundation, who signs an Agreement with the project executor on the amendment of the project partial funding agreement.

59. If the format of funded project is digital publishing, then project executor must hand over 10 percent of digital publication edition copies to the Good Will Foundation and deliver the copies in 30 calendar days from actual date of release. Project executor is obliged to implement first presentation of the digital publication to public / Jewish community in the territory of Lithuania, during the period no longer than 1 year after the actual day of release with the agreement of Good Will Foundation in the premises of LJC. **It must be indicated in the publicity material of the project** that project is partly funded by Good Will Foundation and logo of Good Will Foundation must be clearly shown (logo can be downloaded using this link: <https://gvf.lt/en/about-us/projects-publicity/>). The fact that project is funded by the Good Will Foundation must be indicated and logo of the Good Will Foundation must be clearly seen in all other cases of publishing publications or other material.

60. Project executor must submit advance and subsequent information for the Good Will Foundation about implemented activities and achieved indicators of activity implementation: information about planned events, advance and subsequent messages in press, invitations, and interviews with participants, electronic photos of project activities, filmed material or other material (photos and internet links can be sent to e-mail info@gvf.lt). Filmed material and bigger size documents must be submitted in the format of CD/DVD discs or other methods, mpeg, avi formats). Good Will Foundation can publish this information on its website or other means of public information.

61. If project executor wants to make changes in the contract, it must submit reasoned request form to Good Will Foundation no later than before the end of the term of project implementation determined in the contract. The reasoned requests should be submitted on:

61.1. Changing project's name or partners, or their appearance, when project's objectives, tasks (content) and physical indicators of activity implementation do not change in submitted project's application and (or) contract;

⁹ The release date of the publication is determined in accordance with the information given in the statements of delivery and acceptance and/or documents of similar content, which formalize the acquisition of ownership of the publication.

61.2. Changing the period of project implementation;

61.3. Changing estimate attached to the contract, when during the project implementation changes in direct costs are more than 30 percent according to the different particles (categories) of Estimate;

61.4. Changing estimate attached to the contract, when purpose of costs presented in particles of the contract is changed.

62. Project executor has the right:

62.1. to address the Good Will Foundation immediately after unavoidable circumstances emerged in order to get the approval to transfer project executor's rights and obligations.

63. After defining that project executor did not execute at least one established obligation, Good Will Foundation can terminate the contract unilaterally with project executor and set the term within which all funds or part of funds allocated for project implementation must be returned to the Good Will Foundation.

64. Allocated funds are considered as used according to the purpose defined in the contract and its appendices, if objectives, tasks and physical indicators of project implementation defined in the contract are reached and allocated funds are used properly to settle the costs according to the project estimate.

VII SECTION PROCEDURES OF SETTLEMENTS FOR ALLOCATED FUNDS

65. Project executor provides intermediary and/or final performance or financial reports of the project according to the individual schedule defined in the contract and following the Project Reporting Guide of the Good Will Foundation which is an integral part of the project funding agreement. Project executor must provide copies of documents, which justify all costs and activities.

66. By making settlement for stages of project implementation and (or) submitting final report, project executor submits this material to the Good Will Foundation:

66.1. Performance (results) report about achieved results of activities implementation, implementation of planned objectives and tasks, number of project members and other activity objects and data (relevant form of performance report can be found on the website www.gvf.lt);

66.2. Financial report (the list of documents justifying direct costs) about all eligible costs of the project (settled by funds of both Good Will Foundation and own funds or other sources) which were incurred while executing project's activities and which comply with planned costs in estimate attached to the contract (relevant form of financial report can be found on the website www.gvf.lt);

66.3. Documents, justifying the costs and activities and documents proving payment of the expenses. If documents, justifying the costs and activities and documents proving payment of the expenses are written in language other than Lithuanian, English or Russian, project executor together with these documents has to submit the translations into Lithuanian or English language optional.

67. If project executor has not submitted/is late to submit the set of reports indicated in the paragraph 65, the Good Will Foundation has the right to stop payments of the allocated sum according to the schedule determined in the agreement. The payment of current quarter can also be stopped with regard to overdue corrections from a side of project executor of the set of reports for the last and/or previous quarters according to the notes given by the Good Will Foundation.

68. After Good Will Foundation approval of final project report (after the completion of the project), the corrections on behalf of project executor is not possible.

69. If project executor has implemented the project prior to it was planned and submitted the set of reports indicated in the paragraph 67, the Good Will Foundation can make the payment earlier than it was determined in the schedule of payment in the contract. In all the other cases, the payments can be made earlier only after indicating the reasons for the need of Good Will

Foundation allocated funds for the concrete date in written, also evaluating the project contribution funds.

70. Project executors must return unspent funds to the Good Will Foundation after the end of the project within the term determined in the agreement by transferring these funds to the bank account of Good Will Foundation indicated in the agreement.

71. If the Good Will Foundation assesses that project executor was funded unreasonably or funds were used not properly, then project executor must return funds to the Good Will Foundation within the determined term. Upon discovering the fact of copyright violation from the side of project executor and having recognized violation by the Lithuanian court, funds allocated for that project or the part of it related with this violation has to be returned to the Good Will Foundation as well (within 30 calendar day after entry into force of a court decision). If funds are not returned within the term set by the Good Will Foundation, they are levied by the order of legislation.

VIII SECTION

TERMS USED IN THE GUIDELINES

72. **Project executive persons** – natural persons executing directly the activities of the project, associated with the project executor or partner by employment relationship, relationship complying their essence or working under the contracts of services (civilian), including royalties.

73. **Project partners** - legal entities which are implementing the project together with the project executor on the grounds of the joint venture agreement and which are achieving the objectives of the project. The participation of partners in the project must be reasoned. It is important that the partnership would not burden the project, but would create the benefit for both - the project executor and the partner. If it is planned that partners are going to participate in the project, they should be included from the beginning: starting with the creation of project's idea, then the stage of application arrangement in order to get acquainted with the project in advance and to know their fields of responsibilities. It is important that partners would be responsible at least for one activity and the responsible person would be appointed who could communicate with project manager directly. While implementing the project together, partners will cooperate their deposit money, work and (or) abilities, so it is necessary to determine clearly the input and fields of responsibility of each partner in the joint venture agreement.

74. **Participant of the project** – natural person participating directly in activities of the project funded by the Good Will Foundation, natural person who gets direct benefit from the project, whose cost of participation in the project is determined in the budget of the project and who can be named by project executor and be asked to provide personal data which are necessary for gathering information about the project.

75. **Report** – approved form of performance (results) and financial (list of documents justifying direct costs) reports which were filled and submitted by project executor and according to which Good Will Foundation evaluates eligibility of project's costs to implement planned activities in the project.

76. **Final report** – submitted final activities (results) and financial (list of documents justifying direct costs) reports by project executor after implementing all project activities.

77. **Documents justifying settlement of costs** – statements of bank or other credit institution, income and expenditures warrants of register and (or) other documents which show that payment was made.

78. **Documents justifying costs** – invoices, VAT invoices, receipt of sale-purchase transferring acts, wage accounting documents (work contracts, position instructions, orders of distributing work functions while executing/administrating the project, work time and attendance sheets, summary of wage calculation, calculation notes of holiday pay or other pays, etc.), travel documents, contracts and transfer-acceptance acts, fiscal cash register receipts and (or) other documents justifying costs incurred as well as their purpose.

79. **Documents of equivalent probative value** – paper or electronic document equivalent to documents of costs justification and (or) their settlement by which economical operations or

identity of economic fact is confirmed. Document of equivalent probative value must be signed, if such an obligation is set by legislation.

80. **Unforeseen costs** – costs directly connected with executed activities of the project (except project administration costs), which could not be planned in advance.

81. **Funding sources of the project** – providers of necessary funds for successful implementation of the project (Good Will Foundation, project executor, partners, sponsors, etc.).

82. **Duration of project implementation** – period indicated in the signed contract, during which all activities of the project should be implemented.

83. **Period suitable for financing project's costs** – period determined in project's contract within which all project activities must be implemented and all eligible costs associated with project's implementation must be incurred.

84. **The end of implementation of the activities** – the date of the end of project's activities implementation indicated in the project's contract.

85. **The beginning of activities implementation** – start date of the first activity of the project determined in the project's contract which is also the start date of period suitable for financing project's costs.

86. **Own funds of project executor and (or) partner (-s) and (or) sponsors** – amount of funds with which project executor and (or) partner (-s) and (or) sponsors contribute to the project implementation and which can consist of national public and private funds.

87. **Financing funds allocated for the project** – amount of funds of Good Will Foundation which is allocated for financing all eligible project's costs.

88. **Direct costs of the project** – necessary costs for direct implementation of project's activities, when direct connection between project's activities and their costs can be shown.

89. Other terms used in the Guidelines are understood as they are defined in these Guidelines and other publicly accessible documents of the Good Will Foundation.

IX SECTION

EXAMINATION OF CLAIMS AND COMPLAINTS

90. The applicant can submit the written claim for the director of the Good Will Foundation regarding the Good Will Foundation administration and/or Committees action(s) (decision(s)), related with evaluation of application or inaction, in 10 working days from the day when s/he found out or had to find out about the particular action or inaction of the Good Will Foundation.

91. After receiving of the Applicant claim the director of the Good Will Foundation examines it.

92. If the director of the Good Will Foundation assesses, that the actions of the Good Will Foundation administration, Committees were legal and complies with the set regulations/procedures of the Good Will Foundation, informs about it the Applicant in written.

93. If the director of the Good Will Foundation assesses, that there is a reason to think, that the actions of the Good Will Foundation administration, Committees were illegal and do not comply with the set regulations/procedures of the Good Will Foundation, s/he orders to repeat the application evaluation procedure or perform other necessary actions. In this case, the director of the Good Will Foundation determines the term not shorter than 20 workdays, during which the procedure of application evaluation has to be repeated or other necessary actions performed, and inform the Applicant about the decision made in written.

94. Applicants and project executors have the right to appeal to the court the actions of the Good Will Foundation related with application evaluation, selection, and decision regarding the financing and project implementation or inaction in accordance with the procedures established by Lithuanian law.

X SECTION
FINAL PRINCIPLES

95. Documents submitted with the project application are stored for 5 years by the Good Will Foundation.

96. Good Will Foundation gives information for applicants and project executors only about the decisions associated with their submitted applications or executed projects. This information is not given to the third parties, except from cases foreseen in Lithuanian Republic legislation.
