

APPROVED  
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of the Council of Vilnius  
University

## **THE DESCRIPTION OF THE METHODOLOGY FOR CALCULATING THE PRICES OF NON-FORMAL EDUCATION PROGRAMMES OF VILNIUS UNIVERSITY**

### **CHAPTER I GENERAL PROVISIONS**

1. The purpose of the Description of the Methodology for Calculating the Prices of Non-Formal Education Programmes and Other Short-Term Training (hereinafter the 'Programmes') of Vilnius University (hereinafter the 'Description') is to provide the main components of the calculation of the Programme prices and the methodological guidelines for the calculation of the Programme prices.
2. The prices of the Programmes carried out by Vilnius University's (hereinafter the 'University') academic and non-academic core units (hereinafter the 'Units') shall be calculated by the head of the Unit or by a Unit's employee responsible for the organisation of the Programmes appointed by them following the methodology specified in the Description.

### **CHAPTER II CALCULATION OF THE PRICE OF THE PROGRAMME**

3. The price of the Programme is calculated per person by dividing the sum of the Programme's total costs and institutional costs by the expected number of participants in the Programme.
4. Total costs may include:
  - 4.1.1. the costs of the agreed remuneration of the lecturer(s) (including the taxes applied to the employer for a certain type of contract/agreement (employment, service, copyright, etc.));
  - 4.1.2. the costs of the remuneration of employees' administering and supporting the Programme (including any employer's taxes) for the actual tasks involved in organising and administering the Programme that do not form part of their direct duties;
  - 4.1.3. the actual costs of renting premises or multimedia, transport, secondments (including travel, accommodation, daily allowance, etc.) and other similar costs (including VAT);
  - 4.1.4. advertising costs;
  - 4.1.5. the costs of materials and supplies required to run the activities included in the Programme;
  - 4.1.6. the costs of preparing the Programme's methodological material (photocopying, printing, etc.);
  - 4.1.7. the costs of meals (e.g. coffee breaks) for participants;
  - 4.1.8. the printing costs for the certificate of completion of the Programme;
  - 4.1.9. other costs related to the organisation and implementation of the Programme;
  - 4.1.10. deductions to the Unit (funds determined as a percentage of the sum of rows 4(1)(1) to 4(1)(9)).
5. Institutional costs consist of contributions to the University's centrally managed funds at a percentage of the total costs set by the University's legislation.
6. The Programme price per person calculated in accordance with the methodology set out in this Chapter shall be rounded up to the nearest whole number.
7. When calculating the Programme price, the training market conditions, needs, demand, and prices of similar programmes offered by other market participants shall be taken into account and it shall be based on the principles of competitiveness, profitability, and cost-effectiveness. Units

should aim to avoid running Programmes at a loss.

8. Discounts may be provided for when calculating the price of the Programme.

### **CHAPTER III APPROVAL AND CONTROL OF THE PROGRAMME PRICE**

10. The head of Unit shall submit the Programme price calculated in accordance with the methodology set out in the Description to the Rector of the University (hereinafter the 'Rector') for approval.
  11. The price of the Programme shall be approved by the Rector or their authorised person no later than five working days after submission.
  12. Approval of prices by order of the Rector or their authorised person is not required in the following cases:
    - 12.1. if the Unit participates as a service provider in a public procurement procedure for the organisation of the Programme and the price of the Programme is calculated taking into account the conditions for public procurement set by the contracting authority;
    - 12.2. if the procedure for setting the price of a particular study field or study field group is regulated by the legislation of the Republic of Lithuania;
    - 12.3. if a negotiated contract for the provision of group training services is awarded to the contracting authority.
  13. The head of the Unit organising the Programme shall ensure the quality of the services provided during the implementation of the Programme and the delivery of training services in accordance with the approved Programme prices.
  14. The University's Finance Department and the Internal Audit Division may at any time monitor the use of the Programme funds and request the Unit to provide documents related to the implementation of the Programme (estimates, contracts, invoices, remuneration allocations, explanations, etc.).
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### SAMPLE PRICE ESTIMATE

Programme duration (academic hours)	
Estimated number of participants	

Row No.	Costs	Quantity	Price per unit	Amount (EUR)
1	Remuneration of the lecturer(s) including <b>all</b> employer's taxes, specifying the lecturer's qualifications ( <i>Hourly or total amount. If the programme includes more lecturers with different qualifications, these should be displayed on separate rows</i> )	X hours	EUR X	
2	Administrative and supporting staff remuneration including all taxes (hours)			
3	Premises or multimedia rental			
4	Transport, secondments (travel, accommodation, daily allowance, etc.) costs (EUR) ( <i>to be displayed on separate rows</i> )			
5	Advertising costs (EUR)			
6	Materials or supplies required to run the activities per participant ( <i>to be detailed</i> )			
7	Preparation of methodological material per participant (EUR)			
8	Cost of meals or coffee breaks for participants per participant (EUR)			
9	Printing of a certificate per participant (EUR)			
10	Other costs (EUR) ( <i>to be detailed</i> )			
11	Amount ( <i>rows 1 to 10</i> )			
12	Deductions per Unit (%)		X %	
13	Amount of total costs			
14	Deductions to centrally managed funds (%)		X %	
15	Sum of total and institutional costs ( <i>row 13 + row 14</i> )			
16	Programme price per person (EUR) ( <i>row 15: number of participants</i> )			
17	Programme price per person, rounded up to the nearest whole number (EUR)			