



VILNIUS UNIVERSITY

FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2023

**Drawn up in accordance
with the Public Sector Accounting
and Financial Reporting Standards**

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2-PSAS 2 'Statement of
Financial Position'

(Form for the statement of financial position for lower-level public sector entities other than tax funds and resources funds)

VILNIUS UNIVERSITY

(name of the public sector entity or the group of public sector entities)

211950810, Universiteto g. 3, Vilnius, Vilnius City Municipality

(code and address of the public sector entity that produced the statement of financial position
(the consolidated statement of financial position))

**STATEMENT OF FINANCIAL POSITION
ACCORDING TO DATA AS AT 30 SEPTEMBER 2023**

No. _____

(date)

Currency and accuracy: EUR

Entry No.	Items	Note No.	The last day of the reporting period	The last day of the previous reporting period
A.	FIXED ASSETS		216,296,558.23	206,776,527.47
I.	Intangible assets	1	1,058,858.08	2,319,053.02
I.1	Development works			
I.2	Software and software licences		578,282.30	2,180,291.82
I.3	Other intangible assets		127,129.73	116,640.15
I.4	Ongoing projects and advance payments		353,446.05	22,121.05
I.5	Prestige			
II.	Tangible fixed assets	2	212,811,85.05	202,023,549.99
II.1	Land		8,290.00	8,290.00
II.2	Buildings		99,505,684.24	101,143,985.82
II.3	Infrastructure structures		922,183.48	1,015,597.11
II.4	Other structures		1,277,116.20	1,373,729.12
II.5	Machinery and equipment		15,233,183.26	14,594,387.90
II.6	Vehicles		141,980.28	107,091.13
II.7	Furniture, office equipment, and other tangible fixed assets		18,555,821.82	19,493,559.30
II.8	Cultural and other assets		41,513,909.56	49,799,453.45
II.9	Construction in progress and advance payments		35,653,016.21	14,487,456.16
III.	Financial fixed assets	3	2,426,515.10	2,433,924.46
IV.	Mineral resources			
V.	Other fixed assets			
B.	BIOLOGICAL ASSETS		254,692.00	250,214.85
C.	CURRENT ASSETS		125,782,907.84	96,254,915.14
I.	Inventories	4	3,027,698.68	3,756,081.12
I.1	Strategic and non-expendable (emergency) inventories			
I.2	Materials, raw materials, and economic inventory		2,769,679.46	3,415,002.06

I.3	Work in progress and open contracts		127,192.84	211,326.09
I.4	Finished products and inventories designated for sale (transfer)		130,826.38	129,752.97
I.5	Tangible fixed assets and biological assets			
II.	Advance payments		3,830,509.86	2,665,758.58
III.	Amounts receivable within one year		28,903,408.29	14,919,673.44
III.1	Short-term financial amounts receivable			
III.2	Taxes and social contributions receivable			
III.3	Funding amounts receivable			2,455,686.99
III.4	Amounts receivable for the use of assets		6,244,969.76	1,877,671.94
III.5	Accrued amounts receivable		22,510,356.54	10,313,326.17
III.6	Other amounts receivable		148,081.99	272,988.34
IV.	Short-term investments			
V.	Cash and cash equivalents		90,021,291.01	74,913,402.00
	TOTAL ASSETS:		342,334,158.07	303,281,657.46
D.	FUNDING AMOUNTS	5	189,420,282.98	164,672,974.22
I.	From the state budget		69,621,725.29	61,221,409.86
II.	From the municipal budget		422,195.33	356,484.94
III.	From the European Union, foreign states, and international organisations		112,592,239.25	96,295,579.15
IV.	From other sources		6,784,123.11	6,799,500.27
E.	LIABILITIES		43,397,371.08	26,359,626.94
I.	Long-term liabilities		6,672,807.68	6,875,508.86
I.1	Long-term financial liabilities		4,665,905.67	4,868,606.85
I.2	Long-term provisions		2,006,902.01	2,006,902.01
I.3	Other long-term liabilities			
II.	Current liabilities		36,724,563.40	19,484,118.08
II.1	Long-term provisions due in less than one year, etc.			
II.2	Long-term liabilities due in less than one year		391,809.49	387,143.65
II.3	Short-term financial liabilities		681,657.94	523,642.90
II.4	Subsidies, grants, and amounts payable			19,861.20
II.5	Amounts payable to the European Union budget			
II.6	Amounts payable to budgets and funds			1,577.31
II.6.1	Funding amounts to be repaid			1,577.31
II.6.2	Other amounts payable to the budget			
II.7	Social benefits payable			
II.8	Refundable taxes, payments, etc.			
II.9	Amounts payable to suppliers		5,168,268.26	2,30,008.23
II.10	Employment-related liabilities		9,187,753.61	81,464.41
II.11	Accrued amounts payable		9,092,563.71	9,173,348.86
II.12	Other current liabilities		12,202,510.39	7,267,071.52
F.	NET ASSETS	9	109,516,504.01	112,249,056.30
I.	Stakeholders' capital		62,287,096.27	62,287,096.27
II.	Reserves		26,647,238.93	35-,56,272.71
II.1	Fair value reserve		26,647,238.93	35,256,272.71
II.2	Other reserves			
III.	Equity method impact		171,064.15	178,573.22
IV.	Accumulated surplus or deficit		20,411,104.66	14,527,114.10

IV.1	Current year surplus or deficit		5,883,990.56	6,139,808.28
IV.2	Previous year surplus or deficit		14,527,114.10	8,387,305.82
G.	MINORITY INTERESTS			
	TOTAL FUNDING AMOUNTS		342,334,158.07	303,281,657.46

<u>Rector</u> (head of the public sector entity)	_____ (signature)	<u>Rimvydas Petrauskas</u> (full name)
<u>Director of the Finance Department</u> (position of the person who produced the statement)	_____ (signature)	<u>Stasys Stankevičius</u> (full name)

VILNIUS UNIVERSITY

(name of the public sector entity or the group of public sector entities)

211950810, Universiteto g. 3, Vilnius, Vilnius City Municipality

(code and address of the public sector entity that produced the performance statement)

PERFORMANCE STATEMENT**ACCORDING TO DATA AS AT 30 SEPTEMBER 2023**

No. _____

(date)

Currency and accuracy: EUR

Entry No.	Items	Note No.	Reporting period	Previous reporting period
A.	OPERATING REVENUE		140,040,336.22	126,738,413.23
I.	REVENUE FROM FUNDING		125,454,811.05	111,316,420.22
I.1.	From the state budget		100,934,585.32	85,560,149.68
I.2.	From the municipal budgets		119,013.61	136,937.73
I.3.	From the European Union, foreign states, and international organisations		24,102,000.04	25,313,011.77
I.4.	From other funding sources		299,212.08	306,321.04
II.	REVENUE FROM TAXES AND SOCIAL CONTRIBUTIONS			
III.	OTHER OPERATING REVENUE		14,585,525.17	15,421,993.01
III.1.	Other operating revenue		14,585,525.17	15,421,993.01
III.2.	Other operating revenue to be transferred			
B.	OPERATING EXPENSES		-135,052,937.88	-121,330,838.08
I.	REMUNERATION AND SOCIAL SECURITY		-93,544,132.53	-80,465,006.02
II.	DEPRECIATION AND AMORTISATION		-9,718,195.90	-10,881,959.37
III.	UTILITY AND COMMUNICATION		-2,990,446.73	-4,936,799.82
IV.	SECONDMENTS		-2,276,792.83	-1,813,178.70
V.	TRANSPORT		-277,398.95	-196,773.76
VI.	UPDATING TRAINING		-338,114.60	-475,024.64
VII.	MINOR REPAIRS (MAINTENANCE) AND OPERATION		-2,141,045.26	-1,505,007.99
VIII.	IMPAIRMENT AND AMOUNTS WRITTEN OFF		768,296.89	333,968.04
IX.	COST OF INVENTORIES USED UP AND SOLD		-4,622,999.44	-3,592,890.15
X.	SOCIAL BENEFITS		-130,767.26	-123,755.63
XI.	LEASE		-1,472.58	-1,472.58
XII.	FUNDING		-953,517.28	-1,014,891.89
XIII.	OTHER SERVICES		-5,665,673.14	-4,970,400.98
XIV.	OTHER		-13,160,678.27	-11,687,644.59
C.	SURPLUS FROM OPERATING ACTIVITIES		4,987,398.34	5,407,575.15
D.	RESULT OF OTHER ACTIVITIES		274,050.55	36,962.89
I.	NON-OPERATING REVENUE		4,099,935.17	3,850,002.43
II.	OTHER REVENUE TO BE TRANSFERRED TO THE BUDGET			
III.	OTHER OPERATING EXPENSES		-3,825,884.62	-3,813,039.54
E.	FINANCIAL AND INVESTMENT	6	61,867.67	153,811.00
F.	EFFECTS OF THE CHANGE IN ACCOUNTING POLICIES AND CORRECTIONS OF MATERIAL ACCOUNTING ERRORS	7		
G.	INCOME TAX	8	560,674.00	
H.	NET SURPLUS OR DEFICIT	9	5,883,990.56	5,598,349.04
I.	EQUITY METHOD IMPACT		-7,509.07	-7,806.66

J.	NET SURPLUS OR DEFICIT		5,876,481.49	5,590,542.38
I.	FOR THE CONTROLLING ENTITY			
II.	FOR MINORITY INTERESTS			

Rector
 (head of the public sector entity)
Director of the Finance Department
 (position of the person who produced
 the statement)

 (signature)

 (signature)

Rimvydas Petrauskas
 (full name)
Stasys Stankevičius
 (full name)

VILNIUS UNIVERSITY
NOTES TO THE FINANCIAL STATEMENTS
ACCORDING TO DATA AS AT 30 SEPTEMBER 2023

10/11/2023

I. GENERAL PART

On 28 December 1998, Vilnius University (hereinafter the ‘University’) was registered in the Register of Legal Entities of the Republic of Lithuania as a state budgetary institution. In the course of mandatory reorganisation carried out pursuant to Article 93(8) of the Republic of Lithuania Law on Higher Education and Research and Article 2.105(2) of the Civil Code of the Republic of Lithuania, on 4 January 2012, its legal form was changed from a budgetary institution to a public institution. The head office of the University is located at Universiteto g. 3, Vilnius, code – 211950810, VAT identification number – LT119508113. On 24 April 2004, the University was granted the status of beneficiary.

The University has the following structural units: Vilnius University Kaunas Faculty at Muitinès g. 8 in Kaunas and Vilnius University Šiauliai Academy at Vilniaus g. 88 in Šiauliai.

The owner of the University shall be the State of Lithuania. In accordance with Resolution No. 219 of 5 March 2014 of the Government of the Republic of Lithuania ‘On the Investment of State Assets’, the Ministry of Education, Science and Sport of the Republic of Lithuania implements the property and non-property rights and liabilities of the state as the owner of the public institution Vilnius University.

The financial year of the University shall be the calendar year: the financial year begins on 1 January and ends on 31 December.

The average annual number of employees at the end of the reporting period was 5617 (at the end of 2022 – 5533).

The main function of the University is education and science. The University carries out first, second, and third-cycle studies in the fields of humanities, social, physical, biomedical, and technological sciences, conducts research and development, provides scientific services and is responsible for academic publishing. Other activities include dormitory accommodation services, management and maintenance of internship and recreation facilities, renting of premises, and other services.

The University controls one public sector entity – the European Integration Studies Centre, VŠĮ (100 per cent) and one non-public sector entity – ‘Universiteto vaistinė’ UAB (the University pharmacy) (100 per cent).

The University also holds investments in the following associated entities:

- the public sector entities: Vilnius University Hospital Santaros Klinikos, VŠĮ (50 per cent), Vilnius University Hospital Žalgirio Klinika, VŠĮ (50 per cent), the Republican Vilnius Psychiatric Hospital, VŠĮ (50 per cent), Vilnius University Hospital, VŠĮ (50 per cent), the National Cancer Institute, VŠĮ (25 per cent), the Sunrise Valley Science and Technology Park, VŠĮ (24 per cent), the Eastern Europe Studies Centre, VŠĮ (50 per cent), and the Asian Arts Centre, VŠĮ (50 per cent);
- non-public sector entities: the Information Centre for Studies Abroad, VŠĮ (50 per cent), Vilnius University Law Clinic, VŠĮ (33.33 per cent), ‘Vilniaus universiteto būstas’, VŠĮ (50 per cent), the Academy of Cultural Heritage, VŠĮ (14.29 per cent), and Visoriai Information Technology Park, VŠĮ (7.14 per cent).

The University’s investment in other entities: ‘Baltic Surveys’ UAB (10 per cent).

The University draws up and submits lower-level statements. The data provided in the statements shall be expressed in euro and euro cents, rounded to the nearest hundredth (two decimal places).

II. ACCOUNTING POLICIES

The University's interim financial statements are prepared in accordance with the Republic of Lithuania Law on the Accountability of the Public Sector, the Republic of Lithuania Law on Financial Accounting, the Public Sector Accounting Standards (hereinafter the 'PSAS'), and other legal acts. The University also follows the Descriptions of Accounting Policies (hereinafter the 'Accounting Manual') approved by the Rector's Order No R-274 of 31 December 2009, which was supplemented and amended by the Rector's Order No R-167 of 4 May 2015 following the amendments to the PSAS and the Chart of Accounts approved by the Chancellor's Order No R-412 of 8 December 2022.

The University's accounting policies are described in detail in the Notes to the Financial Statements of 2022. No changes were made to the accounting policies during the reporting period.

III. EXPLANATORY NOTES

Note 1. Detailed information on changes in the carrying value of intangible assets is provided in Annex 1.

During the reporting period, the amortised cost of software increased significantly due to the reclassification of databases, information systems, and websites from other intangible assets to software and software licences in 2022 (in accordance with the PSAS amendment No 13 as of 14 June 2022), amounting to EUR 13,399,079.98. The reclassified databases, information systems, and websites were amortised in the software group.

The value of intangible fixed assets received under lending agreements, i.e. computer software and software licenses, amounted to EUR 127,976.73.

The value of the intangible fixed assets received under bailment agreements amounted to EUR 8,712.00.

The University no longer holds any leased intangible fixed assets (software and software licences): EUR 0.00 (in 2022 – EUR 71,022.81). During the reporting period, this amount decreased by EUR 71,022.81.

Note 2. Detailed information on changes in the carrying value of tangible assets is provided in Annexes 2 and 3.

The value of tangible fixed assets transferred free of charge during the reporting period at the cost of acquisition was EUR 35,328.72 (none in 2022). These assets were fully depreciated and have a residual value of EUR 0.58. The University donated 2 vehicles to Ukraine (The Slobozhanske Settlement Council of the Dnipro District of the Dnipropetrovsk).

At the end of 2022, the immovable cultural property building of St Johns' Church, the building of St. Johns' Church Bell Tower, and the building of the public toilet with utility rooms at Kairėnų g. 57 in Vilnius were accounted for at the insured value. The value of immovable cultural property, which has no market value established no earlier than 3 years ago by independent property or business valuers and no average market value established on the basis of a mass appraisal carried out by the entity managing the Real Property Register, shall be expressed at the cost of acquisition. During the reporting period, the fair value of these buildings was reduced by EUR 8,290,415.33 to the cost of acquisition – EUR 516,060.67. As a result, the carrying amount of immovable cultural property at the end of the reporting period decreased by EUR 8,290,415.33.

At the end of the reporting period, the value of fixed assets received under lending agreements amounted to EUR 44,556,642.53, comprising land, machinery and equipment, furniture, computer hardware, and other fixed tangible assets.

The residual value of the fixed assets transferred under lending agreements amounted to EUR 396,956.18, of which: the residual value of the fixed assets transferred to another public sector entity – EUR 396,955.89, and to non-public sector entity – EUR 0.29 (in 2021 – EUR 268,840.48). The majority of the transferred assets expressed at the residual value: to the National Cancer Institute (machinery and equipment) – 34,944.22 EUR; to Vilnius University Hospital Santaros Klinikos, VŠĮ (machinery and

equipment, furniture, and office equipment) – EUR 326,830.00; and to Vilnius University Hospital Žalgirio Kliniką (machinery and equipment, furniture, and office equipment) – EUR 30,764.90.

The value of fixed assets received under lease agreements is EUR 298,354.67, including a building belonging to Vilnius City Municipality of EUR 283,834.67 and vehicles of EUR 14,520.00.

The value of the tangible fixed assets received under bailment agreements amounted to EUR 564,179.41 (in 2022 – EUR 161,611.27). From other public sector entities: fixed tangible assets received from Martynas Mažvydas National Library of Lithuania under a bailment agreement and from Kaunas University of Technology under a joint venture agreement on the operation of LITNET.

Note 3. During the reporting period, the following institutions were dissolved by the decision of the State Enterprise Centre of Registers due to non-performance: ‘Strateginių studijų centras’ VŠĮ and ‘Rytų Europos Žydų kultūros ir istorijos tyrimų centras’ VŠĮ.

During the period under review, the University invested EUR 100 and became a shareholder of the National Cancer Institute (25 per cent of the votes). The investment is accounted for at the cost of acquisition in the associates’ account.

Note 4. Detailed information on changes in the value of inventories is provided in Annex 4.

The value of the current assets received under the lending agreement at the end of the reporting period amounted to EUR 140,308.89 (in 2022 – EUR 139,567.49) and was accounted in the off-balance sheet account, including concert costumes, office equipment and organisational technology, publications, and other economic inventory.

The value of the economic inventory transferred for use in the off-balance-sheet account is EUR 14,206,280.93 (in 2022 – EUR 13,708,705.32). The outstanding economic inventory received under bailment agreements amounted to EUR 669.31 (in 2021 – EUR 669.31). The outstanding inventories received under lease agreements amounted to EUR 108.90 (in 2021 – EUR 108.90).

Note 5. Detailed information on funding amounts by source, intended use, and their changes during the reporting period is provided in Annex 5.

Column 5 (Reclassification of funding amounts) provides the following:

- The funding amounts reclassified according to their use amounted to EUR 14,700,479.11.
- Books received with no additional compensation payment from public sector entities were reclassified from the off-balance-sheet account to the library funds in the amount of EUR 489.44.

Total support received during the reporting period amounted to EUR 278,492.33, including EUR 259,580.19 from Lithuanian legal and natural persons and EUR 18,912.14 from foreign legal persons.

Note 6. Detailed information on the revenue and costs of financing and investing activities is provided in Annex 6.

The result of financing and investing activities is EUR 61,867.67 (in the third quarter of 2022 – EUR 153,811.00).

Note 7. There were no corrections to major accounting errors.

Note 8. During the reporting period, the income tax calculated for 2022 was reduced by EUR 560,674.00 as a result of the application of the research and development tax relief.

Note 9. Net assets. During the reporting period, the fair value reserve declined by EUR 8,609,033.78 as a result of the valuation of immovable cultural property, which was valued at the insured value, at the cost of acquisition. The current year’s surplus amounted to EUR 5,883,990.56 prior to applying the equity method. The equity method led to a decrease in the share of net assets of EUR 7,509.07. As a result, the net assets at the end of the reporting period decreased to EUR 109,516,504.01 (compared to EUR 112,249,056.30 at the end of 2022).

Note 10. The contingent liabilities provided in the University's books of accounts as at 30 September 2023 are the following:

- EUR 162,455.25 in credit enhancement under the credit agreement signed on 30 December 2016 with 'SEB bankas' AB for the completion of the renovation works carried out at the University's dormitories. The credit repayment due date is 29 December 2026;
- EUR 66,300.00 in credit enhancement under the loan agreement signed on 18 February 2015 with 'Viešųjų investicijų plėtros agentūra' UAB for the renovation works carried out at the University's dormitories. The loan repayment due date is 15 April 2034;
- EUR 2,200,000.00 in credit enhancement under the loan agreement signed on 20 November 2018 with the Ministry of Finance of the Republic of Lithuania for the construction of Vilnius University Medical Centre. The loan repayment due date is 4 October 2040;
- EUR 1,723,400.74 and 6 per cent annual interest relating to the adjudication of the debt, late interest, and incurred losses to 'Edrana' UAB. The case is still pending;
- A claim of EUR 10,804.50 against Vilnius University for unlawful termination of the doctoral contract;
- An indirect claim of EUR 165,790.31 for the repayment of retained funds for construction works. The claim was dismissed by the decision of the Vilnius Regional Court of 25 July 2023. The applicant has lodged an appeal, which is currently pending before the Court of Appeal of Lithuania;
- A claim of EUR 23,851.51 relating to an individual labour dispute.

Note 11. No major post-reporting events affecting the University's activities have been recorded.

The explanatory notes are detailed in the Vilnius University Financial Statements as at 2022.

ANNEXES:

Annex 1. Information on Changes in the Carrying Value of Intangible Assets.

Annex 2. Information on Changes in the Carrying Value of Tangible Fixed Assets Valued at the Cost of Acquisition.

Annex 3. Information on Changes in the Carrying Value of Tangible Fixed Assets Valued at the Fair Value.

Annex 4. Changes in the Value of Inventories During the Reporting Period.

Annex 5. Funding Amounts by Source and Intended Use, and Their Changes During the Reporting Period.

Annex 6. Revenue and Costs of Financing and Investing Activities.

(Form for information on changes in the carrying value of intangible assets)

INFORMATION ON CHANGES IN THE CARRYING VALUE OF INTANGIBLE ASSETS

30/09/2023

Currency and accuracy: EUR

Entry No.	Items	Development works	Software and software licences	Other intangible assets			Ongoing projects and advance payments		Prestige	In total
				Patents, copyright, and other rights	Intangible property	Other intangible assets	Open projects	Advance payments		
1	2	3	4	5	6	7	8	9	10	11
1.	Cost of acquisition and production at the beginning of the reporting period		16,853,851.33	140,047.99		548,084.16	22,121.05			17,564,104.53
2.	Acquisitions during the reporting period		477,309.64	2,210.89		21,983.28	259,545.00	22,865.37		783,914.18
2.1.	cost of acquisition of intangible assets procured		477,309.64	2,210.89		21,983.28	259,545.00	22,865.37		783,914.18
2.2.	cost of acquisition of intangible assets received free of charge									
2.3.	intangible assets acquired under finance lease (leasing) agreements									
3.	Amount of intangible assets sold, transferred, and written off during the reporting period		-332,664.18	-479.40		-9,817.76				-342,961.34
3.1.	sold									
3.2.	transferred									
3.3.	written off		-332,664.18	-479.40		-9,817.76				-342,961.34
4.	Reclassifications (+/-)		22,010.88	6,387.56		55,023.17	71,148.00	-22,233.37		132,336.24
5.	Other changes									
6.	Cost of acquisition and production at the end of the reporting period (1+2+3+4+5)		17,020,507.67	148,167.04		615,272.85	352,814.05	632.00		18,137,393.61

19.	Reclassifications (+/-)								
20.	Other changes								
21.	Impairment amount at the end of the reporting period (14+15+16+17+18+19+20)		-7,183.67						-7,183.67
22.	Residual value of intangible assets at the end of the reporting period (6+13+21)		578,282.30	10,305.44		116,824.29	352,814.05	632.00	1,058,858.08
23.	Residual value of intangible assets at the beginning of the reporting period (1+7+14)		2,180,291.82	6,664.74		109,975.41	22,121.05		2,319,053.02
24.	Costs of the right to use software and licences calculated during the reporting period		912,901.64						912,901.64
25.	Management and protection costs of intangible property calculated during the reporting period								

9.	Calculated depreciation amount during the reporting period	-1,638,301.58	-93,413.63	-96,612.92	-3,826,294.14	-17,410.27	-2,215,333.72	X	-7,887,366.26
10.	Accumulated depreciation amount of assets sold, transferred, and written off (10.1+10.2+10.3)				718,259.22	35,328.14	1,563,438.79	X	2,317,026.15
10.1.	sold							X	
10.2.	transferred					35,328.14		X	35,328.14
10.3.	written off				718,259.22		1,563,438.79	X	2,281,698.01
11.	Reclassifications (+/-)				53,967.50			X	53,967.50
12.	Other changes							X	
13.	Accumulated amortisation at the end of the reporting period (7+8+9+10+11+12)	-32,108,478.67	-1,794,269.08	-1,702,785.62	-88,117,504.83	-908,507.26	-42,983,572.38	X	-167,615,117.84
14.	Impairment amount at the beginning of the reporting period				-12,008.91	-3,973.60	-19,428.72		-35,411.23
15.	Accumulated impairment amount of assets received free of charge								
16.	Calculated impairment amount during the reporting period						-80,763.22		-80,763.22
17.	Reversed impairment amount during the reporting period								
18.	Accumulated impairment amount of assets sold, transferred, and written off (18.1+18.2+18.3)						80,763.22		80,763.22
18.1.	sold								
18.2.	transferred								
18.3.	written off						80,763.22		80,763.22
19.	Reclassifications (+/-)								
20.	Other changes								
21.	Impairment amount at the end of the reporting period (14+15+16+17+18+19+20)				-12,008.91	-3,973.60	-19,428.72		-35,411.23
22.	Residual value of tangible fixed assets at the end of the reporting period (6+13+21)	99,505,684.24	922,183.48	1,277,116.20	15,233,183.26	141,980.28	18,555,821.82	35,653,016.21	171,288,985.49
22.1.	Of which: the residual value of assets acquired under agreements corresponding to finance lease (leasing) contracts, where the term of finance lease (leasing) agreement has not yet expired								
22.2.	residual value of assets under public-private partnership agreements								
22.3.	residual value of assets, the control of which is limited by agreements and legal acts, and that of assets pledged as collateral to secure								

	liabilities								
22.4.	residual value of assets no longer in use by the public sector entity								
22.5.	residual value of assets temporarily not in use by the public sector entity								
22.6.	residual value of buildings not used in regular activities but held solely for generating rent revenue								
23.	Residual value of tangible fixed assets at the beginning of the reporting period (1+7+14)	101,143,985.82	1,015,597.11	1,373,729.12	14,594,387.90	107,091.13	19,493,559.30	14,487,456.16	152,215,806.54
23.1.	Of which: residual value of assets acquired under agreements corresponding to finance lease (leasing) contracts, where the term of finance lease (leasing) agreement has not yet expired								
23.2.	residual value of assets under public-private partnership agreements								
23.3.	residual value of assets, the control of which is limited by agreements and legal acts, and that of assets pledged as collateral to secure liabilities								
23.4.	residual value of assets no longer in use by the public sector entity								
23.5.	residual value of assets temporarily not in use by the public sector entity in the activities of a public sector entity								
23.6.	residual value of buildings not used in regular activities but held solely for generating rent revenue								

Notes:

1. The fields marked with 'X' are not to be filled in.
2. The changes specified in rows 5, 12, and 20 of the Table must be explained in the Notes.

Annex 2 to PSAS 12 'Tangible Fixed Assets'

(Form for information on changes in the carrying value of tangible fixed assets valued at the fair value)

INFORMATION ON CHANGES IN THE CARRYING VALUE OF TANGIBLE FIXED ASSETS VALUED AT THE FAIR VALUE

30/09/2023

Currency and accuracy: EUR

Entry No.	Items	Land			Immovable cultural property	Movable cultural property	Other assets (values)	In total
		Vacant state land	Land parcels (state land)	Land parcels (municipal land)				
1	2	3	4	5	6	7	8	9
1.	Cost of acquisition and production at the beginning of the reporting period		1,910.62		17,624,144.23	3,089,209.13	67,630.35	20,782,894.33
2.	Acquisitions during the reporting period (2.1+2.2+2.3)					1,851.15	2,904.00	4,755.15
2.1.	cost of acquisition of assets procured					1,851.15	2,904.00	4,755.15
2.2.	cost of acquisition of assets received free of charge							
2.3.	cost of acquisition of assets acquired under agreements corresponding to finance lease (leasing) contracts							
3.	Amount of assets sold, transferred, and written off during the reporting period (3.1+3.2+3.3)					116.29		116.29
3.1.	sold							
3.2.	transferred							
3.3.	written off							
4.	Reclassifications (+/-)					116.29		116.29
5.	Other changes							
6.	Cost of acquisition and production at the end of the reporting period (1+2+3+4+5)		1,910.62		17,624,144.23	3,091,176.57	70,534.35	20,787,765.77
7.	Accumulated depreciation amount at the beginning of the reporting period prior to applying the equity method	X	X	X			X	
8.	Accumulated depreciation amount of assets received free of charge	X	X	X			X	
9.	Accumulated amortisation amount of assets sold, transferred, and written off (9.1+9.2+9.3)	X	X	X			X	
9.1.	sold	X	X	X			X	
9.2.	transferred	X	X	X			X	

9.3.	written off	X	X	X			X	
10.	Reclassifications (+/-)	X	X	X			X	
11.	Other changes	X	X	X			X	
12.	Accumulated depreciation amount at the end of the reporting period prior to applying the equity method (7+8+9+10+11)	X	X	X			X	
13.	Impairment amount at the beginning of the reporting period prior to applying the equity method	X	X	X			X	
14.	Accumulated impairment amount of assets received free of charge	X	X	X			X	
15.	Reversed impairment amount during the reporting period	X	X	X			X	
16.	Accumulated impairment amount of assets sold, transferred, and written off (16.1+16.2+16.3)	X	X	X			X	
16.1.	sold	X	X	X			X	
16.2.	transferred	X	X	X			X	
16.3.	written off	X	X	X			X	
17.	Reclassifications (+/-)	X	X	X			X	
18.	Other changes	X	X	X			X	
19.	Impairment amount at the end of the reporting period prior to applying the equity method (13+14+15+16+17+18)	X	X	X			X	
20.	Fair value at the beginning of the reporting period		6379.38		28,247,803.86	770,645.81	20.07	29,024,849.12
21.	Change in the fair value of assets received from another subject free of charge							
22.	Amount of the change in the fair value during the reporting period (+/-)				-8,290,415.33			-8,290,415.33
23.	Amount of the fair value of assets sold, transferred, and written off (23.1+23.2+23.3)							
23.1.	sold							
23.2.	transferred							
23.3.	written off							
24.	Reclassifications (+/-)							
25.	Other changes							
26.	Fair value at the end of the reporting period (20+21+22+23+24+25)		6379.38		19,957,388.53	770,645.81	20.07	20,734,433.79
27.	Residual value of tangible fixed assets at the end of the reporting period (6+12+19+26)		8,290.00		37,581,532.76	3-,861,822.38	70,554.42	41,522,199.56
27.1	of which:							
27.1.1.	value determined by independent property valuers							
27.1.2.	average market value		8,290.00		37,183,829.00			37,192,119.00
27.1.3.	value determined based on the cost of acquisition				397,703.76	83,721.37	70,534.35	551,959.48
27.1.4.	value determined by a commission set up by the head of the institution					3,778,101.01	20.07	3,778,121.08

27.2	of which:							
27.2.1.	residual value of assets acquired under agreements corresponding to finance lease (leasing) contracts, where the term of finance lease (leasing) agreement has not yet expired							
27.2.2	residual value of assets under public-private partnership agreements							
27.2.3.	residual value of assets, the control of which is limited by agreements and legal acts, and that of assets pledged as collateral to secure liabilities							
27.2.4.	residual value of land and buildings not used in regular activities but held solely for generating rent revenue							
28.	Residual value of tangible fixed assets at the beginning of the reporting period (1+7+13+20)		8,290.00		45,871,948.09	3,859,854.94	67,650.42	49,807,743.45
28.1	Of which:							
28.1.1.	value determined by independent property valuers							
28.1.2.	average market value							
28.1.3.	value determined based on the cost of acquisition							
28.1.4.	value determined by a commission set up by the head of the institution							
28.2	Of which:							
28.1.	residual value of assets acquired under agreements corresponding to finance lease (leasing) contracts, where the term of finance lease (leasing) agreement has not yet expired							
28.2.	residual value of assets under public-private partnership agreements							
28.3.	residual value of assets, the control of which is limited by agreements and legal acts, and that of assets pledged as collateral to secure liabilities							
28.4.	residual value of land and buildings not used in regular activities <input type="checkbox"/> but held solely for generating rent revenue							

ANNEX 4

Annex 1 to PSAS 8 'Inventories'

(Form for the provision of information on the carrying value of inventories in the notes to lower-level financial statements)

CHANGE IN THE VALUE OF INVENTORIES DURING THE REPORTING PERIOD

Currency and accuracy: EUR

30 September 2023

Entry No.	Items	Strategic and non-expendable (emergency) inventories	Materials, raw materials, and economic inventory	Work in progress and open contracts		Finished products and inventories designated for transfer		Tangible fixed assets and biological assets designated for sale	In total
				work in progress	open contracts	finished products	inventories designated for sale		
1	2	3	4	5	6	7	8	9	10
1.	Acquisition value of inventories at the beginning of the reporting period		4,296,355.93	211,326.09			196,557.07		4,704,239.09
2.	Inventories acquired during the reporting period: (2.1+2.2)		4,342,118.19	202,203.01		471.55	6,090.80		4,550,883.55
2.1.	cost of acquisition of assets procured		4,313,263.26	202,203.01			3,741.80		4,519,208.07
2.2.	cost of acquisition of inventories received free of charge		28,854.93			471.55	2,349.00		31,675.48
3.	Decrease of inventories during the reporting period (3.1+3.2+3.3+3.4)		-5,632,458.41				-93,711.50	-53,967.79	-5,780,137.70
3.1.	Sold		-33,226.35				-87,196.28	-53,967.79	-174,390.42
3.2.	Transferred (distributed)		-10,729.30				-130.76		-10,860.06
3.3.	Used in activities		-5,588,502.76				-6,384.46		-5,594,887.22
3.4.	Other write-offs								
4.	Reclassifications (+/-)		102,020.83	-286,336.26		-471.55	87,873.60	53,967.79	-42,945.59
5.	Acquisition value of inventories at the end of the reporting period (1+2-3+/-4)		3,108,036.54	127,192.84			196,809.97		3,432,039.35
6.	Impairment of inventories at the beginning of the reporting period		-881,353.87				-66,804.10		-948,157.97
7.	Accumulated impairment amount of inventories received free of charge or acquired for nominal consideration (prior to transfer)								
8.	Impairment of inventories during the reporting period		-5,841.64				-136.59		-5,978.23
9.	Recovery amount of the impairment of inventories during the reporting period		121.44				40.45		161.89
10.	Impairment of inventories sold, transferred (distributed), used, and written off during the reporting period (10.1+10.2+10.3+10.4)		548,716.99				916.65	53,967.50	603,601.14
10.1.	Sold		10,111.14				844.68	53,967.50	64,923.32
10.2.	Transferred (distributed)								
10.3.	Used in activities		538,605.85				71.97		538,677.82
10.4.	Other write-offs								
11.	Reclassifications of impairment (+/-)							-53,967.50	-53,967.50
12.	Impairment of inventories at the end of the reporting period (6+7+8-9-10+/-11)		-338,357.08				-65,983.59		-404,340.67
13.	Carrying value of inventories at the end of the reporting period (5-12)		2,769,679.46	127,192.84			130,826.38		3,027,698.68

14.	Carrying value of inventories at the beginning of the reporting period (1-6)		3,415,002.06	211,326.09			129,752.97		3,756,081.12
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*Significant amounts must be detailed in the text of the Notes.

ANNEX 5

Annex 4 to PSAS 20 'Funding Amounts'

(Form for the provision of information on funding amounts by source, intended use, and their changes during the reporting period in the notes to lower-level financial statements)

FUNDING AMOUNTS BY SOURCE, INTENDED USE, AND THEIR CHANGES DURING THE REPORTING PERIOD

30 September 2023

Currency and accuracy: EUR

Entry No.	Funding amounts	Balance of funding amounts at the beginning of the reporting period	During the reporting period									Balance of funding amounts at the end of the reporting period
			Funding amounts (received), excluding the assets received free of charge	Reclassification of funding amounts*	Assets received free of charge	Transferred to other public sector entities	Decrease in funding amounts due to disposal of assets	Decrease in funding amounts due to their use for internal activities	Decrease in funding amounts due to their transfer to non-public sector entities	Funding amounts (repaid)	Change in funding amounts (receivable)	
1	2	3	4	5	6	7	8	9	10	11	12	13
1.	From the state budget (excluding the share of appropriations from the State budget received from the European Union, foreign states, and international organisations):	61,221,409.86	102,037,870.43		2,474.28	-497,705.76		-93,013,149.68	-10,776.01	-34,925.12	-83,472.71	69,621,725.29
1.1.	for the acquisition of non-monetary assets	58,754,498.50	9,182,096.10		2,474.28	-357.79		-3,819,440.01	-180.45	-0.01	-83,472.71	64,035,617.91
1.2.	for the compensation of other expenditures	2,466,911.36	92,855,774.33			-497,347.97		-89,193,709.67	-10,595.56	-34,925.11		5,586,107.38
2.	From the municipal budget (excluding the share of appropriations from the municipal budget received from the European Union, foreign states, and international organisations):	356,484.94	184,647.62		139.54	-63.16		-119,013.61				422,195.33
2.1.	for the acquisition of non-monetary assets	14,716.73		18,274.36	139.54	-63.16		-30,817.50				2,249.97
2.2.	for the compensation of other expenditures	341,768.21	184,647.62	-18,274.36				-88,196.11				419,945.36
3.	From the European Union, foreign states, and international organisations (the share of funding amounts received from the European Union, excluding funding amounts from the state or municipal budgets for the funding of EU projects):	96,295,579.15	38,856,299.17		35.46	-442,752.30		-19,130,556.56	-609,986.81	-4,164.58	-2,372,214.28	112,592,239.25
3.1.	for the acquisition of non-monetary assets	64,448,126.55		14,682,204.75	35.46	-3,554.40		-8,179,940.81				70,946,871.55
3.2.	for the compensation of other expenditures	31,847,452.60	38,856,299.17	-14,682,204.75		-439,197.90		-10,950,615.75	-609,986.81	-4,164.58	-2,372,214.28	41,645,367.70
4.	From other sources:	6,799,500.27	243,963.48	489.44	39,515.12	-133.12		-299,088.08	-124.00			6,784,123.11
4.1.	for the acquisition of non-monetary assets	5,900,097.30		489.44	39,515.12	-133.12		-55,044.80				5,884,923.94
4.2.	for the compensation of other expenditures	899,402.97	243,963.48					-244,043.28	-124.00			899,199.17
5.	Total funding amounts	164,672,974.22	141,322,780.70	489.44	42,164.40	-940,654.34		-112,561,807.93	-620,886.82	-39,089.70	-2,455,686.99	189,420,282.98

* This column shows the reclassification of funding amounts, the correction of prior period errors, and the effect of exchange rates on cash balances relating to funding amounts.

(Form for the provision of information on the revenue and costs of financing and investing activities in the notes to higher- and lower-level financial statements)

REVENUE AND COSTS OF FINANCING AND INVESTING ACTIVITIES

Currency and accuracy: EUR

Entry No.	Title of item	Reporting period	Previous reporting period
1	2	3	4
1.	Revenue from financing and investing activities	294,548.97	235,543.60
1.1.	Gains from exchange rate fluctuations	97,406.40	186,183.67
1.2.	Fines and late interest income	21,018.29	24,224.57
1.3.	Interest income	126,124.28	135.36
1.4.	Dividends	50,000.00	25,000.00
1.5.	Other revenue from financing and investing activities*		
1.6.	Revenue from financing and investing activities to be transferred		
2.	Costs of financing and investing activities	232,681.30	81,732.60
2.1.	Losses from exchange rate fluctuations	87,339.14	36,403.42
2.2.	Fines and late interest expenses	77,355.33	511.08
2.3.	Interest expenses	67,986.54	44,701.96
2.4.	Other expenses of financing and investing activities*	0.29	116.14
3.	Financial and investment performance (1-2)	61,867.67	153,811.00

*Significant amounts must be detailed in the text of the Notes.

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