



VILNIUS UNIVERSITY

**FINANCIAL STATEMENTS
AS AT 31 MARCH 2024**

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

Vilnius

CONTENTS

Vilnius University Statement of Financial Position 1–2

Vilnius University Performance Statement 3

Notes to Vilnius University Financial Statements 4–7

Annexes to Notes to Vilnius University Financial Statements 8–15

Annex 2 to PSAS 2
'Statement of Financial Position'

VILNIUS UNIVERSITY

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

**STATEMENT OF FINANCIAL POSITION
ACCORDING TO DATA AS AT 31 MARCH 2024**

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		267,979,970.86	267,161,309.73
I.	Intangible assets	1	5,105,700.52	3,455,829.25
I.1	Development works			
I.2	Software and software licences		2,004,164.79	976,093.50
I.3	Other intangible assets		151,240.55	132,326.24
I.4	Ongoing projects and advance payments		2,950,295.18	2,347,409.51
I.5	Prestige			
II.	Tangible fixed assets	2	260,454,691.73	261,277,300.88
II.1	Land		48,604.00	8,730.00
II.2	Buildings		104,369,872.04	98,959,583.67
II.3	Infrastructure structures		860,714.87	891,448.19
II.4	Other structures		1,213,459.62	1,245,261.72
II.5	Machinery and equipment		29,223,015.52	30,123,420.42
II.6	Vehicles		242,730.33	251,691.20
II.7	Furniture, office equipment, and other		21,726,448.05	22,174,230.03
II.8	Cultural and other assets		44,127,698.99	44,126,765.39
II.9	Construction in progress and advance		58,642,148.31	63,496,170.26
III.	Financial fixed assets		2,419,578.61	2,428,179.60
IV.	Mineral resources			
V.	Other fixed assets			
B.	BIOLOGICAL ASSETS		255,625.70	254,682.00
C.	SHORT-TERM ASSETS		118,370,319.36	89,306,332.49
I.	Inventories	3	3,342,894.26	3,126,479.75
I.1	Strategic and non-expendable (emergency)			
I.2	Materials, raw materials, and economic		3,096,786.66	2,833,517.03
I.3	Work in progress and open contracts		110,449.69	161,676.73
I.4	Finished products and inventories designated		135,657.91	131,285.99
I.5	Tangible fixed assets and biological assets			
II.	Advance payments		4,308,332.28	4,144,707.97
III.	Amounts receivable within one year		26,327,464.35	19,278,953.55
III.1	Short-term financial amounts receivable			
III.2	Taxes and social contributions receivable			
III.3	Funding amounts receivable			383,707.00
III.4	Amounts receivable for the use of assets, sold		3,113,510.93	1,877,791.89
III.5	Accrued amounts receivable		22,455,063.80	14,701,688.96
III.6	Other amounts receivable		758,889.62	2,315,765.70
IV.	Short-term investments		32,000,000.00	31,000,000.00
V.	Cash and cash equivalents		52,391,628.47	31,756,191.22
	TOTAL ASSETS:		386,605,915.92	356,722,324.22

D.	FUNDING AMOUNTS	4	215,526,372.55	202,048,831.72
I.	From the state budget		76,154,355.61	75,993,007.34
II.	From the municipal budget		433,472.75	406,908.60
III.	From the European Union, foreign states, and		131,932,060.60	118,701,305.65
IV.	From other sources		7,006,483.59	6,947,610.13
E.	LIABILITIES		46,466,056.50	32,306,480.94
I.	Long-term liabilities		6,996,261.95	7,065,410.81
I.1	Long-term financial liabilities		4,942,754.92	5,011,903.78
I.2	Long-term provisions		2,053,507.03	2,053,507.03
I.3	Other long-term liabilities			
II.	Current liabilities		39,469,794.55	25,241,070.13
II.1	Current year's share of long-term provisions, etc.			
II.2	Current year's share of long-term liabilities		428,862.02	427,003.07
II.3	Short-term financial liabilities		683,631.40	699,177.29
II.4	Subsidies, grants, and funding amounts payable		1,694.57	
II.5	Amounts payable to the European Union budget			
II.6	Amounts payable to budgets and funds			1,569.02
II.6.1	Funding amounts to be repaid			1,569.02
II.6.2	Other amounts payable to the budget			
II.7	Social benefits payable			
II.8	Refundable taxes, payments, and overpayments			
II.9	Amounts payable to suppliers		4,874,790.16	3,519,862.93
II.10	Employment-related liabilities		11,502,394.98	127,693.55
II.11	Accrued amounts payable		10,233,945.31	10,379,865.29
II.12	Other current liabilities		11,744,476.11	10,085,898.98
F.	NET ASSETS		124,613,486.87	122,367,011.56
I.	Stakeholders' capital		62,287,096.27	62,287,096.27
II.	Reserves		29,462,790.53	29,462,790.53
II.1	Fair value reserve		29,462,790.53	29,462,790.53
II.2	Other reserves			
III.	Equity method impact		164,127.66	172,728.65
IV.	Accumulated surplus or deficit		32,699,472.41	30,444,396.11
IV.1	Current year surplus or deficit		2,255,076.30	15,917,282.01
IV.2	Previous year's surplus or deficit		30,444,396.11	14,527,114.10
G.	MINORITY INTERESTS			
	TOTAL FUNDING AMOUNTS		386,605,915.92	356,722,324.22

Rector

(head of the public sector entity)

(signature)

Rimvydas Petrauskas

(full name)

Director of the Finance Department

(position of the person who produced
the statement)

(signature)

Stasys Stankevičius

(full name)

**(Form for performance statements of lower-tier public sector entities other than
tax funds and resource 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 performance statement or the consolidated performance statement)

**PERFORMANCE STATEMENT
ACCORDING TO DATA
AS AT 31 MARCH 2024**

No. _____

(date)

Currency and accuracy: EUR

Entry No.	Items	Note No.	Reporting period	Previous reporting period
A.	OPERATING REVENUE		50,848,546.48	46,687,726.29
I.	REVENUE FROM FUNDING		44,783,544.49	40,709,311.14
I.1.	From the state budget		40,121,193.10	32,327,464.50
I.2.	From the municipal budgets		3,444.93	24,495.28
I.3.	From the European Union, foreign states, and		4,520,754.64	8,239,067.62
I.4.	From other funding sources		138,151.82	118,283.74
II.	REVENUE FROM TAXES AND SOCIAL			
III.	OTHER OPERATING REVENUE		6,065,001.99	5,978,415.15
III.1.	Other operating revenue		6,065,001.99	5,978,415.15
III.2.	Other operating revenue to be transferred			
B.	OPERATING EXPENSES		-48,805,582.71	-43,538,515.49
I.	REMUNERATION AND SOCIAL SECURITY		-33,028,670.58	-29,463,245.80
II.	DEPRECIATION AND AMORTISATION		-3,256,964.21	-3,411,130.69
III.	UTILITY AND COMMUNICATION		-1,634,345.44	-1,521,495.07
IV.	SECONDMENTS		-396,733.10	-317,047.50
V.	TRANSPORT		-82,404.91	-64,855.13
VI.	UPDATING TRAINING		-70,865.07	-78,262.91
VII.	MINOR REPAIRS (MAINTENANCE) AND		-545,408.01	-514,779.66
VIII.	IMPAIRMENT AND AMOUNTS WRITTEN		-126,019.96	-80.71
IX.	COST OF INVENTORIES USED UP AND		-980,396.23	-1,649,659.12
X.	SOCIAL BENEFITS		-47,524.89	-50,989.70
XI.	LEASE		-490.86	-490.86
XII.	FUNDING		-509,399.34	-396,484.48
XIII.	OTHER SERVICES		-1,671,303.33	-1,486,996.82
XIV.	OTHER		-6,455,056.78	-4,582,997.04
C.	SURPLUS FROM OPERATING ACTIVITIES		2,042,963.77	3,149,210.80
D.	RESULT OF OTHER ACTIVITIES		-127,068.21	-93,408.78
I.	NON-OPERATING REVENUE		1,501,473.75	1,284,481.59
II.	OTHER REVENUE TO BE TRANSFERRED			
III.	OTHER OPERATING EXPENSES		-1,628,541.96	-1,377,890.37
E.	FINANCING AND INVESTING	5	339,180.74	-37,014.41
F.	EFFECTS OF THE CHANGE IN ACCOUNTING POLICIES	6		
G.	INCOME TAX			
H.	NET SURPLUS OR DEFICIT		2,255,076.30	3,018,787.61
I.	PRIOR TO THE EQUITY METHOD IMPACT		-8,600.99	
J.	NET SURPLUS OR DEFICIT		2,246,475.31	3,018,787.61
I.	FOR THE CONTROLLING ENTITY			
II.	FOR MINORITY INTERESTS			

<u>Rector</u> (head of the public sector entity)	(signature)	Rimvydas Petrauskas (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
NOTES TO FINANCIAL STATEMENTS
ACCORDING TO DATA AS AT 31 MARCH 2024
17/05/2024

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 Muitinės 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 5583 (at the end of 2023 – 5694).

The main function of the University is education and research. 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%) and one non-public sector entity – Universiteto vaistinė, UAB (the University pharmacy).

The University also holds investments in the following associated entities:

- the public sector entities: Vilnius University Hospital Santaros Klinikos, VŠĮ (50%), Vilnius University Hospital Žalgirio Klinika, VŠĮ (50%), the Republican Vilnius Psychiatric Hospital, VŠĮ (50%), Vilnius University Hospital, VŠĮ (50%), the National Cancer Institute, VŠĮ (25%), the Sunrise Valley Science and Technology Park, VŠĮ (24%), the Eastern Europe Studies Centre, VŠĮ (50%), and the Asian Arts Centre, VŠĮ (50%);
- non-public sector entities: the Information Centre for Studies Abroad, VŠĮ (50%),

Vilnius University Law Clinic, VŠĮ (33.33%), ‘Vilniaus universiteto būstas’, VŠĮ (50%), the Academy of Cultural Heritage, VŠĮ (14.29%), and Visoriai Information Technology Park, VŠĮ (7.14%).

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

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 Financial Statements of 2023. 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. The value of the intangible fixed assets received under lending agreements amounted to EUR 127,976.73. These are the intangible assets received from another PSE, namely: Lithuanian Audiosensory Library. Books in Audio and Braille – EUR 7,480.94 and Kaunas University of Technology – EUR 120,495.79 (in 2023 – EUR 127,976.73). Compared to 2023, it remained unchanged.

The value of the intangible fixed assets received under bailment agreements amounted to EUR 8,712.00. These are the intangible assets received from another PSE (Martynas Mažvydas National Library of Lithuania) (in 2023 – EUR 8,712.00). Compared to 2023, it remained unchanged.

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

At the end of the reporting period, the value of the fixed assets received under lending agreements amounted to EUR 44,554,284.44, of which: the value of the fixed assets received from another PSE – EUR 44,531,674.63; to non-PSE – EUR 22,609.81 (in 2023 – EUR 44,557,886.22). Compared to 2023, it decreased by EUR 3,601.78. The amounts returned at the end of lending agreements to another PSE: to the Nature Research Centre, VŠĮ (furniture, office equipment, and other tangible fixed assets) – EUR 2,358.09, to the Ignalina Region Museum (other valuables) – EUR 1,243.69.

The residual value of the fixed assets transferred under lending agreements amounted to EUR 335,053.50, of which: the residual value of the fixed assets transferred to another PSE – EUR 384,572.08; to non-PSE – EUR 0.29 (in 2023 – EUR 384,572.08). The majority of the transferred assets expressed at the residual value: to the National Cancer Institute (machinery and equipment) – EUR 30,386.32; to Vilnius University Hospital Santaros Klinikos, VŠĮ (machinery and equipment, furniture, and office equipment) – EUR 272,924.78; and to Vilnius University Hospital Žalgirio Klinika, VŠĮ (machinery and equipment, furniture, and office equipment) – EUR 27,425.30.

The value of the tangible fixed assets received under bailment agreements amounted to EUR 564,179.41 (in 2023 – EUR 564,179.41). Compared to 2023, it remained unchanged.

At the end of the reporting period, the leased tangible fixed assets amounted to EUR 292,067.51 (in 2023 – 306,587.51). Compared to 2023, it decreased by EUR 14,520.00. During the reporting period, a leased vehicle belonging to ‘Ribora’, UAB was returned (EUR 14,520.00). The leased assets include: the building owned by the Vilnius City Municipality, designated for the activities of cultural organisations (the Library of the Institute of International Relations and Political Science) at Ašmenos g. 8, Vilnius – EUR 283,834.67, the vehicle owned by ‘Transparent’, UAB – EUR 8,232.84, and two vehicles owned by ‘VU Būstas’, SĮ – EUR 0.00 (the values are not specified).

Note 3. Detailed information on changes in the value of inventories is provided in Annex 4.

The outstanding economic inventory transferred for use at the end of the reporting period amounted to EUR 16,542,073.09 (in 2023 – EUR 16,420,208.51).

The outstanding economic inventory received under lending agreements amounted to EUR 126,358.11 (in 2023 – EUR 140,308.89). Compared to 2023, it decreased by EUR 13,950.78. Returned at the end of the lending agreement to another PSE: economic inventory to the Lithuanian National Culture Centre – EUR 13,950.78.

The outstanding economic inventory received under bailment agreements amounted to EUR 669.31 (in 2023 – EUR 669.31). Compared to 2023, it remained unchanged.

The outstanding economic inventory received under loan agreements amounted to EUR 4820.00 (in 2023 – EUR 4820.00). Compared to 2023, it remained unchanged.

The outstanding inventories received under loan agreements amounted to EUR 108.90 (in 2023 – EUR 108.90). Compared to 2023, it remained unchanged.

Note 4. Detailed information on funding amounts by source, intended use, and their changes during the reporting period is provided in Annex 5.

In column 5 (reclassification of funding amounts) of the table ‘Funding amounts by source and intended use, and their changes during the reporting period’ the following is shown:

- The funding amounts reclassified according to their use in the amount of EUR 685,743.32.
- Books received with no additional compensation payment from PSEs reclassified from the off-balance-sheet account to the library funds in the amount of EUR 2,405.67.

The total support received during the reporting period amounted to EUR 63,874.20, including EUR 58,031.20 from Lithuanian legal and natural persons and EUR 5,843.00 from foreign legal persons.

Note 5. Detailed information on revenue and expenses from financing and investing activities is presented in Annex 6.

The result of financing and investing activities is EUR 339,180.74 (in Q1 2023 – EUR (-)37,014.41).

Note 6. There were no corrections to major accounting errors.

Note 7. The contingent liabilities provided in the University's books of accounts as at 31 March 2024 are the following: - EUR 137,462.07 to secure the obligations under the credit agreement of 30 December 2016 with AB SEB Bank on the completion of the renovation of the University dormitories.

The credit repayment due date is 29 December 2026;

- EUR 66,300.00 in credit enhancement under the loan agreement of 18 February 2015 with 'Viešųjų investicijų plėtros agentūra', UAB on the renovation works carried out at the University's dormitories. The loan repayment due date is 15 April 2034;

- EUR 2,648,077.78 in credit enhancement under the loan agreement of 20 November 2018 with the Ministry of Finance of the Republic of Lithuania on the construction of Vilnius University Medical Science Centre. The loan repayment due date is 4 October 2040;

- EUR 1,723,400.74 and 6% annual interest relating to the adjudication of the debt, late interest, and incurred damages to 'Edrana', UAB. The case is at a preparatory stage.

- An indirect claim of EUR 196,918.59 for the payment of damages and repayment of retained funds for construction works. The case is pending.

- A claim of EUR 23,851.51 relating to an individual labour dispute.

Note 9. 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 2023.

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.

Annex 1 to PSAS 13
'Intangible Assets'

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

INFORMATION ON CHANGES IN THE CARRYING VALUE OF INTANGIBLE ASSETS

31/03/2024

Currency and accuracy: EUR

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		17,462,967.90	151,867.57		638,236.59	2,346,700.45	709.06		20,600,481.57
2.	Acquisitions during the reporting period		1,487,971.45				601,612.00	10,176.30		2,099,759.75
2.1.	Cost of acquisition of the intangible assets procured		1,487,971.45				601,612.00	10,176.30		2,099,759.75
2.2.	Cost of acquisition of the assets received with no additional compensation									
2.3.	Intangible assets acquired under finance lease (leasing) agreements									
3.	Amount of intangible assets sold, transferred, and written off during the reporting period		-87,379.60			-15,963.38				-103,342.98
3.1.	sold									
3.2.	transferred									
3.3.	written off		-87,379.60			-15,963.38				-103,342.98
4.	Reclassifications (+/-)		7,993.13			44,538.55		-8,902.63		43,629.05
5.	Other changes									
6.	Cost of acquisition or production at the end of the reporting period (1+2+3+4+5)		18,871,552.88	151,867.57		666,811.76	2,948,312.45	1,982.73		22,640,527.39
6.1.	of which: The cost of acquisition or production of the intangible assets that are fully amortised but still in use by the public sector entity		16,186,422.44	134,790.07		426,213.28				16,747,425.79
7.	The accumulated depreciation amount at the beginning of the reporting period	X	-16,479,690.73	-140,062.49	X	-517,715.43	X	X		-17,137,468.65
8.	Accumulated amortisation of intangible assets received with no additional compensation	X			X		X	X		
9.	Calculated amortisation during the reporting period	X	-467,893.29	-2,055.42	X	-23,568.82	X	X		-493,517.53
10.	The accumulated amortisation of the intangible assets sold, transferred, and written-off	X	87,379.60		X	15,963.38	X	X		103,342.98
10.1.	sold	X			X		X	X		
10.2.	transferred	X			X		X	X		
10.3.	written off	X	87,379.60		X	15,963.38	X	X		103,342.98
11.	Reclassifications (+/-)	X			X		X	X		
12.	Other changes	X			X		X	X		
13.	Accumulated amortisation at the end of the reporting period (7+8+9+10+11+12)	X	-16,860,204.42	-142,117.91	X	-525,320.87	X	X		-17,527,643.20
14.	Impairment amount at the beginning of the reporting period		-7,183.67							-7,183.67
15.	Impairment amount of intangible assets received with no additional compensation									
16.	Calculated impairment amount during the reporting period									
17.	Reversed impairment amount during the reporting period									
18.	The accumulated impairment amount of the intangible assets sold, transferred, and written-off									
18.1.	sold									
18.2.	transferred									
18.3.	written off									
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.	The residual value of intangible assets at the end of the reporting period (6+13+21)		2,004,164.79	9,749.66		141,490.89	2,948,312.45	1,982.73		5,105,700.52
23.	The residual value of intangible assets at the beginning of the reporting period (1+7+14)		976,093.50	11,805.08		120,521.16	2,346,700.45	709.06		3,455,829.25
24.	Costs of the right to use software and licences calculated during the reporting period		292,377.81							
25.	Management and protection costs of intangible property calculated during the reporting period									

Annex 1 to PSAS 12
'Tangible Fixed Assets'

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

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

31/03/2024

Currency and accuracy: EUR

No.	Items	Buildings	Infrastructure structures	Other structures	Machinery and equipment	Vehicles	Furniture, office equipment, and other tangible fixed assets	Construction in progress and advance payments	In total
1	2	3	4	5	6	7	8	9	10
1.	Cost of acquisition and production at the beginning of the reporting period	131,614,162.91	2,716,452.56	2,979,902.40	119,147,485.09	1,164,210.26	64,622,455.15	63,496,170.26	385,740,838.63
2.	Acquisitions during the reporting period (2.1+2.2+2.3+2.4)				625,892.76		290,081.91	1,244,987.61	2,160,962.28
2.1.	cost acquisition of assets procured (other than those referred to in items 2.3 and 2.4)				625,892.76		290,081.91	1,244,987.61	2,160,962.28
2.2.	cost of acquisition of assets received with no additional								
2.3.	cost of acquisition of the assets acquired under agreements corresponding to finance lease (leasing) contracts								
2.4.	assets under public-private partnership agreements								
3.	The amount of the assets sold, transferred, and written off during the reporting period (3.1+3.2+3.3)				-111,415.09		-274,267.83		-385,682.92
3.1.	sold								
3.2.	transferred								
3.3.	written off				-111,415.09		-274,267.83		-385,682.92
4.	Reclassifications (+/-)	5,956,406.82			46,189.07		78,191.20	-6,099,009.56	-18,222.47
5.	Other changes								
6.	Cost of acquisition or production at the end of the reporting period (1+2+3+4+5)	137,570,569.73	2,716,452.56	2,979,902.40	119,708,151.83	1,164,210.26	64,716,460.43	58,642,148.31	387,497,895.52
6.1.	Of which: the cost of acquisition or production of the assets that are fully depreciated but still in use by the public sector entity	358,744.80	594,116.55	573,051.94	73,039,441.68	848,479.89	35,679,608.67		111,093,443.53
7.	Accumulated depreciation amount at the beginning of the reporting period	-32,654,579.24	-1,825,004.37	-1,734,640.68	-89,012,055.76	-908,545.46	-42,428,796.40	X	-168,563,621.91
8.	Accumulated depreciation amount of assets received with no							X	
9.	Calculated depreciation amount during the reporting period	-546,118.45	-30,733.32	-31,802.10	-1,572,471.37	-8,960.87	-690,706.42	X	-2,880,792.53
10.	The accumulated depreciation amount of the assets sold, transferred, and written off (10.1+10.2+10.3)				111,399.73		148,919.16	X	260,318.89
10.1.	sold							X	
10.2.	transferred							X	
10.3.	written off				111,399.73		148,919.16	X	260,318.89
11.	Reclassifications (+/-)							X	
12.	Other changes							X	
13.	Accumulated depreciation amount at the end of the reporting period (7+8+9+10+11+12)	-33,200,697.69	-1,855,737.69	-1,766,442.78	-90,473,127.40	-917,506.33	-42,970,583.66	X	-171,184,095.55
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 with no								
16.	Calculated impairment amount during the reporting period						-125,297.35		-125,297.35
17.	Reversed impairment amount during the reporting period								
18.	Accumulated impairment amount of the assets sold, transferred, and written off (18.1+18.2+18.3)						125,297.35		125,297.35
18.1.	sold								
18.2.	transferred								
18.3.	written off						125,297.35		125,297.35
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	104,369,872.04	860,714.87	1,213,459.62	29,223,015.52	242,730.33	21,726,448.05	58,642,148.31	216,278,388.74

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,								
22.4.	residual value of the assets no longer in use by the public sector entity	2.61							
22.5.	the residual value of the assets temporarily not in use by the public sector entity								
22.6.	residual value of the land and buildings not used in regular activities								
23.	Residual value of tangible fixed assets at the beginning of the reporting period (1+7+14)	98,959,583.67	891,448.19	1,245,261.72	30,123,420.42	251,691.20	22,174,230.03	63,496,170.26	217,141,805.49
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								
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,								
23.4.	residual value of the assets no longer in use by the public sector entity								
23.5.	the residual value of the assets temporarily not in use in the activities of a public sector entity								
23.6.	residual value of the land and buildings not used in regular activities								

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

31/03/2024

Currency and accuracy: EUR

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 or production at the beginning of the reporting period		1910.62		17,624,144.23	3,092,881.84	71,164.35	20,790,101.04
2.	Acquisitions during the reporting period (2.1+2.2+2.3)							
2.1.	cost of acquisition of assets procured		39,874.00				933.60	40,807.60
2.2.	cost of acquisition of assets received with no additional compensation							
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)							
3.1.	sold							
3.2.	transferred							
3.3.	written off							
4.	Reclassifications (+/-)							
5.	Other changes							
6.	Cost of acquisition or production at the end of the reporting period (1+2+3+4+5)		41,784.62		17,624,144.23	3,092,881.84	72,097.95	20,830,908.64
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 with no additional compensation	X	X	X			X	
9.	Accumulated depreciation 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.	The 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.	The 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 with no additional compensation	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		6,819.38		22,458,068.53	880,486.37	20.07	23,345,394.35
21.	The change in the accrued fair value of the assets received from another subject with no additional compensation							
22.	Amount of the change in the fair value during the reporting period (+/-)							
23.	The amount of the fair value of the 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)		6,819.38		22,458,068.53	880,486.37	20.07	23,345,394.35

26.1.	Of which: the value determined by independent asset valuers							
26.2.	average market value							
26.3.	value determined based on the cost of acquisition							
26.4.	value determined by a commission set up by the head of the institution							
27.	Residual value of tangible fixed assets at the end of the reporting period (6+12+19+26)		48,604.00		40,082,212.76	3,973,368.21	72,118.02	44,176,302.99
27.1	of which:	X	X	X	X	X	X	X
27.1.1	value determined by independent property valuers							
27.1.2	average market value		8,730.00		39,477,720.00			39,486,450.00
27.1.3	value determined based on the cost of acquisition		39,874.00		604,492.76	394,279.52	49,258.02	1,432,925.80
27.1.4	value determined by a commission set up by the head of the institution					3,579,088.69	22,860.00	7,158,177.38
27.2	of which:	X	X	X	X	X	X	X
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 (contracts) and legal acts							
27.2.4	residual value of land and buildings not used in regular activities <input type="checkbox"/> 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)		8,730.00		40,082,212.76	3,973,368.21	71,184.42	44,135,495.39
28.1	of which:							
28.1.1	value determined by independent property valuers							
28.1.2	average market value		8,730.00		39,477,720.00			39,486,450.00
28.1.3	value determined based on the cost of acquisition				604,492.76	394,279.52	48,324.42	1,047,096.70
28.1.4	value determined by a commission set up by the head of the institution					3,579,088.69	22,860.00	3,601,948.69
28.2	of which:							
28.2.1	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							
28.2.2	residual value of assets under public-private partnership agreements							
28.2.3	residual value of assets, the control of which is limited by agreements (contracts) and legal acts							
28.2.4	residual value of land and buildings not used in regular activities <input type="checkbox"/> but held solely for generating rent revenue							

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

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		3,155,819.30	161,676.73			195,093.81		3,512,589.84
2.	Inventories acquired during the reporting period: (2.1+2.2)		1,452,559.1	92,825.55		177.23	171.43		1,545,733.32
2.1.	cost of acquisition of assets procured		1,414,434.93	92,825.55					1,507,260.48
2.2.	cost of acquisition of inventories received with no additional payment		38,124.18			177.23	171.43		38,472.84
3.	Decrease in inventories during the reporting period (3.1+3.2+3.3+3.4)		-1,232,453.3				-31,860.09		-1,264,313.42
3.1.	Sold		-10,210.64				-31,181.0		-41,391.65
3.2.	Transferred (distributed)		-4,944.68				-192.28		-5,136.96
3.3.	Used in activities		-1,217,298.0				-486.80		-1,217,784.8
3.4.	Other write-offs								
4.	Reclassifications (+/-)		41,844.35	-144,052.59		-177.23	35,899.50		-66,485.97
5.	Cost of acquisition of inventories at the end of the reporting period (1+2-3+/-4)		3,417,769.43	110,449.69			199,304.65		3,727,523.77
6.	Impairment of inventories at the beginning of the reporting period		-322,302.27				-63,807.82		-386,110.09
7.	The amount of accumulated impairment of inventories received with no additional compensation								
8.	Impairment of inventories during the reporting period		-95.63				-425.44		-521.07
9.	Recovery amount of the impairment of inventories during the reporting period		78.12				30.75		108.87
10.	Impairment of inventories sold, transferred (distributed), used up, and written-off during the reporting period (10.1+10.2+10.3+10.4)		1,337.01				555.77		1,892.78
10.1.	Sold		1,030.41				412.31		1,442.72
10.2.	Transferred (distributed)								
10.3.	Used in activities		306.60				143.46		450.06
10.4.	Other write-offs								
11.	Reclassifications of impairment (+/-)								
12.	Impairment of inventories at the end of the reporting period (6+7+8-9-10+/-11)		-320,982.77				-63,646.74		-384,629.51
13.	Carrying amount of inventories at the end of the reporting period (5-12)		3,096,786.66	110,449.69			135,657.91		3,342,894.26
14.	Carrying amount of inventories at the beginning of the reporting period (1-6)		2,833,517.03	161,676.73			131,285.99		3,126,479.75

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

Annex No. 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

31/03/2024

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 assets received with no additional compensation	Reclassification of funding amounts*	Assets received with no additional compensation	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 amounts during the reporting period due to their transfer to a non-public sector entity	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):	75,993,007.34	31,347,434.60		693.23	-29,882.96		-31,051,057.88	-105,836.39	-2.33		76,154,355.61
1.1.	for the acquisition of non-monetary assets	71,336,092.63	1,476,230.26	-5,151.76	693.23	-3,595.72		-1,609,589.56				71,194,679.08
1.2.	for the compensation of other expenditures	4,656,914.71	29,871,204.34	5,151.76		-26,287.24		-29,441,468.32	-105,836.39	-2.33		4,959,676.53
2.	From the municipal budget (excluding the share of appropriations from the municipal budget received from the European Union, foreign states, and international organisations):	406,908.60	30,000.00		9.08			-3,444.93				433,472.75
2.1.	for the acquisition of non-monetary assets	25,768.24			9.08			-2,938.91				22,838.41
2.2.	for the acquisition of non-monetary assets	381,140.36	30,000.00					-506.02				410,634.34
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):	118,701,305.65	19,737,754.20			-800.09		-5,753,691.93	-287,545.21	-81,255.02	-383,707	131,932,060.60
3.1.	for the acquisition of non-monetary assets	84,803,380.58		680,591.56				-2,033,058.19				83,450,913.95
3.2.	for the compensation of other expenditures	33,897,925.07	19,737,754.20	-680,591.56		-800.09		-3,720,633.74	-287,545.21	-81,255.02	-383,707.00	48,481,146.65
4.	From other sources:	6,947,610.13	63,543.00	2,405.67	37,770.53	-36.52		-44,809.22				7,006,483.59
4.1.	for the acquisition of non-monetary assets	6,040,315.20		2,405.67	37,770.53	-36.52		-54,707.45				6,025,747.43
4.2.	for the compensation of other expenditures	907,294.93	63,543.00					9,898.23				980,736.16
5.	Total funding amounts	202,048,831.72	51,178,731.80	2405.67	38,472.84	-30,719.57		-36,853,003.96	-393,381.60	-81,257.35	-383,707.00	215,526,372.55

*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.

Annex to PSAS 6 'Notes to Financial Statements'

(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	Reporting period	Previous reporting period
1	2	3	4
1.	Revenue from financing and investing activities	365,474.05	40,172.24
1.1.	Gains from exchange rate fluctuation	22,725.25	33,687.32
1.2.	Fines and late interest income	7,114.19	6,484.92
1.3.	Interest income	335,634.61	
1.4.	Dividends		
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	26,293.31	77,186.65
2.1.	Losses from exchange rate fluctuations	1,503.15	54,255.83
2.2.	Fines and late interest expenses	77.80	0.39
2.3.	Interest expenses	24,712.36	22,930.43
2.4.	Other expenses of financing and investing activities*		
3.	Financial and investment performance (1-2)	339,180.74	-37,014.41

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

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