



VILNIUS UNIVERSITY

FINANCIAL STATEMENTS

AS AT 30 JUNE 2024

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

Vilnius

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(Form for the statement of financial position for lower-level public sector entities)

VILNIUS UNIVERSITY

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

**STATEMENT OF FINANCIAL POSITION
ACCORDING TO DATA AS AT 30 JUNE 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		272,912,622.03	267,161,309.73
I.	Intangible assets	1	5,223,465.37	3,455,829.25
I.1.	Development works			
I.2.	Software and software licences		2,697,231.55	976,093.50
I.3.	Other intangible assets		151,365.47	132,326.24
I.4.	Ongoing projects and advance payments		2,374,868.35	2,347,409.51
I.5.	Prestige			
II.	Tangible fixed assets	2	265,276,022.32	261,277,300.88
II.1.	Land		48,604.00	8,730.00
II.2.	Buildings		103,774,541.28	98,959,583.67
II.3.	Infrastructure structures		829,982.87	891,448.19
II.4.	Other structures		1,181,657.64	1,245,261.72
II.5.	Machinery and equipment		33,598,420.80	30,123,420.42
II.6.	Vehicles		233,199.99	251,691.20
II.7.	Furniture, office equipment, and other tangible fixed assets		21,683,391.63	22,174,230.03
II.8.	Cultural and other assets		44,128,443.14	44,126,765.39
II.9.	Construction in progress and advance payments		59,797,780.97	63,496,170.26
III.	Financial fixed assets		2,413,134.34	2,428,179.60
IV.	Mineral resources			
V.	Other fixed assets			
B.	BIOLOGICAL ASSETS		256,798.72	254,682.00
C.	CURRENT ASSETS		115,222,821.88	89,306,332.49
I.	Inventories	3	3,740,407.40	3,126,479.75
I.1.	Strategic and non-expendable (emergency) inventories			
I.2.	Materials, raw materials, and economic inventory		3,481,271.25	2,833,517.03
I.3.	Work in progress and open contracts		107,085.98	161,676.73
I.4.	Finished products and inventories designated for sale (transfer)		152,049.88	131,285.99
I.5.	Tangible fixed assets and biological assets		0.29	
II.	Advance payments		4,688,562.41	4,144,707.97
III.	Amounts receivable within one year		25,369,495.42	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		1,435,255.37	1,877,791.89

III.5.	Accrued amounts receivable		23,140,857.86	14,701,688.96
III.6.	Other amounts receivable		793,382.19	2,315,765.70
IV.	Short-term investments		35,000,000.00	31,000,000.00
V.	Cash and cash equivalents		46,424,356.65	31,756,191.22
	TOTAL ASSETS:		388,392,242.63	356,722,324.22
D.	FUNDING AMOUNTS	4	222,923,751.68	202,048,831.72
I.	From the State budget		80,780,250.51	75,993,007.34
II.	From the municipal budget		440,390.65	406,908.60
III.	From the European Union, foreign states, and international organisations		134,597,026.66	118,701,305.65
IV.	From other sources		7,106,083.86	6,947,610.13
E.	LIABILITIES		40,234,052.88	32,306,480.94
I.	Long-term liabilities		6,927,074.84	7,065,410.81
I.1.	Long-term financial liabilities		4,873,567.81	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		33,306,978.04	25,241,070.13
II.1.	Long-term provisions due in less than one year, etc.			
II.2.	Current year's share of long-term liabilities		430,552.91	427,003.07
II.3.	Short-term financial liabilities		693,921.39	699,177.29
II.4.	Subsidies, grants, and funding amounts payable			
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 thereof			
II.9.	Amounts payable to suppliers		4,893,182.25	3,519,862.93
II.10.	Employment-related liabilities		10,736,128.52	127,693.55
II.11.	Accrued amounts payable		10,276,606.52	10,379,865.29
II.12.	Other current liabilities		6,276,586.45	10,085,898.98
F.	NET ASSETS		125,234,438.07	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		157,683.39	172,728.65
IV.	Accumulated surplus or deficit		33,326,867.88	30,444,396.11
IV.1.	Current year surplus or deficit		2,882,471.77	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 LIABILITIES, NET ASSETS, etc.		388,392,242.63	356,722,324.22

Pro-Rector for Studies

Signature

Valdas Jaskūnas

(head of the public sector entity
or their authorised head of administration)

Director of the Finance Department

Signature

Stasys Stankevičius

(position of the person who produced the statement)

(Form for the performance statement of 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 performance statement)

**PERFORMANCE STATEMENT
ACCORDING TO THE DATA AS AT 30 JUNE
2024**

_____ No. _____
(date)

Currency and accuracy: EUR

Entry No.	Items	Note No.	Reporting period	Previous reporting period
A.	OPERATING REVENUE		103,832,471.53	94,992,962.29
I.	REVENUE FROM FUNDING		91,651,817.47	83,525,767.92
I.1.	From the State budget		81,661,947.45	66,629,981.05
I.2.	From the municipal budgets		65,380.01	80,741.00
I.3.	From the funds of the European Union, foreign states, and international organisations		9,600,043.15	16,566,960.68
I.4.	From other funding sources		324,446.86	248,085.19
II.	REVENUE FROM TAXES AND SOCIAL CONTRIBUTIONS			
III.	OTHER CORE OPERATING REVENUE		12,180,654.06	11,467,194.37
III.1.	Other operating revenue		12,180,654.06	11,467,194.37
III.2.	Amount of other operating revenue to be transferred <input type="checkbox"/>			
B.	OPERATING EXPENSES		-100,160,379.34	-90,054,165.31
I.	REMUNERATION AND SOCIAL SECURITY		-69,216,325.42	-62,507,167.61
II.	DEPRECIATION AND AMORTISATION		-6,742,820.39	-6,657,286.17
III.	UTILITY AND COMMUNICATION		-2,378,119.45	-2,324,014.94
IV.	SECONDMENTS		-1,473,164.33	-1,359,788.31
V.	TRANSPORT		-203,418.02	-176,905.04
VI.	UPDATING TRAINING		-164,795.76	-262,601.65
VII.	MINOR REPAIRS (MAINTENANCE) AND OPERATION		-2,083,075.60	-1,265,833.13
VIII.	IMPAIRMENT AND AMOUNTS WRITTEN OFF		-125,089.90	795,825.35
IX.	COST PRICE OF INVENTORIES USED UP AND SOLD		-2,017,390.47	-2,989,127.42
X.	SOCIAL BENEFITS		-95,870.70	-92,875.87
XI.	LEASE		-981.72	-981.72
XII.	FUNDING		-908,017.49	-483,044.40
XIII.	OTHER SERVICES		-4,037,376.24	-3,430,768.00
XIV.	OTHER		-10,713,933.85	-9,299,596.40
C.	CORE OPERATING SURPLUS OR DEFICIT		3,672,092.19	4,938,796.98
D.	RESULT OF OTHER ACTIVITIES		-72,384.57	8,358.41
I.	NON-OPERATING REVENUE		3,040,298.55	2,635,081.50
II.	NON-OPERATING REVENUE TO BE TRANSFERRED TO THE BUDGET			
III.	OTHER OPERATING EXPENSES		-3,112,683.12	-2,626,723.09
E.	FINANCING AND INVESTING PERFORMANCE	5	397,633.15	26,867.59
F.	EFFECTS OF THE CHANGE IN ACCOUNTING POLICIES AND CORRECTIONS OF MATERIAL ACCOUNTING ERRORS	6		
G.	INCOME TAX		-1,114,869.00	317,786.00
H.	NET SURPLUS OR DEFICIT BEFORE		2,882,471.77	5,291,808.98
I.	EQUITY METHOD IMPACT		-15,045.26	-5,214.60
J.	NET SURPLUS OR DEFICIT		2,867,426.51	5,286,594.38
I.	FOR THE CONTROLLING ENTITY			

II.	FOR MINORITY INTERESTS				
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Pro-Rector for Studies

Signature

Valdas Jaskūnas

(head of the public sector entity
or their authorised head of administration)

Director of the Finance Department

Signature

Stasys Stankevičius

(position of the person who produced the statement)

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

JUNE 2024

8 August 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 5632 (at the end of 2023 – 5694).

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%) 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 the Financial Statements for the year 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.

Significant reclassification adjustments to intangible assets at the cost of acquisition made during the reporting period:

- following the completion of two information systems, the amount reclassified from incomplete projects to software and software licences was EUR 1,141,030.00;
- the amounts reclassified from advance payments to: software and software licences – EUR 11,746.63, other intangible assets (electronic publications) – EUR 177.16;

The value of the intangible fixed assets received under the 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 intangible fixed assets received from Martynas Mažvydas National Library of Lithuania under bailment agreements was EUR 8,712.00. Compared to 2023, it remained unchanged.

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

Significant reclassification adjustments to tangible fixed assets at the cost of acquisition made during the reporting period:

- the amounts reclassified from advance payments to: construction in progress – EUR 3,774,943.95, buildings – EUR 88,026.00, machinery and equipment – EUR 1,343,229.96, furniture and office equipment – EUR 102,630.81;
- from construction in progress (substantial improvement works) to buildings – EUR 5,868,380.82 (closed 'construction in progress' card – refurbishment of the building at Višinskio g. 25, Šiauliai);
- from construction in progress (substantial improvement works) to ordinary repair costs for the improvement of immovable cultural property – EUR 105,270.00 (closed 'construction in progress' card – reconstruction (modernisation) of the building at Šv. Jono g. 10, Vilnius).
- the assets reclassified from fixed assets (furniture and office equipment) to inventories (economic inventory) – a decommissioned computer monitor in the amount of EUR 0.87;
- the assets reclassified from fixed assets (vehicles) to inventories – fixed assets designated for sale at the cost of acquisition amounted to EUR 4,981.75;

The value of the fixed assets received under the lending agreements at the end of the reporting period amounted to EUR 44,611,658.69, of which: the value of the fixed assets received

from another PSE – EUR 44,531,674.63, from non-PSE – EUR 79,984.06 (in 2023 – EUR 44,557,886.22). Compared to 2023, it increased by EUR 53,772.44. Received from non-PSE: ‘BioRemedium’, UAB (machinery and equipment) – EUR 62,224.25. To be reimbursed after termination of lending agreements – EUR 8,451.78, of which to another PSE: Nature Research Centre, VŠĮ (furniture, office equipment, and other tangible fixed assets) – EUR 2,358.09, Ignalina Region Museum (other values) – EUR 1,243.69; to non-PSE: ‘Kavita’, UAB (machinery and equipment) – EUR 4,850.00.

The residual value of the fixed assets transferred under lending agreements amounted to EUR 368,271.33, of which: the residual value of the fixed assets transferred to another PSE – EUR 368,271.04, and 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 41,200.86; to Vilnius University Hospital Santaros Klinikos, VŠĮ (machinery and equipment, furniture, and office equipment) – EUR 239,522.85; and to Vilnius University Hospital Žalgirio Klinika (machinery and equipment, furniture, and office equipment) – EUR 83,280.50.

The value of the tangible fixed assets received under bailment agreements amounted to EUR 578,533.28 (in 2023 – EUR 564,179.41). Compared to 2023, it increased by EUR 14,353.87: received from the State Medicines Control Agency of Lithuania under the Ministry of Health of the Republic of Lithuania (machinery and equipment).

At the end of the reporting period, the leased tangible fixed assets amounted to EUR 292,067.51 (in 2023 – EUR 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 – the building designated for the activity of cultural organisations (the library of the Institute of International Relations and Political Science (TSPMI)) at Ašmenos g. 8, Vilnius – EUR 283,834.67, a vehicle owned by ‘Transparent’, UAB – EUR 8,232.84, and two vehicles owned by ‘VU Būstas’, VĮ – EUR 0.00 (the values are not specified).

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

Significant reclassifications of inventories performed in the reporting period:

- the inventories (work in progress) reclassified to finished goods – EUR 170,174.04, to other intangible assets (electronic publications) – EUR 64,719.29;
- the reclassified inventories (finished goods) amounted to EUR 170,174.04 EUR, of which: to supplies and materials (prints) – EUR 94,798.89, to inventories designated for sale – EUR 75,375.15;
- the inventories (finished goods) reclassified to other tangible fixed assets (library funds) amounted to EUR 269.09;
- the inventories (supplies and materials) reclassified to work in progress amounted to EUR 1,814.83;
- the assets used from inventories (supplies and materials) for the creation or substantial improvement of tangible fixed assets amounted to EUR 28,194.41, of which: to machinery and equipment – EUR 13,755.28, to furniture, office equipment, and other tangible fixed assets – EUR 14,439.13 EUR;
- the assets transferred from inventories (economic inventory) to office equipment and other tangible fixed assets amounted to EUR 3,447.10;
- the assets reclassified from tangible fixed assets (furniture and office equipment) to inventories (economic inventory): a decommissioned computer monitor in the amount of EUR 0.87;
- the assets transferred from inventories (goods designated for sale) to other tangible fixed assets (library funds) amounted to EUR 1,500.82;
- the assets transferred from inventories (finished goods) to other tangible fixed assets (library funds) amounted to EUR 269.09;
- the assets transferred from the off-balance-sheet account (books received from another PSE) to other tangible fixed assets (library funds) amounted to EUR 147.84.

The outstanding economic inventory transferred for use at the end of the reporting period amounted to EUR 16,724,145.64 (in 2023 – EUR 16,420,208.51).

The outstanding economic inventory received under lending agreements amounted to EUR 126,015.17 (in 2023 – EUR 140,308.89). Compared to 2023, it decreased by EUR 14,293.72. To be reimbursed after termination of the lending agreement to another PSE: economic inventory (clothing) to the Lithuanian National Culture Centre – EUR 18,908.70. The assets received under lending agreements from non-PSEs – EUR 4,614.98, of which: economic inventory (books) from Lietuvos bankas – EUR 3,051.66, economic inventory (computer and laboratory equipment) from ‘BioRemedium’, UAB – EUR 1,563.32.

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 lending agreements amounted to EUR 4820.00 (in 2023 – EUR 4820.00). Compared to 2023, it remained unchanged.

The outstanding inventories received under lending 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 and 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 amounted to EUR 685,743.32;
- 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 2,619.34;
- Support received in the form of services amounted to EUR 3,000,00.

Total support received during the reporting period amounted to EUR 357,484.99, including EUR 342,529.14 from Lithuanian legal and natural persons and EUR 14,955.85 from foreign legal persons.

Note 5. 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 397,633.15 (in Q2 2023 – EUR (-)26,867.59).

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 30 June 2024 are the following:

- EUR 129,131.01 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 2,648,077.78 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% annual interest relating to the adjudication of the debt, late interest, and incurred losses to ‘Edrana’ UAB. The case is at a preparatory stage;
- An indirect claim of EUR 196,918.59 for the compensation of damages and the repayment of retained funds for construction works. The case is pending.

Note 8. 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.

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ANNEX 1

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

30 June 2024

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 valuables	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		1,529,581.11			9,752.20	1,168,966.50	11,481.54		2,719,781.35
2.1.	cost of acquisition of intangible assets procured		1,529,581.11			9,752.20	1,168,966.50	11,481.54		2,719,781.35
2.2.	cost of acquisition of intangible assets received with no additional compensation payment									
2.3.	Intangible assets procured under finance lease (leasing) agreements									
3.	Amount of intangible assets sold, transferred, and written off during the reporting period		-604,810.08			-30,791.35				-635,601.43
3.1.	sold									
3.2.	transferred									
3.3.	written off		-604,810.08			-30,791.35				-635,601.43
4.	Reclassifications (+/-)		1,151,896.63			64,896.45	-1,141,030.00	-11,959.20		63,803.88
5.	Other changes									
6.	Cost of acquisition and production at the end of the reporting period (1+2+3+4+5)		19,539,635.56	151,867.57		682,093.89	2,374,636.95	231.40		22,748,465.37
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		15,949,763.89	138,568.42		438,746.58				16,527,078.89
7.	The accumulated amortisation 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 payment	X			X		X	X		
9.	Calculated amortisation during the reporting period	X	-960,339.69	-3,808.23	X	-51,801.19	X	X		-1,015,949.11
10.	The accumulated impairment amount of intangible assets sold, transferred, and written off	X	604,810.08		X	30,791.35	X	X		635,601.43
10.1.	sold	X			X		X	X		
10.2.	transferred	X			X		X	X		
10.3.	written off	X	604,810.08		X	30,791.35	X	X		635,601.43
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	-16,835,220.34	-143,870.72	X	-538,725.27	X	X		-17,517,816.33
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.	Calculated impairment amount of 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.	Residual value of intangible assets at the end of the reporting period (6+13+21)		2,697,231.55	7,996.85		143,368.62	2,374,636.95	231.40		5,223,465.37
23.	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		648,338.89							648,338.89
25.	Management and protection costs of intangible property calculated during the reporting period									

22.4.	residual value of assets no longer in use by the public sector entity	2.61							2.61
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)	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 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 the assets no longer in use by the public sector entity	2.61							2.61
23.5.	residual value of assets temporarily not in use by the 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.
3. The amount of depreciation or impairment of assets accumulated by another entity is to be specified in rows 8 and 15 of the Table.

ANNEX 3

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

30/06/2024

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		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)		39,874.00			744.15	933.60	41,551.75
2.1.	cost of acquisition of assets procured		39,874.00			744.15	933.60	41,551.75
2.2.	cost of acquisition of assets received with no additional compensation payment							
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	3,093,625.99	72,097.95	20,831,652.79
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 payment	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.	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 with no additional compensation payment	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.	Change in fair value of assets received from another subject with no additional compensation payment							
22.	Amount of change in fair value during the reporting period (+/-)							
23.	Amount of 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)		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 beginning of the reporting period (6+12+19+26)		48,604.00		40,082,212.76	3,974,112.36	72,118.02	44,177,047.14	
27.1	of which:	X	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	395,023.67	49,258.02	1,088,648.45	
27.1.4	value determined by a commission set up by the head of the institution					3,579,088.69	22,860.00	3,601,948.69	
27.2	of which:	X	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 and that of assets pledged as collateral to secure liabilities								
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 and that of assets pledged as collateral to secure liabilities								
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 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

30/06/2024

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		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)		3,055,117.56	178,487.75		269.09	9,246.31		3,243,120.71
2.1.	cost of acquisition of assets procured		2,985,880.09	178,487.75			7,114.19		3,172,238.99
2.2.	cost of acquisition of inventories received with no additional compensation payment		69,237.47			269.09	1,375.16		70,881.72
3.	Decrease in inventories during the reporting period (3.1+3.2+3.3+3.4)		-2,471,977.11				-62,739.02		-2,534,716.13
3.1.	Sold		-24,422.23				-61,729.24		-86,151.47
3.2.	Transferred (distributed)		-6,354.26				-227.52		-6,581.78
3.3.	Used in activities		-2,441,200.62				-782.26		-2,441,982.88
3.4.	Other write-offs								
4.	Reclassifications (+/-)		63,737.56	-233,078.50		-269.09	73,803.85	4,981.75	-90,824.43
5.	Cost of acquisition of inventories at the end of the reporting period (1+2-3+/-4)		3,802,697.31	107,085.98			215,404.95	4,981.75	4,130,169.99
6.	Impairment of inventories at the beginning of the reporting period		-322,302.27				-63,807.82		-386,110.09
7.	Accumulated impairment amount of inventories received with no additional compensation payment or acquired for a symbolic compensation (before the transfer)								
8.	Impairment of inventories during the reporting period		-2,629.23				-430.92		-3,060.15
9.	Recovery amount of the impairment of inventories during the reporting period		289.01				30.75		319.76
10.	Impairment of inventories sold, transferred (distributed), used up, and written off during the reporting period (10.1+10.2+10.3+10.4)		3,216.43				852.92		4,069.35
10.1.	Sold		2,701.89				613.82		3,315.71
10.2.	Transferred (distributed)								
10.3.	Used in activities		514.54				239.10		753.64
10.4.	Other write-offs								
11.	Reclassifications of impairment (+/-)							-4,981.46	-4,981.46
12.	Impairment of inventories at the end of the reporting period (6+7+8-9-10+/-11)		-321,426.06				-63,355.07	-4,981.46	-389,762.59
13.	Carrying amount of inventories at the end of the reporting period (5-12)		3,481,271.25	107,085.98			152,049.88	0.29	3,740,407.40
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 Notes.

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

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

30/06/2024

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 the assets received with no additional compensation payment	Reclassification of funding amounts*	Assets received with no additional compensation payment	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):	75,993,007.34	78,876,517.90		2,074.72	-461,206.38		-73,494,571.12	-124,389.03	-11,182.92		80,780,250.51
1.1.	for acquisition of non-monetary assets	71,336,092.63	7,332,328.62	-5,151.76	2,074.72	-3,610.08		-3,239,476.27				75,422,257.86
1.2.	for compensation of other expenditures	4,656,914.71	71,544,189.28	5,151.76		-457,596.30		-70,255,094.85	-124,389.03	-11,182.92		5,357,992.65
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	98,826.00		36.06			-65,380.01				440,390.65
2.1.	for acquisition of non-monetary assets	25,768.24			36.06			-10,979.43				14,824.87
2.2.	for compensation of other expenditures	381,140.36	98,826.00					-54,400.58				425,565.78
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	26,258,062.27			-5,554.93		-9,225,637.37	-608,746.26	-138,695.70	-383,707.00	134,597,026.66
3.1.	for acquisition of non-monetary assets	84,803,380.58		680,591.56		-125.64		-4,273,089.78				81,210,756.72
3.2.	for compensation of other expenditures	33,897,925.07	26,258,062.27	-680,591.56		-5,429.29		-4,952,547.59	-608,746.26	-138,695.70	-383,707.00	53,386,269.94
4.	From other sources:	6,947,610.13	178,428.20	5,619.34	208,566.97	-36.52		-234,104.26				7,106,083.86

4.1.	for acquisition of non-monetary assets	6,040,315.20	2,150.00	2,619.34	208,566.97	-36.52		-134,301.55				6,119,313.44
4.2.	for compensation of other expenditures	907,294.93	176,278.20	3,000.00				-99,802.71				986,770.42
5.	Total funding amounts	202,048,831.72	105,411,834.37	5,619.34	210,677.75	-466,797.83		-83,019,692.76	-733,135.29	-149,878.62	-383,707.00	222,923,751.68

*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

30/06/2024

Currency and accuracy: EUR

Entry No.	Title	Reporting period	Previous reporting period
1	2	3	4
1.	Revenue from financing and investing activities	791,024.25	153,354.72
1.1.	Gains from exchange rate fluctuations	38,451.21	61,032.41
1.2.	Fines and late interest income	13,602.03	16,673.06
1.3.	Interest income	688,971.01	25,649.25
1.4.	Dividends	50,000.00	50,000.00
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	393,391.10	126,487.13
2.1.	Losses from exchange rate fluctuations	8,670.08	80,169.86
2.2.	Fines and late interest expenses	335,634.61	464.98
2.3.	Interest expenses	49,024.28	45,852.00
2.4.	Other expenses of financing and investing activities*		0.29
3.	Financial and investment performance (1-2)	397,633.15	26,867.59

*Significant amounts must be detailed in the Notes.

DETAILED METADATA	
Author(s) of the document	Vilnius University Universiteto g. 3, LT-01513 Vilnius, Lithuania, registration code 211950810
Title (heading) of the document	ON THE REPORTING OF FINANCIAL STATEMENTS OF Q1 2024
Document registration date and number	08/08/2024 No. (5.2 E) 15700-V-8683
Document receipt date and document receipt registration number	–
Document specification ID	ADOC-V1.0
Purpose of the signature	Signing
Full name and job position of the person who created the signature	Stasys Stankevičius, Director, Finance Department
Certificate issued by	STASYS STANKEVIČIUS LT
Date and time of the signature	08 August 2024 12:13:10 (GMT+03:00)
Signature format	XAdES-T
Timestamp embedded in the signature	08 August 2024 12:13:23 (GMT+03:00)
Information on the certification service provider	EID-SK 2016, AS Sertifitseerimiskeskus EE
Period of validity of the certificate	11 May 2022 16:26:55 – 10 May 2027 23:59:59
Purpose of the signature	Signing
Full name and job position of the person who created the signature	Valdas Jaskūnas, acting on behalf of the Rector, Central Administration
Certificate issued	VALDAS JASKŪNAS LT
Date and time of the signature	08 August 2024 13:19:13 (GMT+03:00)
Signature format	XAdES-T
Timestamp embedded in the signature	08 August 2024 13:19:34 (GMT+03:00)
Information on the certification service provider	EID-SK 2016, AS Sertifitseerimiskeskus EE
Period of validity of the certificate	27 February 2020 11:00:08 – 25 February 2025 23:59:59
Information on the methods used to ensure the integrity of metadata	The integrity of ‘Registration’ metadata was ensured through the certificate ‘Document Management System Avilys, Vilnius University, registration code 211950810 LT’ issued by ‘RCSC IssuingCA, State Enterprise Centre of Registers, registration code 124110246 LT’; the certificate is valid from 20 December 2021 09:39:22 to 19 December 2024 09:39:22
Number of the main document’s annexes	–
Number of accompanying documents	–
Originator(s) of the accompanying document	–
Accompanying document’s title (heading)	–
Accompanying document’s registration date and number	–
Software used to generate the e-document	Document Management System Avilys, Version 3.5.78.1
Information on the validity check of the e-document and electronic signature(s) (date of the check)	Complies with the specification requirements. All the electronic signatures are valid (08 August 2024 14:27:16)
Search link	–
Additional metadata	The copy was generated on 08 August 2024 14:27:17 by the Document Management System Avilys