



INDEPENDENT AUDITOR'S REPORT

To the management of the Public Institution Europos Humanitarinis Universitetas

Opinion

We have audited the financial statements of Public Institution Europos Humanitarinis Universitetas (hereinafter "the Institution") which comprise a statement of financial position from 1st. October 2021 to 30th. September 2022 and a statement of results of operations, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Public Entity as at September 30, 2021, and (of) its financial performance for the year then ended in accordance with the Order No. 1K-443 of the Minister of Finance of the Republic of Lithuania of 18 December 2018 „Regarding the amendment of Order No 1K-372 of the Minister of Finance of the Republic of Lithuania of 22 November 2004 “Regarding approval of the Rules of accounting and formation and submission of financial statements of non-profitmaking legal entities of a limited civil liability and evaluation of the assets and services gratuitously received by the participants of political campaigns“, as well as the legal acts regulating accounting and preparation and submission of financial statements in force in the Republic of Lithuania.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA Code) together with the requirements of the Law on Audit of Financial Statements of the Republic of Lithuania that are relevant to audit in the Republic of Lithuania, and we have fulfilled our other ethical responsibilities in accordance with the Law on Audit of Financial Statements of the Republic of Lithuania and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Public Sector Accounting and Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

During the preparation of these financial statements, management is required to evaluate the Institution's ability to continue as a going concern and to disclose (if necessary) matters relating to going concern and the application of the going concern basis, unless management intends to liquidate the Institution or discontinue operations or has no realistic alternative but to do so.

The management have to oversee the preparation of the Institution 's financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Institution's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Institution's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the
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financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Institution to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We shall communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Auditor Aldona Kabokiene
Auditor's certificate No. 000107

JSC Auditoriu profesine bendrija
Ukmerge, 20114, Lithuania
Audit company's certificate No. 001367

5 January 2023

PUBLIC ENTITY EUROPEAN HUMANITIES UNIVERSITY, 300548028

(legal form, name, code of the entity)

Savičiaus Street 17, Vilnius (data is stored in the Register of Legal Entities)

(address, register where data is collected and stored)

(legal status if the subject is being liquidated, reorganized or has been bankrupt)

(Mark of approval)

**STATEMENT OF FINANCIAL STATUS
ACCORDING TO DATA AS AT 30 SEPTEMBER 2022**

22 December, 2022 No. _____

(date of preparation)

(in EUR)

	ITEMS	Note	Reporting period	Previous reporting period
A.	FIXED ASSETS		69 362	67 078
I.	INTANGIBLE ASSETS	1	222	731
II.	TANGIBLE ASSETS	2	69 081	66 288
III.	FINANCIAL ASSETS	3	59	59
IV.	OTHER FIXED ASSETS			
B.	CURRENT ASSETS		2 211 696	2 062 858
I.	INVENTORIES	4	14 610	29 258
II.	AMOUNTS RECEIVABLES WITHIN ONE YEAR	5	34 682	288 955
III.	OTHER CURRENT ASSETS			
IV.	CASH AND CASH EQUIVALENTS	6	2 162 404	1 744 645
	TOTAL ASSETS		2 281 058	2 129 936
C.	EQUITY		61 972	87
I.	PART-OWNERS CAPITAL	7	145	87
II.	RESERVES		61 827	
III.	INVOLABLE CAPITAL			
IV.	OPERATING RESULT			
D.	FINANCING	8	1 746 872	1 631 427
E.	AMOUNTS PAYABLE AND LIABILITIES	9	472 214	498 422
I.	LONG-TERM LIABILITIES			
II.	SHORT-TERM LIABILITIES		472 214	498 422
	TOTAL EQUITY, FINANCING AND LIABILITIES		2 281 058	2 129 936

Rector

(job title of the member of the management body specified in the articles of association of the entity)

(signature)

Sergei Ignatov

(name and surname)

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STATEMENT OF OPERATIONS

ACCORDING TO DATA AS AT 30 SEPTEMBER 2022

22 December, 2022 No. ____

(date of preparation)

(in EUR)

No	ITEMS	Note	Reporting period	Previous reporting period
I.	INCOME		4 810 215	3 876 999
1.	SALES INCOME	10	1 449 769	1 060 439
2.	INCOME FROM FUNDING	11	3 360 231	2 816 310
3.	OTHER INCOME	14	215	250
II.	COSTS		4 748 388	3 876 999
1.	COST PRICE OF GOODS SOLD, SERVICES SUPPLIED AND OTHER SALES COSTS	12	2 354 712	1 691 035
2.	OPERATING COSTS	12	2 380 529	2 174 015
3.	OTHER COSTS	14	13 147	11 949
III.	PRE-TAX OPERATING RESULT		61 827	0
IV.	PROFIT TAX			-
V.	NET OPERATING RESULT		61 827	0

Rector

(job title of the member of the
management body specified in
the articles of association
of the entity)

(signature)

Sergei Ignatov

(name and surname)

EUROPEAN HUMANITIES UNIVERSITY
EXPLANATORY NOTES
TO THE FINANCIAL STATEMENTS OF 2021/2022

30 September, 2022

Dated 22-12-2022

GENERAL

The European Humanities University (hereinafter - the University) was registered with the Register of Legal Entities of the Republic of Lithuania on 10 March 2006 as a public entity. Registered office of the University is Savičiaus g. 17, Vilnius, legal entity code 300548028, VAT non-taxable. On 10 March 2006, the University was granted the status of beneficiary. Data is collected in the Register of Legal Entities

The European Humanities University is a non-state university, currently located in Vilnius. The University was established in 1992 in Minsk, Belarus, and in 2004 it was moved to Vilnius as a result of its forced closure in Minsk for political reasons (the University preserved some of its indirect structures and services in Belarus, including advisory and information services as well as its Centre of Languages and Pre-University Education).

The present university founders (members of the general meeting of Part-Owners) include organisations operating in Central and Eastern European countries and supporting re-establishment of EHU in Lithuania: the Eurasia Foundation, the Open Society Foundation, the Eastern European Studies Centre, Konrad Adenauer Charity-Support Foundation for cooperation with Eastern Europe, Stiftelsen Ostekonomiska Institute.

Financial year of the University starts on 1 October and ends on 30 September.

Main function of the University is education and science.

As at the close of the reporting period, the University had 128 employees, whereas at the close of the previous financial year the number of employees was 80.

The University management is not aware of any circumstances that could affect the business continuity of the institution.

The accounting functions of the University are performed by its internal structural unit – Finance and Human Resources Unit. The head of this unit – Rasa Buivydienė – is also responsible for the performance of the functions of the chief accountant. Rasa Buivydienė started working in this position at the University on 2 May, 2016.

On May 2019 The Government of the Republic of Lithuania granted EHU the status of University in exile. This underlines the special role and place of the University in the host country's higher education system. Despite the fact that the status has enabled the University to act more flexible, the University does not intend to abuse it, but will seek perfection in studies, science and art, following the academic profile and heritage of EHU as a liberal university.

Sources of the University's funds include financial support obtained through Sida (The Swedish International Development Agency) and EHU Trust Fund (CPVA) from the European Union, funds of the Swedish and Lithuanian governments and other foreign states and international organisations, earnings from services, targeted allocations from the Lithuanian state budget.

The University has controlling interest (100 %) in two public institutions – VšĮ “Mokslo ir studijų internacionalizavimo institutas” (public institution ‘Education and Science Internationalisation Institute’), which is currently in the non-active process of self-sustaining activity but is engaged in the purchase of infrastructure development services in Belarus for the University; and VšĮ “Teisės ir demokratijos centras” (public institution ‘Centre for Law and Democracy’). The aim of the latter is to provide legal assistance to natural persons victims of human rights violations in Belarus and other former Soviet republics, to provide victims, their representatives, as well as organizations and institutions with information on human rights protection measures based on the practice of national and international judicial and quasi-judicial institutions.

On August 10, 2022 expanding its activities, the university established a new branch of EHU “EPAM Digital Engineering School” with the aim of conducting IT program studies that provide a person with higher education. The branch was established in cooperation with EPAM system division in Lithuania – UAB EPAM sistemas. It was agreed that the EPAM branch in Lithuania will provide financial support to the branch and in this way the branch's sufficient need for funds will be ensured, necessary for ensuring the successful operation and development of the branch.

In AY 2021-2022 the academic community of the University continued to be active in initiating and implementing new project initiatives both at the national and regional (Lithuania - Belarus) and international levels. During this period, a number of regional and international projects were implemented, the results of which significantly contributed to the long-term goals of the University, had a significant positive social impact on the target groups or directly and effectively addressed the persecution and repressions of individuals (Belarusian university students, lecturers, researchers), that significantly increased after the presidential elections in that country in August 2020.

The table below shows the most significant university projects that were submitted for external funding during the reporting period:

Table 1¹

Project title and number: Jewish Heritage, SLH50020GR0025				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	21 300	Coordinator	U.S. Department of State, federal assistance award	2020-10-15 – 2021-10-15
Project aims and results		Transfer of Lithuanian experience related to preservation and administration of tourism heritage objects to Belarusian partners.		
Project title and number: Cultural Road of Francysk Skaryna (stage Polotsk – Vilnius), Nr. P2021-VB-				

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BA-01				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	33 070	Coordinator	Development Cooperation and Democracy Promotion Programme of the Ministry of Foreign Affairs of Lithuania	2021-03-17 – 2021-11-10
Project aims and results		Contribute to the preservation and promotion of the cultural heritage associated with the personality of Francysk Skaryna through the Council of Europe's Cultural Routes model.		
Project title and number: Ideas and tools for the development of European cultural heritage in Belarus, Nr. P2021-VB-BA-02				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	36 860	Coordinator	Development Cooperation and Democracy Promotion Programme of the Ministry of Foreign Affairs of Lithuania	2021-03-17 – 2022-11-01
Project aims and results		Promote the European Heritage Label (EHL) in Belarus, identify potential sites in Belarus that could be added to the list of European heritage sites, and develop new strategies for interpreting such sites. The project aims to create preconditions for further integration of Belarus into the European cultural space and to actualize the European dimension of cultural heritage.		
Project title and number: Belarus Rapid Response Program, No AID-OAA-L-15-00007				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	14 656	Coordinator	USAID	2021-03-22 – 2021-10-31
Project aims and results		Seven webinars and other events for the exchange of experience in the field of interactive teaching methodology and the dissemination of good distance learning practices. Identification of disinformation and propaganda in the media and development and use of countermeasures. Debate as the essence of public civic discourse.		
Project title and number: Promoting democratic values and the challenges of disinformation: an aspect of distance learning, SLH50021GR3016				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period

Vilnius, Lithuania, Minsk, Belarus	150 325	Coordinator	U.S. Department of State, federal assistance award	2021-10-18 – 2023-02-17
Project aims and results		Encourage the political, legal and media literacy of relevant societies (especially Belarus) by increasing access to higher education through innovative distance learning methods.		
Project title and number: Women In Tech				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania, Minsk, Belarus	300 000	Coordinator	European Commission	2022-01-10 – 2023-11-30
Project aims and results		The project is aimed at attracting women to the IT sector, creating more attractive conditions for women working in the field of high technology, creating a mutual support community and a common learning space. This is a project aimed at promoting research on gender discrimination in the IT sector, increasing the visibility and awareness of the problem.		
Project title and number: Establishment of the network of successful social projects involving EHU's students				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	42 146	Partner	Eurasia program, FOSI project	March 2021 – December 2021
Project aims and results		The project aims to promote cooperation between EHU and non-governmental organizations and to develop civic activism in Belarus. In the first phase of this project, several important results were achieved: the activities of four major projects underpinning the promotion of civil society in Belarus 3.0 (OpShop, EHU Talks, Belarusian ReThink Belarus (Artists in Exile) led to the development of knowledge about the EHU civic agenda in all communities.		
Project title and number: Erasmus + KA103 European mobility programme, 2021-1-LT01-KA131-HED-000011157				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	58 860	Partner	Erasmus + KA3 mobility programme	AY 2021 – 2023
Project aims and results		Mobility of students (studies and practical training), teachers		

		(teaching and training) and staff (training) with partner countries' universities under the KA103 Erasmus+.		
Project title and number: Erasmus + KA103 European mobility programme, 2019-1-LT01-KA103-060210				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	59 462	Partner	Erasmus+ KA103 mobility programme	AY 2020 – 2022
Project aims and results		Mobility of students (studies and practical training), teachers (teaching and training) and staff (training) with partner countries' universities under the KA103 Erasmus+.		
Project title and number: : Erasmus + programmes Nr. 2017-09.09.3.1-ESFA-V-709-01-0003-SU-27				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	176 507	Coordinator	Erasmus+ KA107 mobility programme	AY 2020 – 2022
Project aims and results		Student mobility by study programmes.		
Project aims and results		Funds allocated by the Education Exchange Support Fund of the Republic of Lithuania to finance student scholarships.		
Project title and number: Support of the Ministry of Education, Science and Sport of the Republic of Lithuania for Research and Experimental Development (Non-Economic Activities) for 2022, contract for the use of funds No S-533 2022-06-23				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	131 000	Beneficiary	Ministry of Education, Science and Sport of the Republic of Lithuania	2022-06-23 – 2022-12-17
Project aims and results		Support of the Ministry of Education, Science and Sport of the Republic of Lithuania for Research and Experimental Development (Non-Economic Activities) in 2022		

ACCOUNTING POLICY

The University's accounting policy has been developed in accordance with the Law of the Republic of Lithuania on Accounting, order of the Minister of Finance "Regarding approval of the Rules of accounting and formation and submission of financial statements of non-profit-making legal entities of a limited civil liability and evaluation of the assets and services gratuitously received by the participants of political campaigns" No. 1K-372, dated 22 November, 2004 and order of the Minister of Finance No. 1K-443, dated 18 December, 2018 on the amendment of those rules and Business Accounting Standards (BAS), when the general accounting principles and said rules do not correctly reflect the Balance Sheet and the Statement of Operations items, and this is disclosed in the Explanatory Notes.

In assessing impairment of tuition related receivables, the 18th Business Accounting Standard is applied. University receivables are assessed individually or generally to determine value and impairment. Receivables that have not been selected for individual assessment in accordance with the principles set out in the Accounting Policy are assessed generally. Receivables are assessed on individual basis when there is an indication that certain generally assessed receivables may be more accurately assessed on an individual basis and such an assessment would have a material effect on the determination of impairment of the entire receivable. The debt consists of the amount of overdue payments for tuition related or other services provided by the University. The time of delay in payment of the receivable (or part of it) shall be calculated in calendar days from the date of fulfilment of respective obligations specified in the contract or legal acts. Based on historical data, impairment losses on generally assessed receivables are calculated according to the following groups:

Group Name	The limitation period, in days	Deferral rate, %
Zero	up to 60	0
First	60-89	5
Second	90-179	50
Third	180-359	75
Fourth	360 and more	100

Intangible, long-term and current tangible assets acquired for the activities of the University's as well as inventories are entered in the accounts including the VAT, as the University's core activities are VAT-exempt according to Article 22 of the VAT Law.

The accounting policy includes principles, methods and rules for the recognition, assessment and accounting of economic transactions and events.

General accounting principles, methods and rules

The University keeps its accounts and forms financial statements in accordance with the orders of the Minister of Finance No. 1K-372, dated 22 November, 2004 and No. 1K-443, dated 18 December, 2018, the BAS and the Accounting Policy of the University.

In its accounts the University reflects economic transactions and events and draws up its set of financial statements based on the following general accounting principles:

- entity;
- continuity of activities;

- periodicity;
- stability;
- monetary measure;
- accumulation;
- comparison;
- precaution;
- neutrality;
- content significance.

According to the entity principle, the University is a separate accounting unit and the books register and accounting reflects only the University's owned assets, funding amounts and liabilities, income and costs.

Any and all economic transactions are registered in monetary units.

Description of the applied accounting policy, including separate elements of financial statements or items, economic transactions, economic events is provided below.

Chart of accounts

The University's chart of accounts has been formed according to a model chart of accounts for non-for-profit limited civil liability legal entities. The chart of accounts includes accounts of the mandatory general chart of accounts as well as mandatory specifying features.

Accounting data are detailed according to the following attributes:

- source of funding;
- other information (subdivision, type of funds).

In the University's accounting, all economic transactions and economic events are registered based on accrual principle. Economic transactions and economic events are registered in financial accounting system "Finvalda", wages are analytically accounted in program "PAY PREMIUM".

Intangible assets

The intangible assets accounting policy is set out in the rules for the formation and presentation of accounting and financial reporting by non-for-profit limited civil liability legal entities.

The intangible assets are recognised, if they answer the definition of intangible assets as well as the criteria set for intangible assets.

Upon acquiring of any fixed intangible asset, it is carried at its acquisition cost. Its minimum value is EUR 300 (three hundred euro). Acquisition cost of an intangible asset consists of the amount paid at the time of acquisition of the asset or the amount payable for such asset (or the value of any other asset that has been exhausted), including non-refundable taxes. Other direct costs of preparation of an asset for planned use (e.g., legal fees) are also included in the asset acquisition cost.

The balance sheet carries the residual value of intangible assets. i.e., the acquisition cost less any subsequent accumulated amortisation and any subsequent accumulated impairment losses plus the reversal of the impairment losses.

Intangible assets renewal or improvement costs sustained after their acquisition or development are recognised by the University as costs of the reporting period within which they were sustained, other than in cases, where such expenses may be reliably measured, attributed to any particular assets, and the University may reliably determine that in future they will serve for gaining higher economic benefit from such assets. If such terms and conditions are met, the amount of costs is increased by the amount of the intangible assets acquisition cost.

Amortisation of intangible assets is calculated based on directly proportional straight-line method according to amortization standard requirement approved upon the Order of the Rector No. 01-187, dated 30 September, 2015.

<i>No.</i>	<i>Intangible Fixed assets group</i>	<i>Standard requirement, in years</i>
1.	Software	3
2.	Acquired rights	3
3.	Other intangible assets	4

If any intangible asset recorded in the accounts of the University does not answer the features for the classification of the asset as to intangible assets, it is written off. In case of intangible assets assignment, the result of a relevant dealing is reflected in Statement of Operations. Profit or loss resulting from the assignment of an asset is calculated as income gained, less the residual value of the assigned asset and the entire costs related to such assignment. In case of a loss or write-off of incompletely amortised intangible assets, the loss is recognised and is taken as operating costs in Statement of Operations.

Fixed tangible assets

Tangible assets accounting policy is set out in the rules for the formation and presentation of accounting and financial reporting by non-for-profit limited civil liability legal entities.

Fixed tangible assets are treated and carried in accounts, if they answer the fixed tangible assets eligibility criteria.

Any acquired fixed tangible asset is carried at its acquisition cost. Financial reporting shows it at its acquisition cost, less its cumulative depreciation and impairment. The asset is put into operation at the director's decision and upon his approval of the asset acquisition document or by drawing up a statement on putting the asset into operation. At the Rector's order No. 01-187, dated 30 September 2015, the University's minimum value of fixed tangible assets is set at (acquisition (production) cost) 300 euro.

If any asset is obtained in the form of an in-kind contribution, its acquisition cost consists of the asset value determined by property valuers as well as any and all expenses related to its registration and preparation for use. The value must be approved upon a relevant order of the Rector of the University. The Acquisition cost of fixed tangible assets obtained free of charge (donated) consists of the value of the asset set in a donation agreement or in any other similar document, which value may not exceed its fair value, as well as expenses related to receiving such asset and its preparation for use. Where the value of the asset is not indicated, it is

determined by the University, taking into account the value of the asset determined by property valuers or based on market research.

Fixed tangible assets with impairment features are identified during the University's annual inventory inspections.

The University calculates depreciation by applying directly proportional (straight-line) method according to amortization standard requirements approved upon Order of the Rector No. 01-187, dated 30 September 2015.

<i>No.</i>	<i>Tangible Fixed assets group</i>	<i>Standard requirement, in years</i>
1.	Passenger cars – no more than 5 years old	6
2.	Furniture and inventory	5
3.	Hardware and means of communication (computers, computer networks and equipment)	3
4.	Equipment and other assets not listed above	4

From the start of using fixed tangible assets depreciation is calculated since the first day of the next month. Calculation of the depreciation of fixed tangible assets is ceased on the first day of the next month after its write-off, assignment or transfer in any other manner, when the asset ceases to be used or when the entire value of the used fixed assets (less its residual value) is carried over to the services costs.

In case of the assets sales or write-off, its acquisition cost, cumulative depreciation and its impairment, if any, are written off. Sales profit or loss is included in a relevant item of the Statement of operations.

If due to reconstruction or repairs to any fixed tangible asset its useful life is extended and its useful properties are improved, the acquisition cost of such fixed tangible assets is increased in the amount of value the assets and its useful life period is adjusted. If reconstruction or repairs to any fixed tangible asset does not improve its useful properties and does not extend its useful life, the value of such works is recognised as costs of a relevant reporting period.

Inventories

Inventories records policy is set out in the rules for the formation and presentation of accounting and financial reporting by non-for-profit limited civil liability legal entities.

In its accounts and financial reporting the University reflects inventories at their acquisition cost, applying the FIFO method.

The disposal of inventories is registered on continuous basis, applying the continuously accounted inventories method, and each deal related to the disposal of inventories is reflected in the accounts. The disposal of inventories is documented in a relevant inventories write-off statement.

Financial assets

The accounting reflects financial assets based on relevant supporting documentation (e.g. purchase agreements).

A financial asset is entered in the accounts at its acquisition cost, i.e. in the amount of investment or in the amount of in-kind contribution, and every time in preparing financial statement it is assessed at its fair value. In case it is impossible to determine the fair value, the balance sheet will carry the acquisition cost less the impairment value.

Amounts receivable

Receivables are carried at acquisition cost, and in the financial statements they are shown at their fair value.

Cash and cash equivalents

Cash includes cash on deposit in the Banks. Cash on deposit account is meant for accounting for monetary assets in bank accounts and in payment card accounts in the Euro or in any other currency.

Funding amounts

Methods for accounting the amounts of grants and subsidies as well as relevant rules were set out by order of the Minister of Finance No. 1K-443, dated 18 December, 2018.

Funding amounts are money or other assets received from the State budget, the European Union, from foreign states and international organisations as well as from other sources for the purpose of achieving the objectives and programmes set out in the Statute of the University. Funding amounts include money received and other assets for carrying out orders, other funds for the compensation of the University's expenses and assets acquired in the form of aid.

Funding amounts obtained are grouped by funding sources.

Amounts received, or part thereof, are recognised as income in the periods in which the costs of the financing are incurred. In recognising financing amounts to finance the University's operating activities as income for the period, the costs incurred equivalent to the University's own generated operating income are first fully recovered and then the remaining costs are recovered in the form of financing amounts in proportion to the sources of financing available under the financing agreements signed to finance the University's operating activities in force during the reporting period.

Aid provided to other entities is recognised as cost.

Liabilities

A liability must be recognised in accounting and reflected in the balance sheet, when, and only when, the University is subject to obligations which will have to be fulfilled. Planned dealings, issued guaranties for the University are not recognised as liabilities. The University's liabilities are deemed to be financial obligations, if any payment, transfer of any other financial assets to any other entity or exchange of financial assets or financial obligations is required under a relevant agreement.

Accrued expenses are shown under other liabilities items, and deferred income is shown under prepayments.

The University recognises a liability assessing it at acquisition cost. Any differences in foreign currency items as a result of a change in the exchange rates and currency transactions or revaluation of the foreign currency items previously registered at the exchange rate valid as at the balance sheet date are recognised as cost or income over the reporting period in which they occurred.

Income

The University classifies income as sales income, income from funding and other income.

The University recognises income based on accrual principle, i.e. it is recognised in accounts only when income is earned, without regard of payment.

It is only an increase in the University's economic benefit that is deemed to be income. Amounts collected in the name of any third persons are not recognised as income, as this is not the University's gained economic benefit, and such amounts do not increase equity. Income from funding is recognised for the period in which costs related to said income are sustained.

Income must be assessed at fair value. All proceeds included in the Statement of Operations are related to the on-going activities of the University. Proceeds are fees under education services agreements concluded over a relevant period and decreased by the amount of fees related to the terminated education agreements.

Earned premiums are premiums attributable to a relevant reporting period. Only one-year premiums are recognised as written premiums and are earned within a one year period.

The University's income from other activities consists of income earned from services other than tuition, from interest unrelated to investments, income from currency conversion and foreign currency exchange rate recalculation, and default interest.

Costs

The University's costs fall into core activities costs (cost price of services supplied and operating costs) and other activities costs.

Costs in the University's accounts are recognised based on accrual and comparability principles over the reporting period within which relevant related income is earned irrespective of the time of spending. In cases where it is impossible to relate the expenses incurred over a reporting period with earning of particular income, such expenses are recognised as costs over the same period within which they were sustained.

The 'business as usual' costs include costs sustained over a reporting period related to tuition services (cost price of services supplied), operating costs and other costs.

Operating costs include expenses which are not directly related to tuition process expenses. They consist of administration staff costs, premises maintenance as well as means of communication costs, amortisation and depreciation costs, legal services, publication and publishing of books expenses as well as other expenses which are not directly related to the process of tuition.

The cost price of provided services includes student and faculty costs, library costs, student service costs, training costs, student scholarships and accommodation costs, teachers' business trip costs, grants for tuition fees, etc.

Minor assets and stationery are not stored by the University, they are purchased for current needs only, and such goods are immediately distributed for using.

Dealings in foreign currency

Dealings in foreign currency are reflected in accounts according to that particular day's official rate of exchange as announced by the Bank of Lithuania. Profit and loss from dealings in foreign currencies as well as from assets

denominated in foreign currencies and also from liabilities on revaluation date is registered in financial and investment activities income or cost statements.

Changes to the accounting policy

The principle of stability requires providing a possibility of comparing the University's financial reporting of different periods. Such comparison is required for the determination of trends in changes of the University's financial standing, assets, trends in income and costs changes; therefore, for all reporting periods the same accounting policy should apply.

Change to the accounting policy in financial statements is shown applying a retrospective method that is, a change in the accounting policy is shown as if it was applied to economic operations and events since their occurrence. The retrospective method involves adjustment in the accumulated balance of the operating result. At the same time, financial reporting items of the previous reporting periods are recalculated and provided and comparative information is provided in an explanatory note. When making adjustments, the amount of previous periods cannot be precisely assessed in accordance with the new accounting policy. In such a case, a perspective method is applied.

The impact of a change in the accounting policy on the results of current and previous reporting periods is shown in the current period financial reporting and is described in the Explanatory Notes.

Changes in accounting estimates

Accounting estimates are revised in case of a change in the circumstances based on which a relevant assessment was made or in case of occurrence of any additional information or any other events.

The impact of a change in the accounting estimates is attributed to:

- the period within which the change was made, if it has an impact on that particular period only;
- the period within which the change was made and to subsequent periods, if the change will have an impact on them as well.

The impact of a change for a reporting period is recognised as profit or cost from ordinary activities over the period. The impact, if any, for future periods is recognised in future periods. The impact of a change in the accounting estimate is included in the same line item of the Statement of Operations in which the original estimate was reflected.

Correction of accounting errors

For a reporting period accounting errors may be found in financial statements for previous reporting periods.

Errors which are not substantive are corrected in the financial reporting for a current period. Correction of an error is included in the same line item of operating results statement, in which line the error was made. Substantive errors in previous periods are corrected applying a retrospective method, unless it is impossible to make a precise estimation of the impact of any substantive errors on financial reporting for previous periods. In this case, a perspective method is applied.

The corrected substantive error amount in a previous period is provided in the financial reporting for the reporting period by adjusting the accumulated balance of the operating result as at the beginning of the reporting

period. At the same time, corrections are made to the comparative information in the financial reporting for the reporting period. If it is impossible to provide the comparative information, this is indicated in the Explanatory Notes.

Financial reporting as well as comparative information for previous periods is provided equal to what it would be, if the substantive error would be corrected during the period in which it was made. The correction amount related to each previous period is included in the profit or loss for that particular period. The balance of the accumulated operating result originally shown in the earliest period provided in the financial reporting is adjusted in the correction amount that is attributable to previous periods other than those provided in the financial reporting.

COMMENTS TO THE EXPLANATORY NOTES

Note 1. Intangible assets

Information on the University's fixed intangible assets at the end of the reporting period is presented in the table below:

Table 2

Name	Intangible fixed assets
Opening valuation:	
Balance as of 30-09-2021	5594
Acquisitions	-
Disposals	-
Transfers between accounts	-
Balance as of 30-09-2022	5594
Accumulated depreciation	
Balance as of 30-09-2021	4863
Depreciation over a year	509
Depreciation of disposals	-
Transfers between accounts	-
Balance as of 30-09-2022	5372
Balance as of 30-09-2021	731
Balance as of 30-09-2022	222

Note 2. Fixed tangible assets

Information on the University's fixed tangible assets at the end of the reporting period is presented in the table below:

Table 3

Name	Other equipment, devices, tools and facilities
Opening valuation:	
Balance as of 30-09-2021	227614
Acquisitions	29556
Disposals	1
Transfers between accounts	-
Balance as of 30-09-2022	257169
Accumulated depreciation	
Balance as of 30-09-2021	161326
Depreciation over a year	26762
Depreciation of disposals	-
Transfers between accounts	-
Balance as of 30-09-2022	188088
Balance as of 30-09-2021	66288
Balance as of 30-09-2022	69081

Full stocktaking of all asset classes was carried out at the University as at the close of August.

During the stocktaking, long-term tangible assets were written off for the value of EUR 0.58.

The new premises at Savičiaus str. 17, Vilnius that the University currently uses for tuition and administrative purposes have been assigned to the University at the Government decision for a four-years period on a right of use basis. In the University's off-balance sheet accounting it is considered that according to the average market value set by the Centre of Registers, the support obtained/used in the form of premises is worth EUR 1 870 000. Agreement on lending the premises on a right of use basis was concluded on 31 December, 2019.

Note 3. Financial assets

Under this item, the University's contributions to the capital of public entities are reflected.

1. Investment in the University's controlled public entity “Mokslo ir studijų internacionalizavimo institutas” (‘Education and Science Internationalisation Institute’) (100% stake) is accounted for at acquisition cost of EUR 28.96. The University does not seek nor in the nearest future intends to sell or otherwise assign its stake, therefore, it does not undertake any estimation of the fair value of the investment.

The contribution to “Mokslo ir studijų internacionalizavimo institutas” was entered into accounts in 2015, by offsetting one of the payments made to the institution. The Institute was established in July 2010.

“Mokslo ir studijų internacionalizavimo institutas” has not provided the University with its financial reporting for the reporting period and from the University Group's perspective said entity is considered negligible (it is highly unlikely that said entity's assets and net income can exceed 5% of the University's assets and net income over the same period), therefore, the financial reporting is not consolidated.

2. Investment in the University's controlled public entity “Teisės ir demokratijos centras” (‘Centre for Law and Democracy’) (100% stake) is accounted for at acquisition cost of EUR 30. The University does not seek nor in the nearest future intends to sell or otherwise assign its stake; therefore, it does not undertake any estimation of the fair value of the investment.

The contribution to “Teisės ir demokratijos centras” was entered into accounts in 30 September, 2021, by entering EHU's short-term commitment VŠĮ “Teisės ir demokratijos centras”. The Centre was established in July 2021. After the Centre opened a checking account with the bank, the monetary contribution was transferred to the Centre's checking account in 8 November, 2021.

“Teisės ir demokratijos centras” has not provided the University with its financial reporting for the reporting period, was inactive during this period and from the University Group's perspective said entity is considered negligible (it is highly unlikely that said entity's assets and net income can exceed 5% of the University's assets and net income over the same period), therefore, the financial reporting is not consolidated.

Note 4. Inventories

Inventories as at the end of the reporting period were EUR 0 (in 2020/2021 they were EUR 0).

Prepayments as at the end of the reporting period are EUR 1591 (in 2020/2021 they were EUR 10 658). The largest portion of prepayments was the amount of EUR 629 transferred to UAB “Cerame” for marketing services and advances paid to Public Institution “Vilniaus rotušė” for the lease of property for the celebration of the opening of Academic year 2022/2023 in the amount of EUR 222.

Deferred expenses as at the end of the reporting period amounted to EUR 13 019 (in 2020/2021 they were EUR 18 600). Distribution of said expenses is as follows:

- Deferred expenses for the right to use software, supplier – Softex Baltic, make EUR 2 374. Remaining period: 3 months;
- Deferred expenses for the right to use the procurement program Merzell make EUR 302, supplier – Merzell Lietuva. Remaining period: 7 months;
- Deferred expenses Microsoft software make EUR 1 185, supplier – SQUALIO. Remaining period: 4 months;

- Deferred expenses for the right to connect to Youtube make EUR 687, supplier – STONECAST FINANCIAL. Remaining period: 1 month;
- Deferred expenses for the right to use the software for the University library make EUR 496, supplier – CAMBRIDGE University. Remaining period: 2 months;
- Deferred expenses for the right to use the software for the University library make EUR 3 708, supplier – PTFS Europe Ltd. Remaining period: 12 months.
- Deferred expenses for municipal waste management make EUR 173, supplier – Vilnius city municipality. Remaining period: 3 months;
- Deferred expenses for European University Association member's fee make EUR 833. Remaining period: 3 months;
- Deferred expenses for the right to use the software for the University library make EUR 2 375, supplier – EBSCO. Remaining period: 3 months.
- Deferred expenses for the right to use the subscription to electronic resources make EUR 454, supplier – CENGAGE LEARNING. Remaining period: 3 months.
- Deferred expenses for LMBA member's fee make EUR 432. Remaining period: 4 months.

Note 5. Amounts receivable within one year

Amounts receivable within one year at the end of the reporting period equal to EUR 34 681 (in 2020/2021 - EUR 288 955). The largest portion at the end of previous reporting period consisted of receivables from donors in the amount of EUR 18 986 (in 2020/2021 – EUR 277 743, from EU delegated funds to cover the University's operating expenses for AY 2020/2021. These funds were actually transferred to the University in June of 2022 after the EU approved the University's final financial statement on the eligibility of using the funds). The balance of receivables of EUR 18 986 at the end of the reporting period consist of:

- Receivables for OSUN Project "Short term faculty mobility fellowship" in the amount of EUR 237;
- Receivables from International Media Support (IMS, Denmark). Support for Belarusian students and researchers in the amount of EUR 7 999;
- Receivables from Swedish Institute (SI). Support for Belarusian students and researchers in the amount of EUR 9 830;
- Receivables from Education Exchange Support Foundation for scholarships for Master's students in the amount of EUR 920.

These amounts will actually be transferred to the University during AY 2022/2023 after the donors approve the University's final financial statement on the eligibility of using the funds.

The remaining part of this amount consists of: EUR 7 690 (in 2020/2021 - EUR 6 633) - contributions payable by students for tuition and for dormitory accommodation, EUR 8 005 - other amounts receivable from the budget and wrongly transferred salary funds.

Other receivables in the amount of EUR 7 647 (in 2020/2021 - EUR 6 614) consist of the excess payments of tax liabilities:

- Excess payment of personal income tax on income unrelated to employment-relationship: EUR 803;
- Overpayment of VAT and interest under tax credit agreement: EUR 15;

- Overpayment of Social Security tax: EUR 6 829.

The nearest-term ordinary monthly contributions to the state budget will be decreased in the amounts of above-indicated excess payments.

At the end of the reporting period, the University's accounts receivable balance included an overpayment of wages in the amount of EUR 2 700, wrongly paid to the employee. This amount was returned by the employee to the University in October 2022 (deducted from the amount of wages payable to the employee in the following month).

At the close of the reporting year after inventory of students debts for tuition and dormitory accommodation the sum of bad debts amounting to EUR 8 254 (EUR 5 598 for tuition and EUR 2 656 for dormitories) was determined and written off in accordance with the Accounting Policy (contributions overdue for more than 360 days). In addition, student dubious debts have been created on the basis of the agreed accounting policy provisions according to the classification groups of the days of delay in the amount of EUR 394 (tuition – EUR 1 545 and dormitories (dubious debts formed in the past year are being restored) – EUR 1 151). In such a way the amount of impairment costs is increased by EUR 8 648 in the Statement of Operations. Students' debt management is a relevant issue as debts are due from citizen of Belarus, and debt recovery possibilities are complex and quite expensive and during the ongoing war in the region, become impossible.

Note 6. Cash and cash equivalents

As at 30 September, 2022, the cash balance on accounts with banks was EUR 2 137 504 (in 2020/2021 it was EUR 1 744 645). The cash balance in the cash register of the newly established EHU branch amounted to EUR 24 900. In the middle of October, when the branch opened a bank account, this cash balance was deposited into the branch's bank account. In this way, the total cash balance of EHU at the end of the reporting period amounted to EUR 2 162 404.

Note 7. Part-Owners capital

The University's capital consists of contributions from Part-Owners in the total amount of EUR 145 (in 2020/2021 it was EUR 87). Over the reporting period the number of Part-Owners increased by 2:

- Konrad Adenauer Charity-Support Foundation for cooperation with Eastern Europe, contribution amounts to EUR 29;
- Stiftelsen Ostekonomiska Institutet / Stockholm Institute for Transitional Economics, contribution amounts to EUR 29.

Operating result of the reporting period was EUR 61 827 (in 2020/2021 – EUR 0).

Note 8. Funding

As at the close of the period, the balance of the targeted funding amounts obtained was EUR 1 746 872 (in 2020/2021 it was EUR 1 631 427), of which EUR 69 303 (in 2020/2021 it was EUR 67 019) was the amount of the residual value of fixed assets acquired from the support funds and the balance of support received from donors and other sources is EUR 1 677 569 (in 2020/2021 it was EUR 1 564 408).

Table 4

CHANGE IN THE AMOUNTS OF TARGETED FUNDING DURING THE REPORTING PERIOD						
(EUR)						
No	The source of targeted funding	Balance as at the beginning of the reporting period	Obtained over the reporting period	Drawn down over the reporting period	Change in the amounts receivable	Balance as at the close of the reporting period
1	2	3	4	5	6	7
1.	State budget	208030	187105	369960	-182855	25175
1.1	Lithuanian Government delegated funds via Sida for funding of the University's activities	167082	82287	224223	-141936	25146
1.1.1	Funding for the University's activities	0	200000	200000	0	0
1.1.2	Support for Belarusian students and researchers	122748		97602	-97602	25146
1.1.2.1	Support for Belarusian students recognized as EHU income for science research		-73379	-73379	0	
1.1.3	Establishment of VŠĮ "Teisės ir demokratijos centras"	44334		44334	-44334	0
1.1.4	Transfer of funds for activities to VŠĮ "Teisės ir demokratijos centras"		-44334	-44334	0	
1.2	Funds allocated by the Ministry of Education, Science, and Sport of the Republic of Lithuania for funding of the University's research activities	40948	104818	145737	-40919	29
2.	Municipal budgets	0	0	0	0	0
3.	Other sources	1416133	3295834	2990271	305563	1721697
3.1	Swedish Government delegated funds via Sida (aid for EHU 2017-2022) for development of the University's activities	858967	474545	1333512	-858967	0
3.2	EHU Trust Fund	0	2145912	1059184	1086728	1086728
3.3	Education exchanges support foundation, Erasmus mobility programme, financing of master's degree students' tuition fees and scholarships, in that number under the agreements:	166604	193207	178341	14866	181470
3.3.1	AM-2021-LT-1818 AM-2021-LT-1818	4110	2820	4110	-1290	2820
3.3.2	2021-1-LT01-KA131-HED-000011157	47088	0	24777	-24777	22311
3.3.3	2022-1-LT01-KA131-HED 000056861	0	85568	40776	44792	44792
3.3.4	2019-1-LT01-KA107-060248	35780	0	35780	-35780	0
3.3.5	2019-1-LT01-KA103-060210/01	12999	0	4913	-4913	8086
3.3.6	2017-09.3.1-ESFA-V-709-01-0003-SU-27/07	8846		8846	-8846	0
3.3.7	2021-ESFA-V-709-01-0003 SU 27/08	0	10000	0	10000	10000
3.3.8	2019-27/09 ESF-V-709-01-0003 SU-27/09 ESF	0	19068	12336	6732	6732

3.3.9	2020-1-LT01-KA103-077470	15299	18888	1727	17161	32460
3.3.10	2020-1-LT01-KA107-077738	32522	0	8744	-8744	23778
3.3.11	AIMED	0	1189	0	1189	1189
3.3.12	TBV-EE-2021LT-006	0	192	192	0	0
3.3.13	MS-2021-LT-1836	9960	26180	36140***	-9960	0
3.3.14	MS-2022-LT-1911		12510		12510	12510
3.3.15	2022-1-LT01-KA171-HED-000096118		14452		14452	14452
3.3.16	AM-2022-LT-1909		2340		2340	2340
3.4	BARD college, micro grants for students' projects	2082		1289	-1289	793
					0	0
3.5	Foundation Open Society Institute (FOSI), development of successful social project network with EHU students	14172		14172	-14172	0
3.6	International Media Support (IMS), Denmark, support for Belarusian students and researchers	30750	7999	38749***	-30750	0
3.6.1	<i>Support for Belarusian students recognized as EHU income for science research</i>		-35700	-35700	0	
3.7	Swedish Institute (SI), support for Belarusian students and researchers	61371	9830	71201***	-61371	0
3.7.1	<i>Support for Belarusian students recognized as EHU income for science research</i>		-68200	-68200		
3.8	Ministry of Foreign Affairs of Estonia, support for Belarusian students and researchers	19050	50000	19050	30950	50000
3.8.1	<i>Support for Belarusian students recognized as EHU income for science research</i>		-15050	-15050	0	
3.9	Ministry of Foreign Affairs of Norway, support for Belarusian students and researchers	47000		47000	-47000	0
3.9.1	<i>Support for Belarusian students recognized as EHU income for science research</i>		-43580	-43580		
3.9.2	Ministry of Foreign Affairs of Finland, support for Belarusian students and researchers	0	50000	18197	31803	31804
3.9.3	Ministry of Foreign Affairs of the Republic of Lithuania, CPMA, project No P2021-VB-BA-01	21834	4091	25925	-21834	0
3.9.4	Ministry of Foreign Affairs of the Republic of Lithuania, CPMA, project No P2021-VB-BA-02	11980	8400	19051	-10651	1329
3.9.5	US State department, US embassy in Vilnius "University without borders", SLH50020GR0028	43257		43257	-43257	0

3.9.6	US State department, US embassy in Vilnius “University without borders”, part II, SLH50021GR3016.	0	120260	41812	78448	78448
3.9.7	US State department, US embassy in Vilnius. “Jewish Heritage in Belarus”, SLH50020GR0025	16444	2411	18855	-16444	0
3.9.8	ES Woman in Tech		179011	39016	139995	139995
3.9.9	Central European University. TSI Fellowships of the Open Society University Network. Programme to support Belarusian researchers	28020	9649	28493	-18844	9176
3.9.10	Coverage of the cost of converting USD into EUR		763	763	0	0
3.9.11	Central European University. OSUN Science-Shop 2021-2022		85970	75275	10695	10695
3.9.12	Coverage of the cost of converting USD into EUR		-2775	-2775	0	0
3.9.13	American Councils Donation for International Education	16712	0		0	16712
3.9.14	Bard College, OSUN activities	10871	55958	62025	-6067	4804
	Bard College OSUN activities coordination	0	17722	17722	0	0
	Coverage of the cost of converting USD into EUR		-426	-426	0	0
	Bard College (OSUN Center for Human Rights) support for students’ internships	5738	0	5738	-5738	0
	Coverage of the cost of converting USD into EUR		-163	-163	0	0
	Bard College (OSUN) “Network for Experimental Humanities Collaboration” (part 1)	1234	0	1234	-1234	0
	Coverage of the cost of converting USD into EUR		0	0	0	0
	Bard College (OSUN) “Network for Experimental Humanities Collaboration” (part 2)		12810	12810	0	0
	Coverage of the cost of converting USD into EUR		-348	-348	0	0
	Bard College (OSUN) Engaged Senior Project Award /ESPA	781	0	0	0	781
	Bard College (OSUN) Social Entrepreneurship Course	0	5052	5052	0	0
	Coverage of the cost of converting USD into EUR		138	138	0	0
	Bard College (OSUN) “Cluster for Urbanistic Action Research”	3118	0	1488	-1488	1630
	Coverage of the cost of converting USD into EUR		87	87	0	0
	Bard College (OSUN) for faculty participation in the network courses during Autumn of 2021		2745	2745	0	0

	Coverage of the cost of converting USD into EUR		0	0	0	0
	Bard College (OSUN) Debate Union – events, tournaments		6466	4328	2138	2138
	Coverage of the cost of converting USD into EUR		0	0	0	0
	Bard College (OSUN) EHU coordinator for Debate Union		4575	4575	0	0
	Coverage of the cost of converting USD into EUR		0	0	0	0
	Bard College (OSUN) support for short term mobility of faculty members		1633	1633***	0	0
	Coverage of the cost of converting USD into EUR		0	0	0	0
	Bard College (OSUN) students' civic engagement (participation in the conference)		380	125	255	255
	Coverage of the cost of converting USD into EUR		18	18	0	0
	Bard College (OSUN) for faculty participation in the network courses during Spring of 2022		5418	5418		
	Coverage of the cost of converting USD into EUR		-149	-149		
3.9.15	IFES (International Foundation for Election Systems), through USAID Belarus rapid response program	0	18440	16176	2264	2264
	Coverage of the cost of converting USD into EUR		-173	-173	0	0
3.9.16	William and Mary university in Virginia	0	3058	3058	0	0
	Coverage of the cost of converting USD into EUR		-118	-118	0	0
	CLDP (to compensate expenses for KŽTC summer school)		3750	3750	0	0
3.9.17	DIRECTION SPE FINANCES ETRANGER, to organize EHU celebration		38176		38176	38176
3.9.18	The residual value of assets acquired from Support funds / The compensation of fixed assets depreciation of current year / Deduction of acquisition costs of FA	67019		-2284	2284	69303
4.	Total:	1624163	3482939	3360231	122708	1746872

*** EUR 18 986 was for donors' indebtedness formed for the end of the last payment period, which will be paid to the University after the final report on the use of the funding has been approved in the EU. The balance of receivables of EUR 18 986 at the end of the reporting period consist of:

- Receivables for OSUN Project “Short term faculty mobility fellowship” in the amount of EUR 237;
- Receivables from International Media Support (IMS, Denmark). Support for Belarusian students and researchers in the amount of EUR 7 999;
- Receivables from Swedish Institute (SI). Support for Belarusian students and researchers in the amount of EUR 9 830;
- Receivables from Education Exchange Support Foundation for scholarships for Master’s students in the amount of EUR 920.

Funding amounts are recognised as income from funding in that reporting period in which the costs for which compensation the funding amounts are used, were incurred. During the AY 2021/2022 income from funding amounted to EUR 3 360 231 (in 2020/2021 - EUR 2 816 310).

Within the reporting period, the University’s activities continued to be financed under financing agreements with Sida (Swedish International Development Agency, Sida). Within the reporting period, major donors of the activities carried on by the University were the governments of Sweden and Lithuania. On 28 November, 2017, a financing agreement was concluded with Sida on the Swedish Government delegated funds in the amount of SEK 18 000 000 for the period 2017-2019. On 19 December, 2018 an arrangement on supplementing the agreement on the Swedish Government delegated funds in the amount of SEK 18 000 000 was concluded extending the agreement term until 2023, and the amount of financing was increased up to SEK 43 000 000, i.e. increased by SEK 25 000 000. On November 8, 2020 an additional arrangement on supplementing the agreement on the Swedish Government delegated funds and the financing amount was increased to SEK 45 000 000, i.e. for SEK 2 000 000. Under this agreement, the balance at the beginning of the reporting period amounted to EUR 856 967. The amount obtained within the reporting period was EUR 474 545, the drawn down amount – EUR 1 333 512, the balance at the end of the period was EUR 0.

Also, on 23 September, 2020, a new funding agreement was signed with Sida on the EU delegated funds in the amount of EUR 2 243 000 for the period 2019-2021. On 1 July, 2021 an arrangement on supplementing the agreement on the EU delegated funds in the amount EUR 534 427 was signed and thus the financing amount was increased to EUR 2 777 427 in total. The amount actually obtained under this agreement during the reporting period was EUR 1 565 101 and the drawn down amount – EUR 1 842 844 of which EUR 277 743 was for EU indebtedness formed for the end of the last payment period, which was paid to the University after the final report on the use of the funding was approved in the EU. The actual cash entry into the EHU bank account was received in June 2022.

Also in May, 2020 the grant agreement with Sida for the Lithuanian Government delegated funds was extended up to 31st of December, 2021 (at the provisional stage this agreement was valid until 31st of December, 2017 then extended until 31st of December, 2020). Under this agreement in 31 October, 2019 additional amount of EUR 200 000 was transferred to the University, on 4 June 2020 – another amount of EUR 200 000. 1st July, 2021 this agreement was supplemented with the additional amount of EUR 250 000: EUR 200 000 from it was allocated as a special support for Belarusian students, that wish to study at EHU and EUR 50 000 for the establishment of the Center of Justice for Belarusian Human Rights and Constitutionalism. Thus at the end of the last reporting period the University had a balance of EUR 200 000. It was fully used during the reporting period for University’s operating expenses. During the AY 2021/2022 University received an amount due of EUR 200 000 (the last payment) to cover operating expenses. This amount was used during the reporting period and the balance as of 30-09-2022 was EUR 0. During the last reporting period University additionally received an amount of

EUR 250 000 and used EUR 82 918. The balance of this financing agreement as at 30 September, 2021 was EUR 167 082. During reporting AY 2021/2022 these funds were used for:

- ✓ Support for Belarusian students' tuition fees payment at EHU: EUR 73 379;
- ✓ Support for Belarusian researchers: EUR 24 223;
- ✓ Transfer of funds to Teisės ir demokratijos centras for activities: EUR 44 334.

The balance of unused funds as of 30-09-2022 amounted to EUR 25 146. The balance will be used during upcoming academic year to support Belarusian students (payment for their tuition).

In order to effectively and co-ordinately manage donor contributions, in at the beginning of 2022 the EHU Multi-Donor Trust Fund (EHU Trust Fund) was established. The EHU Trust Fund is administered by the Lithuanian Central Project Management Agency (CPMA). The EU signed an agreement with CPMA on the contribution to the EHU Trust Fund, which enabled the EHU Trust Fund to start operating from February 2022. From March 2022 the EHU trust fund began to fulfil the function of financing the University's activities. CPMA is also responsible for the management of the donor oversight structure, the implementation, monitoring and financial control of the allocation of funds to the EHU and reporting to donors and support for the implementation of the EHU 2021–2026 action plan. For this purpose, the EU allocated funds for ad hoc technical assistance to EHU in the same contract with CPMA. CPMA finances EHU and ensures the stability of financial flows in the short term. Funding is carried out based on EHU's annual work plans and the approved budget for the implementation of those plans. The main attention is paid to the requirements of the Lithuanian higher education institution, quality assurance and EHU accreditation, university management; for research and innovation, internationalization, building partnerships with external stakeholders, accounting and financial management, human resources planning and management. According to the contract No. 2022/4-14-4 (ENI/2021/425-818-0001) signed on 28.02.2022 between EHU and the Trust Fund (CPMA) for the amount of EUR 2 400 000, the amount of EUR 2 145 912 was transferred to the University during the reporting period. The university used EUR 1 059 184 for day-to-day activities, and the balance at the end of the reporting period was EUR 1 086 728. This balance of funds will be used for the needs of the University during the next financial year.

At the end of 2020, the EHU Emergency Fund was established to support Belarusian students and researchers affected by the authoritarian regime in Belarus. The Republic of Lithuania, the Kingdoms of Norway and Denmark, the Republics of Finland and Estonia, and Swedish Institute (Sweden) responded quickly to the difficult situation of students and researchers in Belarus and became major donors to the fund.

At the end of 2020 and the beginning of 2021 the EHU prepared applications for financial support in accordance with the procedures established by the donors. Financing agreements were signed during the same period. The financing decision was approved and support for the Emergency Fund was provided by the Swedish Institute (EUR 98 325), the Kingdom of Norway (EUR 47 000) and Denmark (EUR 40 000), the Republic of Estonia (EUR 50 000 for two consecutive years), MFA of Finland (EUR 150 000 for the period of three years). Detailed information on the movement of these funding amounts is provided in Table 4.

After signing the agreement on EHU participation in OSUN (Open Society University Network) between EHU and OSUN on August 26, 2020, this activity of EHU was raised to a higher level, creating preconditions for the University to develop activities aimed at forming a democratic and socially responsible society and solving socially significant problems. In order for institutional participation in these activities to be smooth and productive, in December 2020 the position of institutional OSUN coordinator was established. During AY

2021/2022, the University teachers and students started to implement or implemented more than 20 OSUN-funded activities. These activities include student mini-projects, a student exchange program between OSUN institutions, specific study courses focused on building a democratic society, and short-term and long-term teacher projects. Detailed information on the movement of these funding amounts is provided in Table 4.

During the reporting period support was also received:

Table 5

SUPPORT RECEIVED DURING THE REPORTING PERIOD

(in EUR)

No	Provider of support received		The subject of the support received					
	Name	Code, address	In cash	Assets, other than cash	Services	Assets on a right of use basis	Volunteers work **	
							EUR	Hours
1	2	3	4	5	6	7	8	9
1.	Legal entities of the Republic of Lithuania	X	X	X	X	X	X	X
1.1.							
1.2.							
2.	Foreign legal entities	X	X	X	X	X	X	X
2.1.							
2.2.							
3.	Persons* and anonymous	X	X	X	X	X	X	X
4.	Residents who granted a part of personal income tax	X	730	X	X	X	X	X
5.	Total	X	730	X	X	X	X	X

Support provided during the reporting period:

Table 6

CHARITY, SUPPORT GRANTED DURING THE REPORTING PERIOD

(in EUR)

No	Beneficiary of granted charity, support		The subject of the charity, support granted			
	Name	Code, address	In cash	Assets, other than cash	Services**	Assets on a right of use basis***
1	2	3	4	5	6	7
1.	Legal entities	X	69 294	X	X	X

1.1.	VšĮ "Mokslo ir studijų internacionalizavimo institutas"	302527890, Tauro g.12, Vilnius	69 294	X	X	X
1.2.						
2.	Persons*	X	-	X	X	X
3.	Total	X	69 294	X	X	X

According to the EHU budget for the AY 2022/2023, approved by the General Meeting of Part-Owners on September 30, 2022, the need of external funding for the next fiscal year is 4,3 million EUR. The judgement of the top-level management of the University is that there are no doubts about the Institution's solvency and ability to continue its activities in the next financial year, because on September 30, 2022 an extension of the financing agreement ENI/2021/425-818-0001 was signed with the EHU Trust Fund (CPMA) for the amount of 4.2 million EUR. This amount will fully ensure EHU's need for financial funding for the following year and guarantee the sustainability of EHU's day-to-day activities.

Note 9. Amounts payable and liabilities

As at the end of the reporting period, the amount of long-term liabilities was EUR 0 (in 2020/2021 they were EUR 0). Over the reporting period there are no long-term finance lease (leasing) obligations.

Current payables:

- Debts to service providers and authors amount to EUR 92 810 (in 2020/2021 – EUR 78 349), mainly they include current-month invoices payable the following month and the remaining non-disbursed portions of scholarships under Erasmus exchange programme (on 30-09-2022, payment term was not yet due). The largest amount of this sum was due to the liability to UAB Propeller in the amount of EUR 10 847 for the organization of the celebration of EHU 30 anniversary.
- Advance payments received amounting to EUR 227 291 (in 2020/2021 they were EUR 306 755), of which EUR 204 300 are advance payments received from students for tuition for 2022/2023 and EUR 22 991 for dormitory accommodation.
- Liabilities related to employment relationship amounting to EUR 109 769 (in 2020/2021 – EUR 88 075), of which vacation allowance accruals make EUR 109 543.
- Other current liabilities amounting to EUR 17 444 (in 2020/2021 they were EUR 31 693), which consist of VAT due in the amount of EUR 6 832 and accrued costs of EUR 10 612. The accrued audit costs amounted to EUR 7 563. The audit is performed by UAB Auditorių profesinė bendrija. The University did not receive any other services from this audit company during the reporting year.
- Newly established EHU branch on 30-09-2021 had the following current payables in the amount of EUR 24 900:
 - ✓ Advanced payments received (student tuition for AY 2022-2023) – EUR 20 300;
 - ✓ Salary payable – EUR 2 252;
 - ✓ Payable personal income tax – EUR 756;
 - ✓ Payable social insurance contributions – EUR 840;
 - ✓ Vacation allowance accruals – EUR 752.

Note 10. Sales income

In the reporting period, sales income was EUR 1 449 769 (in 2020/2021 it was EUR 1 060 439). Income related to tuition activities increased by EUR 349 344 during the reporting period. The reason of this growth was the growth of the number of students. Student number increased by approximately 100 students in comparison with previous financial year. Income for dormitory accommodation was bigger than previous year by EUR 37 390 due to the increased number of students. Other income in the reporting period increased by EUR 2 596 compared to the last year. In total sales income, despite of the pandemic and war in the region, maintained a positive growth trend and in the reporting year was higher in EUR 389 330 compared to the previous financial year.

Table 7

Income	2021/2022	2020/2021
Tuition-related income	1 241 144	891 800
Income for dormitory accommodation	182 848	145 458
Other income	25 777	23 181
Sales income, in total:	1 449 769	1 060 439

Note 11. Income from funding

Financing amounts are recognized as income from funding of the reporting period within which costs related to financing amounts were sustained. During 2021/2022 academic year income from funding amounted to EUR 3 360 231 (in 2020/2021 – EUR 2 816 310), this is more by EUR 543 921 than during previous reporting period. External income from funding for the University's core activities increased significantly, by the amount of EUR 318 562. Funding for University's project activities received from other sources also increased by EUR 227 644. Detailed information of income from funding by source is provided in Table 4.

Note 12. Costs

Costs sustained over the reporting period were EUR 4 743 788 (in 2020/2021 they were EUR 3 876 999), i.e. EUR 866 789 more than in the previous reporting period. The change in expenses of core activities (the cost price of services supplied and operating costs) is EUR 866 136 more than in the previous reporting period. The most significant change was in costs related to wages – increase of EUR 496 234. Compared to the previous reporting period, teachers' wages increased by EUR 275 107 (55,4 %) due to changes in the procedure for calculating teachers' workloads, which was prepared according to the recommendations of the Ministry of Education, Science and Sports of the Republic of Lithuania. As a result, teachers could devote more time to scientific (artistic) activities and improve their performance in this area. However, this resulted in a significant increase in the number of University teaching positions (+22 FTE), which influenced the growth of wage costs. Also, higher wage costs were incurred due to the increased activity of the University in the project area.

There were significant changes in the part of maintenance costs. Compared to last year, these costs increased by EUR 77 951. The growth was influenced both by the rise in prices and by the fact that a larger part of the lectures and classes took place in campus than in the previous years of the pandemic, and as a result, electricity, water, room security, and other costs related to the maintenance of the premises increased.

The amount of EUR 85 180 and the costs of scholarships paid to students also increased significantly. The main reason – in the reporting financial year, a new type of student scholarships was introduced - departmental scholarship, which by the end of the financial year increased the usual costs of scholarships by EUR 60 000.

A significant increase was also recorded in the part of the costs of other services. These costs have increased by EUR 204 115 compared to the previous financial year. The fastest growing costs were student service costs of EUR 26 780, student recruitment costs of EUR 59 969 and specialist-consultant services of EUR 50 700. The increased project activities of the University also had an impact.

Table 8

Costs	2021/2022	2020/2021
Wages and related tax costs	3 424 053	2 927 819
By employment contracts	2 720 601	2 484 594
By royalties agreements, service agreements	703 452	443 225
Depreciation and amortisation costs	27 272	28 587
Depreciations and write-off costs	8 648	23 390
Premises running costs, utilities costs	131 522	53 571
Dormitory rental costs	184 064	157 050
Scholarship costs	338 795	253 615
Provided support (Minsk office running costs)	69 294	77 595
Other service costs	547 538	343 423
Core activities in total:	4 731 186	3 865 050
Other costs	12 602	11 949
In total:	4 743 788	3 876 999

Note 13. The type of leased property, the length of lease term, the possibility to extend it and the amount of lease fee.

During the reporting period, the University leased the following assets:

- Student dormitories from Vilnius University for accommodation of EHU students. The lease agreement was signed in 1 August, 2017. The agreement is currently in force and there are no plans to cancel it in the near future. During the reporting period, the total lease costs of dormitories amounted to EUR 184 064 (in 2020/2021 – EUR 157 050). These costs are reimbursed by the University through student fees for dormitories paid to the University under signed agreements with students.
- The car FORD MONDEO TREND, year of manufacturing – 2019, under an operating lease agreement with “Swedbank lizingas” UAB. The agreement was signed on 30 January, 2019. Valid until 30 January, 2023. The University incurred in total EUR 3 531 of lease expenses for lease of this property (in 2020/2021 – EUR 4 040).

Note 14. Other activities result

The result of other activities is a loss of EUR 12 387 (in 2020/2021 a loss was EUR 11 699). Other activities income amounted only to EUR 215 (in 2020/2021 it was EUR 250). Other costs in reporting year were bank commission fees and charges – EUR 11 819.

Note 15. Amounts disbursed to the Head of the University and transactions with the University part owners

Over the reporting period, the amount calculated in wage to the Rector of the University was EUR 140 346 (in 2020/2021 – EUR 148 368).

Over the reporting period, there were no transactions with the University part owners.

Rector

prof. Sergei Ignatov



**Europos humanitarinis
universitetas**

ANNUAL REPORT CONCISE VERSION

____-12-2022

OCTOBER 1, 2010 TO SEPTEMBER 30, 2022

EUROPEAN HUMANITIES UNIVERSITY

Governing Board

Andrius Kubilius (Lithuania), Chairperson
Megaklis Petmezias (Greece), deputy chairperson
Dr. Jonathan Fanton (USA)
Darius Vitkauskas (Lithuania)
Reinhard Stuth (Germany)
Sergei Ignatov, *ex officio* (Bulgaria)
Darya Matsiavina (Belarus)
Dr. Tatsiana Chulitskaya (Belarus)
Prof. Antoaneta Dimitrova (the Netherlands)
Natalia Yerashevitch (Belgium)

Management

Sergei Ignatov, Rector
Rasa Buivydienė, Head of Finance and personnel unit
Lina Gorbačiovienė, Chacellor – Head of Rector's Office
Anastasiya Radzionava, Acting head of Communication and Development Unit, Head of Student Service Unit
Aleksis Machnach, Head of the Academic Department of humanities and arts
Ingrida Danėlienė, Head of the Academic Department of social sciences
Nijolė Saugėnienė, Head of Academic support center
Ryhor Miniankou, Head of Research Publications Center

General Assembly of Part-Owners (GAPO)

Eurasia Foundation (USA): represented by Mr. William Horton Beebe-Center, President, and Ms. Elizabeth Ann Cole
DDF Foundation: represented by Mr. Leonard Bernardo, Regional Director for the Eurasia Region
Eastern European Studies Center (EESC) (Lithuania): represented by Ms. Lina Rukštelienė, Head of Strategic Decisions Support Group of the Ministry of Foreign Affairs of the Republic of Lithuania
KAS Belarus: represented by Mr. Jakob Woellenstein, Director
Stockholm Higher Economic School: represented by Mr. Anders Olofsgard

Senate principals

Liudmila Ulyashyna, Chairperson of the Senate
Karina Basiul, Secretary;

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LIST OF KEY ABBREVIATIONS

AY – academic year

EHU, University – European Humanities University

LR – part-time studies

MA – Master’s study cycle

HR – full-time studies

GAPO – General Assembly of Part Owners

VLE – Virtual Learning Environment

GB – Governing Board

INTRODUCTION

INSTITUTIONAL DEVELOPMENT AND MANAGEMENT

Changes in Management

Main events related to EHU management and changes during AY 2021-2022:

1. The qualification requirements for the EHU vice-rector for academic affairs were approved in July 2021. In September 2021 a public international competition for the position was announced. The election process was administered by CPMA. The election was declared void (28-01-2022), after the candidate who won the competition refused this position;
2. On October 5, 2021 EHU GAPO approved the following new members of EHU GB: Ms. Natalia Yerashevich, Ms. AntoanetaDmitrova, Ms. Daria Matsiavina;
3. On November 12, 2021 EHU GAPO approved the Dr. Tatsiana Chulitskaya as a member of EHU GB;
4. On October 5, 2021 EHU GAPO accepted the Konrad Adenauer Support Foundation for Cooperation with Eastern Europe (KAF) into the European Humanities University as a shareholder. Mr. Jakob Woellenstein, head of KAF's Belarus office, is considered KAF's representative at EHU GAPO;
5. A new EHU Senate and its chairperson Prof. Liudmila Ulyashyna were selected on November 11, 2021;
6. On November 12, 2021 EHU GAPO accepted Stockholm Institute for Transitional Economy of the Stockholm Higher Economy School (SPEI) into European Humanities University as a shareholder. Ass. Prof. Anders Olofsgard is considered SPEI representative at EHU GAPO;
7. During EHU Donors' assembly on February 10, 2022 EHU Trust Fund was established. Trust Fund is coordinated and managed by CPMA, fund manager – Aloyzas Vitkauskas. The role of CPMA in the program – to ensure effectiveness and transparency in fund management, contribute to the smooth cooperation between EHU donors and the university, coordinate the technical assistance provided by the EU for the implementation of EHU Action Plan 2021-2026;
8. The final version of EHU Working Plan for AY 2021-2022 of the EHU Action Plan 2021-2026 was approved on February 17, 2022. One of the goals is to achieve financial sustainability by creating an educational product attractive to EHU's target audience (students, teachers, social partners) and a wider audience, as well as to adopt the four-pillar financial growth model and accordingly increase the availability of studies, even if the economic situation in Belarus deteriorates significantly;

9. On April 5, 2022 the EHU Strategic Planning and Development Center was established. The overall goal of the Center is to promote and coordinate the implementation of institutional strategic goals related to the development of the university's activities in the fields of studies, science, research and innovation, the activities of the Third Mission. The Strategic Planning and Development Center is a virtual center. It concentrates, connects, supports and coordinates the functions and activities of specialists from various administrative units, including members of EHU departments and academic staff in implementing projects and achieving more effective management;
10. A public international competition for the position of EHU rector was opened on May 24, 2022;
11. On June 21, 2022 EHU GAPO adopted an amendment to p. 6.4 of the EHU Statute: "The EHU Governing Board consists of no more than 11 members";
12. EHU branch "EPAM School of Digital Engineering" was established on August 10, 2022.

EHU Senate

EHU Senate is a collegial advisory academic unit and acts on the basis of the 8th article of EHU Statute (updated version from April 6, 2022).

During AY 2021-2022 a plan of Senate work, approved on December 12, 2021, was implemented.

Newly elected chairperson of the Senate Prof. Liudmila Ulyashyna took office on November 11, 2021.

During the reporting period the following university documents were discussed and adopted:

- Provisions for the preparation and improvement of EHU study programmes (February 2022);
- EHU regulations on the independence of writing and creative works (February 2022);
- Regulations of EHU Senate Committees (March 2022);
- Regulations for the preparation, defence and storage of final bachelor's and master's theses in EHU and the composition of the final theses defence committee (April 2022);
- EHU Declaration on languages (July 2022);
- EHU teachers' efficiency evaluation regulations (July 2022).

During the reporting period the Senate approve the concepts of new study programmes: Psychology (undergraduate) and Strategic Communication and Integrated Urban Studies (graduate).

On March 31, 2022 EHU Senate imparted a pedagogical degree of Professor to Prof. Alexander Puptsau.

On May 24, 2022 EHU Senate also initiated and organized an online conference "The way to implement the right of EHU students to freely select study subjects".

On June 5, 2022 EHU Senate prepared an appeal to the European and world academic communities with a request to defend persecuted and prosecuted Belarusian scientists.

On August 26, 2022 EHU Senate approved the decision to award the title of Honorary Doctor to the President of Lithuania Valdas Adamkus and the Nobel laureate Svetlana Aliakseyevich.

The implementation of the two items of the Senate plan was postponed to AY 2022/2023.

- Consideration of the document "EHU student study results evaluation procedure" (V. Konstantiuk, Dr. N. Saugėnienė) / Point 10 of the Senate's plan;
- Consideration and introduction of amendments/additions to the Regulation "On EHU appeals" (V. Konstantiuk, Dr. N. Saugėnienė) / point 6 of the plan.

Staff

The university's academic staff works in the Academic Departments of Humanities and Arts and Social Sciences. According to the nature and functions of the work performed, the administrative staff working at the university is divided into academic administration staff and general administration staff. The academic administration staff is combined in the Academic Support Center, Student Services Unit, Communication and Marketing Department. The general administration staff consists of the Rector's Office, as well as the Finance and Personnel Unit. In April 2022 a virtual Center for Strategic Planning and Development was established at the university, which brought together administrative staff from various administrative departments of the University required for joint strategic planning and supervision. The main goal of the Center is to promote and coordinate the implementation of the institution's strategic goals in the fields of studies, scientific research, development and innovation, as well as the development of Third Mission activities.

As of September 30, 2022 the university had 94 employees, which constituted 99.5 posts. The increase in the number of the employees is associated with the introduction of new study programmes and redistribution of teachers' workload. This number includes 65 teachers (55 full-time), 77 % of them has a Ph.D. 19 professors, 20 associated professors, 24 lecturers and 2 assistants worked at the university. 60 % of the academic staff consists of teachers from Belarus, 25 % – from Lithuania. Other teachers are from other European Union or Eastern Partnership countries. This perfectly demonstrates the internationality of the European Humanitarian University. The university maintains a gender balance – half of the staff is represented. Among teachers, women make up 42 %, in administration – 61 %. In AY 2021/ 2022 most teachers continued on two-year contracts that expire on September 30, 2023. 18 new teachers joined the team. Before they were appointed to the position, compliance with the qualification requirements was assessed, especially in the field of science (art). The work was continued by researchers invited to work from Belarus, whose activities are financed by funds allocated by international donors. In September, an interim evaluation of the effectiveness of teachers' activities took place. The activities of 48 teachers who occupy 0.5 or more full-time positions were evaluated. The activities of 14 teachers who occupy a smaller part of the full-time position were not assessed. The activity of 3 teachers was rated “very good”, the activity of 20 teachers was rated “good”, 14 teachers were rated “average”, and 15 teachers were rated “low”. During the intermediate evaluation, special

attention was paid to the results of scientific (artistic) activities. It was noted that 7 teachers rated this area of activity as “very good”, but 32 rated it as “low”. An interim evaluation of the performance of 12 researchers was also carried out. The final evaluation for a period of two years will take place in 2023. The commission, after conducting an interim performance evaluation, recommended that teachers whose performance was rated “low” be certified before the end of their contracts.

The integrated human resources management model has been implemented for two years already, and it allows linking activities with results and motivation. At the beginning of the year, strategic and current goals were set for departments and employees, performance evaluation indicators (KPI) were set. More than 70 % of the set goals have been implemented which allowed 43 % of teachers and 100 % of the administrative employees working at that time to be rewarded for the results achieved. Taking into account labor market trends and the level of annual inflation, an average of 10 % the remuneration for work was increased. Teachers will receive an 11 % salary increase from the AY 2022/2023.

For the second time in the University (in May), an employee job satisfaction survey was conducted. 63 % of team members participated in it (in 2021 - 65 %). The overall job satisfaction index reaches 8.0 points (2021 - 8.24). As in 2021, colleagues value the content of their work and the opportunity to influence what they do the most, and pay the least. The strengths of the EHU team are: academic freedom, trust, mutual assistance, collegiality, professionalism, good working conditions, the university's mission and common goals. Weaknesses are: uncertain tomorrow, lack of employees to achieve set goals, fixed-term employment contracts, remuneration.

In the course of the year, several procedural documents were prepared, regulating the reporting of violations and cases of inappropriate behavior or mobbing in the team.

During AY 2021-2022 the EHU community took advantage of the opportunities to participate in 5 webinars and trainings organized by OSUN, 8 lecturers and members of the administrative staff participated in exchange programs.

Implementation of EHU gender equality policy and roadmap

While implementing the plan of measures, work continued in the areas of communication and information, seminars, lectures, events were held, student and partner activities were organized, creating a gender-sensitive environment for all members of the EHU community. The correct use of gender-sensitive language in the various working languages of EHU has been established. One can familiarize oneself with the writing style of the published material on the website www.ehu.lt and on the university's social networks.

Held events: during the fall semester, EHU and guest lecturers conducted classes on the topic “On-campus Inclusion: Gender, Cultural Diversity, Language of Hate, Prevention across Communities”; O.

Kyvliuk's online seminar "Toxic beauty: why media has to make us feel ugly "; U. Bychenkova's master class on the practice of feminist graphic design; "FemThursday" project webinar "Mobilizing and Calling Revolutions: The Meanings of Women's Protest" with Elena Gapova (founder of the Center for Gender Studies, professor at Western Michigan University (USA)) about the "female face" of the Belarusian revolution, "why" Belarusian women took to the streets Gapova (<https://ru.ehu.lt/sobytiya/femthursday-elena-gapova/>); sociologist E. Nesteruk's webinar "Prevention of sexual violence, countermeasures and legal issues"; screening of documentaries about gender: "Women 2020" and "Women in the Workplace: The Unfinished Fight for Equality".

The Women in Tech project (2022 - 2023) opened up great opportunities. This is an educational and research project aimed at supporting Belarusian women in the field of IT, promoting gender equality in the field of high technology. The project is implemented in cooperation with the Center for Gender Studies of the European Humanities University, with financial support from the EU (EUR 300 000) within the framework of the EU4Digital program - <https://eufordigital.eu/countries/Belarus/>. The project includes the following areas of activity: Login to Tech – a course of video lectures and practical exercises for women planning to start a career in the IT field; conference on ways to solve gender discrimination in the IT field – for IT business representatives, non-governmental organizations and everyone interested in this topic; IT courses in various fields that teach specific hard skills for working in the IT field; a mentoring program to support women with participation from IT, HR and business professionals; Women in Tech Academic is a research program on gender inequality in IT in Belarus. EHU, together with the Women in Tech project, has announced a competition for research grants for students of the master's degree program "Gender Studies". In the summer, the "Digital Solidarity" camp was held within the framework of the project.

The monitoring of the situation of gender equality and the community survey on this topic continue. During the EHU's Employee Satisfaction Survey, held in May 2022, a question was asked about improper or inappropriate behaviour and harassment. 5 (in 2021 - 6) employees mentioned having encountered such a situation in the work environment during the last year. As an example, jokes about gender (the tactlessness of female colleagues and students) were mentioned.

During the reporting period, collaborators of the EHU Center for Gender Studies at the Academic Department of Social Sciences (Prof. Almira Ousmanova, Assoc. Prof. Uladzislau Ivanou and Prof. Elena Gapova) prepared texts, led events, and conducted activities with EHU students and partners on the topic of gender equality and inclusion. Specific texts and events can be found on the website of EHU Center for Gender Studies. Collaborators of the Center for Gender Studies also spread and popularize knowledge and opinions about gender equality in the Belarusian press and social networks (comments, interviews, virtual public lectures, etc.).

<https://en.ehu.lt/research/centers-laboratories-and-institutes/center-for-gender-studies/>.

In 2022 a new Master's study programme in Gender Studies was successfully opened (<https://en.ehu.lt/studies/gender-studies/>). At the moment there were two admissions to the programme. The students of the programme are active participants of Women in Tech project.

STUDIES AND RESEARCH AND ART ACTIVITIES

STUDIES

Study programmes

In AY 2021-2022 carried out 10 accredited study programmes. Academic Department of Social Sciences is responsible for bachelor study programmes "Media and communication", "World politics and economy", integrated study programme "International law and European Union law" and master study programmes "Public policy" and "Gender studies". Academic Department of Humanities and Arts is responsible for bachelor study programmes "Visual design", "European Heritage", "Theater art and acting", master study programmes "Visual plastic art" and "Cultural Heritage Development", as well as PhD programme in Philosophy.

In AY 2021-2022 Academic Department of Social Sciences created a 2 new master's study programmes "Studies on international law and security", "International business and commerce law L.L.M." and 1 bachelor study programme "Law". The programmes were evaluated positively and accredited by Centre for quality assessment until the earliest evaluation of this field of studies.

In AY 2021-2022 in collaboration with information technologies enterprise EPAM Systems Lithuania created a new bachelor study programme "Informatics" and received the decision on the positive evaluation of the programme in the field of computer science. This programme will be carried out in from AY 2022/2023 in the new branch of EHU "EHU/EPAM School of Digital Engineering".

Students

The number of students in AY 2021-2022 was 1056 students in the main study programmes and 141 student in the EHU branch "EHU/EPAM School of Digital Engineering" (data as of October 1, 2022), as in AY 2020-2021 – 811 students (data as of October 1, 2021) and in AY 2019-2020 – 643 students (data as of October 1, 2020). It is worth mentioning that student numbers during the academic year fluctuate due to various reasons that cause student movement (academic leave, dismissal, re-admission, etc.).

The number of the students for AY 2021-2022 is presented in Table 1 separated by groups of study fields, study fields and study programmes. During the reporting period, the number of students increased by 23.21 % compared to the previous reporting period.

Table 1. Study fields and study programmes, carried out in AY 2021-2022, and student number in them

Group of study fields	Study field	Study programme	Cycle	Number of students
Humanities	Heritage Studies	European Heritage (HR and LR)	BA	43
		Cultural Heritage Development (HR)	MA	35
Art	Design	Visual Design (HR and LR)	BA	326
		Visual Plastic Art (HR)	MA	22
	Theater	Theater Art and Acting (HR)	BA	26
Social Sciences Law	Communication	Media and Communication (HR and LR)	BA	302
	Political Science	World Politics and Economy (HR and LR)	BA	106
		Public Policy (HR)	MA	38
	Sociology	Gender Studies (HR)	MA	29
Law	Law	Studies on International Law and Security*	MA	0
		International Business and Commerce Law L.L.M*	MA	0
		International Law and European Union Law	Integrated studies	83
		Law	BA	43
Computer Science	Informatics	Informatics**	BA	141
	Philosophy	Philosophy	PhD	3
Total:				1197

**Studies on International Law and Security, International Business and Commerce Law L.L.M. will be opened for admissions in 2023.*

*** EHU/EPAM School of Digital Engineering study programme*

In AY 2021-2022, 119 students graduated from EHU (which is 2.52 % more than the number of graduates in 2021). 40 full-time students (52 graduates in 2021) and 40 part-time students (31 graduates in 2021) received bachelor's diplomas. 15 students of an integrated study programme were

awarded Master's diplomas and also Master's diplomas were awarded to 24 second cycle studies students.

During the reporting period 6 distance listeners (4 in Fall semester and 2 in Spring semester) were studying separate study subjects remotely at the University (more information on the system of open distance studies <https://ru.ehu.lt/ucheba/drugie-kursyi/>).

Student admission

In 2022 prospective students were offered 11 (full-time and part-time mode) bachelor and master's study programmes.

In 2022 a total of 473 prospective students (287 full-time and 96 part-time bachelors and 90 master's students) were invited to sign study agreements. This is 68.3 % more compared to 2021, when a total of 281 students were admitted (172 full-time and 59 part-time bachelors and 50 masters).

Table 2. Comparison of student numbers, admitted in 2022, 2021, 2020, 2019 and 2018

Study programme	Students admitted in 2022	Students admitted in 2021	Students admitted in 2020	Students admitted in 2019	Students admitted in 2018
Bachelor study programmes (HR)	287	152	71	80	75
Visual design	90	48	25	37	42
European heritage	18	17	18	11	12
Media and communication	79	47	28	28	21
World politics and economy	57	21	-	4	n/a
Theater Art and Acting (new study programme from 2021)	12	19	-	-	-
Law (new study programme from 2022)	31	-	-	-	-
Bachelor study programmes (LR)	96	56	67	73	74
Visual design	31	21	33	32	32
European heritage	0	-	-	8	15
Media and communication	40	24	19	25	27
World politics and economy	13	11	15	8	n/a
Law (new study programme from 2022)	12				

Vientisosios studijų programos	_*	23	9	13	37
International law and European Union law (HR)	_*	23	9	3	17
International law and European Union law (LR)	_*	-	-	10	20
Master study programmes	90	50	29	20	39
Cultural heritage development	24	17	7	7	12
Public policy	20	23	16	6	11
Visual plastic art	13	10	6	7	16
Gender studies (new programme from 2022)	18/15*				
Total (main study programmes)	473	281	176	186	225
<i>Informatics (new programme in branch from 2022)</i>	141***	-	-	-	-
Total (in university)	614	281	176	186	222

** Admission to Gender studies were opened two times during 2022.*

** In 2022 there were no admissions to integrated study programme International law and European Union Law (HR, LR).*

**** Study programme Informatics of EHU/EPAM School of Digital Engineering, first admission opened in 2022, 141 prospective students were invited to sign study agreements.*

European Humanities University admission campaign started in May 2022. Six bachelor's, four master's, and one doctoral programmes in the field of social sciences and humanities were opened for admissions.

The first round of admission ended on July 10. Up to this date, 800 applications have been received from those who wish to study. After evaluating the applications, it was decided to recommend 446 prospective students for admission. During the additional admission, in August, study agreements were signed with an additional 64 students.

In the opinion of EHU and its partners, the synthesis of the humanities and the digital industry is a modern approach to modern education, so the university, in cooperation with the EPAM School of Digital Engineering, launched a completely new Bachelor's program in Informatics. Out of more than 170 applications, 131 prospective students were recommended for admission.

In general more than 600 students joined EHU in October 2022 – this is almost twice the number of students enrolled last year. This positive trend confirms the assumption that more and more families choose a long-term investment in European higher education, which guarantees security and a promising future for the youth of Belarus and the surrounding countries.

However, this year it is not only the numerical growth of students that is pleasing – the geography of applicants who have chosen to study at EHU has also expanded: the university community has been augmented with citizens from Moldova, Kazakhstan, Sakartveli and Lithuania. Nevertheless, the largest number of freshmen came to EHU from Belarus (450), 45 from Ukraine, 56 from Russia.

The interest of prospective students in the study programmes offered by the European Humanities University remains traditional and in line with today's educational market trends – the bachelor's programs "Media and Communication" and "Visual Design" broke all previous records this year, attracting more than 100 freshmen.

One of the most popular Master's degree programmes this year is "Public Policy" and the new study programme launched in March 2022 "Gender Studies", which has no analogues in Lithuania and the entire Baltic region and is taught in English. The latter programme was created thanks to EHU Center for Gender Studies and partner universities.

Management of studies

Reporting AY 2021-2022 was exceptional due to the continuing global pandemic and the quarantine in Lithuania still in force at the end of fall and during spring.

During fall semester, the full time students at the University mostly returned to the traditional form (classroom contact work and independent work via the VLE Moodle) of studies. The studies of part-time bachelor students and master students were carried out only in the distance mode. But the implementation of full-time studies also had to be adjusted from December and switched to the hybrid model, as there were various situations, when the students or teachers could not work in the classroom due to illness or the requirements of self-quarantine. In these cases the activities carried out in the classroom were streamed to the students, unable to attend them physically.

In the spring semester, due to the pandemic situation and the quarantine continuing in Lithuania, all study programmes were carried out in hybrid and distance mode. As in previous academic years, the fact that most of the university's teachers have considerable experience in conducting distance studies has greatly helped to adapt the distance study mode and apply experience in the hybrid study process in full-time studies. The study process went smoothly throughout the year, flexibly adapting to the specific needs and opportunities of a group of students or teachers.

In order to ensure the continuity and quality of contact work online under quarantine conditions and to respond promptly to any problems that may arise, the Academic Support Center monitored the contact work of teachers through video conferencing and student activity in the Moodle virtual learning environment throughout the academic year. Such special monitoring made it possible to timely identify the problems of students' activity studying in distance mode and the difficulties of teachers in adapting to new working conditions and to respond to them.

University study process is managed by Academic Support Center. Study management activities in the University include management processes in the following three internal databases:

- 1) Study management system “Edina”,
- 2) Virtual learning environment “Moodle”,
- 3) Library information system “Koha”.

These databases collect and administer all data on study programmes, their implementation, student learning outcomes, carry out the study process in a virtual learning environment and archives digital learning materials, carry out library cataloguing and patron service.

Study administration activities are also carried out in the following external databases, to which data related to studies and research / art activities are periodically provided and / or regularly updated:

- 1) Student’ register,
- 2) Diploma register,
- 3) eLABa institutional repository for final thesis and publications,
- 4) Database for the results of research (art) activity of Lithuanian Research Council “Vieversys”.

In addition to administrative work in these databases, the following study management processes and procedures are performed by the Academic Support Center:

- 1) There is a one-stop student request service, i.e. one-stop-shop acceptance, review and, if necessary, referral of student requests and applications to other divisions, within the framework of this service, orders are prepared on the basis of applications, various certificates and academic certificates are prepared for students upon request.
- 2) Centralized preparation of study schedules and timetables.
- 3) Coordination of quality assurance processes of the University.
- 4) Coordination of research and art activity, accumulation of data on these activities and their provision for external institutions.
- 5) Library supervision and development.
- 6) Communication with external institutions supervising studies and research activities.
- 7) Cooperation with external providers of IT services.
- 8) Preparation of documents regulating University activities related to studies (regulation of everyday activities, regulation of periodical and long term processes).

Digitization of studies and development of distance/blended learning possibilities

The distance / blended model of study organization and the long-term experience of the University in this field allowed to smoothly introduce another way of conducting studies – hybrid studies, when classes were broadcasted from the classrooms according to needs (as already mentioned, in cases

where, due to pandemic restrictions – illness or self-isolation, part of the students could not attend lectures) during pandemic AY 2021-2022.

During AY 2021-2022 EHU activities in the field of digitization of studies, as previously, were attributed to the competence of the Academic Support Centre and were developed in the following similar areas as previously but due to the pandemic conditions and subsequent full “migration” of the University to the Internet gained additional importance and features:

1. Development of support system for faculty, students and administrative staff:

1.1. *Professional development of EHU faculty and staff.* During the reporting period as always introductory trainings for new teachers “Moodle elementary” were organized in both the fall and spring semesters. Trainings in the use of video conferencing tools for new teachers were also organized (“Use of video conferencing tools in the study process”). A package of information and methodological materials for teachers prepared earlier was updated, regular consultations on the transfer of the study process to the virtual space were carried out and assistance was provided to teachers in preparing tasks and conducting exams remotely and in hybrid mode.

1.2. *Regular support and assistance for teachers and students.* Administrative staff of Academic Support Center responsible for digitization of studies and the maintenance of VLE Moodle provide ongoing advice and assistance for teachers and students starting from assistance for teachers in technical, methodological and educational aspects of distance courses creation and ending with redirecting of very practical questions outside of the competence of the Center to the other EHU units or EHU IT service (outsourcing).

2. Quality monitoring of digitalization of studies and distance/blended learning. Quality monitoring actions not only serve for regular quality improvement but also allow to collect data for the annual evaluation of the activity of teachers and on their impact on the digitization of studies. As previously, there were the following fields of quality monitoring during AY 2021-2022:

2.1. *Certification of new distance/blended learning courses for undergraduate part-time and master studies.* During AY 2021-2022 9 new courses were developed and certified in the fall semester and 21 courses in the spring semester.

2.2. *Monitoring of the tutoring in all Bachelor's (part-time mode) and Master distance/blended courses.* Certification is conducted regularly each semester. Generalized and personal evaluation reports of teachers' activities in VLE Moodle were prepared by the staff of Academic Support Centre for the purpose of monitoring the process of studies.

2.3. *Monitoring of online classes.* Starting from AY 2018-2019 University monitors teachers' activities in scheduled online classes for part-time and master studies in the aspect of teachers' timeliness and the level of student activity in the distance learning environment. It was continued

in AY 2021-2022. This was especially important as due to the pandemic part of the study activities continued in the virtual space.

3. Technical, methodological and administrative support for digitization of studies and development of distance/blended learning.

3.1. *Administration of certain virtual platforms supporting distance/blended learning.* It is one of the most important aspects in digitization of studies and responsible staff from Academic Support Centre, as per usual practice, took care of the administration of VLE Moodle, an anti-plagiarism system Turnitin, study information system "EDINA", also in cooperation with academic departments administrated videoconferencing system "Zoom".

3.2. Methodical support for faculty and students. In AY 2021-2022 the package of methodical and informational materials for teachers related to the full transfer of studies to virtual space was amended, assistance when creating tasks for intermediate assessment and exams was provided.

It should also be mentioned that in AY 2021-2022 University teachers had a very wide range of opportunities to participate in in-service training events for teachers of the Open Society University Network (OSUN), of which the University is a member.

In addition to the above-mentioned activities in the development of the digitization of studies, in AY 2021-2022 the Department of Social Sciences of the University continued the implementation of the project "University without borders" (<https://uwb.education/>), during which a cycle of in-service training events related to the digitization of studies, teleworking and digital educational innovations "Teaching online is easy!" was organized for all University teachers; methodological material was prepared.

Local and international activities, student exchange

In cooperation with the University's academic departments, centers and divisions, EHU's Communication and Development Unit coordinates and promotes the University's international cooperation, mobility and international projects.

International mobility events in AY 2021-2022 were highlighted by:

- Summaries of Erasmus+ student document management (learning agreements) and interinstitutional agreements are being prepared;
- EHU received a total of EUR 106 960 funding for Erasmus+ staff and student grants within key action KA131 and EUR 20 645 for Erasmus+ staff and student grants within key action KA171. These funds will be used during AY 2022-2024;
- A grand total of 25 students received Erasmus grants in AY 2021-2022 froms Erasmus and ESF funds. Seven of them continued their mobility abroad in spring semester;

- Eight students received Erasmus internship grants for participation in the student internship mobility programme.

Table 3. Factual outgoing student mobility in AY 2021-2022 via Erasmus

Study cycle	Study programme	Student mobility for studies	Student mobility for internships
Bachelor studies	European heritage		1
	Media and communication	11	2
	Visual design	12	3
Integruotos studijos	International law and European Union law	3	1
Master's studies	Public policy	1	1

During AY 2021-2022 due to COVID-19 pandemic and related restrictions there was no opportunity to implement all the mobility actions in some of the partner countries.

Participants in mobility exchange programs in AY 2021-2022 by categories:

- outgoing STA (Erasmus + Outgoing Staff Mobility for Teaching Assignments) – 3 persons;
- incoming STA (Erasmus + Incoming Staff Mobility for Teaching Assignments) – 2 persons;
- outgoing STT (Erasmus + Outgoing Staff Mobility for Training) – 2 persons;
- incoming STT (Erasmus + Incoming Staff Mobility for Training) – 6 persons.

25 students came to the University under Erasmus and other exchange programs.

Traditionally, all incoming students were assigned mentors (buddies) from the pool of students already studying at the University. Such a system makes it easier and smoother for new students to integrate into the new cultural and educational ecosystem. This system is useful for all – incoming students, mentors, EHU community.

During the reporting period, the University continued to participate in the Lithuanian State Scholarship Program, which reimburses postgraduate tuition fees and provides scholarships to applicants. The target audience for this program is graduates from Armenia, Azerbaijan, Belarus, China, Sakartveli, Israel, Japan, South Korea, Moldova, and Ukraine and for persons of Lithuanian descent from countries outside EU and EFTA. Six EHU students from Belarus and Ukraine received such scholarships for AY 2022-2024.

The short-term (for 1-2 semesters) scholarship program reimburses tuition fees and provides scholarships to applicants. One student (from Kazakhstan) who came to study at EHU received such scholarship for fall semester of AY 2022-2023.

During the reporting period, EHU ESN representatives participated in the following conferences held in Lithuania:

Table 4. EHU participation in ESN conferences, 2022

Event	Participation date
National platform Nr.48	2022-03-26/27
Timetravel Saariselka Trip	2022-03-18/24
ESCAPE CAMP	2022-05-13/15
National platform Nr.49	2022-06-11/12

Quality assurance activities

In the context of EHU's mission as a student-centred university, the University will be pursuing its mission statement from EHU Strategy for 2019-2024. The strategic goals are directly related to the assurance of internal study quality and international level study process at the University. Qualitative and quantitative objectives are set for each strategic goal, covering the whole study process and the University's academic activities, ensuring internal quality enhancement, including preparation of new study programmes, involvement of the academic community in quality improvement processes. All quality assurance statements are set in "Quality Policy for Studies and Science at the European Humanities University" (No. 123-20, 16-05-2017), "Quality Manual and Performance Indicators", etc. These and other documents define the internal quality assurance system and allocate responsibility for its planning, implementation and development among the Rector, the University Senate, Academic Departments and the University Science Centers, Divisions and other units.

The results of surveys are constantly analysed at the University. They are discussed at rectorate meetings, academic departments of the University, study programme committees, and meetings with students.

The aim of the development and implementation of a feedback system in the study process is to effectively and systematically monitor the quality of the study process. In AY 2021-2022, as previously, the University collected various quantitative and qualitative data that allow assess the study process and the quality of studies – student, teacher and alumni surveys, statistical study information, and discussions with academic departments on individual study quality issues. The organization of the student feedback process is regulated by the "EHU Study Feedback Organization Procedure" (No. 123-20, 16-05-2017).

As each year particular attention was paid to the process of data collection - student feedback surveys on the quality of the study subjects were conducted in autumn and spring semesters. The results of the surveys were introduced to faculty, heads of department and broader discussions were held at inter-university meetings attended by University students, faculty and administration. This way students, as the most influenced part of the University's academic community, in cooperation with teachers and the administration of academic units help to identify problems arising in the study process and contribute to the search for rational solutions to them.

During AY 2021-2022 academic year, as before, the reasons for the dropout of students were monitored, systematized and summarized. Summarizing the data collected during the reporting year, it can be stated that there were usually two reasons for termination of studies: voluntary termination of studies and elimination due to non-progress or financial arrears. Students voluntarily dropped out of studies due to various personal reasons, health problems, and family circumstances. Others dropped out due to a difficult financial situation, which made it difficult to reconcile studies and work.

Student ability to learn and general satisfaction with studies is also determined by their psychological well-being. In 2020, a position of psychologist was established at EHU.

Psychological support for students include:

- Individual psychological consultations for students;
- Motivational interviews with students who want to drop out;
- Psychoeducational consultations;
- Seminars on relevant topics: time planning, effective learning skills improvement, stress reduction for smooth learning.

On average, about 20 students sought psychological counselling per week until the start of the war in Ukraine. This number increased significantly after that moment. "Psychological help with study issues" is a rather rare request from students. They usually approached with other requests that, of course, have a direct impact on their studies.

COVID-19 pandemic still had significant impact on the University's activities during AY 2021-2022. Due to various continuous restrictions, the University had to switch to distance, hybrid or blended mode of studies and work.

In AY 2021-2022 preparation for the external evaluation of the fields of study began. In 2022 The Academic Department of Humanities and Arts prepared and presented self-evaluation reports in the fields of Design and Heritage studies. An external evaluation of these fields is scheduled for the fall of 2022.

In October 2021 University introductory classes for first-year students of all study programmes and modes took place. The purpose of the introductory classes is to help students integrate into the

University community, to understand and facilitate communication with faculty and administration, to consolidate freshman choice, and to increase motivation to study.

Student survey data

A routine bi-annual student surveys are conducted in fall and spring semesters. The summarized data of these surveys are published publicly on the university's website, discussed in the Senate and in the departments, and the individual evaluation data of each teacher is received by them and their department heads. In accordance with EHU's internal legal acts, the data obtained from individual course and teacher evaluations are considered representative only if at least 55 % of students participate in the survey. In the event that the number of respondents does not reach 55 %, the obtained data are used to evaluate the performance of teachers working in specific study programmes, but only as additional data.

On July 17, 2019 the Minister of Education, Science and Sports signed an order approving the new description of the procedure for external evaluation and accreditation of studies, evaluation areas and indicators (valid edition from December 21, 2019), and instructed the Center for Study Quality Assurance to prepare external evaluation methodologies for study areas and new study programmes and the external evaluation plan of study areas. From 2020, the external evaluation of study areas by study areas has been started. In 2022 the external evaluation and accreditation of the two ongoing study areas was pending, in the AY 2021-2022 great attention was paid to the Design and Heritage study programmes, which were to be evaluated according to the new procedure. During the preparation of the self-evaluation reports of the study areas, available quality monitoring data were also used. It can be mentioned that, for example, in fall semester of AY 2021-2022 surveys of design students about the quality of study subjects and their teaching reveal that the university basically meets the expectations of design students and they rate the quality of studies as good and very good. The survey questionnaire asks for an assessment of various individual components of studies and their environment. The results of the survey show that design students consider the material base, presentation of study materials in the Moodle system, teachers' communication with students, faculty administration assistance to students to be the strong side of their studies at the university. The total score on a ten-point rating scale by which students assessed the quality of studies and their environment in AY 2019-2020 was 7.43, the previous year's results are as follows: AY 2020-2021 – 7.99 and AY 2021-2022 – 7.28 points. The long-term results of this feedback are used by study programme committees, departments and the university administration to improve activities and make decisions. In the fall semester of AY 2021-2022 surveys of heritage students about the quality of study subjects and their teaching reveal that the university basically meets the expectations of heritage students and they rate the quality of studies as

good or very good. The survey questionnaire asks for evaluation of various individual components of study subject teaching and study environment.

In AY 2021-2022 a total of 26.20 % of students participated in the survey (15.65 % in AY 2020-2021; 10.16 % in AY 2019-2020; 28.92 % in AY 2018-2019).

Table 5. Summarized results of student feedback survey on teacher evaluation for AY 2021-2022*

Study programme	Full-time studies	Part-time studies	Full-time studies	Part-time studies
	<i>Fall semester</i>		<i>Spring semester</i>	
European heritage	9,2	9,51	6,65	-
Visual design	8,9	8,6	8,95	8,13
World politics and economy	8,91	9,16	8,07	9,28
Media and communication	9,24	9,31		
International law and European Union law	9,14	9,5	8,88	9,14
Cultural heritage development	8,32	-	7,91	-
Visual plastic art	9,36	-	-	-
Public policy	9,02	-	9,23	-

***Evaluation scale: 1 -10**

Systematized results of the survey on the quality of teaching of the study subjects are presented to the heads of academic departments according to separate criteria and specific student comments.

Feedback data collected from participants of the study process is used by:

- University faculty for the improvement of the content of study subject,
- Senate Study Programme Committee and Administration for continuous quality assurance and improvement of the study programme, analysis of the study programmes to be undertaken,
- Programme (Field) Committees for internal evaluation and improvement of the study programme,
- Teacher's Evaluation Commission for annual evaluation of teachers' performance,
- Academic Support Center and University Administration for the development of unit and University activities.

It should be noted that the teachers of the study programme participate in decision-making not only as members of the relevant programme committees and departments, but also at various other levels (some of the teachers are members of the Senate, Senate committees, etc.). On the other hand, the main responsibility of teachers in this context is to create and improve the content of their subjects, organize the subject study process, and provide feedback to students.

A student satisfaction survey was also conducted in the AY 2021-2022. The obtained data allowed assessing the extent to which the University meets students' expectations and how the quality of the study environment is assessed. Satisfaction with individual components of studies and their environment was assessed. The overall score by which students rated the quality of their studies and their environment was 7.9 points out of 10 possible points in AY 2021-2022 (7.99 points out of 10 possible points in AY 2020-2021; 7.43 points out of 10 possible points in AY 2019-2020).

RESEARCH AND ART ACTIVITIES

According to the order of the Minister of Education, Science and Sport of the Republic of Lithuania “Regarding the Evaluation of Research and Development and Evaluation of the Arts and Sciences of the Universities and Research Institutions in 2018” (December 4, 2017), European Humanities University is annually participating in the process of evaluation of research and art activities. Taking into account the evaluation requirements, the research carried out at the University and the practical potential of the University faculty to carry out research activities, three assessment units were formed – the Unit of Humanities, the Unit of Social Sciences and the Unit of Arts. The function of these units is to fully reflect and provide key data for evaluation of the University research (art) activities in particular fields. The Evaluation unit of Humanities represents main characteristic of research activity in the fields of History and Philosophy. The Evaluation unit of Social sciences represents main characteristic of research activity in the fields of Law, Politics and Communication. The Evaluation unit of Arts represents main characteristic of artistic activity in the art field of Design. During the annual assessment of research and experimental development and artistic activities of universities and research institutes in 2021, four assessment units were formed. An additional assessment unit of the Theater Art field was created.

The evaluation procedure of the research (art) activities is performed by the Research Council of Lithuania and is usually performed in the first half of the following year of the year which had been evaluated. Because of this principle research (art) activity results of calendar year 2021 were delivered for the evaluation at the end of April 2022. As a systemised University research (art) activity output results enable to indicate, in 2021 overall 59 research publications (i.e. 22 publications increase from 2020) (23 in Humanities and 36 in Social sciences) had been created. In connection with the direct negative impact of the COVID-19 pandemic on the full performance of professional art dissemination activities and the request of the institutions, carrying out art activities, the Research Council of Lithuania postponed the evaluation of works of art from 2020 to 2022. The works of professional art created in 2020 were evaluated together with the ones created in 2021. The most significant works of art that meet the criteria of the highest professionalism and internationality were selected and submitted for evaluation. The absolute number of art works of the University in the 2020-2021 calendar year was 31. The artists of the design field created and submitted 25 works for evaluation and assessment unit for

Theater Art activities newly formed in 2022 submitted 6 works. In 2018-2019 31 works of art were submitted for evaluation as well (14 in 2018 and 17 in 2019). The number of submitted works has remained the same despite the impact of the COVID-19 pandemic.

Research (art) activity evaluation results presented by the Research Council of Lithuania is showing that overall evaluation results by evaluation points when evaluating the general situation for 2017-2021 are continuously increasing (humanities: 2017 – 10 points; 2018 – 141 points; 2019 – 181.4 points; 2020 – 196.9 points; 2021 – 670.37) or maintaining the high level reached (social sciences: 2017 – 51.52 points; 2018 – 46.28 points; 2019 – 138.18 points; 2020 – 103.08 points; 2021 – 144.41 points). In 2021 there was a particularly significant increase in points in the assessment of humanities works. Compared to 2020 the number of points increased 3.5 times. In addition, according the points of formal assessment of works in the field of humanities for 2021, per full-time equivalent of one employee, EHU surpasses other Lithuanian universities and scientific research institutes. Overall indicators of the results of the evaluation of scientific (artistic) activities for 2021 (for the sake of objectivity, presenting only the results of the evaluation of humanities and social sciences), are significantly higher than in 2020 (2020 – 294.07 points; 2021 – 814.78 points). Thus the results are 2.77 times higher than 2020 and even 19 times higher than 2017 (42.6 points) when the reform of science (art) activities was started in a targeted manner at the University.

The results of the formal assessment of works of art in the university in 2020-2021 (86.57 points) increased by 30 percent in comparison with 2018-2019 (66.15 points), although the number of works submitted for evaluation did not change. This indicates an increase in the number of works of art published in widely known or even prestigious international contexts.

Significant change in productivity and quality in science (art) activities was achieved through further purposeful development of EHU Research (Art) Strategy 2019–2024 (https://en.ehu.lt/wp-content/uploads/2019/07/20190701_EHU_RA_Strategy.pdf) that identified and distinguished key areas of activity related to process management, researcher mobility, internationalization, the quality of research publications and works of art, and greater involvement in research projects. Assessing the perspective of the AY 2021-2022 and the implementation of the set priorities for the development of research (art) activities, it can be stated that 10 out of 16 tasks for the improvement of the situation with research (art) activities set in the Research (Art) Strategy 2019–2024 have already been implemented and are being implemented.

In accordance with the legal requirements related to the principles of organization of the study process and the priorities of activities provided for in the EHU Research (Art) Strategy, research (art) activities are strongly connected with the study programmes operating at the University. From the end of the AY 2018–2019 until 2020, EHU conducted research in five fields of science (history, philosophy, law, political science, communication and information) and design art. Due to the successful development

policy of study activities in the AY 2020-2021 and the acquired rights to implement new study programmes, strategic documents of the University's research (art) activities were supplemented with new fields of science and art – theater, sociology and information technology. The emergence of the latter field of science is a significant strategic step in expanding the profile of the University's academic activities and responding to the changes taking place in the life of society, creating a precondition for the study of natural sciences and high-quality synergy of humanities-social-natural sciences. In the near future, preparations are being made to expand the studies in the psychology field, and to develop research activities in the field of psychology. Taking into account the existing needs and challenges, EHU faculty and researchers is constantly encouraged to strive for higher results in scientific and pedagogical activities in each of the fields of study. The promotion policy can be divided into two main segments - 1) financial support for the implementation of individual research (art) activities of teachers (publishing of publications, conferences, trips, social projects, etc.); 2) performance evaluation and motivation system (taking into account the individual performance of teachers, in which the essential weighting factor is the results of research (art) activities, teachers are paid bonuses amounting to 10 to 20% of their annual salary). It should be emphasized that, after its creation, the system of performance evaluation and motivation was implemented in full for the first time in 2020.

Noticeable part of the research activity in the reporting period was conducted by the following research Centers and Laboratories: Center for Gender Studies; Center for Intersubjectivity and Interpersonal Communication Studies (until 2020 – Center for Philosophical Anthropology “Topos”); Laboratory of Critical Urbanism; Center for Constitutionalism and Human Rights; German and European Studies Center (until 2020 German Studies Center); Laboratory of Visual Culture and Contemporary Art Research (until 2020 Laboratory of Visual Culture Research); Center for Belarus and Regional Studies (until 2020 Institute for Research of Belarus History).

It is worth mentioning that EHU's research centers are led by distinguished faculty, each of whom has developed significant expertise in their field. The goal of each center is not only to promote and carry out research, but also to serve as a focal point for networking among scholars of relevant fields of science. EHU's research centers focus on a diversity of subjects in the humanities and social sciences, ranging from critical urbanism and contemporary art to legal and historical research. In this context, the project “Strengthening the potential of EHU Center for Constitutionalism and Human Rights by implementing new activities” that is being implemented in AY 2021-2022 by the EHU Center for Constitutionalism and Human Rights is worth mentioning. During the project, five thematic sectors of the Center were formed and implemented in 2021-2022: 1. Advocates for the rule of law; 2. Scientific research; 3. Cooperation with an international network of legal experts, participating and organizing international conferences, webinars and legal consultations; 4. Law clinic; 5. Professional development and excellence in teaching.

In cooperation with the *Universities Without Borders* project in 2021-2022 the Center for Constitutionalism and Human Rights created four innovative online courses for lawyers in two languages (Russian and English). Courses in English and Russian were also taught to lawyers from five countries: Azerbaijan, Belarus, Moldova, Russia and Ukraine. EHU certificates of completion of studies were issued to 38 graduates – lawyers from the named countries. A series of webinars “How to prepare and send an individual message to the Human Rights Committee?” was organized. In AY 2021-2022 on June 21, 2022 the Center's research results were presented at the international scientific conference *Vienna Academic Conference* by M. Zharilouskaya and L. Ulyashyna, members of the Center, within their report “International obligations of the Republic of Belarus in the field of human rights and trade union rights: a comparative legal analysis of the right to freedom of association”. A scientific article was later published based on this report. In AY 2021-2021 thanks to successful cooperation, an online library was created, which contains scientific and practical publications of advocates, lawyers, and law students. In 2022 the Center organized the Summer University “Law - Humanity and Technologies”, which was attended by 30 participants, as well as the Summer School “International Commercial Law and Arbitration”, which was attended by 23 students of EHU and Ukrainian universities. In 2022 the members of the Center, together with their colleagues from other European universities, started preparing the first legal dictionary of Latin terms with translation into six European languages existing in the region of the Eastern European space, supported by the Open Society Universities Network (OSUN).

In AY 2021-2022 research centers, together with academic departments, realized more than 200 different types of activity results, including publications, reports at conferences, science popularization activities, projects, etc. Given the still unfavourable general situation for holding events in a face-to-face format, many of these activities were transferred and successfully implemented in the digital space.

The most significant activities should be mentioned: the Gender Studies Master's Scholarship Competition in 2021, which took place within the framework of the “Women in Tech” project; opening of the project website <https://wintech.me/> in 2022; Summer school “Digital Solidarity” in 2022; Forum “Women in Tech” held in the Belarusian start-up center “Imaguru”. In 2021-2022 the Gender Studies master's program was launched; presentation of the translation of the novel “L'Événement” by the French writer Annie Ernaux (translated by Ivanoŭ Uladzislaŭ).

The Laboratory of Critical Urbanism organized the seminar “Spaces of digital kinship”; tested the project “Participatory Urban Research Model for Small Monofunctional Towns” during the summer school in Visaginas; publicly presented the book “Re-Tooling Knowledge Infrastructures in a Nuclear Town”.

The Laboratory of Visual Culture and Contemporary Art Studies presented several audio projects of Pavel Niakhayeu: “Diaries of Jazepa Drazdovich”; “Political Soundtracks: Listening to Political Protests in Minsk, Belarus”; Andrei Gornych and Yuri Stayunichau's documentary film “Citizenship Celebration”

(2021, 20 min.) about the most massive protest action in Belarus on August 16, 2020; EHU student film festival “Retrospective-X: EHU” <https://www.instagram.com/retrospective.ehu>.

The activity of the Center for Belarus and Regional Studies, which was reorganized and renewed in the AY 2020-2021, deserves special attention. Taking into account the political situation in Belarus and the sanctions imposed by it on Belarusian scientists who support the opposition, EHU, and specifically the Center for Belarus and Regional Studies, became the center of financial and humanitarian support for these scientists. This initiative created a high-quality synergy of academic teams, which not only helped to respond to the mission of supporting scientists in difficult situations, but also significantly strengthened the potential of EHU's scientific activity in the field of historical science. In 2020-2022, 35 Belarusian scientists were admitted to EHU, who significantly contributed to increasing the scientific potential of the University by publishing significant scientific publications. In 2021 alone, these scientists published 16 scientific works, including 1 monograph, 1 collection of scientific works, 2 articles in international scientific journals, 12 scientific publications in other scientific publications. According to the annual evaluation of the institutions' scientific (artistic) activities, organized by the Lithuanian Research Council, the contribution of these scientists to the University in 2021 is 52 % from all points received. In addition to the work of fundamental scientific activities, during the period in question, scientists also implemented about 50 different types of science popularization activities. It should be noted that in AY 2021-2022, this group of researchers was supplemented by 4 researchers who received support from the Threatened Scholars Initiative program of the Open Society University Network (for more information, see EHU's participation in the Open Society University Network).

In AY 2021-2022 the EHU Law Clinic continued its activities at the university. The project “EHU Law Clinic” was launched in December 2020 by the students' initiative. The reason for the creation of the clinic was the need to improve the practical skills of the students of the integrated study programme “International Law and European Union Law”, as well as to carry out educational and informational work for the Belarusian civil society related to the political crisis and massive violations of human rights in the Republic of Belarus after the presidential elections of the Republic of Belarus, which took place in August 2020.

Although, as already mentioned earlier, the pandemic has significantly limited the professional possibilities of art dissemination, with some activities moving to the virtual space and organizing art events in accordance with the intended restrictions, it is still possible to celebrate some significant results of the activities of the university's artists in the international space. The participation of associated professor of arts Sergei Selezkij in the international biennial in Belgrade (6th International Watercolor Biennial Belgrade 2020) can be named as the most significant; Demonstration of the works of Professor Artūras Raila at a collective exhibition in Prague (Group exhibition “The Cave and the Garden”, Center for Contemporary Art “Art Futura”, Prague, Czech Republic); Associate Professor Julia

Titowa's participation and winning at the international animation film festival (Winner of ANIMARKT Stop Motion Forum 2020, Lodz, Poland); Kseniya Shtalenkova, PhD student in philosophy, received a special prize in the international drama competition ("It's just very difficult" (play, 30 pages), International Drama Competition Badenweiler-2020, Stuttgart (Germany), 2020); Valentinas Klimašauskas 14th Baltic Triennial: Endless Struggles curation at the Center for Contemporary Art, 2021; Ilja Bereznickas illustrations for the book "Granny Love's Birthday" (Magic of 4th Night), Israel (Amazon.com) in 2021; screening of the play "We Breathe Together" directed by Aliaksandr Marchanka at the international festival "Re: writing the future" in Berlin, 2021; Irina Kodyukova's animated film "Dante.Beatrice" was awarded a golden virtual finalist crown at the independent film festival "Prizma" in Rome, 2021, etc.

Taking into account the transformations and optimization processes presented in the previous activity reports in the field of the University's scientific (artistic) activities, the periodical peer-reviewed scientific journal "Crossroads" has been discontinued in AY 2020-2021. The peer-reviewed scientific journal "Tsaytshrift" is related to specific studies in the field of Judaic studies and the publication of their results, therefore it does not have a regular publication period and in 2020-2021 was not published. From 2020-2021, following the decision of the University management, the scientific journal "Topos", which continues to be published regularly (2 issues per year), became the main peer-reviewed scientific journal of EHU. Since 2022, Topos has been indexed in the Scopus database.

PROJECTS ACTIVITIES

In AY 2021-2022 the academic community of the University continued to be active in initiating and implementing new project initiatives both at the national and regional (Lithuania - Belarus) and international levels. During this period, a number of regional and international projects were implemented, the results of which significantly contributed to the long-term goals of the University, had a significant positive social impact on the target groups or directly and effectively addressed the persecution and repressions of individuals (Belarusian university students, lecturers, researchers), that significantly increased after the presidential elections in that country in August 2020.

Table 6. Projects implemented by EHU in AY 2021–2022

Project title and number: Jewish Heritage, SLH50020GR0025
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Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	21 300	Coordinator	U.S. Department of State, federal assistance award	2020-10-15 – 2021-10-15
Project aims and results		Transfer of Lithuanian experience related to preservation and administration of tourism heritage objects to Belarusian partners.		
Project title and number: Cultural Road of Francysk Skaryna (stage Polotsk – Vilnius), Nr. P2021-VB-BA-01				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	33 070	Coordinator	Development Cooperation and Democracy Promotion Programme of the Ministry of Foreign Affairs of Lithuania	2021-03-17 – 2021-11-10
Project aims and results		Contribute to the preservation and promotion of the cultural heritage associated with the personality of Francysk Skaryna through the Council of Europe's Cultural Routes model.		
Project title and number: Ideas and tools for the development of European cultural heritage in Belarus, Nr. P2021-VB-BA-02				

Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	36 860	Coordinator	Development Cooperation and Democracy Promotion Programme of the Ministry of Foreign Affairs of Lithuania	2021-03-17 – 2022-11-01
Project aims and results		Promote the European Heritage Label (EHL) in Belarus, identify potential sites in Belarus that could be added to the list of European heritage sites, and develop new strategies for interpreting such sites. The project aims to create preconditions for further integration of Belarus into the European cultural space and to actualize the European dimension of cultural heritage.		
Project title and number: Belarus Rapid Response Program, No AID-OAA-L-15-00007				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	14 656	Coordinator	USAID	2021-03-22 – 2021-10-31
Project aims and results		Seven webinars and other events for the exchange of experience in the field of interactive teaching methodology and the dissemination of good distance learning practices. Identification of disinformation and propaganda in the media and development and use of countermeasures. Debate as the essence of public civic discourse.		
Project title and number: Promoting democratic values and the challenges of disinformation: an aspect of distance learning, SLH50021GR3016				

Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania, Minsk, Belarus	150 325	Coordinator	U.S. Department of State, federal assistance award	2021-10-18 – 2023-02-17
Project aims and results		Encourage the political, legal and media literacy of relevant societies (especially Belarus) by increasing access to higher education through innovative distance learning methods.		
Project title and number: Women In Tech				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania, Minsk, Belarus	300 000	Coordinator	European Commission	2022-01-10 – 2023-11-30
Project aims and results		The project is aimed at attracting women to the IT sector, creating more attractive conditions for women working in the field of high technology, creating a mutual support community and a common learning space. This is a project aimed at promoting research on gender discrimination in the IT sector, increasing the visibility and awareness of the problem.		
Project title and number: Establishment of the network of successful social projects involving EHU's students				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	42 146	Partner	Eurasia program, FOSI project	March 2021 – December 2021
Project aims and results		The project aims to promote cooperation between EHU and non-governmental organizations and to develop civic activism in Belarus. In		

		the first phase of this project, several important results were achieved: the activities of four major projects underpinning the promotion of civil society in Belarus 3.0 (OpShop, EHU Talks, Belarusian ReThink Belarus (Artists in Exile) led to the development of knowledge about the EHU civic agenda in all communities..		
Project title and number: Erasmus + KA103 European mobility programme, 2021-1-LT01-KA131-HED-000011157				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	58 860	Partner	Erasmus + KA3 mobility programme	AY 2021 – 2023
Project aims and results		Mobility of students (studies and practical training), teachers (teaching and training) and staff (training) with partner countries' universities under the KA103 Erasmus+.		
Project title and number: Erasmus + KA 103 European mobility programme, 2019-1-LT01-KA103-060210				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	59 462	Partner	Erasmus+ KA103 mobility programme	AY 2020 – 2022
Project aims and results		Mobility of students (studies and practical training), teachers (teaching and training) and staff (training) with partner countries' universities under the KA103 Erasmus+.		
Project title and number: : Erasmus + programmes Nr. 2017-09.09.3.1-ESFA-V-709-01-0003-SU-27				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	176 507	Coordinator	Erasmus+ KA107 mobility programme	AY 2020 – 2022
Project aims and results		Student mobility by study programmes.		

Project aims and results		Funds allocated by the Education Exchange Support Fund of the Republic of Lithuania to finance student scholarships.		
Project title and number: Support of the Ministry of Education, Science and Sport of the Republic of Lithuania for Research and Experimental Development (Non-Economic Activities) for 2022, contract for the use of funds No S-533 2022-06-23				
Place of implementation	Total value of the project, EUR	EHU part in the project	Donor	Implementation period
Vilnius, Lithuania	131 000	Beneficiary	Ministry of Education, Science and Sport of the Republic of Lithuania	2022-06-23 – 2022-12-17
Project aims and results		Support of the Ministry of Education, Science and Sport of the Republic of Lithuania for Research and Experimental Development (Non-Economic Activities) in 2022		

EHU Emergency Fund

In 2020, the EHU Emergency Fund was established at EHU to support Belarusian students and researchers affected by the authoritarian regime in Belarus. The fund successfully continued its activities in AY 2021-2022. The Republic of Lithuania, the Kingdom of Norway and the Kingdom of Denmark, the Republics of Finland and Estonia, and Sweden Institute (Sweden) are the main donors to the fund.

During the reporting period, the following aid contracts were completed:

- Norwegian Ministry of Foreign Affairs. Amount of support provided: EUR 47 000. According to this contract, financial support was provided to 20 Belarusian students who experienced repressions by the Belarusian authoritarian regime. Support implementation period: March 2021 – February 2022;
- Ministry of Foreign Affairs of Estonia. Amount of support provided: EUR 50 000. According to this contract, financial support was provided to 44 Belarusian students who experienced repressions by the Belarusian authoritarian regime. Support implementation period: March 2021 – February 2022. In addition, the Ministry of Foreign Affairs of Estonia at the end of 2021 provided European Humanities University with a repeated one-time non-reimbursable support of EUR 50 000;
- Swedish Institute. Amount of support provided: EUR 98 321.74. According to this contract, financial support was provided to 31 Belarusian students and 10 researchers and teachers from

this country that experienced repressions by the Belarusian authoritarian regime. Support implementation period: December 2020 – August 2022;

- Danish International Media Support organization representing the Danish government in the EHU “Emergency Fund”. Amount of support provided: EUR 40 000. According to this agreement, financial support was provided to 23 Belarusian students who experienced repressions by the Belarusian authoritarian regime. Support implementation period: March 2021 – September 2022;

On January 11, 2022 European Humanities University and the Finnish Ministry of Foreign Affairs signed a support agreement for financial support for a period of 2021-2024 for Belarusian students, researchers and teachers experiencing repression by the Belarusian regime. The total amount of support is EUR 150 000.

EHU activities within Open Society University Network (OSUN)

Intensive and full integration of the European Humanities University into the Open Society University Network (OSUN) started in 2020 after signing the agreement on EHU's participation in OSUN activities on August 26, 2020. Although the partnership between the European Humanities University and Bard College (Bard College (USA) and Central European University (Austria) are the main coordinating bodies for OSUN) in the academic field already has a long tradition, the signing of the EHU-OSUN operating agreement has preconditions for the University to develop activities aimed at the formation of a democratic and socially responsible society, the solution of socially significant problems. In order for institutional participation in these activities to be smooth and productive, in December 2020 the position of OSUN institutional coordinator was established. During AY 2021-2022, the University teachers and students started or implemented more than 20 OSUN-funded activities. These activities include student mini-projects, a student exchange program between OSUN institutions, specific study courses focused on building a democratic society, and short-term and long-term teacher projects. The following activities of EHU–OSUN can be distinguished as more significant and directly related to EHU's strategic goals:

- 1) *OSUN courses* – EHU teachers who have acquired competence in specialized training have taught and are teaching the following specialized OSUN courses to University students - Engaged Citizenship, Freedom of Expression, Alternate Worlds, Global Citizenship, Nations and Nationalism, Social Entrepreneurship. Prof. A. Kalbaska, together with teachers at Princeton University (USA), teaches an elective course “History Since 1300” to EHU students;
- 2) *EHU students’ Debate Club* – a community of students, teachers and staff committed to promoting dialogue and debate within the University, the local community and around the world. EHU Debate Club was founded in 2017 by student group Diana Planida and Bruno Tanda

with the support of EHU Student Service Unit (Anastasiya Radzionava) and Bard College (USA). From 2020 the club is a full member of the OSUN Global Debate Union, receiving support for the development of its activities¹.

- 3) *EHU participation in Experimental Humanities Collaborative Network project* – at the initiative of Ass. Prof. S. Liubimau, EHU has joined one of the OSUN working groups - the Experimental Humanities Cooperation Network, whose main task is to raise issues related to humanities as a phenomenon under the influence of new technologies. These activities cover three phases, spread over a period of three years and are implemented at institutional, teacher and student level²;
- 4) *EHU participation in the program to support Threatened Scholars* – from 2021 EHU has joined the Threatened Scholars Initiative program, coordinated by the Central European University, to provide full support to researchers, artists and teachers at risk. In connection with political events in Belarus, participation in these activities directly correlates to EHU's strategic objectives (see more - Research)³;
- 5) *EHU participation in "Science Shop" project* – in 2021 a project curated by the Department of Humanities and Arts and implemented jointly with the Central European University to increase student direct involvement in solving socially significant problems has been launched. Its activities continued in AY 2021-2022. The aim of the project is to create a high-quality synergy between the research conducted by university students and the needs of non-governmental organizations⁴;
- 6) ***International OSUN conference "Get Engaged-2022"*** – On June 23-30, students Yana Taratun and Yana Kondratieva participated in the annual OSUN student conference "Get Engaged-2022", which was held in Bishkek. The conference was held at the American University of Central Asia (AUCA). It was attended by 55 young student leaders and 33 mentors from 17 OSUN network universities from 28 countries⁵.

In addition to the afore-mentioned activities, a number of smaller - individual and collective activities were carried out. Some of them are currently awaiting approval for financial support. In summary, in AY 2021-2022 EHU made significant progress in engaging in and implementing OSUN-supported activities. Quality integration of the University into inter-institutional projects, initiatives, etc. is an important condition for the development of the range of EHU socio-academic activities therefore the further development of this field naturally becomes one of the tasks of strategic activities.

¹ <https://en.ehu.lt/international/open-society-university-network/ehu-debate-union/>

² <https://en.ehu.lt/events/ehcn-call/>

³ <https://opensocietyuniversitynetwork.org/education/threatened-scholars-initiative/>

⁴ <https://en.ehu.lt/news/science-shop-at-ehu-shares-the-results-of-the-academic-year-2021-2022/>

<https://en.ehu.lt/international/science-shop/>

⁵ <https://ru.ehu.lt/novosti/get-engaged-2022/>

EHU RESEARCH PUBLICATIONS CENTER

The activities of the EHU Research Publications Center during the reporting period were organized in accordance with the provisions of “Regulations of the EHU Research Publications Center” and the approved plan for publishing scientific publications in AY 2021-2022.

It can be stated that the EHU Research Publications Center has partially fulfilled the approved plan. During the reporting period, two additional items were included in the publishing plan. Six publishing positions have been carried over to the next academic year (2022-2023), three of them are already available in manuscripts:

- Monograph, editors R. Miniankou and A. Puptsau;
- Monograph, S. Chareuski;
- Textbook, A. Makhnach, S. Selezkij.

The authors and editors of these monographs did not have time to solve the issues of publishing the manuscripts in the planned period. The publication of other publications is planned until the end of 2022. During the reporting period, books were published in several languages: Belarusian, Russian and English.

Two issues of the philosophical-cultural magazine “Topos” have been published during the reporting period. From 2022 the journal will be indexed in Scopus database.

During the reporting period, the Center cooperated with the following publishers: Lohvinau / Logvin House of Literature (Belarus / Lithuania), Ciklonas (Lithuania).

In AY 2021-2022 meetings of the EHU Publication Board were held regularly to decide on the decisions about the publication of manuscripts.

Table 7. EHU publications in AY 2021–2022

No	Author / responsible editor, publication	Language of publication	Publisher
1	Selezkij S. Life without meaning. Album.	English	Логвінаў
2	Stureiko S. (editor) Yearbook “CTRL+S”	Russian	Ciklonas
3	Chareuski S. Artists and Minsk	Belarusian	Manuscript presented, publication planned for November-December 2022
4	Miniankou R., Puptsau A. (editors) “Colaborative teaching in the situation the digitization of studies”	Russian	Manuscript presented, publication planned for

			November-December 2022
5	Machnach A., Selezkij S. "Humanities: word and artistic image"	Russian	Manuscript presented
6	Puptsau A. "Didactics of cooperation in a distance communication course: methods, forms and technologies"	Russian	Логвінаў
7	Matsuk A. "County meetings in the social and political life of the Grand Duchy of Lithuania (1697 – 1764)"	Belarusian	Логвінаў
8	Stureiko S. "Afgans in Belarus: ethnic identity and cultural traditions"	Russian	Логвінаў

SUPPORT FOR STUDENT ACTIVITIES AND INITIATIVES

AY 2021-2022 was marked by the recession of the pandemic and the gradual return of EHU students and teachers to the university. In February 24, 2022 Russia's military invasion of Ukraine began. A state of emergency was declared in Lithuania, which greatly complicated the process of obtaining student visas and required additional actions by the EHU Student Service Unit.

Despite the growing anxiety about the war and the tense general situation in the world, the tendency of individuals and students to return to society became evident, and the demand for student events and civic activities increased.

During the reporting period, the EHU Student Service Unit implemented its traditional functions: it provided assistance to EHU students living in Vilnius with dormitory and visa issues, advised students on student personal data, other legal issues, and mediated issues of obtaining medical assistance. A psychologist working in the EHU Student Service also provided their services and remote psychological consultations to University students.

Projects and civic engagement

During AY 2021-2022 EHU supported more than 10 student initiatives, which received a total of more than EUR 1 986 in financial support. Thanks to this support, the initiatives for student club and newspaper were implemented. Implemented projects: EHU Chess Club, Cinema Club Film!Film!Film!, tactile book for blind and partially sighted children and others. During spring semester student activities gradually return to the university from virtual space.

Student Career Center

In AY 2021-2022 the EHU Student Career Center continued its activities. In May 2020 the Center organized the EHU Soft Skills Camp, which invited representatives of Lithuanian non-governmental organizations and the most active students to a 3-day event. During the camp, public speaking, project preparation, psychological and other similar soft skills were developed.

The EHU Student Career Center has hosted a series of career-related virtual events or consultations. Speakers from various organizations in Belarus participated in the virtual and real events of Career Days. Women's leadership master classes were conducted by Elena Rabkina. IMAGURU lecture series was also implemented.

During the reporting period, EHU continued to disseminate information related to career opportunities in order to inform job-seeking students about employment opportunities and to present the most relevant and appropriate proposals of EHU social partners and alumni using the resources of the University Employment Resources Initiative.

Student participation in international activities and institutional cooperation

EHU is part of the Open Society Universities Network (OSUN). In the spring of 2022 EHU students participated in the international conference "Get Engaged-2022" organized by Bard College and OSUN. Students also participated in the "Youth Path" volunteering project, organized the festival-conference "Belarusian Modern Theater: Logic of Changes" and the EHU Summer University event "Human Rights for All: Humanity-Technology-Law".

In October 2022 the jubilee conference of EHU's 30th anniversary took place, which was attended by many speakers, invited guests and participants from the university.

Scholarships

In AY 2021-2022 EHU provided financial support to students in order to ensure equal study opportunities and opportunities for education in Belarus for young people. Socially vulnerable students also had the opportunity to receive financial support. During this period, EHU provided more than EUR 90 000 in financial support to students in the form of scholarships, including incentive, departmental, social and special scholarships (Lobko scholarship and others).

COMMUNICATION

At the same time as providing financial support to Belarusian students and researchers experiencing repression in the homeland, the University maintains close links with a number of Belarusian-related organizations or networks in order to optimize and manage the flow of student applications to EHU. The following EHU partners are worth mentioning: BySOL crowd funding platform, Sviatlana Cichanouskaya office, Belarusian Student Solidarity Association, Freedom House office in Vilnius, etc.

On February 10, 2022 at the donor meeting of the EHU Trust Fund (<https://www.cpva.lt/globalios-naujienos/44/europas-humanitariniam-universitetui-stiprinti-4-milijonai-ek-lesu-ir-naujai-startuantis-patikos-fondas:586>) new fund management rules were presented, further steps to be taken in order to ensure long-term and smooth continuity of EHU's activities and funding were discussed, as well as how to attract more supporters to the EHU Trust Fund. During the meeting, EHU Rector Prof. Sergei Ignatov and his colleagues presented EHU's 2021-2022 annual work plan, which reflects EHU's ambitions and progress in its implementation.

From 2022 the activities of the Trust Fund are coordinated by the Central Project Management Agency (CPMA), which has many years of experience in managing programs and projects financed by the European Union, international donors and from the Lithuanian state budget. The purpose of the fund is to consolidate the donor support received by EHU and to ensure efficient and centralized management of financial resources.

On February 22-23, 2022 the International Business Forum "Belarusian Business Port in the Baltic States" was held at the European Humanities University. Forum guests and speakers were from the European Union delegation, the Lithuanian Ministry of Economy and Innovation, Sviatlana Cichanouskaja's office, the Estonian Embassy, foundations and organizations supporting Belarusian entrepreneurs in Lithuania and the Baltic States, and representatives of the Belarusian business community. The forum was organized by the Belarusian Business Abroad Association (ABBA) in cooperation with the European Humanitarian University; the patron of the forum is Sviatlana Cichanouskaja's office in Lithuania.

After the start of war in Ukraine, EHU extended a helping hand to students and researchers affected by the war caused by Russia and offered the following services:

- Using EHU learning platforms to continue the educational process of Ukrainian universities;
- Temporary transfer of Ukrainian students to Lithuania;
- Assistance to researchers and faculties who had to stop their activities due to the war;
- Help with adaptation and handling of documents in Lithuania;
- Psychological help.

BUDGET AND FINANCES

1. 1. EHU financing AY 2021-2022

Within the reporting period, the University's activities continued to be financed under financing agreements with Sida (Swedish International Development Agency, Sida). Within the reporting period, major donors of the activities carried on by the University were the governments of Sweden and Lithuania. On 28 November, 2017, a financing agreement was concluded with Sida on the Swedish Government delegated funds in the amount of SEK 18 000 000 for the period 2017-2019. On 19 December, 2018 an arrangement on supplementing the agreement on the Swedish Government delegated funds in the amount of SEK 18 000 000 was concluded extending the agreement term until 2023, and the amount of financing was increased up to SEK 43 000 000, i.e. increased by SEK 25 000 000. On November 8, 2020 an additional arrangement on supplementing the agreement on the Swedish Government delegated funds and the financing amount was increased to SEK 45 000 000, i.e. for SEK 2 000 000. Under this agreement, the balance at the beginning of the reporting period amounted to EUR 856 967. The amount obtained within the reporting period was EUR 474 545, the drawn down amount – EUR 1 333 512, the balance at the end of the period was EUR 0.

Also, on 23 September, 2020, a new funding agreement was signed with Sida on the EU delegated funds in the amount of EUR 2 243 000 for the period 2019-2021. On 1 July, 2021 an arrangement on supplementing the agreement on the EU delegated funds in the amount EUR 534 427 was signed and thus the financing amount was increased to EUR 2 777 427 in total. The amount actually obtained under this agreement during the reporting period was EUR 1 565 101 and the drawn down amount – EUR 1 842 844 of which EUR 277 743 was for EU indebtedness formed for the end of the last payment period, which was paid to the University after the final report on the use of the funding was approved in the EU. The actual cash entry into the EHU bank account was received in June 2022.

Also in May, 2020 the grant agreement with Sida for the Lithuanian Government delegated funds was extended up to 31st of December, 2021 (at the provisional stage this agreement was valid until 31st of December, 2017 then extended until 31st of December, 2020). Under this agreement in 31 October, 2019 additional amount of EUR 200 000 was transferred to the University, on 4 June 2020 – another amount of EUR 200 000. 1st July, 2021 this agreement was supplemented with the additional amount of EUR 250 000: EUR 200 000 from it was allocated as a special support for Belarusian students, that wish to study at EHU and EUR 50 000 for the establishment of the Center of Justice for Belarusian Human Rights and Constitutionalism. Thus at the end of the last reporting period the University had a balance of EUR 200 000. It was fully used during the reporting period for University's operating expenses. During the AY 2021-2022 University received an amount due of EUR 200 000 (the last payment) to cover operating expenses. This amount was used during the reporting period and the balance as of 30-09-2022 was EUR 0. During the last reporting period University additionally received an amount of EUR 250 000 and used EUR 82 918. The balance of this financing agreement as at 30 September, 2021 was EUR 167 082. During reporting AY 2021-2022 these funds were used for:

- ✓ Support for Belarusian students' tuition fees payment at EHU: EUR 73 379;
- ✓ Support for Belarusian researchers: EUR 24 223;
- ✓ Transfer of funds to Teisės ir demokratijos centras for activities: EUR 44 334.

The balance of unused funds as of 30-09-2022 amounted to EUR 25 146. The balance will be used during upcoming academic year to support Belarusian students (payment for their tuition).

In order to effectively and co-ordinately manage donor contributions, in at the beginning of 2022 the EHU Multi-Donor Trust Fund (EHU Trust Fund) was established. The EHU Trust Fund is administered by the Lithuanian Central Project Management Agency (CPMA). The EU signed an agreement with CPMA on the contribution to the EHU Trust Fund, which enabled the EHU Trust Fund to start operating from February 2022. From March 2022 the EHU trust fund began to fulfil the function of financing the University's activities. CPMA is also responsible for the management of the donor oversight structure, the implementation, monitoring and financial control of the allocation of funds to the EHU and reporting to donors and support for the implementation of the EHU 2021–2026 action plan. For this purpose, the EU allocated funds for ad hoc technical assistance to EHU in the same contract with CPMA. CPMA finances EHU and ensures the stability of financial flows in the short term. Funding is carried out based on EHU's annual work plans and the approved budget for the implementation of those plans. The main attention is paid to the requirements of the Lithuanian higher education institution, quality assurance and EHU accreditation, university management; for research and innovation, internationalization, building partnerships with external stakeholders, accounting and financial management, human resources planning and management. According to the contract No. 2022/4-14-4 (ENI/2021/425-818-0001) signed on 28.02.2022 between EHU and the Trust Fund (CPMA) for the amount of EUR 2 400 000, the amount of EUR 2 145 912 was transferred to the University during the reporting period. The university used EUR 1 059 184 for day-to-day activities, and the balance at the end of the reporting period was EUR 1 086 728. This balance of funds will be used for the needs of the University during the next financial year.

At the end of 2020, the EHU Emergency Fund was established to support Belarusian students and researchers affected by the authoritarian regime in Belarus. The Republic of Lithuania, the Kingdoms of Norway and Denmark, the Republics of Finland and Estonia, and Swedish Institute (Sweden) responded quickly to the difficult situation of students and researchers in Belarus and became major donors to the fund.

At the end of 2020 and the beginning of 2021 the EHU prepared applications for financial support in accordance with the procedures established by the donors. Financing agreements were signed during the same period. The financing decision was approved and support for the Emergency Fund was provided by the Swedish Institute (EUR 98 325), the Kingdom of Norway (EUR 47 000) and Denmark

(EUR 40 000), the Republic of Estonia (EUR 50 000 for two consecutive years), MFA of Finland (EUR 150 000 for the period of three years).

After signing the agreement on EHU participation in OSUN (Open Society University Network) between EHU and OSUN on August 26, 2020, this activity of EHU was raised to a higher level, creating preconditions for the University to develop activities aimed at forming a democratic and socially responsible society and solving socially significant problems. In order for institutional participation in these activities to be smooth and productive, in December 2020 the position of institutional OSUN coordinator was established. During AY 2021-2022, the University teachers and students started to implement or implemented more than 20 OSUN-funded activities. These activities include student mini-projects, a student exchange program between OSUN institutions, specific study courses focused on building a democratic society, and short-term and long-term teacher projects.

According to the EHU budget for the AY 2022-2023, approved by the General Meeting of Part-Owners on September 30, 2022, the need of external funding for the next fiscal year is 4,3 million EUR. The judgement of the top-level management of the University is that there are no doubts about the Institution's solvency and ability to continue its activities in the next financial year, because on September 30, 2022 an extension of the financing agreement ENI/2021/425-818-0001 was signed with the EHU Trust Fund (CPMA) for the amount of 4.2 million EUR. This amount will fully ensure EHU's need for financial funding for the following year and guarantee the sustainability of EHU's day-to-day activities.

2. Budget implementation results for AY 2021-2022

The annual work plan and budget of the university for AY 2021-2022 was divided into 4 blocks, taking into account the insights of the stakeholders and reviewing the activities related to the set goals. In order for EHU to have a stronger financial foundation and move towards sustainability, the number of students at the University needs to be increased significantly. There is a need to further strengthen the University's research activities so that EHU research centers can use effective internal mechanisms and resources to support research staff in carrying out research activities, preparing applications for research funding and managing research projects. There is also a need to reform and strengthen management and administrative structures and procedures. The contents of the work plan and the approved annual budget reflect the proposal to increase the funding provided by the donor community, and the transition to the four activity block funding model (instead of the main funding model used until now) was also planned. For the AY 2021-2022 EHU budget expenses were planned to increase by about 43.4 %, i.e. by about 1.6 million euros. Analyzing by individual blocks, it is clear that the growth of expenses was planned in each block, and the largest relative increase was planned in block 2 - Scientific research, innovation and political activity. The budget for the AY 2021-2022 reflected the main priorities

of the university – to strengthen the educational capacity by creating new study programmes and providing the necessary personnel to meet the growing needs of students, and at the same time create more favorable conditions for the targeted increase in the number of students; to strengthen the research capacity of the university by allocating the necessary time of the academic staff for studies and research, based on the policy prepared in accordance with the recommendations approved by the order of the Minister of Education, Sports and Science; reform and strengthen management and administrative structures and procedures; and to focus on the activities of the third mission related to the main mission of the EHU.

In fact the budget for AY 2021-2022 was fulfilled by 86.5 %. A significant deviation of the budget costs amounted to EUR 749 473. The costs incurred by the University were lower, as not all activities planned in the annual work plan were fully implemented. In addition, the University earned 307 431 (32.1 %) more euros in income related to study activities than was budgeted for the reporting year. The growth of this income was influenced by donor support for tuition fees for politically repressed students in Belarus, which made it possible for students to transfer from Belarus higher education institutions to EHU. Both of these factors influenced the fact that EHU's actual need for financing funds was lower by 1.2 million euros (30.9 %). A detailed budget implementation report is presented in Table 8.

Table 8

EXPENDITURES		2021/2022 budget	2021/2022 fact	Deviation nominal (F-B)	Implementa tion %	2021/2022 budget	2021/2022 fact	Deviation nominal (F-B)	Implementa tion %	Deviation nominal (F 22-F21)	Deviation (in %) (F22-F21)	Note
Block 1. Teaching and learning		1522803	1653123	130320	8.6%	2538440	2149695	(388746)	-15.3%	496572	30.0%	1
Teachers, including their mobility expenses		906997	833412	(73585)	-8.1%	1200782	1033083	(167699)	-14.0%	199670	24.0%	
Academic administrative and support staff		436806	473196	36390	8.3%	666559	592872	(73686)	-11.1%	119676	25.3%	
Development, Recruitment, Student Service		164000	71507	(92493)	-56.4%	162100	142456	(19644)	-12.1%	70949	99.2%	
Library Operation and Collection Development		15000	20798	5798	38.7%	33000	23563	(9437)	-28.6%	2764	13.3%	
Financial support to students			254209	254209		476000	357720	(118280)	-24.8%	103511	40.7%	
Block 2. Research, innovation and policy outreach		628916	527391	(101525)	-16.1%	1090261	723260	(367001)	-33.7%	195869	37.1%	2
Scientists salaries		388713	303500	(85213)	-21.9%	504183	441188	(62995)	-12.5%	137688	45.4%	
Academic administrative and support staff		187203	202798	15596	8.3%	306216	254088	(52128)	-17.0%	51290	25.3%	
Conferences and research activities, staff training, IR traveling, PhD defences, etc.		35000	16629	(18371)	-52.5%	259862	11866	(247996)	-95.4%	(4763)	-28.6%	
Printing books and publication journals		18000	4464	(13536)	-75.2%	20000	16118	(3882)	-19.4%	11654	261.1%	
Block 3. Governance, administration and resources		1316651	1189717	(126934)	-9.6%	1260952	1142956	(117996)	-9.4%	(46761)	-3.9%	3
General administration		687586	795839	108253	15.7%	610848	626269	15422	2.5%	(169569)	-21.3%	
Operations		519065	315518	(203547)	-39.2%	545104	446354	(98751)	-18.1%	130835	41.5%	
Expenses for Belarus infrastructure		85000	77595	(7405)	-8.7%	80000	69294	(10706)	-13.4%	(8301)	-10.7%	
GB and Mngmt expenses		25000	765	(24235)	-96.9%	25000	1039	(23961)	-95.8%	274	35.9%	
Block 4. Third mission activities		170794	506769	335975	196.7%	622089	732478	110389	17.7%	225709	44.5%	4
Center for Constitutionalism- Justice Hub		0	107785	107785		110000	109891	(109)	-0.1%	2106	2.0%	
Support the Hub's development through the work of the Business Development team to be established under the Action Plan.			0	0		30000		(30000)		0		
Support the Centre's development through the work of the Business Development team to be established under the Action Plan			0	0		30000		(30000)		0		
Projects carried out through university		170794	398984	228190	133.6%	452089	622587	170498	37.7%	223603	56.0%	
TOTAL expenditures in cash		3639164	3876999	237836	6.5%	5511743	4748388	(763355)	-13.8%	871389	22.5%	
Capital fund 5%			0	0		47946	61827	13881	29.0%	61827		5
TOTAL expenditures		3639164	3876999	237836	6.5%	5559689	4810215	(749473)	-13.5%	933216	24.1%	

REVENUES		2021/2022 budget	2021/2022 fact	Deviation nominal (F-B)	Implementa tion %	2021/2022 budget	2021/2022 fact	Deviation nominal (F-B)	Implementa tion %	Deviation nominal (F 22-F21)	Deviation (in %) (F22-F21)	Note
Students tuition fees		946667	915231	(31436)	-3.3%	958916	1264851	305935	31.9%	349620	38.2%	6
Donors		2197671	2419871	222200	10.1%	3962684	2738433	(1224251)	-30.9%	318562	13.2%	7
EHU Trust Fund (CPMA)/EU Delegated funds 20/21		1308417	1842844	534427	40.8%	2400000	1059184	(1340816)	-55.9%	(783660)	-42.5%	
Sweden government delegated funds		609254	293671	(315583)	-51.8%	1282684	1333512	50828	4.0%	1039841	354.1%	
Lithuanian government delegated funds (MFA)		200000	200000	0	0.0%	200000	200000	0		0	0.0%	
Lithuanian government delegated funds (MSES)/ research activities		80000	83356	3356	4.2%	80000	145736	65736	82.2%	62380	74.8%	
Third mission activities (incl. projects carried out through university)		170794	396439	225645	132.1%	452089	624083	171994	38.0%	227644	57.4%	8
Revenues from student accomodation		165000	145458	(19542)	-11.8%	186000	182848	(3153)	-1.7%	37390	25.7%	
TOTAL		3480132	3876999	396867	11.4%	5559689	4810215	(749475)	-13.5%	933216	24.1%	
TOTAL revenues in cash		3480132	3876999	396867	11.4%	5559689	4810215	(749475)	-13.5%	933216	24.1%	

3 Explanatory Notes. Implementation of the budget within the period from October 1st, 2021 until September 30th, 2022

Costs

The financial plan provided for the following allocation of costs according to 4 blocks of set activities:

Block 1. Teaching and learning – 45.7 %;

Block 2. Scientific research, innovation and policy dissemination – 19.6 %;

Block 3. Management, administration and resources – 22.7 %;

Block 4. The activity of the third mission – 11.2 %.

On September 30, the structure of actually incurred budget costs according to 4 blocks of set activity were as follows:

Block 1. Teaching and learning – 44.7 %;

Block 2. Scientific research, innovation and policy dissemination – 15 %;

Block 3. Management, administration and resources – 23.8 %;

Block 4. The activity of the third mission – 15.2 %.

During the reporting period, EHU suffered a total of 86.5 % of forecasted operating expenses since not all activities planned in the annual work plan were fully implemented.

The notes that should be pointed out are as follows:

- Note 1 (Block 1. Teaching and learning). The costs of this block amounted to 15.3 % less than predicted in the financial plan. The most obvious deviations were obtained: costs incurred in the part of teachers' wages amounted to EUR 167699 less, costs incurred in the part of academic administration wages amounted to EUR 73 686 less and in the part of financial support for students – EUR 118 280 less. Lower costs in the part of teachers' wages were incurred due to the actual lower annual bonus paid to teachers in the amount of EUR 31 110 compared to the budgeted amount (not all teachers achieved the set annual goals according to the valid EHU motivational procedure), and the rest of the savings were obtained due to the actual lower number of teacher positions (less by 4 full-time positions) than was planned in the financial plan (plan 85.27 full-time positions, fact 81.27 full-time positions). The block's share of these costs is 0.7.

The wage costs of the academic administration were lower, as the 4 additional staff positions planned in the annual work plan was not employed. The total planned expenses amounted to EUR 130 067 per year, and the share for Block 1 was 1 full-time position x 0.7 (vice-rector 1 full-time position, lifelong learning center coordinator 1 full-time position, research and project coordinator and communication and cooperation coordinator 2 full-time positions).

The costs of financial support for students were lower, because factually less departmental scholarships were paid out to students than was planned (planned EUR 144 000 EUR, paid EUR 60000 EUR).

- Note 2 (Block 2. Research, innovation and policy dissemination). The costs of this block amounted to 33.7 % less than predicted. The most obvious deviations were obtained: costs incurred in the part of salaries of teachers and researchers amounted to EUR 62995 less, costs incurred in the part of academic administration wages amounted to EUR 52 128 less and in the part of costs of conferences and research activities – EUR 247 996 less. Lower costs in the part of salaries of teachers and researchers were incurred due to actually lower number of teacher positions (4 fewer positions) than was planned in the financial plan (plan 85.27 positions, actual 81.27 positions). The block's share of these costs is 0.3.

The wage costs of the academic administration were lower, as the 4 additional staff positions planned in the annual work plan was not employed. The total planned expenses amounted to EUR 130 067 per year, and the share for block 2 was 1 full-time x 0.3 (vice-rector 1 full-time, lifelong learning center coordinator 1 full-time, scientific research and project coordinator and communication and cooperation coordinator 2 full-time).

The costs of conferences and scientific research activities were significantly lower than planned, mainly due to the non-implementation of the following activities of block 2 provided for in the annual work plan:

- ✓ To support innovative, socially important scientific research – EUR 50 000;
 - ✓ To strengthen cooperation and create new scientific research networks – EUR 80 000;
 - ✓ To develop promising strategic cooperation between humanities and social sciences and IT in the field of scientific research – EUR 20 000.
- Note 3 (Block 3. Management, administration and resources). The costs of this block amounted to 9.4 % less than predicted in the financial plan. The most obvious deviations were obtained due to the cost savings of software and hardware development in the amount of EUR 98 751. Development was abandoned in 2021-2022, because it was decided to perform an analysis of the IT programs available at the University and to determine the possibility of their integration into an integrated management and reporting system in 2022-2023.

- Note 4 (Block 4. The activity of the third mission). The costs of this block amounted to 17.7 % more than predicted in the financial plan. During the reporting period, the activities of other projects implemented by the University increased in the amount of EUR 170 498. In AY 2021-2022 the academic community of the university continued its active activities by initiating and implementing new project initiatives both at the national and regional (Lithuania - Belarus) and international levels. During this period, a number of regional and international projects were implemented, the results of which significantly contributed to the implementation of the university's long-term goals, had a significant positive social impact on the target groups participating in the projects, or directly and effectively addressed the problems of individuals (students, teachers, researchers of Belarusian universities) experiencing repression by the Belarusian regime and persecution, especially intensified after of the presidential elections of this country in August 2020.

- Note 5 (Capital endowment 5 %). With the consent of the university's main donors, from AY 2021-2022 the university started forming the capital endowment in the amount of 5 % from tuition fees. At the end of the reporting period, this fund amounted to EUR 61 827. The capital endowment gives the University the flexibility to meet immediate needs and provides the necessary resources for a better working environment, better learning conditions and greater opportunities for development and success.

Income

The financial plan forecasted subtotal operating income from the following sources:

71.3 % – EHU external funds (from donors); 20.5 % tuition fees and tuition-related income; 8.1 % income from other small-scale projects implemented by the University.

As of September 30, 2022, the actual operating income structure in the implemented budget was as follows:

56.9 % EHU external funds (from donors); 30.1 % tuition fees and tuition-related income; 13 % income from other small-scale projects implemented by the University.

The notes that should be pointed out are as follows:

- Note 6 (Tuition related and other income): in AY 2021-2022, the amount collected in tuition fees and tuition-related income increased by 38.2 % from EUR 915 231 to EUR 1 264 851 in comparison with previous year. This growth was caused by the increase in the number of students mainly due to the possibility for Belarusian student to transfer to EHU from other Belarusian universities. In total during AY 2021-2022 the support provided by donors for tuition fees for repressed students from Belarus amounted to EUR 249 379, and 150 students received it.

- Note 7 (Funding-donors). This line shows accounting funds received from donors through 2 payment agencies: Sida and EHU Trust Fund (CPMA). The part of the funds of the Swedish government at the beginning of the reporting period amounted to EUR 858 967. During the reporting period, EUR 474 545 was received from the Swedish government. EUR 1 333 512 was used during the reporting period. The balance of these funds at the end of the reporting period amounted to EUR 0. The funds delegated by the Lithuanian government in the reporting period amounted to EUR 200 000. EUR 200 000 of the funds delegated by the Lithuanian government were used during the reporting period. The balance of these funds at the end of the reporting period amounted to EUR 0. The funds allocated by the Ministry of Education, Science and Sports of the Republic of Lithuania for the beginning of AY 2021-2022 amounted to EUR 40 948. During the reporting period, EUR 104 818 was received, and EUR 145 737 was used. The balance of these funds in the amount of EUR 29 and will be used until December 31, 2022 for the financing of the academic budget of AY 2022-2023. In order to effectively and coordinately manage donor contributions, at the beginning of 2022 the EHU Multi-Donor Trust Fund (EHU Trust Fund) was established. The EHU Trust Fund is administered by the Central Project Management Agency (CPMA) in Lithuania. The EU signed an agreement with CPMA on the contribution to the EHU Trust Fund, which enabled the EHU Trust Fund to start operating from February 2022. From March 2022 the EHU Trust Fund began to fulfill the function of financing the University's activities. CPMA is also responsible for the management of the donor oversight structure, the implementation, monitoring and financial control of the allocation of funds to the EHU and reporting to donors and supporters for the implementation of the EHU Action plan for 2021-2026. For this purpose, the EU allocated funds for ad hoc technical assistance to EHU in the same contract with CPMA. CPMA finances EHU and ensures the stability of financial flows in the short term. Funding is carried out based on EHU's annual work plans and the approved budget for the implementation of those plans. The main attention is paid to the requirements for the Lithuanian higher education institutions, quality assurance and EHU accreditation, university management; for research and innovation, internationalization, building partnerships with external stakeholders, accounting and financial management, human resources planning and management. According to the agreement No 2022/4-14-4 (ENI/2021/425-818-0001) between EHU and the Trust Fund (CPMA) for the amount of EUR 2 400 000 signed on February 28, 2022, the amount of EUR 2 145 912 was transferred to the University during the reporting period. The university used EUR 1 059 184 for day-to-day activities, and the balance at the end of the reporting period was EUR 1 086 728. This balance of funds will be used for the purposes of the University during the next financial year.

The main balances of the amounts used from donors for financing typical university activities in the AY 2021–2022 as of September 30, 2022:

Table 9

CHANGE IN THE AMOUNTS OF DONOR FUNDING DURING THE REPORTING PERIOD						
						(in EUR)
No	The source of targeted funding	Balance as at the beginning of the reporting period	Obtained over the reporting period	Drawn down over the reporting period	Change in the amounts receivable	Balance as at the close of the reporting period
1.	State budget	40 948	304 818	345 737	-40 919	29
1.1	Lithuanian Government delegated funds via Sida for funding of the University's activities		-200 000	200 000		0
1.2	Funds allocated by the Ministry of Education, Science, and Sport of the Republic of Lithuania for funding of the University's research activities	40 948	104 818	145 737	-40 919	29
2.	Municipal budgets	-	-	-	-	-
3.	Other sources	858 967	2 620 457	2 392 696	227 761	1 086 728
3.1	Swedish Government delegated funds via Sida (aid for EHU 2017-2022) for development of the University's activities	858 967	474 545	1 333 512	-858 967	0
3.2	EHU Trust Fund (CPMA)	-	2 145 912	1 059 184	1 086 728	1 086 728
4.	Total:	899 915	2 925 275	2 738 433	186 842	1 086 757

- Note 8 (Income from other ongoing small-scale projects implemented by the University). The line includes grants that were drawn down for implementation of small-scale special-purpose projects in the University. In AY 202 -2022, the total amount of funds used to finance small projects implemented by the University amounted to EUR 624 083. In the reporting period, the largest part of these operating incomes, EUR 178 341, was made up of funds intended for the mobility of students and employees under Erasmus programs.

The main balances of the amounts drawn down for financing small-scale special-purpose projects in the AY 2021–2022:

Table 10

CHANGE IN THE AMOUNTS OF TARGETED FUNDING DURING THE REPORTING PERIOD						
(in EUR)						
No	The source of targeted funding	Balance as at the beginning of the reporting period	Obtained over the reporting period	Drawn down over the reporting period	Change in the amounts receivable	Balance as at the close of the reporting period
1	2	3	4	5	6	7
1.	State budget	122748	-73379	24223	-97602	25146
1.1	Lithuanian Government delegated funds via Sida for funding of the University's activities	122748	-73379	24223	-97602	25146
1.1.1	Support for Belarusian students and researchers	122748		97602	-97602	25146
1.1.1.1	Support for Belarusian students recognized as EHU income for science research		-73379	-73379	0	
2.	Municipal budgets	0	0	0	0	0
3.	Other sources	490147	675377	599859	75518	565666
3.3	Education exchanges support foundation, Erasmus mobility programme, financing of master's degree students' tuition fees and scholarships, in that number under the agreements:	166604	193207	178341	14866	181470
3.3.1	AM-2021-LT-1818 AM-2021-LT-1818	4110	2820	4110	-1290	2820
3.3.2	2021-1-LT01-KA131-HED-000011157	47088	0	24777	-24777	22311
3.3.3	2022-1-LT01-KA131-HED 000056861	0	85568	40776	44792	44792
3.3.4	2019-1-LT01-KA107-060248	35780	0	35780	-35780	0

3.3.5	2019-1-LT01-KA103-060210/01	12999	0	4913	-4913	8086
3.3.6	2017-09.3.1-ESFA-V-709-01-0003-SU-27/07	8846		8846	-8846	0
3.3.7	2021-ESFA-V-709-01-0003 SU 27/08	0	10000	0	10000	10000
3.3.8	2019-27/09 ESF-V-709-01-0003 SU-27/09 ESF	0	19068	12336	6732	6732
3.3.9	2020-1-LT01-KA103-077470	15299	18888	1727	17161	32460
3.3.10	2020-1-LT01-KA107-077738	32522	0	8744	-8744	23778
3.3.11	AIMED Polish	0	1189	0	1189	1189
3.3.12	TBV-EE-2021LT-006	0	192	192	0	0
3.3.13	MS-2021-LT-1836	9960	26180	36140	-9960	0
3.3.14	MS-2022-LT-1911		12510		12510	12510
3.3.15	2022-1-LT01-KA171-HED-000096118		14452		14452	14452
3.3.16	AM-2022-LT-1909		2340		2340	2340
3.4	BARD college, micro grants for students' projects	2082		1289	-1289	793
3.5	Foundation Open Society Institute (FOSI), development of successful social project network with EHU students	14172		14172	-14172	0
3.6	International Media Support (IMS), Denmark, support for Belarusian students and researchers	30750	7999	38749	-30750	0
3.6.1	<i>Support for Belarusian students recognized as EHU income for science research</i>		-35700	-35700	0	
3.7	Swedish Institute (SI), support for Belarusian students and researchers	61371	9830	71201	-61371	0
3.7.1	<i>Support for Belarusian students recognized as EHU income for science research</i>		-68200	-68200		
3.8	Ministry of Foreign Affairs of Estonia, support for Belarusian	19050	50000	19050	30950	50000

	students and researchers					
3.8.1	<i>Support for Belarusian students recognized as EHU income for science research</i>		-15050	-15050	0	
3.9	Ministry of Foreign Affairs of Norway, support for Belarusian students and researchers	47000		47000	-47000	0
3.9.1	<i>Support for Belarusian students recognized as EHU income for science research</i>		-43580	-43580		
3.10	Ministry of Foreign Affairs of Finland, support for Belarusian students and researchers	0	50000	18197	31803	31804
3.11	Ministry of Foreign Affairs of the Republic of Lithuania, CPMA, project No P2021-VB-BA-01	21834	4091	25925	-21834	0
3.12	Ministry of Foreign Affairs of the Republic of Lithuania, CPMA, project No P2021-VB-BA-02	11980	8400	19051	-10651	1329
3.13	US State department, US embassy in Vilnius “University without borders”, SLH50020GR0028	43257		43257	-43257	0
3.14	US State department, US embassy in Vilnius “University without borders”, part II, SLH50021GR3016. Promoting democratic values and the challenges of disinformation: an aspect of distance learning	0	120260	41812	78448	78448
3.15	US State department, US embassy in Vilnius. “Jewish Heritage in Belarus”, SLH50020GR0025	16444	2411	18855	-16444	0
3.16	ES Woman in Tech		179011	39016	139995	139995
3.17	Central European University. TSI Fellowships of the Open Society University Network. Programme to support Belarusian researchers	28020	9649	28493	-18844	9176

3.17.1	Coverage of the cost of converting USD into EUR		763	763	0	0
3.18	Central European University. OSUN Science-Shop 2021-2022		85970	75275	10695	10695
3.18.1	Coverage of the cost of converting USD into EUR		-2775	-2775	0	0
3.19	American Councils Donation for International Education	16712	0		0	16712
3.20	Bard College, OSUN activities	10871	55958	62025	-6067	4804
	Bard College OSUN activities coordination	0	17722	17722	0	0
	Coverage of the cost of converting USD into EUR		-426	-426	0	0
	Bard College (OSUN Center for Human Rights) support for students' internships	5738	0	5738	-5738	0
	Coverage of the cost of converting USD into EUR		-163	-163	0	0
	Bard College (OSUN) "Network for Experimental Humanities Collaboration" (part 1)	1234	0	1234	-1234	0
	Coverage of the cost of converting USD into EUR		0	0	0	0
	Bard College (OSUN) "Network for Experimental Humanities Collaboration" (part 2)		12810	12810	0	0
	Coverage of the cost of converting USD into EUR		-348	-348	0	0
	Bard College (OSUN) Engaged Senior Project Award /ESPA	781	0	0	0	781
	Bard College (OSUN) Social Entrepreneurship Course	0	5052	5052	0	0
	Coverage of the cost of converting USD into EUR		138	138	0	0
	Bard College (OSUN) "Cluster for Urbanistic Action Research"	3118	0	1488	-1488	1630
	Coverage of the cost of converting USD into EUR		87	87	0	0

	Bard College (OSUN) for faculty participation in the network courses during Fall of 2021		2745	2745	0	0
	Coverage of the cost of converting USD into EUR		0	0	0	0
	Bard College (OSUN) Debate Union – events, tournaments		6466	4328	2138	2138
	Coverage of the cost of converting USD into EUR		0	0	0	0
	Bard College (OSUN) EHU coordinator for Debate Union		4575	4575	0	0
	Coverage of the cost of converting USD into EUR		0	0	0	0
	Bard College (OSUN) support for short term mobility of faculty members		1633	1633	0	0
	Coverage of the cost of converting USD into EUR		0	0	0	0
	Bard College (OSUN) students’ civic engagement (participation in the conference)		380	125	255	255
	Coverage of the cost of converting USD into EUR		18	18	0	0
	Bard College (OSUN) for faculty participation in the network courses during Spring of 2022		5418	5418		
	Coverage of the cost of converting USD into EUR		-149	-149		
3.21	IFES (International Foundation for Election Systems), through USAID Belarus rapid response program	0	18440	16176	2264	2264
3.21.1	Coverage of the cost of converting USD into EUR		-173	-173	0	0
3.22	William and Mary University in Virginia.	0	3058	3058	0	0
3.22.1	Coverage of the cost of converting USD into EUR		-118	-118	0	0
3.23	CLDP (to compensate expenses for		3750	3750	0	0

	KŽTC summer school)					
3.24	DIRECTION SPE FINANCES ETRANGER, to organize EHU celebration		38176		38176	38176
4.	Total	612895	601998	624083	-22085	590812

.Fixed assets

As at the close of the University's reporting year, the residual value of its intangible assets was EUR 222 (as at the close of AY 2020-2021, the residual value of intangible assets was EUR 731). Over AY 2021-2022, no intangible assets were acquired, amortization was EUR 509 (AY 2020-2021 – EUR 509).

Residual value of fixed tangible assets was EUR 69 081 (in AY 2020-2021 – EUR 66 288). During AY 2021-2022 there were write-offs of fixed tangible assets for the amount of EUR 0.58. Over AY 2021-2022 the University acquired fixed tangible assets worth EUR 29 556 at acquisition cost (in AY 2020-2021 - EUR 46 947), accumulated depreciation amounts to EUR 26 762 (in AY 2020-2021 - EUR 28 078).

Full stocktaking of all asset classes was carried out at the University as of the close of September 2022.

The university is currently using new teaching and administrative premises at Savičiaus st. 17, Vilnius. The right of use of these premises has been transferred to the University for four years by the Government's decision. In the off-balance sheet of the University, it is considered that the value of the received/used support in the form of premises is equal to EUR 1 870 000 according to the average market value determined by the Center of Registers. The contract for the use of the premises was signed in December 31, 2019.

4. University management costs

During the reporting year, the wages and social security costs calculated for the University top-level management (Rector, Chancellor) amounted to EUR 221 938 (AY 2020-2021 – EUR 247 219).

5. Data on the head of the Public Institution, the University costs for the wages of its head as well as other benefits

Over the reporting period, the amount calculated in wage to the Rector of the University was EUR 143 841 (in AY 2020-2021 it was EUR 148 367).

6. Transactions with the University part-owners, with persons related to the part-owners and members of the collegial management bodies

Over the reporting period, there were no transactions executed with the University part-owners, with persons related to such part-owners or with members of the collegial management bodies, except for payments to University leaders who are also members of the Governing Board of the University.

Rector

prof. Sergei Ignatov