

APPROVED

by Resolution No. TPN-19 of 4 December 2025
of the Council of Vilnius University

**DESCRIPTION OF THE PROCEDURE FOR THE ALLOCATION OF THE
APPROPRIATIONS FROM THE STATE BUDGET FOR SCIENCE/ARTS TO CORE
UNITS OF VILNIUS UNIVERSITY FOR 2026–2028**

**CHAPTER I
GENERAL PROVISIONS**

1. The Description of the Procedure for the Allocation of the Appropriations from the State Budget for Science/Arts to Core Units of Vilnius University for 2026–2028 (hereinafter the ‘Description’) establishes the principles for the allocation of received funds from appropriations from the State budget for science/arts to core academic, *sui generis* academic units (hereinafter collectively the ‘CAUs’), and core non-academic units (hereinafter the ‘CNUs’) of Vilnius University (hereinafter the ‘University’) for 2026–2028.

2. The received appropriations from the State budget for science (hereinafter the ‘appropriations’) shall be allocated to core units of the University for:

2.1. the results of the annual assessment (hereinafter the ‘formal assessment’) of research publications, participation in research and experimental development (hereinafter the ‘R&D’) programmes, implementation of R&D contracts, and other quantitative indicators provided for in the legal acts of the Republic of Lithuania of three years $((n-3) - (n-1))$, where n stands for the current year of the allocation of appropriations when planning the budget of the year $(n+1)$);

2.2. the results of the comparative expert assessment of R&D (hereinafter the ‘comparative assessment’) carried out every five years in accordance with the procedure established in the legal acts of the Republic of Lithuania. During the comparative assessment, the quality, the social and economic impact, and the development potential of the science field are assessed.

3. The University, in accordance with the procedures regulating formal and comparative assessment approved by Order of the Minister of Education, Science and Sport of the Republic of Lithuania No. V-1593 of 2 September 2021 “On the Implementation of Items 2(3)–2(4) of Resolution of the Government of the Republic of Lithuania No. 149 of 1 March 2017 “On the Implementation of the Republic of Lithuania Law on Higher Education and Research”” (hereinafter ‘Order of the Minister of Education, Science and Sport of the Republic of Lithuania No. V-1593’), the results of formal (incentive) assessment of scientific works, international projects, and commissioned works, as well as the results of comparative assessment announced by the Research Council of Lithuania, and Order of the Minister of Education, Science and Sport of the Republic of Lithuania No. V-1547 of 7 December 2023 “On the Implementation of Item 2(7) of Resolution of the Government of the Republic of Lithuania No. 149 of 1 March 2017 “On the Implementation of the Republic of Lithuania Law on Higher Education and Research””, shall calculate the amounts of the appropriations for arts and science areas indicated in Items 3(1)–3(6):

- 3.1. the area of the humanities;
- 3.2. the area of social sciences;
- 3.3. the area of natural sciences
- 3.4. the area of medical and health sciences;
- 3.5. the area of technological sciences;
- 3.6. the area of agricultural sciences (only applicable to the allocation of the formal assessment funds).

CHAPTER II

ALLOCATION OF THE FORMAL ASSESSMENT FUNDS

4. The funds received for the results of the formal assessment shall be allocated to the CAUs and the CNU for (n+1) year taking into account the assessment results of the scientific activities of these units in years (n-3) – (n-1).

5. The funds received for each science area indicated in Items 3(1)–3(6) of the Description shall be allocated based on the results for the years (n-3), (n-2) and (n-1) of each CAU and CNU implementing research in that area:

5.1. the assessment results of units (works) of the dissemination of research results;

5.2. credited funds received from international R&D projects;

5.3. credited funds received under R&D commissioned by economic entities, non-governmental organisations and natural persons, sponsorship agreements, and intellectual property licensing and transfer agreements.

6. The appropriations received for the assessment results of units (works) of the dissemination of research results indicated in Item 5(1) of the Description in the science areas indicated in Items 3(1)–3(6) of the Description shall be allocated to the CAUs and the CNU for the results of (n-3), (n-2), and (n-1) for each year and for each area separately, in proportion to the sum of points collected by them during a specific year.

7. Appropriations received for participation in R&D programmes indicated in Item 5(2) of the Description shall be allocated to the CAUs and the CNU in science areas indicated in Items 3(1)–3(6) of the Description, separately for each year and each area in proportion to the amounts of funds received in years (n-3), (n-2), and (n-1) and recognised as R&D by the experts of the institution organising the assessment.

8. Appropriations received for the implementation of R&D agreements indicated in Item 5(3) of the Description shall be allocated to the CAUs and the CNU in science areas indicated in Items 3(1)–3(6) of the Description, separately for each year and each area in proportion to the amounts of funds earned in years (n-3), (n-2), and (n-1) and recognised as R&D by the experts of the institution organising the assessment.

CHAPTER III

ALLOCATION OF THE COMPARATIVE ASSESSMENT FUNDS

9. The funds received for the comparative assessment shall be allocated to the CAUs taking into account the assessment results of the quality of science, the social and economic impact, and the development potential of the science field(s) carried out there. If several fields were linked to form one assessment unit, it shall be considered that the social and economic impact, as well as the development potential estimates of each of them, are equal.

10. The attribution of the CAUs to evaluation units based on the science areas and fields shall be carried out by establishing evaluation units and submitting them to the Research Council of Lithuania or another institution organising the assessment. The science areas and fields of each CAU, and the full-time equivalent of all the scientists working there, calculated following the procedure set out in Order of the Minister of Education, Science and Sport of the Republic of Lithuania No. V-1593 (hereinafter the ‘MVDDA’), shall be recorded an order of the Rector of the University or their authorised person during the year the comparative assessment is carried out.

11. In each science area where the CAU_j implements research in at least one science field, the amount of funds allocated to the CAU_j for the comparative assessment results shall be calculated as follows:

$$B_{(p+q)CAUj} = x \times B_{1CAUj} + y \times B_{2CAUj}, \text{ where}$$

B – the amount of funds allocated to the CAU_j for the comparative assessment results, calculated following the procedure set out in this Item;

j – a natural number from 1 to a , where a is the number of CAUs;

p – the year of announcing the comparative assessment results;

q – a natural number varying consistently from 3 to 5;

x, y – the coefficients indicated in Item 12 of the Description that depend on the year of allocation of the funds to the CAU;

B_{1CAUj} – the amount of funds allocated to the CAU_j in the year $p+q$, calculated following the procedure set out in Item 13 of the Description;

B_{2CAUj} – the amount of funds allocated to the CAU_j in the year $p+q$, calculated following the procedure set out in Item 14 of the Description.

12. Coefficients for the allocation of B_1 and B_2 :

Year	B ₁ part (x)	B ₂ part (y)
2026	0.75	0.25
2027	0.50	0.50
2028	0.25	0.75

13. The part of appropriations for the year $(p+q)$ based on the B_1 part shall be calculated as follows for each CAU_j in each science area where the CAU_j implements research in at least one science field:

$$B_{1(p+q)CAUj} = A_{(p+q)} \times \frac{B_{pCAUj} \times b_{CAUj}}{\sum_{j=1}^m B_{pCAUj} \times b_{CAUj}}, \text{ where}$$

$A_{(p+q)}$ – the sum of appropriations allocated to the University according to the comparative assessment results of the science area (group of areas) for the year $(p+q)$;

B_p – the sum of allocations to the CAU_j in a specific science area for the results of the comparative and formal assessments during the year of announcing the results of the comparative assessment, calculated following this Description;

b_{CAUj} – CAU_j cumulative estimate in each science area where the specific CAU implements research in at least one science field, calculated following the procedure set out in Item 15 of the Description;

m – the number of CAUs conducting research in the science area.

14. The part of appropriations for the year $(p+q)$ based on the B_2 part shall be calculated as follows for each CAU_j in each science area where the CAU_j implements research in at least one science field:

$$B_{2(p+q)CAUj} = A_{(p+q)} \times \frac{MVDDA_{(p-1)CAUj} \times b_{CAUj}}{\sum_{j=1}^m MVDDA_{(p-1)CAUj} \times b_{CAUj}}, \text{ where}$$

$MVDDA_{(p-1)CAUj}$ – the full-time equivalent of the CAU_j scientists of the specific science area in the year $(p-1)$.

15. The cumulative estimate b_{CAUj} of each CAU_j in each science area where the specific CAU implements research in at least one science field, shall be calculated as follows:

$$b_{CAUj} = \frac{k_1 \sum_{i=1}^l M_i \times MVDDA_{ij} + k_2 \sum_{i=1}^l S_i \times MVDDA_{ij} + k_3 \sum_{i=1}^l P_i \times MVDDA_{ij}}{\sum_{i=1}^l MVDDA_{ij}}, \text{ where}$$

M_i – the quality estimate of the i science field of the CAU $_j$;
 S_i – the social and economic impact estimate of the i science field of the CAU $_j$;
 P_i – the development potential estimate of the i science field of the CAU $_j$;
 $MVDDA_{ij}$ – the full-time equivalent of the scientists of the i science field at the CAU $_j$ in the year $(p-1)$;
 k_1 – the weighting factor of the science quality, established following Order of the Minister of Education, Science and Sport of the Republic of Lithuania No. V-1593;
 k_2 – the weighting factor of the socio-economic impact of the science, established following Order of the Minister of Education, Science and Sport of the Republic of Lithuania No. V-1593;
 k_3 – the weighting factor of the development potential, established following Order of the Minister of Education, Science and Sport of the Republic of Lithuania No. V-1593;
 l – the amount of science fields implemented at the CAU $_j$ (in a specific science area).

16. In the event that the CAU conducts research in more than one science area (in accordance with Items 11–12 of the Description), the calculations indicated in Item 14 of the Description shall be performed for each area separately, and these results shall be added together.

CHAPTER IV **OTHER PROVISIONS**

17. The appropriations from the State budget received for art outcomes shall be allocated to Šiauliai Academy of the University based on the factual data of art funds allocated to the University.

18. The funds allocated to the CAUs and CNUs following Chapters II and III of the Description and Item 17 of the Description shall be added together and used when drafting the revenue and expenditure estimate of the University.
