**AIŠKINAMASIS RAŠTAS**

**I.BENDROJI DALIS**

Viešoji įstaiga Rokiškio psichiatrijos ligoninė (toliau – įstaiga) yra Lietuvos nacionalinės sveikatos sistemos viešoji sveikatos priežiūros pelno nesiekianti įstaiga, teikianti asmens sveikatos priežiūros paslaugas pagal sutartis su užsakovais.

Įstaigos kodas 17322266

Įstaigos adresas – Vytauto g. 49, LT-42100 Rokiškis

Nauja įstaigos įstatų redakcija patvirtinta Lietuvos Respublikos sveikatos apsaugos

ministro 2012 m. balandžio 5 d. įsakymu Nr. V-300

Įstaigos pagrindinė veikla – teikti specializuotas asmens sveikatos priežiūros paslaugas

(stacionarines) visos Lietuvos gyventojams-ligoniams su psichikos negalia, taip pat sveikatos priežiūros paslaugų teikimas ligoniams, pripažintiems nepakaltinamais ir nukreiptiems atlikti priverčiamąsias medicininio pobūdžio priemones specializuotame skyriuje.

Įstaiga neturi kontroliuojamų, asocijuotų ir kitų subjektų.

Įstaiga neturi filialų ar panašių struktūrinių vienetų.

Įstaigos finansinių ataskaitų rinkinys parengtas pagal Lietuvos Respublikos buhalterinės apskaitos įstatymą, Lietuvos Respublikos viešojo sektoriaus atskaitomybės įstatymą ir viešojo sektoriaus apskaitos ir finansinės atskaitomybės standartus

Vidutinis ataskaitinio laikotarpio darbuotojų skaičius – 435.

1. **APSKAITOS POLITIKA**

Ataskaitiniu laikotarpiu VŠĮ Rokiškio psichiatrijos ligoninės bendrieji duomenys apie įstaigą, apskaitos politika ir apskaitiniai įverčiai nesikeitė. Bendra informacija apie įstaigą ir apskaitos politika pateikta 2021 m. metinių finansinių ataskaitų rinkinyje, kuris paskelbtas įstaigos interneto svetainėje.

Informacijos apie neapibrėžtuosius įsipareigojimus, neapibrėžtąjį turtą ir teisminius ginčus ataskaitiniu laikotarpiu nėra.

1. **AIŠKINAMOJO RAŠTO PASTABOS**

Iki finansinių ataskaitų sudarymo apskaitoje buvo užregistruotos visos ataskaitinio laikotarpio ūkinės operacijos ir ūkiniai įvykiai. Klaidų taisymo per ataskaitinį laikotarpį neatlikta. Reikšmingų įvykių po paskutinio ataskaitinio laikotarpio dienos, kurie paveiktų arba galėtų paveikti finansinių ataskaitų straipsnius, nebuvo.

Informacija pateikta:

* apie nematerialųjį turtą priede 13-ojo VSAFAS „Nematerialus turtas“ 1 priedas;
* apie ilgalaikio materialiojo turto balansinės vertės pasikeitimą priede 12-ojo VSAFAS „Ilgalaikis materialus turtas“1 priedas
* apie atsargų vertės pasikeitimą priede 8-ojo VSAFAS „Atsargos“ 1 priedas
* apie finansavimo sumas pagal šaltinį, tikslinę paskirtį ir jų pokyčius per ataskaitinį laikotarpį priede 20-ojo VSAFAS „Finansavimo sumos“4 priede
* apie finansinės ir investicinės veiklos pajamas ir sąnaudas priede 6-ojo VSAFAS „Aiškinamasis raštas“ 4 priede.

Direktorius Algimantas Liausėdas

Vyr. finansininkė Jolanta Kulienė

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| |  |  |  |  |  | | --- | --- | --- | --- | --- | |  |  |  |  |  | |  | 6-iojo VSAFAS „Finansinių ataskaitų aiškinamasis raštas“  4 priedas | | | | |  |  |  |  |  | |  | **(Informacijos apie finansinės ir investicinės veiklos pajamas ir sąnaudas pateikimo aukštesniojo ir žemesniojo lygių finansinių ataskaitų aiškinamajame rašte forma)** | | | | |  |  |  |  |  | |  | **FINANSINĖS IR INVESTICINĖS VEIKLOS PAJAMOS IR SĄNAUDOS** | | | | |  |  |  |  |  | |  |  |  | *Pateikimo valiuta ir tikslumas: eurais* | | |  | **Eil. Nr.** | **Straipsnio pavadinimas** | **Ataskaitinis laikotarpis** | **Praėjęs ataskaitinis laikotarpis** | |  | 1 | 2 | 3 | 4 | |  | **1.** | **Finansinės ir investicinės veiklos pajamos** |  |  | |  | 1.1. | Pelnas dėl valiutos kurso pasikeitimo |  |  | |  | 1.2. | Baudų ir delspinigių pajamos |  |  | |  | 1.3. | Palūkanų pajamos |  |  | |  | 1.4. | Dividendai |  |  | |  | 1.5. | Kitos finansinės ir investicinės veiklos pajamos\* |  |  | |  | 1.6. | Pervestinos finansinės ir investicinės veiklos pajamos |  |  | |  | **2.** | **Finansinės ir investicinės veiklos sąnaudos** |  |  | |  | 2.1. | Nuostolis dėl valiutos kurso pasikeitimo |  |  | |  | 2.2. | Baudų ir delspinigių sąnaudos |  |  | |  | 2.3. | Palūkanų sąnaudos |  |  | |  | 2.4. | Kitos finansinės ir investicinės veiklos sąnaudos\* |  |  | |  | **3.** | **Finansinės ir investicinės veiklos rezultatas (1-2)** |  |  | |  | \* Reikšmingos sumos turi būti detalizuojamos aiškinamojo rašto tekste. | | | | | | |
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Nr.** | | | | **Straipsniai** | | | | | | | | | | | | | | **Strateginės ir neliečiamosios atsargos** | | | | | **Medžiagos, žaliavos ir ūkinis inventorius** | | | | | **Nebaigta gaminti produkcija ir nebaigtos vykdyti sutartys** | | | | | | | | | **Pagaminta produkcija ir atsargos, skirtos parduoti** | | | | | | | | | | | | | | **Ilgalaikis materialusis ir biologinis turtas, skirtas parduoti** | | | | | **Iš viso** | | | | | | **nebaigta gaminti produkcija** | | | | | **nebaigtos vykdyti sutartys** | | | | **pagaminta produkcija** | | | | | **atsargos, skirtos parduoti** | | | | | | | | | | 1 | | | | 2 | | | | | | | | | | | | | | 3 | | | | | 4 | | | | | 5 | | | | | 6 | | | | 7 | | | | | 8 | | | | | | | | | 9 | | | | | 10 | | | | | | **1.** | | | | **Atsargų įsigijimo vertė ataskaitinio laikotarpio pradžioje** | | | | | | | | | | | | | |  | | | | | **191 674,66** | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | | **191 674,66** | | | | | | 2. | | | | Įsigyta atsargų per ataskaitinį laikotarpį: (2.1+2.2) | | | | | | | | | | | | | |  | | | | | 158 574,46 | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | | 158 574,46 | | | | | | 2.1. | | | | įsigyto turto įsigijimo savikaina | | | | | | | | | | | | | |  | | | | | 156 236,37 | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | | 156 236,37 | | | | | | 2.2. | | | | nemokamai gautų atsargų įsigijimo savikaina | | | | | | | | | | | | | |  | | | | | 2 338,09 | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | | 2 338,09 | | | | | | 3. | | | | Atsargų sumažėjimas per ataskaitinį laikotarpį (3.1+3.2+3.3+3.4) | | | | | | | | | | | | | |  | | | | | -140 165,18 | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | | -140 165,18 | | | | | | 3.1. | | | | Parduota | | | | | | | | | | | | | |  | | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | |  | | | | | | 3.2. | | | | Perleista (paskirstyta) | | | | | | | | | | | | | |  | | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | |  | | | | | | 3.3. | | | | Sunaudota veikloje | | | | | | | | | | | | | |  | | | | | -140 165,18 | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | | -140 165,18 | | | | | | 3.4. | | | | Kiti nurašymai | | | | | | | | | | | | | |  | | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | |  | | | | | | 4. | | | | Pergrupavimai (+/-) | | | | | | | | | | | | | |  | | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | |  | | | | | | **5.** | | | | **Atsargų įsigijimo vertė ataskaitinio laikotarpio pabaigoje (1+2-3+/-4)** | | | | | | | | | | | | | |  | | | | | **210 083,94** | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | | **210 083,94** | | | | | | 6. | | | | Atsargų nuvertėjimas ataskaitinio laikotarpio pradžioje | | | | | | | | | | | | | |  | | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | |  | | | | | | 7. | | | | Nemokamai arba už simbolinį atlygį gautų atsargų sukaupta nuvertėjimo suma (iki perdavimo) | | | | | | | | | | | | | |  | | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | |  | | | | | | 8. | | | | Atsargų nuvertėjimas per ataskaitinį laikotarpį | | | | | | | | | | | | | |  | | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | |  | | | | | | 9. | | | | Atsargų nuvertėjimo atkūrimo per ataskaitinį laikotarpį suma | | | | | | | | | | | | | |  | | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | |  | | | | | | 10. | | | | Per ataskaitinį laikotarpį parduotų, perleistų (paskirstytų), sunaudotų ir nurašytų atsargų nuvertėjimas (10.1+10.2+10.3+10.4) | | | | | | | | | | | | | |  | | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | |  | | | | | | 10.1. | | | | Parduota | | | | | | | | | | | | | |  | | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | |  | | | | | | 10.2. | | | | Perleista (paskirstyta) | | | | | | | | | | | | | |  | | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | |  | | | | | | 10.3. | | | | Sunaudota veikloje | | | | | | | | | | | | | |  | | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | |  | | | | | | 10.4. | | | | Kiti nurašymai | | | | | | | | | | | | | |  | | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | |  | | | | | | 11. | | | | Nuvertėjimo pergrupavimai (+/-) | | | | | | | | | | | | | |  | | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | |  | | | | | | **12.** | | | | **Atsargų nuvertėjimas ataskaitinio laikotarpio pabaigoje (6+7+8-9-10+/-11)** | | | | | | | | | | | | | |  | | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | |  | | | | | | **13.** | | | | **Atsargų balansinė vertė ataskaitinio laikotarpio pabaigoje (5-12)** | | | | | | | | | | | | | |  | | | | | **210 083,94** | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | | **210 083,94** | | | | | | **14.** | | | | **Atsargų balansinė vertė ataskaitinio laikotarpio pradžioje (1-6)** | | | | | | | | | | | | | |  | | | | | **191 674,66** | | | | |  | | | | |  | | | |  | | | | |  | | | | | | | | |  | | | | | **191 674,66** | | | | | | \*Reikšmingos sumos turi būti detalizuojamos aiškinamojo rašto tekste. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | |  | |  | |  |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  | | |  | |  | | |  | | |  | | | | |  | |  | | | |  | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | | 12-ojo VSAFAS „Ilgalaikis materialusis turtas“ 1 priedas | | | | | | | | | | | | | | | | | | | | | | **(Informacijos apie ilgalaikio materialiojo turto balansinės vertės pasikeitimą per ataskaitinį laikotarpį pateikimo žemesniojo ir aukštesniojo lygių aiškinamajame rašte forma)** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | **ILGALAIKIO MATERIALIOJO TURTO BALANSINĖS VERTĖS PASIKEITIMAS PER ATASKAITINĮ LAIKOTARPĮ\*** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | |  | | | |  | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | |  | | | | *Pateikimo valiuta ir tikslumas: eurais* | | | | | | | | | | | | | | | | | | **Eil. Nr.** | | **Straipsniai** | | | | **Žemė** | | | **Pastatai** | | | | | | | **Infrastruk-tūros ir kiti statiniai** | | | | | **Nekilno-jamosios kultūros vertybės** | | | **Mašinos ir įrenginiai** | | | | | **Transporto priemonės** | | **Kilnoja-mosios kultūros vertybės** | | | **Baldai ir biuro įranga** | | | | | **Kitas ilgalaikis materialusis turtas** | | | | | | | | | | **Nebaigta statyba** | | | | **Išankstiniai apmokėjimai** | | | | **Iš viso** | | | | **Gyvenamieji** | | | | | **Kiti pastatai** | | **Kitos vertybės** | | | | **Kitas ilgalaikis materialusis turtas** | | | | | | | 1 | | 2 | | | | 3 | | | 4 | | | | | 5 | | 6 | | | | | 7 | | | 8 | | | | | 9 | | 10 | | | 11 | | | | | 12 | | | | 13 | | | | | | 14 | | | | 15 | | | | 16 | | | | **1.** | | **Įsigijimo ar pasigaminimo savikaina ataskaitinio laikotarpio pradžioje** | | | |  | | |  | | | | |  | | **150 106,26** | | | | |  | | | **570 260,63** | | | | | **174 190,44** | |  | | | **353 116,80** | | | | |  | | | | **829 598,09** | | | | | |  | | | |  | | | | **2 077 272,22** | | | | 2. | | Įsigijimai per ataskaitinį laikotarpį (2.1+2.2) | | | |  | | |  | | | | |  | |  | | | | |  | | | 1 911,80 | | | | |  | |  | | | 8 397,40 | | | | |  | | | |  | | | | | |  | | | |  | | | | 10 309,20 | | | | 2.1. | | pirkto turto įsigijimo savikaina | | | |  | | |  | | | | |  | |  | | | | |  | | | 1 911,80 | | | | |  | |  | | | 8 397,40 | | | | |  | | | |  | | | | | |  | | | |  | | | | 10 309,20 | | | | 2.2. | | neatlygintinai gauto turto įsigijimo savikaina | | | |  | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | |  | | | |  | | | | | |  | | | |  | | | |  | | | | 3. | | Parduoto, perduoto ir nurašyto turto suma per ataskaitinį laikotarpį (3.1+3.2+3.3) | | | |  | | |  | | | | |  | |  | | | | |  | | | -370,77 | | | | |  | |  | | | -1 545,40 | | | | |  | | | |  | | | | | |  | | | |  | | | | -1 916,17 | | | | 3.1. | | parduoto | | | |  | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | |  | | | |  | | | | | |  | | | |  | | | |  | | | | 3.2. | | perduoto | | | |  | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | |  | | | |  | | | | | |  | | | |  | | | |  | | | | 3.3. | | nurašyto | | | |  | | |  | | | | |  | |  | | | | |  | | | -370,77 | | | | |  | |  | | | -1 545,40 | | | | |  | | | |  | | | | | |  | | | |  | | | | -1 916,17 | | | | 4. | | Pergrupavimai (+/-) | | | |  | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | |  | | | |  | | | | | |  | | | |  | | | |  | | | | **5.** | | **Įsigijimo ar pasigaminimo savikaina ataskaitinio laikotarpio pabaigoje (1+2-3+/-4)** | | | |  | | |  | | | | |  | | **150 106,26** | | | | |  | | | **571 801,66** | | | | | **174 190,44** | |  | | | **359 968,80** | | | | |  | | | | **829 598,09** | | | | | |  | | | |  | | | | **2 085 665,25** | | | | **6.** | | **Sukaupta nusidėvėjimo suma ataskaitinio laikotarpio pradžioje** | | | | **X** | | |  | | | | |  | | **-136 177,95** | | | | |  | | | **-390 080,52** | | | | | **-116 649,49** | |  | | | **-272 075,81** | | | | | **X** | | | | **-593 641,08** | | | | | | **X** | | | | **X** | | | | **-1 508 624,85** | | | | 7. | | Neatlygintinai gauto turto sukaupta nusidėvėjimo suma\*\* | | | | X | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | | X | | | |  | | | | | | X | | | | X | | | |  | | | | 8. | | Apskaičiuota nusidėvėjimo suma per ataskaitinį laikotarpį | | | | X | | |  | | | | |  | | -485,57 | | | | |  | | | -6 214,97 | | | | | -2 572,91 | |  | | | -5 226,77 | | | | | X | | | | -11 371,45 | | | | | | X | | | | X | | | | -25 871,67 | | | | 9. | | Sukaupta parduoto, perduoto ir nurašyto turto nusidėvėjimo suma (9.1+9.2+9.3) | | | | X | | |  | | | | |  | |  | | | | |  | | | 370,48 | | | | |  | |  | | | 1 544,82 | | | | | X | | | |  | | | | | | X | | | | X | | | | 1 915,30 | | | | 9.1. | | parduoto | | | | X | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | | X | | | |  | | | | | | X | | | | X | | | |  | | | | 9.2. | | perduoto | | | | X | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | | X | | | |  | | | | | | X | | | | X | | | |  | | | | 9.3. | | nurašyto | | | | X | | |  | | | | |  | |  | | | | |  | | | 370,48 | | | | |  | |  | | | 1 544,82 | | | | | X | | | |  | | | | | | X | | | | X | | | | 1 915,30 | | | | 10. | | Pergrupavimai (+/-) | | | | X | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | | X | | | |  | | | | | | X | | | | X | | | |  | | | | **11.** | | **Sukaupta nusidėvėjimo suma ataskaitinio laikotarpio pabaigoje (6+7+8-9+/-10)** | | | | **X** | | |  | | | | |  | | **-136 663,52** | | | | |  | | | **-395 925,01** | | | | | **-119 222,40** | |  | | | **-275 757,76** | | | | | **X** | | | | **-605 012,53** | | | | | | **X** | | | | **X** | | | | **-1 532 581,22** | | | | **12.** | | **Nuvertėjimo suma ataskaitinio laikotarpio pradžioje** | | | | **X** | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | | **X** | | | |  | | | | | |  | | | |  | | | |  | | | | 13. | | Neatlygintinai gauto turto sukaupta nuvertėjimo suma\*\* | | | | X | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | | X | | | |  | | | | | |  | | | |  | | | |  | | | | 14. | | Apskaičiuota nuvertėjimo suma per ataskaitinį laikotarpį | | | | X | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | | X | | | |  | | | | | |  | | | |  | | | |  | | | | 15. | | Panaikinta nuvertėjimo suma per ataskaitinį laikotarpį | | | | X | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | | X | | | |  | | | | | |  | | | |  | | | |  | | | | 16. | | Sukaupta parduoto, perduoto ir nurašyto turto nuvertėjimo suma (16.1+16.2+16.3) | | | | X | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | | X | | | |  | | | | | |  | | | |  | | | |  | | | | 16.1. | | parduoto | | | | X | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | | X | | | |  | | | | | |  | | | |  | | | |  | | | | 16.2. | | perduoto | | | | X | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | | X | | | |  | | | | | |  | | | |  | | | |  | | | | 16.3. | | nurašyto | | | | X | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | | X | | | |  | | | | | |  | | | |  | | | |  | | | | 17. | | Pergrupavimai (+/-) | | | | X | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | | X | | | |  | | | | | |  | | | |  | | | |  | | | | **18.** | | **Nuvertėjimo suma ataskaitinio laikotarpio pabaigoje (12+13+14 -15-16+/-17)** | | | | **X** | | |  | | | | |  | |  | | | | |  | | |  | | | | |  | |  | | |  | | | | | **X** | | | |  | | | | | |  | | | |  | | | |  | | | | **19.** | | **Tikroji vertė ataskaitinio laikotarpio pradžioje\*\*\*** | | | |  | | | **X** | | | | | **X** | | **X** | | | | |  | | | **X** | | | | | **X** | |  | | | **X** | | | | |  | | | | **X** | | | | | | **X** | | | | **X** | | | |  | | | | 20. | | Neatlygintinai gauto turto iš kito subjekto sukauptos tikrosios vertės pokytis\*\*\* | | | |  | | | X | | | | | X | | X | | | | |  | | | X | | | | | X | |  | | | X | | | | |  | | | | X | | | | | | X | | | | X | | | |  | | | | 21. | | Tikrosios vertės pasikeitimo per ataskaitinį laikotarpį suma (+/-) \*\*\* | | | |  | | | X | | | | | X | | X | | | | |  | | | X | | | | | X | |  | | | X | | | | |  | | | | X | | | | | | X | | | | X | | | |  | | | | 22. | | Parduoto, perduoto ir nurašyto turto tikrosios vertės suma (22.1+22.2+22.3)\*\*\* | | | |  | | | X | | | | | X | | X | | | | |  | | | X | | | | | X | |  | | | X | | | | |  | | | | X | | | | | | X | | | | X | | | |  | | | | 22.1. | | parduoto\*\*\* | | | |  | | | X | | | | | X | | X | | | | |  | | | X | | | | | X | |  | | | X | | | | |  | | | | X | | | | | | X | | | | X | | | |  | | | | 22.2. | | perduoto\*\*\* | | | |  | | | X | | | | | X | | X | | | | |  | | | X | | | | | X | |  | | | X | | | | |  | | | | X | | | | | | X | | | | X | | | |  | | | | 22.3. | | nurašyto\*\*\* | | | |  | | | X | | | | | X | | X | | | | |  | | | X | | | | | X | |  | | | X | | | | |  | | | | X | | | | | | X | | | | X | | | |  | | | | 23. | | Pergrupavimai (+/-)\*\*\* | | | |  | | | X | | | | | X | | X | | | | |  | | | X | | | | | X | |  | | | X | | | | |  | | | | X | | | | | | X | | | | X | | | |  | | | | **24.** | | **Tikroji vertė ataskaitinio laikotarpio pabaigoje (19+20+/-21-22+/-23)\*\*\*** | | | |  | | | **X** | | | | | **X** | | **X** | | | | |  | | | **X** | | | | | **X** | |  | | | **X** | | | | |  | | | | **X** | | | | | | **X** | | | | **X** | | | |  | | | | **25.** | | **Ilgalaikio materialiojo turto likutinė vertė ataskaitinio laikotarpio pabaigoje (5-11-18+ 24)** | | | |  | | |  | | | | |  | | **13 442,74** | | | | |  | | | **175 876,65** | | | | | **54 968,04** | |  | | | **84 211,04** | | | | |  | | | | **224 585,56** | | | | | |  | | | |  | | | | **553 084,03** | | | | **26.** | | **Ilgalaikio materialiojo turto likutinė vertė ataskaitinio laikotarpio pradžioje (1-6-12+19)** | | | |  | | |  | | | | |  | | **13 928,31** | | | | |  | | | **180 180,11** | | | | | **57 540,95** | |  | | | **81 040,99** | | | | |  | | | | **235 957,01** | | | | | |  | | | |  | | | | **568 647,37** | | | | \* - Pažymėti ataskaitos laukai nepildomi. \*\* - Kito subjekto sukaupta turto nusidėvėjimo arba nuvertėjimo suma iki perdavimo. \*\*\* - Pažymėtose eilutėse parodomas skirtumas tarp ilgalaikio materialiojo turto tikrosios vertės ir įsigijimo savikainos. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | 13-ojo VSAFAS „Nematerialusis turtas“ 1 priedas | | | | | | | | | | | | | | | | | | | **(Informacijos apie nematerialiojo turto balansinės vertės pasikeitimą per ataskaitinį laikotarpį pateikimo aukštesniojo ir žemesniojo lygių finansinių ataskaitų aiškinamajame rašte forma)** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | **NEMATERIALIOJO TURTO BALANSINĖS VERTĖS PASIKEITIMAS PER ATASKAITINĮ LAIKOTARPĮ\*** | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  |  | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | | *Pateikimo valiuta ir tikslumas: eurais* | | | | | | | | | | | | | | | | | | |  |  | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | **Eil. Nr.** | **Straipsniai** | | | | | | | | | | | | **Plėtros darbai** | | | | **Programinė įranga ir jos licencijos** | | | | | **Kitas nematerialusis turtas** | | | | | | | | | | | | | | **Nebaigti projektai ir išankstiniai apmokėjimai** | | | | | | | | | | | | **Prestižas** | | | | | | **Iš viso** | | | | | | **patentai ir kitos licencijos (išskyrus nurodytus 4 stulpelyje)** | | | | | **literatūros, mokslo ir meno kūriniai** | | | | **kitas nematerialusis turtas** | | | | | **nebaigti projektai** | | | | | **išankstiniai apmokėjimai** | | | | | | | | 1 | 2 | | | | | | | | | | | | 3 | | | | 4 | | | | | 5 | | | | | 6 | | | | 7 | | | | | 8 | | | | | 9 | | | | | | | 10 | | | | | | 11 | | | | | | **1.** | **Įsigijimo ar pasigaminimo savikaina ataskaitinio laikotarpio pradžioje** | | | | | | | | | | | |  | | | | **52 106,77** | | | | | **195,00** | | | | |  | | | | **35 695,00** | | | | |  | | | | |  | | | | | | |  | | | | | | **87 996,77** | | | | | | **2.** | **Įsigijimai per ataskaitinį laikotarpį** | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | 2.1. | pirkto turto įsigijimo savikaina | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | 2.2. | neatlygintinai gauto turto įsigijimo savikaina | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | **3.** | **Parduoto, perduoto ir nurašyto turto suma per ataskaitinį laikotarpį** | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | 3.1. | parduoto | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | 3.2. | perduoto | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | 3.3. | nurašyto | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | **4.** | **Pergrupavimai (+/-)** | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | **5.** | **Įsigijimo ar pasigaminimo savikaina ataskaitinio laikotarpio pabaigoje (1+2-3+/-4)** | | | | | | | | | | | |  | | | | **52 106,77** | | | | | **195,00** | | | | |  | | | | **35 695,00** | | | | |  | | | | |  | | | | | | |  | | | | | | **87 996,77** | | | | | | **6.** | **Sukaupta amortizacijos suma ataskaitinio laikotarpio pradžioje** | | | | | | | | | | | | **X** | | | | **-40 402,81** | | | | | **-118,96** | | | | | **X** | | | | **-11 898,36** | | | | | **X** | | | | | **X** | | | | | | |  | | | | | | **-52 420,13** | | | | | | **7.** | **Neatlygintinai gauto turto sukaupta amortizacijos suma\*\*** | | | | | | | | | | | | **X** | | | |  | | | | |  | | | | | **X** | | | |  | | | | | **X** | | | | | **X** | | | | | | |  | | | | | |  | | | | | | **8.** | **Apskaičiuota amortizacijos suma per ataskaitinį laikotarpį** | | | | | | | | | | | | **X** | | | | **-659,14** | | | | | **-3,81** | | | | | **X** | | | | **-991,53** | | | | | **X** | | | | | **X** | | | | | | |  | | | | | | **-1 654,48** | | | | | | **9.** | **Sukaupta parduoto, perduoto ir nurašyto turto amortizacijos suma** | | | | | | | | | | | | **X** | | | |  | | | | |  | | | | | **X** | | | |  | | | | | **X** | | | | | **X** | | | | | | |  | | | | | |  | | | | | | 9.1. | parduoto | | | | | | | | | | | | X | | | |  | | | | |  | | | | | X | | | |  | | | | | X | | | | | X | | | | | | |  | | | | | |  | | | | | | 9.2. | perduoto | | | | | | | | | | | | X | | | |  | | | | |  | | | | | X | | | |  | | | | | X | | | | | X | | | | | | |  | | | | | |  | | | | | | 9.3. | nurašyto | | | | | | | | | | | | X | | | |  | | | | |  | | | | | X | | | |  | | | | | X | | | | | X | | | | | | |  | | | | | |  | | | | | | 10. | Pergrupavimai (+/-) | | | | | | | | | | | | X | | | |  | | | | |  | | | | | X | | | |  | | | | | X | | | | | X | | | | | | |  | | | | | |  | | | | | | **11.** | **Sukaupta amortizacijos suma ataskaitinio laikotarpio pabaigoje (6+7+8-9+/-10)** | | | | | | | | | | | | **X** | | | | **-41 061,95** | | | | | **-122,77** | | | | | **X** | | | | **-12 889,89** | | | | | **X** | | | | | **X** | | | | | | |  | | | | | | **-54 074,61** | | | | | | **12.** | **Nuvertėjimo suma ataskaitinio laikotarpio pradžioje** | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | **13.** | **Neatlygintinai gauto turto sukaupta nuvertėjimo suma\*\*** | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | **14.** | **Apskaičiuota nuvertėjimo suma per ataskaitinį laikotarpį** | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | **15.** | **Panaikinta nuvertėjimo suma per ataskaitinį laikotarpį** | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | **16.** | **Sukaupta parduoto, perduoto ir nurašyto turto nuvertėjimo suma** | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | 16.1. | parduoto | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | 16.2. | perduoto | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | 16.3. | nurašyto | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | **17.** | **Pergrupavimai (+/-)** | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | **18.** | **Nuvertėjimo suma ataskaitinio laikotarpio pabaigoje (12+13+14-15-16+/-17)** | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | **19.** | **Nematerialiojo turto likutinė vertė ataskaitinio laikotarpio pabaigoje (5-11-18)** | | | | | | | | | | | |  | | | | **11 044,82** | | | | | **72,23** | | | | |  | | | | **22 805,11** | | | | |  | | | | |  | | | | | | |  | | | | | | **33 922,16** | | | | | | **20.** | **Nematerialiojo turto likutinė vertė ataskaitinio laikotarpio pradžioje (1-6-12)** | | | | | | | | | | | |  | | | | **11 703,96** | | | | | **76,04** | | | | |  | | | | **23 796,64** | | | | |  | | | | |  | | | | | | |  | | | | | | **35 576,64** | | | | | |  |  | | | | | | | | | | | |  | | | |  | | | | |  | | | | |  | | | |  | | | | |  | | | | |  | | | | | | |  | | | | | |  | | | | | | \* – Pažymėti ataskaitos laukai nepildomi. \*\* – Kito subjekto sukaupta turto amortizacijos arba nuvertėjimo suma iki perdavimo. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |  | | |  | |  | |  |  | |  |  |  | | |  | | | |  |  | | | |  |  |  | | |  |  | |  | | |  | | |  | |  | | | |  |  |  |  | | | | | | | | | | | | | | | |

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|  |  |  |  |  |  |  |  |  |  | 20-ojo VSAFAS „Finansavimo sumos“  4 priedas | | | |
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|  | **FINANSAVIMO SUMOS PAGAL ŠALTINĮ, TIKSLINĘ PASKIRTĮ IR JŲ POKYČIAI PER ATASKAITINĮ LAIKOTARPĮ** | | | | | | | | | | | | |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  | *Pateikimo valiuta ir tikslumas: eurais* | | |
|  |  |  |  | **Per ataskaitinį laikotarpį** | | | | | | | | |  |
|  | **Eil. Nr.** | **Finansavimo sumos** | **Finansavimo sumų likutis ataskaitinio laikotarpio pradžioje** | **Finansavimo sumos (gautos), išskyrus neatlygintinai gautą turtą** | **Finansavimo sumų pergrupavimas\*** | **Neatlygintinai gautas turtas** | **Perduota kitiems viešojo sektoriaus subjektams** | **Finansavimo sumų sumažėjimas dėl turto pardavimo** | **Finansavimo sumų sumažėjimas dėl jų panaudojimo savo veiklai** | **Finansavimo sumų sumažėjimas dėl jų perdavimo ne viešojo sektoriaus subjektams** | **Finansavimo sumos (grąžintos)** | **Finansavimo sumų (gautinų) pasikeitimas** | **Finansavimo sumų likutis ataskaitinio laikotarpio pabaigoje** |
|  | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
|  | **1.** | **Iš valstybės biudžeto (išskyrus valstybės biudžeto asignavimų dalį, gautą iš Europos Sąjungos, užsienio valstybių ir tarptautinių organizacijų):** | **89 305,31** | **227 728,24** |  | **2 338,09** |  |  | **-242 603,29** |  |  | **-57 540,87** | **19 227,48** |
|  | 1.1. | nepiniginiam turtui įsigyti | 31 764,44 | 742,43 |  | 2 338,09 |  |  | -15 617,48 |  |  |  | 19 227,48 |
|  | 1.2. | kitoms išlaidoms kompensuoti | 57 540,87 | 226 985,81 |  |  |  |  | -226 985,81 |  |  | -57 540,87 |  |
|  | **2.** | **Iš savivaldybės biudžeto (išskyrus savivaldybės biudžeto asignavimų dalį, gautą iš Europos Sąjungos, užsienio valstybių ir tarptautinių organizacijų):** |  |  |  |  |  |  |  |  |  |  |  |
|  | 2.1. | nepiniginiam turtui įsigyti |  |  |  |  |  |  |  |  |  |  |  |
|  | 2.2. | kitoms išlaidoms kompensuoti |  |  |  |  |  |  |  |  |  |  |  |
|  | **3.** | **Iš Europos Sąjungos, užsienio valstybių ir tarptautinių organizacijų (finansavimo sumų dalis, kuri gaunama iš Europos Sąjungos, neįskaitant finansvimo sumų iš valstybės ar savivaldybės biudžetų ES projektams finansuoti):** | **79 867,78** | **159 120,93** |  |  |  |  | **-124 179,10** | **-21 370,84** |  |  | **93 438,77** |
|  | 3.1. | nepiniginiam turtui įsigyti | 79 867,78 | 8 414,19 |  |  |  |  | -6 164,34 |  |  |  | 82 117,63 |
|  | 3.2. | kitoms išlaidoms kompensuoti |  | 150 706,74 |  |  |  |  | -118 014,76 | -21 370,84 |  |  | 11 321,14 |
|  | **4.** | **Iš kitų šaltinių:** | **775,34** |  |  |  |  |  | **-69,60** |  |  |  | **705,74** |
|  | 4.1. | nepiniginiam turtui įsigyti | 775,34 |  |  |  |  |  | -69,60 |  |  |  | 705,74 |
|  | 4.2. | kitoms išlaidoms kompensuoti |  |  |  |  |  |  |  |  |  |  |  |
|  | **5.** | **Iš viso finansavimo sumų** | **169 948,43** | **386 849,17** |  | **2 338,09** |  |  | **-366 851,99** | **-21 370,84** |  | **-57 540,87** | **113 371,99** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | \* Šioje skiltyje rodomas finansavimo sumų pergrupavimas, praėjusio ataskaitinio laikotarpio klaidų taisymas ir valiutos kurso įtaka pinigų likučiams, susijusiems su finansavimo sumomis | | | | | | | | | | | | |