



UMEÅ UNIVERSITY

# **BUDGET 2024 FOR UMEÅ UNIVERSITY**

## **INCLUDING FINANCIAL PLAN 2025–2026**

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<sup>1</sup>This document has been translated from Swedish into English. If the English version differs from the original, the Swedish version takes precedence.



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# 1. Background, decision and summary

## 1.1 Background

This document constitutes the University Board's approval on the 2024 budget for Umeå University and the financial plan for 2025–2026.

According to the Rule for university-wide policy documents, Umeå University is to integrate multiple perspectives into new and revised policy documents. The policy documents are to also include an analysis of the document's consequences on a gender equality perspective. The following plan has integrated all perspectives, i.e., student, work environment, collaboration, sustainability, accessibility and international perspectives. With regard to the gender equality perspective, the policy document may eventually have an impact on gender equality when faculties, the University Library and the University Administration, in turn, allocate funding to their departments and units. See Section 3.4.

## 1.2 Decision

Subject to the Swedish Riksdag's approval of the 2024 budget bill, the University Board decides:

- to approve the budget for bachelor's and master's education as stipulated in Section 4;
- to approve allocations to research and doctoral education as stipulated in Section 5;
- to approve budget for university-wide functions as stipulated in Section 6;
- to approve budget for the Internal Audit Office as stipulated in Section 6.1.6;
- to instruct the library director, the university director, and the audit director to make allocations of the budget for the University Library, the University Administration, other university-wide functions and the Internal Audit Office, respectively, taking into account what is stipulated in Section 6. The library director, the university director and the audit director are to ensure that units within each area of responsibility draw up a budget in accordance with the University's financial governance rules;
- to instruct faculty boards to determine budget for departments/equivalent. It is incumbent upon the faculty boards to ensure that departments/units and centres within each board's area of responsibility draw up a budget in accordance with the University's financial governance rules;
- to instruct Umeå School of Education to determine the budget for teacher education and research in the educational sciences and to inform relevant departments and units;
- to instruct the Vice-Chancellor to determine the allocation of any additional or final funds in the budget bill for 2024;
- to adopt the document *2024 Budget for Umeå University including financial plan 2025–2026*.



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### 1.3 Summary

The starting point for developing the budget has been the previous year's budget for bachelor's and master's education and research and doctoral education, respectively, adjusted by the provided index level for 2024, as defined by the 2023 spring funding bill (Bill 2022/23:100).

The index increase for 2024 amounts to 3.50 per cent. The spring bill does not include an index increase for 2025 and 2026. The index increase for these years is based on the Government's preliminary data, which is 3.80 per cent for 2025 and 1.80 per cent for 2026, respectively. If the upcoming budget bill for the 2024 budget year changes the conditions for Umeå University, the University Board delegates to the Vice-Chancellor to decide on later revisions to the budget. Should the budget bill result in significant changes compared with the current budget proposal, the University Board is to address the matter.

The section for the **financial plan for 2024–2026** notes that the University Board's goal is for the University, to the greatest extent possible, to use available annual funding to conduct high-quality education and research. The focus is to achieve this objective, in part, through efforts aimed at supporting research and education as defined in Section 3.5.2 and, in part, through activities intended to use available funding.

The budget **for bachelor's and master's education** at the faculties and Umeå School of Education is SEK 56.7 million higher in 2024 compared with 2023 (+3.50 per cent). The increase mainly consists of an index adjustment for 2024. To further improve predictability and enable a long-term approach, the allocation model and reallocations applied in the 2024 budget and that were initiated in the 2023 budget remain for 2023–2025. Adjustments will only be made if the full-time equivalents (FTE) and annual performance equivalents (APE) of a faculty or Umeå School of Education in the previous year exceed  $\pm 4$  per cent from the adopted budget. In that case, the faculties and Umeå School of Education will be compensated for exceeding the budget by up to 4 per cent during the 2024–2026 period. As the University can save FTEs and APEs up to a value of 10 per cent of the funding cap, any overruns can be funded through these savings. During the current planning period, the Government will continue with the special initiative in lifelong learning, where the courses and programmes offered by the University will focus on such topics as promoting the green transition.

The budget **for research and doctoral education** is SEK 43.7 million higher in 2024 compared with 2023 (+3.50 per cent). This budget includes research funding within Artificial Intelligence (AI) for the Faculty of Science and Technology. This funding is made possible through a reduced index-linked increase to faculties and Umeå School of Education. An evaluation is planned ahead of the 2026 allocation for the initiative to establish research environments at organisations included in the Umeå Arts Campus investigation and that are administered by UmArts Research Centre. Umeå University has also been given an allocation of SEK 1 million for basing the police education on research.



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The budget for **university-wide functions** is SEK 33.0 million higher in 2024 compared with 2023 (+5.7 per cent). Major initiatives in the area include adding SEK 2.24 million to support for students with disabilities, creating a coordinator position for improving the student work environment and equal opportunities (coordinator) through SEK 1.05 million, and expanding Bildmuseet's budget to create stable finances (SEK +2.8 million). Internal rent will only increase by 3.50 per cent, despite costs increasing by an estimated 8 per cent. Internal rent is calculated based on a planned deficit that is covered by accumulated capital. The employer's social-insurance contribution top-up (LKP) on salary costs for 2024 is planned to be at the same level as 2023.

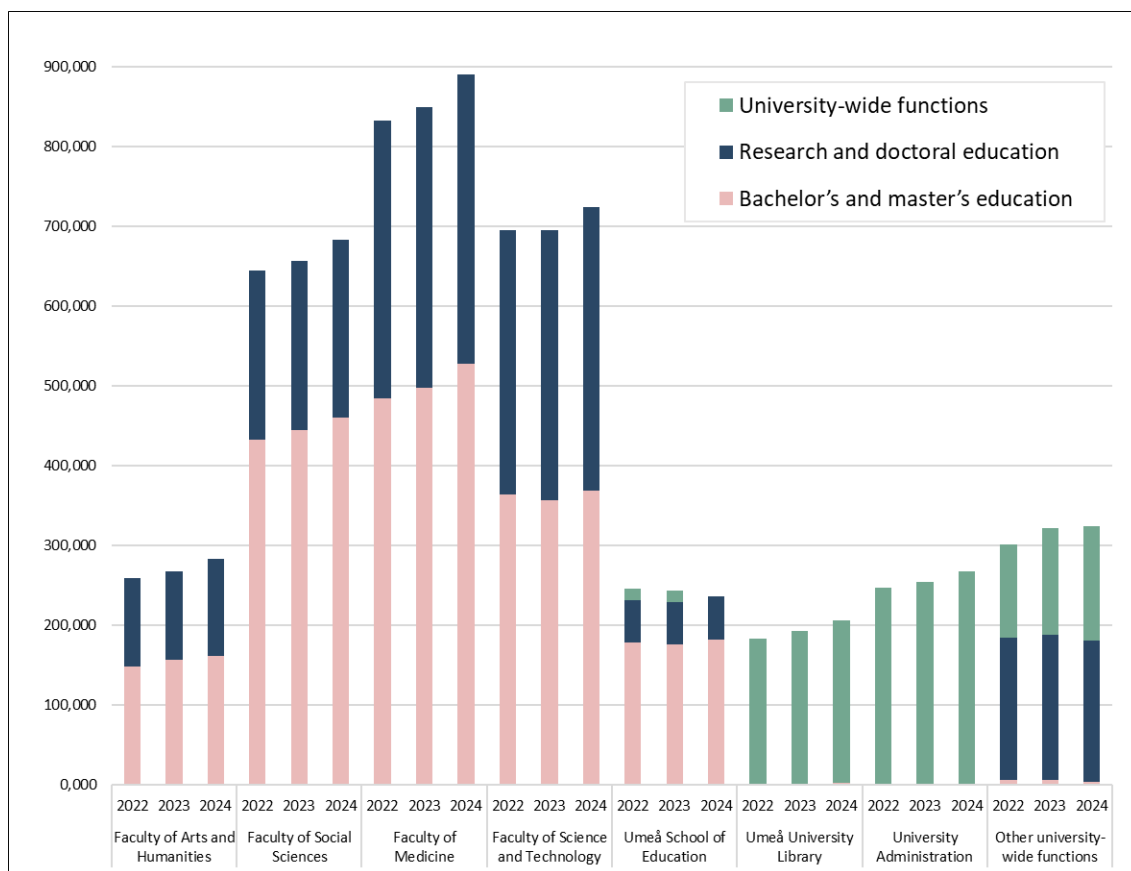


Figure 1. Allocation of budget 2022–2024 to faculties, Umeå School of Education, University Library, University Administration and Other university-wide functions (SEK '000).

## 2. Introduction

Umeå University's vision, operational planning and budget combine to form the strategic and planning starting points to ensure that the University conducts high-quality research and education. Developing the budget and all other operational planning at Umeå University are based on the document *Vision for Umeå University*. The vision defines the focus and describes where Umeå University wants to be in the future. The vision is formulated in three overall areas for improvement: *Umeå University takes responsibility for the future, collaborative development of knowledge and competitive edge and pride*. The University Board approved the vision document on 3 April 2019, making it the basis for the University's long-term operational



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planning in three-year cycles. Trust-based governance is the fundamental starting point of this work. Based on this vision, on 1 July 2022 the Vice-Chancellor approved a revised operational plan for Umeå University for the 2023–2025 period.

Umeå University's initiatives for improving research and education for the 2021–2025 period also support achieving the vision statement (see Section 3.5.2). These initiatives include: providing more support for programmes contributing to *Collaborative development of knowledge*, initiatives for an Arctic graduate school focused on sustainable development that promotes *Responsibility for the future* and digitisation initiatives that support increased *Competitive edge and pride*. Within bachelor's and master's education, the Government's *Lifelong learning* is linked to *Responsibility for the future* and the initiative *Education throughout the country* is linked to *Collaborative development of knowledge*. The Government assignment to support the national minority languages specified in Section 4.1 also supports the University's taking *Responsibility for the future*. Within research and doctoral education, Umeå University's work to identify its prioritised research areas is part of efforts to improve its competitive edge and pride. Work with prioritised research areas is described in more detail in Section 5.1. Within university-wide functions, initiatives in such areas as technology in classrooms and investments in the University Library improve the University's competitive edge and pride (see Section 6.3.2).

The document *Budget 2024 for Umeå University including financial plan 2025–2026* includes the sections *Financial plan for 2024–2026*, *Bachelor's and master's education*, *Research and doctoral education* and *University-wide functions*. The University Board defines the budget for 2024 and the preliminary frameworks for 2025 to 2026. Based on these defined frameworks, the Vice-Chancellor makes detailed decisions about allocations to faculties, Umeå School of Education, University Administration, other university-wide functions and the University Library for the 2024 budget year. There are no adjustments to the cost allocations specified in the detailed budget approved by the Vice-Chancellor in September 2024, i.e., based on the autumn Budget Bill.

The 2024 budget work and the 2025–2026 financial plan are based on the previous year's budget for bachelor's and master's education and research and doctoral education and the defined allocation of funding for 2024 as specified in the 2023 budget bill (Bill 2022/23:1) adjusted by the specified indexation for 2024, as defined in the 2023 financial spring bill (Bill 2022/23:100) and the 2023 spring revised bill (Bill 2022/23:99).

The University Board delegates to the Vice-Chancellor to make additional decisions about the budget based on the upcoming budget bill.

The funding cap was not reached in 2022, which has led to reduced revenues. Measures have been taken and will continue to be taken to increase the volume of education. In 2022, the situation with rising inflation and energy costs has been analysed. For 2023 and into 2024–2025, Umeå University is well prepared and has financial strength to manage a situation with potential decreases in income or increases in costs. The ambition remains to utilise allocated funding to the greatest extent possible.



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### 2.1 Qualitative targets and assignments and their link to the 2024 budget

Table 1 shows the goals and assignments given by the Government to Umeå University through the funding target agreement and their link to the 2024 budget. Since the 2024 funding target agreement from the Government is issued to the University in December 2023, revisions may occur. Regular direct government funding assumes that this is done within the framework for allocated funding at each organisational level (university-wide, faculty-wide/equivalent and department-wide/equivalent) and that the assignment is prioritised in operational plans at all levels.

Table 1. National assignments and their link to the 2024 budget (the table continues on the next page).

Goal/national assignment	Link to 2024 budget
<b>University-wide functions</b>	
Information security <sup>1)</sup>	Regular direct government funding
Measures to reduce misuse of residence permits for studies	Regular direct government funding
Development of regulations	Regular direct government funding
Idea Bank funding	Special funds, included in Appropriation 2:65, Section 4.1
Innovation centre	Included in Appropriation 2:64 Special expenses
Gender mainstreaming <sup>1)</sup>	Regular direct government funding and that funds are earmarked for work with equal opportunities from university-wide initiatives <sup>2)</sup>
Lifelong learning <sup>1)</sup>	Regular direct government funding, sections 4.1 and 4.3.1
Joint efforts to supply skills for the health and medical care system <sup>1)</sup>	Regular direct government funding, sections 4.1 and 4.3.1
<b>Bachelor's and master's education</b>	
Work-integrated teacher education <sup>1)</sup>	Included in Appropriation 2:64 Special expenses
Decentralised education	Included in Appropriation 2:65 Special funding, Section 4.34
Bridging programmes for individuals with foreign education <sup>1)</sup>	Included in Appropriation 2:64 Special expenses
Teacher education in minority languages <sup>1)</sup>	Included in Appropriation 2:65 Special funding, Section 4.1
Improving the Student Health Service	Included in Appropriation 2:65 Special funding, Section 4.1
Education in Meänkieli and Sámi languages <sup>1)</sup>	Regular direct government funding for the Faculty of Arts and Humanities, Section 4.3.1
Medical training <sup>1)</sup>	Regular direct government funding for the Faculty of Medicine, Section 4.3.1
Decentralised medical programme	Regular direct government funding, Section 4.1





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Table 1. National assignments and their link to the 2024 budget (continued from the previous page).

Goal/national assignment	Link to the 2024 budget
<b>Bachelor's and master's education</b>	
Education in Meänkieli and Sámi languages <sup>1)</sup>	Regular direct government funding for the Faculty of Arts and Humanities, Section 4.3.1
Improved quality in distance education	Included in Appropriation 2:64 Special expenses, Section 4.1
Assignment to accept individuals with impairments and recent immigrants for placements	Regular direct government funding
Arts and Music School Leap, development of education relevant for arts and music schools <sup>1)</sup>	Included in Appropriation 2:64 Special expenses
Improving the medical physicist education	Included in Appropriation 2:65, see Section 4.1
Development of workplace training for teacher education, pilot activities with training schools and training preschools within teacher and preschool teacher programmes <sup>1)</sup>	Included in Appropriation 2:64 Special expenses
Increase access to workplace training in health sciences programme (nursing education)	Included in Appropriation 2:64 Special expenses
Continuing professional development for non-licensed teachers	Included in Appropriation 2:64 Special expenses
Flexible pathways into the teaching profession <sup>1)</sup>	Included in Appropriation 2:64 Special expenses
Summer courses, organise more relevant ones	As defined in assignment U2019/04118
<b>Research and doctoral education</b>	
Research-based education – Police Education Unit at Umeå University	Included in Appropriation 2:64, see Section 5.1
Open Science – develop this work <sup>1)</sup>	Regular direct government funding, sections 6.1 and 7

<sup>1)</sup> National assignments are specified in the funding target agreement for the 2023 budget year.

<sup>2)</sup> Allocation of direct government funding for university-wide initiatives specified in the Vice-Chancellor's 2024 detailed budget.

<sup>3)</sup> Refers to expanding education throughout the country, expansion of vocational teacher training, courses that can prepare students for the future labour market through, e.g., placement periods and initiatives for education in careers facing shortages. Higher education institutions determine how they define vocational training. The definition for 2022 is shown in Table 12 in Umeå University's annual report.



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### 3. Financial plan for 2024–2026

On 20 April 2022, the University Board approved revised financial management rules (FS 1.1-611-22). The financial management rules clarify the main principles for financial management within the University and the responsibilities and powers of the University's managers regarding finances. The latest revision includes how to avoid large financial surpluses and deficits and clarifications for budgeting. It is important that everyone with financial responsibilities at Umeå University be aware of and apply the financial management rules.

The University Board's goal is for the University to use the available annual funding to the greatest extent possible for conducting high-quality education and research. The focus of the 2024 financial plan and for the period 2025–2026 is to achieve this goal by supporting research and education as specified in Section 3.5.2 and conducting activities aimed at using available funding.

Table 2 shows the University's financial plan for 2023–2026 (including results for 2022), which is based on information provided in the 2024–2026 budget documentation for Umeå University. The forecast for 2023 is not updated based on the economic forecast after the first four-month period of 2023. The amounts for 2024–2026 are in fixed prices according to the 2023 price level, i.e., have not been adjusted with indexed price and salary increases.

*Table 2. Total income and expenses 2022–2026 (SEK '000) according to the budget documentation for Umeå University for the period 2024–2026. Data for 2024–2026 are provided at the 2023 price level.*

Total budget (SEK '000)	2022 Results for the year	2023 Forecast	2024 Est.	2025 Est.	2026 Est.
Total income	4,976,518	5,124,451	5,150,835	5,120,917	5,120,917
Total costs	5,000,535	5,152,541	5,199,902	5,168,971	5,177,278
<i>Results</i>	-24,017	-28,090	-49,067	-48,053	-56,361
This year's changes in capital/profit/loss for the year	-24,017	-28,090	-49,067	-48,053	-56,361
Outgoing authority capital (incl. changes in capital for the year)	1,001,189	973,099	924,032	875,979	819,618

Amounts in the following sections have been adjusted by the Price and Salary Indexing (PSI) according to the 2023 spring funding bill (Bill 2022/23:100). Index adjustment for 2024 is 3.50 per cent (2023: 1.36). The spring bill does not include an index increase for 2025 and 2026. The index adjustment for these years is based on the Government's preliminary data (3.80 per cent for 2025 and 1.80 per cent for 2026, respectively).



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### 3.1 Bachelor's and master's education

Prior to future budget periods, one challenge for Umeå University is implementing the educational assignment with associated discussion on the number of students and student completion rates. See Section 4.2. Funding cap and trends in student numbers. Another challenge is meeting the need for educating doctors and nurses in the Northern Healthcare Region. The Government's special initiative in lifelong learning is also important during the planning period. See sections 4.1 and 4.3.1.

### 3.2 Research and doctoral education

Research infrastructure continues to be an important focus for 2024–2026, where the objectives are to improve efficiency in utilisation of research infrastructures, enable synergies and achieve overall coordination of available research infrastructures both at Umeå University and nationally. Another important focus is managing research data. The transition to open science is a challenging and strategically important area for higher education institutions, both nationally and internationally. It is also important to meet the increasing demand for research, education and collaboration with third-party stakeholders relevant to the green transition of society in northern Sweden. It remains important to continue improving the competitiveness of research, including for highly cited publications and external funding.

### 3.3 University-wide functions

The University will identify, evaluate and manage risks of not achieving the vision and of serious or recurring rule violations for the 2024–2026 period. This will mainly be done as part of work with values, security and internal management and control. In 2024, the University's work to prevent and address harassment, sexual harassment and psychological harassment will continue to be prioritised. Continuing to develop processes for promoting sustainable development is also a priority for the coming years.

### 3.4 Gender equality

The 2023 funding target agreement specifies that higher education institutions are to continue working with gender mainstreaming so that their organisations help achieve the gender equality objectives, e.g., in terms of equal opportunities for career paths, gender-based study options and student completion.

Before the 2023 budget process, faculties, Umeå School of Education, University Administration and the University Library were tasked with incorporating the gender equality perspective when allocating resources, an effort that has also begun at the university-wide level (including by mapping the allocation of research funding). In this work, in-depth knowledge is needed on how resources are allocated based on gender, on what impacts and can cause inequality in resource allocation, and on measures focused on the factors leading to inequality in allocation of resources. In planning for 2024, work with gender mainstreaming in the budget process should therefore continue. In consultation with faculties, Umeå School of Education, the University Library and the University Administration, the Planning Office has begun developing an approach for the equitable allocation of resources that is integrated into the organisations' annual budget work.



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### 3.5 Financial measures

#### 3.5.1 Authority capital

Authority capital is aggregate financial results from previous years and must be included in operational planning and budgeting in the same way as other funds. The authority capital does not include unspent grants, i.e., external grants that have been awarded but not yet used.

Umeå University's goal is for the total authority capital to be within a certain percentage range of the annual costs. Umeå University reported a deficit of SEK 24 million in 2022 (2020: +SEK 101 million). The deficit means that the total authority capital decreased to SEK 1.001 billion as of 31 December 2022, which corresponds to approx. 20 per cent of the year's costs (2021: approx. 22 per cent). The level thus exceeds the target of being in the range of 9–15 per cent.

In June 2022, the University Board adopted new target levels for the authority capital for the period 2023–2025. Research projects are almost always multi-year, which is why the percentage level is higher for the category Research and doctoral education. Since there may also be some uncertainty in expected research grants received, certain situations may justify a higher level of authority capital within this category.

To enable flexibility that facilitates multi-year planning, a range of target levels for authority capital is specified for the 2023–2025 period. The table below shows target levels for the University's authority capital for the years 2023–2025. Target levels for future periods, after 2025, will be planned for the 2025–2027 budget.

*Table 3. Goal level for authority capital 2023–2025.*

	Goal level authority capital 2023–2025	Period 2023– 2025
Bachelor's and master's education	9%	4–9%
Research and doctoral education	12%	7–12%
Other operations	9%	2–9%

##### 3.5.1.1 Reallocation of positive results

Umeå University has applied several measures as a response to the increase in authority capital. In December 2018, the Vice-Chancellor decided to reallocate funds to the university-wide level from 2019. The reallocation corresponds to 10 per cent of annual positive results for faculties, Umeå School of Education, the University Administration and the University Library with authority capital above certain levels per category of operation. Ahead of the 2023–2025 planning period, the target levels for authority capital were adjusted. This also led to adjusting the levels for authority capital for reallocation of positive results. Table 4 shows the limit level for authority capital for 2023–2025.



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*Table 4. Limits for authority capital 2023–2025.*

Unit: SEK million	Cap authority capital		
	2023	2024	2025
Bachelor's and master's education	10%	9%	9%
Research and doctoral education	20%	16%	12%
Other operations	10%	9%	9%

The goal for the period 2024–2025 is to continue to reduce the authority capital significantly. In light of this, the levels of reallocation of annual positive results have been changed as shown in the table below, that is, for each budget year.

*Table 5. Proportion of reallocation of positive results 2023–2025.*

Unit: SEK million	Reduction percentage		
	2023	2024	2025
Bachelor's and master's education	15%	23%	30%
Research and doctoral education	15%	23%	30%
Other operations	15%	23%	30%

## 3.5.1.2 Analysis and plan for authority capital

The Financial Management Rules adopted by the University Board (reg. no. FS 1.1-611-22) state: “In annual comments to the budget, departments should analyse their authority capital and specify their plans for the authority capital's use.” In the document, the term *department* includes the respective organisational entity, faculty, department, unit, centre, the Internal Audit Office, the University Library, the Umeå School of Education, the University Administration, administrative office, section or faculty office. From budget year 2023 and forward, each organisational unit is to analyse its authority capital at least once a year and specify their plans for the use of authority capital as instructed by its chain of command.

## 3.5.2 Initiatives intended to support research and education

Umeå University has approved two major initiatives to support the categories Research and education, and Research at the University.

The first initiative was approved by the Vice-Chancellor in April 2020. This research initiative is for the 2020–2024 period (reg. no. FS 1.3.2-2250-18). In total, this initiative comprises SEK 135 million, where the main objective is to increase research volumes at Umeå University.

The second initiative is aimed at supporting the use of available funding for conducting high-quality education and research. In April 2021, the University Board adopted the focus and scope for *Initiatives intended to support research and education* (reg. no. FS 1.1-386-21). The University Board's goal is to support quality enhancement of education and research and help attain the goal of the University to use available annual funding to the greatest extent possible. The initiative is adapted based on the respective needs of the faculties/equivalent.



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It includes a total of SEK 315 million for the period 1 July 2021–31 December 2025. The initiative is funded through authority capital at the university-wide level, i.e., a university-wide deficit account. Funding comes from reallocating positive results, surpluses from the interest account and any surpluses from the rental framework. After the 2021–2022 funding of SEK 97 million, the initiative is fully funded from the beginning of 2023. If the University's total authority capital is reduced to less than ten per cent of annual costs, the Vice-Chancellor is to propose measures to the University Board. For example, there may be restrictions on the extent to which faculties/equivalent may use authority capital, reallocation of authority capital or that direct government funding is retained for funding this initiative. Table 6 shows the budgeted allocation of funds per year and area.

Table 6. Allocation of funding between areas and year for Initiatives intended to support research and education 2021–2025 (SEK '000).

Area	Budget					Total
	2021	2022	2023	2024	2025	
Arctic graduate school with specialisation on sustainable development	2,172	8,187	8,187	8,187	6,017	32,750
Strengthening education	5,000	15,001	15,001	15,001	9,998	60,001
Initiative for digitisation <sup>1</sup>	11,042	8,374	9,230	18,268	16,268	63,182
Initiative for infrastructure	500	5,000	6,167	6,167	6,166	24,000
Improving visibility and strengthening brand	0	3,800	3,800	3,800	2,800	14,200
Improving talent acquisition	6,533	15,000	15,000	15,000	8,467	60,000
Support for educational development, support and accessibility	1,250	6,100	7,495	7,495	3,844	26,184
Other initiatives <sup>2</sup>	743	8,285	8,552	8,552	8,551	34,683
<b>Total</b>	<b>27,240</b>	<b>69,747</b>	<b>73,432</b>	<b>82,470</b>	<b>62,111</b>	<b>315,000</b>

1) Digitisation can include such activities as the Research Database Management project, E-archive, IT security, Office 365, case management system, license management, developing decision support systems and support for GDPR.

2) Other initiatives include university-wide research initiatives (recruiting leaders in a field, prioritised research areas (EU, overhead, Nobel, ERC and so on)).

## 4. Bachelor's and master's education

### 4.1 Summary of the Government's proposal for the frameworks for bachelor's and master's education 2024

All compensation related to the educational assignment and the special mandates that apply to Umeå University is calculated as part of the direct government funding for bachelor's and master's education.

The 2023 budget bill contained few major new goals and funding increases for higher education institutions and largely only summarised already initiated assignments and investigative reports. For Umeå University, the budget bill included no funding increases for bachelor's and master's education for the 2024–2026 period. In 2023, however, direct government funding was reduced with the conclusion of the expansion of master's education that began in 2021 (SEK –20.4 million). Despite this reduction of direct government funding, the 2023 funding cap is



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approximately SEK 172 million higher than 2019 (of which approximately SEK 88 million is an index increase between 2019 and 2023), i.e., before the Government's education initiatives due to COVID-19 were conducted. For 2024 and 2025, respectively, notice has been given that the allocation will decrease further (2024: SEK –22.0 million, 2025: SEK –39.9 million) due to the conclusion of initiatives approved in 2021.

To counteract a slowdown in activities for increasing the number of students, the 2023 decrease was not passed on to faculties and Umeå School of Education in the 2023–2025 budget adopted by the University Board in June 2022. The decrease is also not included in the budget for faculties and Umeå School of Education for the 2024–2026 period. The shortfall is covered through the Government enabling the saving of funding cap margins across years.

The 2023 financial spring bill provided no new information on 2024's funding for bachelor's and master's education that impacts Umeå University. Amounts are stated at 2023 price levels unless otherwise specified.

In preparation for the 2024 budget year, the University Board has approved the allocation model and decided that completed reallocations in the 2023 budget will remain in place for the 2023–2025 period. This will improve predictability and the long-term approach for organisations. See Section 4.3.1.

Below are the Government's announced changes for the 2024 budget based on the 2023 budget bill and the 2023 spring financial bill.

- **Index increases** in direct government funding corresponding to 3.50 per cent in 2024 (2023: 1.36 per cent). The budget frameworks for 2025 and 2026 are based on preliminary estimates (index increase 3.80 per cent for 2025 and 1.80 per cent for 2026).
- The Government is continuing the special initiative in **lifelong learning**, where the educational offerings will focus on education that promotes the green transition. The direct government funding has increased to SEK 14.6 million in 2023. For 2024 and 2025 respectively, the funding is expected to be index-adjusted. In preparation for the 2024 budget, a review of the allocations has been conducted. The review led to a reallocation of funding. See Section 4.3.1.1 for more information.
- The initiative in **supplementary teacher training** ends in 2024 and funding is estimated to be reduced by SEK 3.3 million.
- The funding is estimated to increase by SEK 2.2 million in 2024 due to **the initiative for education throughout the country** that began in 2021. This initiative concludes in 2025.

From 2023, the Government has introduced a new public **transitional study support (for employed/working professionals)** aimed at improving the position of employees on the labour market. This initiative will be introduced in stages, with full deployment in 2026. A large number of applications have been received, but relatively few have been granted support so far. In the March 2023 statistics presented by the Swedish Board of Student Finance, Umeå University has the third largest number of staff granted transitional study support (69 individuals), after the University of Gothenburg and Stockholm University. As yet, the Government has not announced





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whether the introduction of transitional study support would result in changes to budgets for higher education institutions. For this reason, the transitional study support has not led to any changes to the 2024 budget.

The table below shows the funding allocation for bachelor's and master's education, including funding caps, special funds (Appropriation 2:65) and funding for special expenses (Appropriation 2:64) for use by Umeå University in 2024. Only funding included in Umeå University's 2023 funding target agreement are included.

Table 7. Allocation of resources for bachelor's and master's education 2024 ('000 SEK).

FUNDING ALLOCATION BACHELOR'S AND MASTER'S EDUCATION	2024 Budget SEK '000	Compare with 2023 <sup>1)</sup>		
			Change SEK '000	%
Funding cap	1,648,351	1,592,610	55,741	3.5%
<b>Special expenses (Appropriation 2:64)</b>				
Increased compensation for work placement	2,329	2,250	79	3.5%
<b>Special funds (Appropriation 2:65)</b>				
Decentralised medical programme	6,798	6,568	230	3.5%
Other decentralised education	13,300	12,850	450	3.5%
Decentralised health science programme	8,917	8,615	302	3.5%
Funding for lectureship in Sámi and Bildmuseet	2,809	2,714	95	3.5%
Teacher training in minority languages	4,723	4,563	160	3.5%
Idea Bank funding	1,000	1,000	0	0.0%
Funds for medical physicist education	1,526	750	776	103.5%
Improved Student Health Service	1,323	1,278	45	3.5%
<b>Total</b>	<b>1,691,075</b>	<b>1,633,198</b>	<b>57,877</b>	<b>3.5%</b>

The Government's proposal for the 2024 budget frame will be presented in the 2024 budget bill, which will be announced in autumn 2023. Since Umeå University has not received the 2024 budget proposal, it has used the stated funding allocation from the 2023 funding target agreement that is index-adjusted for 2024. The funding cap includes the reduction related to the initiative to expand master's education that began in 2021.

This also applies to appropriations for special expenses and special funds in Table 7.

Within Appropriation 2:64, Umeå University receives appropriations for special expenses corresponding to SEK 2,329 million in 2024 (including index-adjusted 3.50 per cent). The funds refer to the Government's initiative to increase access to workplace training in health science and medical programmes. The initiative is ongoing until further notice and is for SEK 50 million. These funds will be allocated to the University to develop clinical training with a particular focus on the nursing programme. The funds will be allocated to the Faculty of Medicine.

Special funds (Appropriation 2:65) for decentralised medical education, other decentralised education and decentralised health science education are listed under Section 4.3.4.

For 2024, Umeå University will receive SEK 2,809,000 for lectureships in Sámi and Bildmuseet totalling, of which SEK 548,000 is for a lectureship in Sámi languages and SEK 2,261,000 for Bildmuseet. These funds are allocated to the Faculty of Arts and Humanities. Teacher training in





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the minority languages Sámi and Meänkieli will receive SEK 4,723,000. These funds will be allocated to Umeå School of Education.

Umeå University will receive SEK 1 million for the Idea Bank in 2024. In previous years, Idea Bank funding has not been index-adjusted and so no adjustment is made for 2024. Umeå University Holding AB and Umeå University have an outsourcing agreement where the company agrees to perform assignments on behalf of the University.

Several regions currently have a shortage of medical physicists. The Government has noted in the 2023 budget bill that the education requires access to practical training at regional health authorities. The Government is therefore conducting a special initiative to allow higher education institutions to ensure participation by regional health authorities in this training. The initiative covers the 2023–2025 period (2023: SEK 3 million, 2024: SEK 6 million, 2025: SEK 6 million) and is being implemented at Umeå University, Lund University, Stockholm University and the University of Gothenburg. This will likely result in Umeå University's appropriations increasing in 2024. For 2024, Umeå University is estimated to receive SEK 1,526,000, incl. an index-adjusted increase. The funds are allocated to the Faculty of Medicine.

In 2024, Umeå University will receive SEK 1,323,000 to improve the Student Health Service. The funds are to be used to enable more preventive efforts to reduce student mental and physical ill-health and expand support for students lacking experience with studies. The funds are allocated to University Administration.

### 4.2 Funding cap and trends in student numbers

During the 2018–2022 period, Umeå University has not succeeded in fully using its funding cap for the educational assignment. For 2022, the University fell short of the funding cap by SEK 71.1 million (2021: SEK –39.5 million). A maximum of 10 per cent of the funding cap of full-time equivalents (FTE)/annual performance equivalents (APE) may be saved. This results in a debit from the higher education institution to the State, which is settled when the University falls short of the funding cap. It is also possible to save appropriations up to 10 per cent of the funding cap, which can be used in years when the University exceeds the funding cap. The University's previously accumulated overproduction ended in 2021, and it was charged an appropriations penalty (reduced income) corresponding to SEK 12.7 million. The 2022 results mean a further decrease in income (SEK 71.1 million), corresponding to 4.5 per cent of Umeå University's total revenue for direct government funded bachelor's and master's education.

One of the major challenges for Umeå University in the coming years is implementing the educational assignment with associated discussion on the number of students and student completion rates. Work needs to be intensified to break the negative trend and increase the total education volume and the volume within the programmes specified by the Government for priority and thereby use available funding to conduct high-quality education. At its February 2023 meeting, the University Board discussed information on the funding cap and student number trends, where the faculties and Umeå School of Education reported on steps they have taken and activities implemented. In the spring, the University Management, the faculties and Umeå School of Education have continued discussions aimed at achieving the target for having FTEs and APEs at the level of the Government's assignment for education and thereby achieving the Government's annual funding caps.



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The 2023 forecast for the University's shortfall of the funding ceiling is approximately SEK 64.3 million. For 2024, the forecast is that the number of FTEs will total 17,210, which is higher than the forecast for 2023 (16,996 FTE). Umeå University is estimated to be about SEK 44.5 million under the funding cap in 2024, though this estimate is highly uncertain.

### 4.3 Defining budgets for bachelor's and master's education

Table 8 (page 19) shows the total framework for bachelor's and master's education.

Funding for training as part of ALF (medical training) and TUA (dentistry programme), where the University transfers funding to Region Västerbotten, is not included in the indicated budget amounts for education. Nor are funds given to the University through appropriations for special funds (Appropriations 2:64 and 2:65) and which do not need to be allocated between faculties or Umeå School of Education or are intended for the University Administration.

#### 4.3.1 Defining budgets for faculty boards/Umeå School of Education 2024

The faculty boards and Umeå School of Education receive a budget (funding cap) that includes compensation for all costs. From budget year 2020, settlement of surpluses and deficits was introduced to provide departments greater stability for planning. This also applies to the three-year period 2023–2025 between the university-wide level and the faculties and Umeå School of Education, i.e., settlement based on the actual number of full-time equivalents (FTE) and annual performance equivalents (APE) based on the outcome for 2025. Faculties decide whether the procedure should also be applied between faculty and departmental levels.

To provide even more predictability and enable long-term planning for faculties and Umeå School of Education, the University Board decided ahead of the 2023 budget year that the allocation model and reallocations in the 2023 budget will remain unchanged for the 2024–2025 period. Adjustments may only be made if a faculty's or the Umeå School of Education's results for FTEs and APEs from the previous year exceed plus/minus 4 per cent in relation to their budget. Faculties and Umeå School of Education will consequently receive compensation for any overrun of the budget, up to 4 per cent, during the 2023–2025 period. As the University can save FTEs and APEs up to a value of 10 per cent of the funding cap, any overruns can be funded through this savings.

The University's allocation model for bachelor's education was adopted for the 2015 budget year and sets the framework for the 2024 allocation to faculties and Umeå School of Education, including the 2023 reallocation of SEK 4.0 million from the previous budget for Umeå School of Education to the faculties and which is for the current three-year period 2023–2025.

Table 8 defines the maximum budget for bachelor's and master's education 2024 per faculty board and Umeå School of Education. In total, the budget is increasing by SEK 56.7 million for 2024 (+3.50 per cent) compared with 2023. The reason for the increase is the index adjustment for 2024.



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*Table 8. Budgets for bachelor's and master's education 2024, including preliminary budgets for 2025–2026 (SEK 000').*

ALLOCATION OF DIRECT GOVERNMENT FUNDING BACHELOR'S  AND MASTER'S EDUCATION	Budget	Compare with 2023			Preliminary	Preliminary
	2024	Difference			framework	framework
	SEK '000	SEK '000	SEK '000	%	2025 SEK '000	2026 SEK '000
Faculty of Arts and Humanities	159,517	154,123	5,394	3.5%	165,579	168,559
Faculty of Social Sciences	460,861	445,276	15,585	3.5%	478,374	486,984
Faculty of Medicine <sup>1)</sup>	508,508	491,313	17,196	3.5%	527,832	537,333
Faculty of Science and Technology	369,726	357,223	12,503	3.5%	383,775	390,683
Umeå School of Education	177,505	171,502	6,003	3.5%	184,250	187,567
<b>Total</b>	<b>1,676,117</b>	<b>1,619,437</b>	<b>56,680</b>	<b>3.5%</b>	<b>1,739,810</b>	<b>1,771,126</b>

The 2023 budget bill only includes proposals for budget parameters up to and including 2025. The estimate of budget parameters for 2025–2026 are thus based on preliminary index level (2025: 3.80 per cent, 2026: 1.80 per cent for each year). Expansion of supplementary teacher training that began in 2021 concludes in 2024 and at that point the direct government funding is estimated to decrease by SEK 3.3 million. The initiative for education throughout the entire country is expected to mean an increase in funding by SEK 2.2 million in 2024.

### 4.3.1.1 Allocation of funding for lifelong learning 2024

Ahead of the 2024 budget, a review of the allocation of funds for lifelong learning was conducted in consultation with the Strategic Council for Education (SCE). The review resulted in retaining the current allocation model as it is well established in the SCE and other organisations, but the allocation is weighted lower (50 per cent) and 50 per cent of the allocation (2024: SEK 15.1 million) is allocated based on the total budget for bachelor's and master's education. See the below table.

The reallocation does not adjust the budgets for faculties and Umeå School of Education, apart from the index adjustment in 2024 (3.50 per cent). Ahead of 2025, there will be a new review of the allocation of funds.



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Table 9. Allocation of funding for lifelong learning 2024 (SEK '000).

ALLOCATION OF FUNDING FOR LIFELONG LEARNING (SEK '000)	Faculty of Arts and Humanities	Faculty of Social Sciences	Faculty of Medicine	Faculty of Science and Technology	Umeå School of Education	TOTAL
50 per cent based on the current allocation	4,026	1,472	262	1,593	200	7,553
50 per cent based on total budget for bachelor's and master's education 2023	719	2,077	2,292	1,666	800	7,553
Total	4,744	3,549	2,554	3,259	1,000	15,107
Percentage	31%	23%	17%	22%	7%	100%

The FTEs settled in this allocation are defined, as noted above, at 100 per cent performance level. Faculties and Umeå School of Education compensate departments that organise these courses based on actual performance level. This means a financial surplus at faculty level and at Umeå School of Education. The size of the surplus varies depending on the difference between actual performance level and 100 per cent performance level, and the compensation level for the relevant disciplinary domain.

For 2024, faculty managements and the management of Umeå School of Education will develop innovative activities to promote lifelong learning funded by this surplus. Reporting is to occur no later than 31 October 2023. It is possible to report this assignment in the regular operational plan or 2024 budget, preferably in a separate section.



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### 4.3.2 Compensation for FTEs and APEs

The compensation amounts per full-time equivalents (FTE) and annual performance equivalents (APE) for 2024 are specified in the 2024 budget bill, which will be presented in autumn 2023. The amounts in the following table are therefore taken from the 2023 funding target agreement and increased by the 2024 index adjustment specified in the 2023 spring bill (3.50 per cent).

*Table 10. Estimated compensation for bachelor's and master's education 2024 (SEK).*

DISCIPLINARY DOMAIN	FTE	APE
Arts and humanities, social science, jurisprudence	35,470	23,114
Natural sciences, engineering and technology	60,483	51,007
Medical care	64,301	55,692
Dentistry	53,175	61,943
Medicine	71,855	87,402
Instruction	43,144	45,196
Placement	61,142	59,320
Other	48,574	39,457
Design	171,393	104,424
Art	243,321	104,462
Music	147,864	93,492
Athletics	124,877	57,788

### 4.3.3 Fine, Applied and Performing Arts

The table below lists in parentheses, as defined in the 2023 funding target agreement, the following limitations to the number of full-time equivalents (FTE) that the University can settle in the Fine, Applied and Performing Arts within the framework of the funding cap. The number of FTEs in Design was increased in 2023 by one FTE due to more study openings in the architectural programme. No changes are expected for 2024.

*Table 11. Allocation of maximum number of full-time equivalents within the Fine, Applied and Performing Arts.*

FACULTY BOARD/UMEÅ SCHOOL OF EDUCATION	Number of full-time equivalents in 2024 (2023 is given in parentheses)		
	Design	Art	Music
Faculty of Arts and Humanities	3 (3)	74 (74)	
Faculty of Social Sciences	19 (19)		
Faculty of Medicine	0 (0)		
Faculty of Science and Technology	258 (257)		
Umeå School of Education	37 (37)		10 (10)
Total	317 (316)	74 (74)	10 (10)



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### 4.3.4 Decentralised education

For 2024, Umeå University has SEK 29.0 million at its disposal within the framework for the special mandate decentralised education, of which SEK 6.797 million is support for the University's decentralised medical education and SEK 8.917 million is support for the University's decentralised health sciences programme. Allocation of resources for decentralised education for 2024 is shown in Table 12.

Table 12. Budget for decentralised education in 2024 (SEK '000).

DECENTRALISED EDUCATION  BACHELOR'S  AND MASTER'S EDUCATION	2024 Budget  SEK '000	Compare with 2023 <sup>1)</sup>		
			Change SEK '000	%
<b>Allocation of funding</b>				
Funding as defined in the funding target agreement (for 100 FTE)	13,300	12,850	450	3.5%
Funding decentralised medical education	6,797	6,568	230	3.5%
Funding decentralised health sciences programme	8,917	8,615	302	3.5%
<b>Total</b>	<b>29,014</b>	<b>28,033</b>	<b>981</b>	<b>3.5%</b>
<b>Use of funding</b>				
Payout of FTE/APE	7,139	6,897	241	3.5%
Additional costs/develop costs/library (share)	6,159	5,951	208	3.5%
Faculty of Medicine	15,376	14,856	520	3.5%
University Administration	340	328	11	3.5%
<b>Total</b>	<b>29,014</b>	<b>28,033</b>	<b>981</b>	<b>3.5%</b>

The increased funding for decentralised medical education is allocated as follows: SEK 6.458 million to the Faculty of Medicine to cover increased costs for medical education in four locations, and SEK 340,000 to the University Administration for costs related to data networks in Sundsvall, Östersund and Sunderbyn.

The increased funding for decentralised nursing education is allocated as follows: the Faculty of Medicine receives the entire amount for additional costs for the biomedical analyst programme, nursing education, midwifery education and specialist nursing education arising from offering the programmes in other locations. Nationally, the initiative totals SEK 20 million for the 2022–2030 period.

From 2023, some of the premises (except teaching premises) used for decentralised education in Skellefteå and Örnsköldsvik are funded from the University's shared premises budget. Previously, these were funded through internal invoicing to faculties and Umeå School of Education. However, the change from 2023 does not include funding premises (offices and common areas) for the nursing programme in Skellefteå and Örnsköldsvik, which will continue to be fully funded by the Department of Nursing. The potential of also funding these premises via the University's shared premises will be evaluated ahead of the 2025 budget.



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### 4.3.5 Allocation of other funding within bachelor's and master's education

Table 13 shows the allocation of other funding within bachelor's and master's education. Ahead of 2024, all items have been indexed higher by 3.50 per cent. Budgeted amounts are funded by the faculties/Umeå School of Education based on budgeted income for full-time equivalents and annual performance equivalents in 2024 and are specified in the Vice-Chancellor's detailed budget for 2024.

Table 13. Allocation of other funding within bachelor's and master's education 2024 (SEK '000).

OTHER FUNDING BACHELOR'S AND MASTER'S EDUCATION	Relevant faculty/ equivalent	2024 Budget SEK '000	Compare with 2023		
				Change SEK '000	%
Language support	Faculty of Arts and Humanities	9,099	8,791	308	3.5%
Umeå School of Sport Sciences	Faculty of Social Sciences	4,479	4,328	151	3.5%
Centre for Educational Development (UPL)	UPL	1,802	1,741	61	3.5%
Ceremony for university teachers with merit-based salary increment and distinguished university teachers	UPL	108	104	4	3.5%
Orientation	Student Services Office	121	117	4	3.5%
Placement courses – of which Faculty of Arts and Humanities	Faculty of Arts and Humanities	1,247	1,205	42	3.5%
- of which Faculty of Social Sciences	Faculty of Social Sciences	310	299	10	3.5%
Curiosum	Curiosum	937	906	32	3.5%
Total		2,123	2,006	117	5.8%
		18,979	18,292	687	3.8%

#### 4.3.5.1 Changes 2024

- Funds for **language support**, the **Umeå School of Sport Sciences**, the **Centre for Educational Development** and the **Student Services Office** are listed with 2024 index increases. From 2024, funds are allocated to the Umeå School of Sport Sciences and Faculty of Social Sciences.
- Funds for **placement courses** are allocated as follows: SEK 310,000 to the Faculty of Arts and Humanities and SEK 937,000 to the Faculty of Social Sciences. In 2024, each faculty co-funds within its own education framework using its own funds. The funding is considered important for ensuring that the programmes within the Faculty of Arts and Humanities and the Faculty of Social Sciences have good opportunities for placements.





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- The allocation for **Curiosum** is adjusted higher than other allocations (+5.8 per cent) since a significant part of Curiosum's income cannot be increased through indexing. This means that Umeå University's allocation and Umeå Municipality's contribution need to be increased more for Curiosum to have a combined index adjustment of +3.50 per cent in 2024.

## 5. Research and doctoral education

### 5.1 Summary of the Government's proposal for the budget for research and doctoral education 2024

The allocation for research and doctoral education includes government funds associated with the research assignment.

Below are the Government's announced changes for the 2024 budget based on the 2023 budget bill and the 2023 spring financial bill.

- **Index increases** in direct government funding corresponding to 3.50 per cent in 2024 (2023: 1.36 per cent). The budget frameworks for 2025 and 2026 are based on preliminary estimates (index increase 3.80 per cent for 2025 and 1.80 per cent for 2026).
- The 2020 research and innovation policy bill stated that a new model for allocating funding for research and doctoral education will be introduced through what is known as **profile areas**. The research funding bodies, on behalf of the Government, have continued to be tasked to develop this model in consultation with higher education institutions to enable an introduction from 2024. The research funding bodies have reported on their assignments and concluded that it will only be possible to introduce the new model in an appropriate and long-term sustainable manner in 2025. The Government agrees that 2025 is the earliest a new model can be in place. It is also uncertain whether the Government will introduce a model with profile areas.

As the new model cannot be introduced earlier than 2025, it is assumed that the presented budget for Umeå University will not be revised for 2024. If an introduction occurs in 2025, it is assumed that the new model will probably be funded by reducing existing research funding for the higher education institutions. A reduction in Umeå University's research funding will reduce the ability to allocate funding to faculties, Umeå School of Education and at the university-wide level for 2025. The research and innovation policy bill stated that SEK 500 million would initially be allocated through profile areas. How much of this amount Umeå University will receive is still uncertain. In autumn 2024, the next research policy bill is expected to be adopted, and the 2025 budget bill is expected to present proposals and estimates of the financial conditions for the next four-year period (2025–2028).

Priority research areas have been identified within Umeå University. This work is managed and coordinated university-wide. The goal is to develop the University's strategic work to strengthen the quality and competitiveness of research in the long term and to prepare for a possible national funding allocation model. This work may eventually





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have an impact on the University's internal allocation of funds. In 2023, the Vice-Chancellor will designate priority research areas. This will not affect the 2024 budget.

- In addition to regular research funding, the budget bill for 2023 budget year allocates SEK 1.0 million to Umeå University for **incorporating research into police education**. The total allocation for the national initiative remains at the same level in 2024. The Government emphasises the importance of providing the necessary tools to police students for staying abreast of the state of knowledge in law enforcement. To be able to achieve this goal over the long term, the budget bill notes resources are required for developing law enforcement-related research that can ensure access to instructors and drive knowledge development within the field. The appropriation for incorporating research into police education is part of Appropriation 2:64 (Special costs within higher education institutions) and is allocated to the Faculty of Social Sciences.

### 5.2 Allocation of funding for quality enhancement of research and doctoral education.

The increase in research funding provided in the 2022 budget bill to Umeå University will likely also be maintained for 2024. Thus, no allocation of additional research funding has been included in the 2023 or 2024 budgets. There has also been no reallocation of existing research funding between faculties and Umeå School of Education in 2024.

### 5.3 Budget for research and doctoral education

Table 14 presents total budget for research and doctoral education. Changes in the 2024 budget are specified below.

#### 5.3.1 Changes 2024

- **The increase in the research funding** is estimated to amount to SEK 43.7 million for Umeå University, of which the entire increase is an indexed increase. To finance the planned increase in research funding within Artificial Intelligence (AI) (SEK 6.0 million to the Faculty of Science and Technology and SEK 1.0 million to university-wide functions), the index allocation is reduced as follows:
  - Funding to **faculties and Umeå School of Education** receives an index increased of 3.03 per cent.
  - **Specific initiatives** awarded a fixed amount for a fixed period of time are not index-linked. These are *Research Initiative 2020–2024*, *Development of the research environments at the organisations covered by the KC study* and funds for *Artificial Intelligence*.
  - Funds for **research data management** are not index-linked 2024–2026.
  - For the 2024–2026 period, funds for **research infrastructure** are also no index-linked.
- Through **the initiative for research with Artificial Intelligence**, the University Board has approved allocating SEK 6.0 million to the Faculty of Science and Technology



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in 2024. According to the University Board's approved plan, the initiative increases annually up to and including 2029 (2025–2026: SEK 7.0 million per year, 2027–2029: SEK 8.0 million per year). The initiative is funded by reducing index-linked increases for faculties and Umeå School of Education.

- The 2023 funding target agreement specifies that Umeå University receives SEK 67.8 million for **Strategic Research Areas** (SRA). Umeå University is the lead applicant for the Bio4Energy and Ecochange projects. It is estimated that Umeå University will also receive funds for these projects in the 2024 budget. The amount has an index-linked increase of 3.5 per cent for 2024. The status of these funds is uncertain for the 2025–2026 period.
- The item **University-wide initiatives** includes several items defined in the Vice-Chancellor's 2024 detailed budget. Changes for one of these sub-items are presented below.
  - The allocation for the **Industrial Doctoral School** increases by SEK 1.38 million, of which SEK 1.0 million refers to an expanded allocation and SEK 380,000 to an index-linked increase. The 2021 reduction of the Industrial Doctoral School's funding was reversed in its entirety in the 2022 budget. The Industrial Doctoral School reported a deficit of SEK –5.4 million in 2022 and a deficit of SEK –6.0 million is budgeted for 2023. To reduce future needs for budget increases in years when existing authority capital is exceeded (SEK 14.5 million as of 31 December 2022), an additional SEK 1.0 million will be added to the 2024 budget. This is funded by reducing the appropriation for partial funding of the research initiative, which totals SEK 135 million.
- According to the Vice-Chancellor's approval of the **research initiative** for a total of SEK 135 million during the 2020–2024 period, SEK 9.0 million annually is taken from Umeå University's research funding (7 April 2020, Reg. no: FS 1.3.2-2250-18). To provide additional funding for the initiative, this amount was increased to SEK 10.3 million in 2023. In the 2024 budget, the funding is reduced by SEK 1.0 million to fund grant applications for the Industrial Doctoral School.
- No cost items within **Curiosum** can be index-linked. In an attempt to provide the same index-linked increases to Curiosum that Umeå Municipality provides, Curiosum is provided with an annual supplementary index adjustment. Curiosum is also funded with SEK 2.12 million from the appropriation for bachelor's and master's education (2023: SEK 2.0 million) and the Faculty of Arts and Humanities, Faculty of Social Sciences and the Faculty of Science and Technology contribute a total of SEK 1.31 million (2023: SEK 1.26 million). To summarise, Curiosum will receive approximately SEK 10.77 million in funding in 2024 (2023: SEK 10.21 million).
- From the 2024 budget, funds for the **Umeå School of Sport Sciences** are allocated to the Faculty of Social Sciences for later allocation to the Umeå School of Sport Sciences.
- **Development of the research environments at the organisations covered by the KC study and is managed by UMARTS (Umeå Centre for Architecture, Design and the Arts)** is allocated SEK 5.0 million in the 2024 budget. The initiative



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totals SEK 45.0 million for the 2020–2024 period. In light of the fact that the initiative's start was delayed by a year, the allocation of funds from the university-wide level (and faculty level) will be put on hold in 2025. An evaluation of the initiative will review the need for allocated funds ahead of 2026.

- The University Board's approved plan allocates SEK 1.0 million for 2024 for the university-wide part of the **initiative in research with Artificial Intelligence**. This will make the allocation SEK 6.0 million in 2024. The University Board's approved plan states that the initiative's funding will increase through 2029 (2025: SEK 7.0 million, 2026–2027: SEK 8.0 million per year, 2028–2029: SEK 9 million per year). The initiative includes a total of SEK 100 million as support for research in AI during the 2020–2029 period. SEK 50 million of the initiative is for the university-wide level and SEK 50 million for the Faculty of Science and Technology. The revised decision by the University Board on 9 June 2021 states that the allocation will increase by SEK 7.0 million for the 2023–2029 period to fund joint costs that were not included in the original budget.
- For 2025–2026, SEK 5.0 million per year is earmarked for later allocation.

Table 14 presents the total allocation of funding for research and doctoral education in 2024 per faculty board/Umeå School of Education and others. In the event that the Government's 2024 budget bill includes changes to allocations for Umeå University, the Vice-Chancellor is to decide how this addition or reduction is to be allocated.

ALLOCATION OF DIRECT GOVERNMENT FUNDING RESEARCH AND DOCTORAL EDUCATION	Budget 2024  SEK '000	Index	Other adjust-  ments	Increase research area funding	Compare with 2023 Difference			Preliminary Frame- work 2025  SEK '000	Preliminary Frame- work 2026  SEK '000
					SEK '000	SEK '000	%		
Faculty of Arts and Humanities	114,738	3,372	0	0	111,367	3,372	3.0%	119,098	121,242
Faculty of Social Sciences	217,612	6,395	0	0	211,217	6,395	3.0%	225,881	229,947
Faculty of Medicine	363,361	10,678	0	0	352,683	10,678	3.0%	377,169	383,958
Faculty of Science and Technology	348,713	10,247	0	0	338,466	10,247	3.0%	361,964	368,479
Faculty of Science and Technology, research support within the AI initiative	6,000	0	6,000	0	0	6,000	0.0%	7,000	7,000
Umeå School of Education	54,893	1,613	0	0	53,280	1,613	3.0%	56,979	58,005
Strategic research areas	70,135	2,372	0	0	67,763	2,372	3.5%	72,800	74,110



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*Cont. table allocation of funding. Research and doctoral education*

ALLOCATION OF DIRECT GOVERNMENT FUNDING RESEARCH AND DOCTORAL EDUCATION	Budget 2024  SEK '000	Index	Other adjust-  ments	Increase research area funding	Compare with 2023			Preliminary framework 2025  SEK '000	Preliminary framework 2026  SEK '000
					Difference				
					SEK '000	SEK '000	%		
University-wide initiatives <sup>1)</sup>	38,710	1,275	1,000	0	36,435	2,275	6.2%	40,181	40,904
Research initiatives 2020–2024	9,331	0	-1,000	0	10,331	-1,000	-9.7%	10,861	10,910
Curiosum	7,340	403	0	0	6,937	403	5.8%	7,619	7,756
Research infrastructure	38,255	0	0	0	38,255	0	0.0%	38,255	38,255
Arcum	5,981	202	0	0	5,778	202	3.5%	6,208	6,320
Umeå School of Sport Sciences	4,001	135	0	0	3,866	135	3.5%	4,153	4,228
Development of the research environments at the organisations covered by the KC study	5,000	0	0	0	5,000	0	0.0%	0	0
Artificial intelligence university-wide	6,000	0	1,000	0	5,000	1,000	20.0%	6,000	7,000
Research data management	2,000	0	0	0	2,000	0	0.0%	2,000	2,000
Funding for later allocation	0							5,000	5,000
Total	1,292,070	36,693	7,000	0	1,248,377	43,693	3.5%	1,341,168	1,365,114

*Table 14. Budgets for research and doctoral education 2024 and preliminary budgets for 2025–2026 (SEK '000). Allocation of direct government funding for university-wide initiatives specified in the Vice-Chancellor's 2024 detailed budget.*

## 5.4 Other comments

Up to and including the 2023 budget, the faculties have paid for three **doctoral supervisor courses** (2023: SEK 1.06 million) using funding specified in the Vice-Chancellor's detailed budget. In consultation with the faculty managements, the University Library Board has decided that this approach will end as of 2024 and this funding will instead be agreed upon separately.



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### 6. University-wide functions, premises rent, premises maintenance and salary surcharges

The following table presents the total budget for university-wide functions in 2024, divided among the items *Base appropriation* (as per Sections 6.1.1–6.1.3), *Local appropriation* (as per Section 6.1.4), *Cleaning services appropriation* (as per Section 6.1.5), and budget for *Acquisition* (as per Section 6.1.7). Appropriations in this section refer to the university-wide funds that the University Administration, University Library and Other university-wide functions receive for their costs in the capacity of university-wide activities (Activity 91). Funding is in the form of university-wide increase; see Section 6.2 for more information.

Table 15 Compilation of the total budget for university-wide functions in 2024 (SEK '000).

SUMMARY UNIVERSITY-WIDE FUNCTIONS	Budget 2024 SEK '000	Compare with 2023		
		SEK '000	Change SEK '000	%
Base appropriation	445,575	423,406	22,169	5.2%
Local appropriation	92,500	86,964	5,536	6.4%
Cleaning services appropriation	7,061	6,716	345	5.1%
Acquisitions	68,776	63,793	4,983	7.8%
Total	613,912	580,879	33,033	5.7%

The total budget for university-wide functions is SEK 613.9 million in 2024, which is an increase of SEK 33.0 million or +5.7 per cent. Of the change in 2024, SEK 17.0 million refers to an index adjustment of 3.50 per cent, SEK 7.4 million refers to volume changes between 2024 and 2023, SEK 2.7 million increased appropriations for acquisitions and SEK 5.9 million increased appropriations for premises and premises cleaning services. The change in volume means that the proportion of budgeted funds for university-wide functions (excl. acquisitions) increases slightly in relation to total available resources and that funding for university-wide functions also increases slightly in relation to the increase in funding for core activities.

The overall percentage increase (5.7 per cent) exceeds index-linked adjustments (3.50 per cent) primarily because:

- funding increase for premises is calculated with an increase in the internal rent (3.50 per cent) and changed premises area, see Sections 6.1.4 and 6.3.;
- cleaning services are increased for increases in costs of cleaning services (5.20 per cent) and annual change of ratio between billable area/total area; see Sections 6.1.5 and 6.4.;
- allocation increase and index increase of acquisitions (+7.7 per cent); see Section 6.1.7; and
- funding increase based on volume change.

A goal when budgeting for university-wide functions is that their relative share of the University's total funding should not increase over time. According to the annual statistics from the Association of Swedish Higher Education Institutions (SUHF), in 2022 Umeå University had the fourth lowest percentage of indirect costs of all surveyed universities overall for both education and research. In education alone, Umeå University has the eleventh lowest share, while the share in research is the second lowest of all universities.



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### 6.1 Allocation of the base appropriation to university-wide functions 2024

The university-wide functions are divided into the University Library, the University Administration and Other university-wide functions. The University Administration consists of roughly 600 employees spread over eleven units. The units are the Financial Office, Research Support and Collaboration, the International Office, the IT Office, the Communications Office, the Property Management Office, the Human Resources Office, the Planning Office, the Student Services Office, Legal Affairs Office and the Campus Services Office. Other university-wide functions include the University Management, the Faculty Office of Umeå School of Education, Bildmuseet, the Internal Audit Office, the occupational health service and other employee social costs, insurance for students, purchasing services from student unions, print and copying contracts and more.

The base appropriation defines the total funds for the appropriations-financed operations within the university-wide functions, excluding funding for premises and cleaning services. Operations with direct government funding are not to normally offer additional purchase of services internally within the University. The person responsible for each area works based on these instructions and is to offer good and efficient auxiliary operations within these frameworks.

Table 16 shows the allocation of the base appropriation for university-wide functions in 2024 and preliminary budgets for 2025–2026. The base appropriation includes funding for the Internal Audit Office; see in particular Section 6.1.6. Funds are provided by allocating to faculty boards, among others.

BASE APPROPRIATION UNIVERSITY-WIDE FUNCTIONS	Budget	Compare with 2023			Preliminary framework 2025	Preliminary framework 2026
	2024 SEK '000		Change			
	SEK '000	SEK '000	SEK '000	%	SEK '000	SEK '000
University Administration	246,818	235,722	11,096	4.7%	256,197	260,809
University Library	78,636	74,331	4,306	5.8%	81,625	83,094
Other university-wide	120,120	113,353	6,767	6.0%	124,685	126,929
Total	445.575	423.406	22.169	5.2%	462.507	470.832

Table 16. Budget for university-wide functions in 2024, including budget for the Internal Audit Office (excluding direct government funding for premises and cleaning services) (SEK '000), and preliminary budgets for 2025–2026 (SEK '000).

Of the SEK 22.2 million increase, SEK 14.8 million is the national index adjustment of 3.50 per cent in 2024 and the remaining SEK 7.4 million increase is based on volume changes (see Section 6 for more information on volume changes). The increase in funding of SEK 7.4 million is allocated as follows:

- University Administration – SEK 3.80 million; for more information, see Section 6.1.1.
- Umeå University Library – SEK 750,000; for more information, see Section 6.1.2.
- Other university-wide – SEK 2.8 million; for more information, see Section 6.1.3.

In light of the investigation carried out in autumn 2022 on organising research analysis activities at Umeå University, the Vice-Chancellor decided that two full-time positions should be moved



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from the Research Support and Collaboration Office, one of which to the Planning Office and one to the University Library. The base appropriation above includes transfer of SEK 954,000 in funding from the University Administration to the Umeå University Library.

### 6.1.1 University Administration

The base appropriation is SEK 246.8 million in 2024 (2023: SEK 235.7 million). The increase of SEK 11.1 million consists of the following:

- **Index 3.50** per cent (SEK +8.25 million).
- **Increased support for students with physical impairments**  
The number of students with physical impairments applying for educational support has grown significantly in recent years. The increase between 2019 and 2022 was around 75 per cent, and in the five-year period 2017–2022 the increase was 127 per cent (increase from 612 to 1,390 applications). Students with neuropsychiatric diagnoses and students with dyslexia are the groups with the biggest increases. This same trend is seen throughout the country. The various support measures are provided at departments in connection with teaching and summative assessments, at units within the University Administration and at the University Library. The University Administration reimburses costs for support measure costs. The dramatic increase in support needs have led to considerable increases in costs, which is leading to an increase of SEK +2.25 million in the base appropriation to the University Administration from 2024.
- **Creating the position of student work-environment and equal-opportunities coordinator**  
The study of the organisation of work environment and equal opportunity efforts at Umeå University identified a clear need to expand the educational provider perspective. For this reason, the base appropriation for the University Administration is being increased by SEK 1.05 million to employ a coordinator responsible for work environment and equal opportunity matters. The position will primarily support students, department heads and student unions.
- **Managing independent student work that includes personal data of a private nature and sensitive personal data**  
Umeå University is the personal data controller for personal data processing by students during their studies. GDPR strictly requires transparent, secure and accurate processing of personal data. The University must ensure and be able to demonstrate that all processing complies with the basic principles set out in Article 5 of GDPR. The Vice-Chancellor has approved a practical solution for data management in individual student work that includes personal data of a private nature and sensitive personal data. The base appropriation for the University Administration is being increased by SEK 100,000 for this.
- **Improving the IT framework – costs above the national price and salary index**  
A number of the costs for joint IT systems are completely independent of the national price and salary index. Instead, they are linked to several related variables, such as exchange rates, number of employees, number of students, number of page views, amount of storage and hardware. This means that it is difficult to achieve full cost





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coverage with the existing index increase. This is true for such costs as SUNET (the national data network for higher education institutions). The IT budget will therefore be increased by SEK 400,000 starting in 2024.

- Reallocating SEK 900,000 in funding to the University Library for **transferring a full-time position from the Research Support and Collaboration Office.**

For 2021–2025, the University Administration has been allocated funds within the framework of Initiatives (SEK 315 million) totalling SEK 6.5 million to develop technology for classrooms, including services and support. This area continues to be very relevant and is an IT priority for 2024.

In 2021, SEK 500,000 of the previously allocated SEK 1.0 million for the web ISP system (the system with individual study plans for doctoral students) was reallocated to initiatives for increased IT security, while the remaining SEK 500,000 was maintained for the web ISP system. Ahead of 2024, these funds (SEK 500,000) will be reallocated to finance management of IT systems for digital written hall exams.

Based on a trend analysis with three other comprehensive universities (Lund, Uppsala and Linköping), these universities fund the management of IT services for affiliated individuals using a buy/sell model. Introducing the corresponding funding model at Umeå University can provide incentives for departments and units to identify affiliated individuals and remove individuals who are no longer relevant. This, in turn, can lower costs and reduce administration overall within the University. The focus for 2025 is to study how IT services are managed for affiliated individuals and, if necessary, propose a new model to apply from 2025.

### 6.1.2 University Library

The base appropriation is SEK 78.6 million for 2024 (2023: SEK 74.3 million). The increase of +SEK 4.3 million consists of the following:

- **Index** 3.50 per cent (+SEK 2.60 million).
- **Retention of staff**  
The University Library's greatest asset is its staff and their skills, and keeping a library accessible and staffed with generous opening hours requires a certain basic staff level. To this point, increases in salaries and the employer's social-insurance contribution top-up have been able to be funded through accumulated authority capital. To maintain currently staffing funded by the base appropriation, this appropriation is being increased by SEK 750,000 from 2024.
- Reallocating SEK 950,000 in funding from the University Administration for **transferring a full-time position from the Research Support and Collaboration Office.**





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### 6.1.3 Other university-wide

The base appropriation is SEK 120.1 million in 2024 (2023: SEK 113.4 million). The increase in the budget of SEK 6.8 million consists of the following:

- **Index** 3.50 per cent (+SEK 3.97 million).
- **Stable financial conditions for Bildmuseet** (+SEK 2.8 million).  
Bildmuseet is one of Sweden's foremost art museums for international contemporary art and visual culture, is part of Umeå University and is the public heart of Umeå Arts Campus. For 2024, the allocation to Bildmuseet will be increased to ensure stable financial conditions. In turn, funding from the Vice-Chancellor's strategic funding will be scaled back to cease completely in 2025. Funding is also increasing as Bildmuseet's funding from Fort Knox/Campus X is phased out and ceases completely in 2025. For 2025, the assessment is that the allocation needs to increase by an additional SEK 2.7 million.

As of 1 January 2024, costs for redundancies and transitions will be distributed as follows:

"The month after the negotiations have been concluded on redundancy at departments, as defined in Section 11 of the Co-determination in the Workplace Act (MBL 1976:580), and the minutes adjusted, the salary cost for the employee(s) is shared as follows: The faculty is responsible for 50 per cent of the remaining salary costs and the other 50 per cent is covered by university-wide earmarked funds for structural costs, until the employment ends. Other division of costs between the faculty and departments can be decided by the dean."

### 6.1.4 Facilities, university-wide functions

Table 17 shows the allocation for premises costs in 2024 for university-wide functions. Additionally, the base appropriation includes funding for the Internal Audit Office; see in particular Section 6.1.6.

The costs of premises are affected by expenses and the size of the premises. In the previous year, Umeå University's internal rent increased by 1.9 per cent. For 2024, the corresponding cost change is 3.50 per cent (+ SEK 132 per sqm). Internal rent for Umeå University in 2024 is SEK 3,903 per square metre. The table below shows the budgeted premises costs for university-wide functions for 2023 and 2024.

*Table 17. Budget for university-wide functions' premises in 2024, including budget for the Internal Audit Office (SEK '000).*

LOCAL APPROPRIATION UNIVERSITY-WIDE FUNCTIONS	Budget 2024 SEK '000	Compare with 2023		
			Change	
		SEK '000	SEK '000	%
University Administration	17,244	16,805	439	2.6%
University Library	52,515	50,606	1,909	3.8%
Other university-wide	17,241	14,054	3,187	22.7%
Lecture halls	5,500	5,500	0	0.0%
Total	92,500	86,964	5,535	6.4%



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Cost changes for budgeted premises for university-wide functions totalled 6.4 per cent in 2024 compared with 2023. As of 2024, Other university-wide functions are included in a rent supplement for Curiosum of SEK 2.809 million. The rental supplement is not a new cost; it has been transferred from Curiosum which paid this supplement before. If the rent supplement is excluded from the 2024 budget, the change for the 2023 summarised budget is 3.1 per cent. The changes beyond revised internal rent and rent supplements for Curiosum are largely due to budgeted premises area. The budgeted changes for the university-wide functions are described below.

- The University Administration is reducing the total weighted premises area by approximately 38 sqm in 2024 compared with the 2023 budget. This is an increased premises area at the University Management's office and the administration of the Campus Services Office. The premises area is decreasing at the Infocenter, the Property Management Office, the Student Services Office and staff rooms for cleaning services.
- As for the University Library, the budgeted area will be expanded by approximately 35 sqm in 2024.
- Other university-wide functions will reduce the total area of premises by approximately 16 sqm in 2024 through a reduction in Örnsköldsvik and Skellefteå and university-wide (unions, etc.).
- As of 2020, lecture halls are allocated SEK 5.5 million per year. This allocation is intended to fund the area and for technology upgrades. The allocation is also unchanged for 2024.

### 6.1.5 Cleaning services, university-wide functions

The table below shows the division of the cleaning services allocation in 2024 for university-wide functions. Additionally, the base appropriation includes funding for the Internal Audit Office; see Section 6.1.6.

*Table 18. Appropriation for university-wide functions' cleaning services 2024, including budget for Internal Audit Office (SEK '000).*

CLEANING SERVICES APPROPRIATION UNIVERSITY-WIDE FUNCTIONS	Budget 2024  SEK '000	Compare with 2023 Change		
		SEK '000	SEK '000	%
University Administration	1,684	1,614	70	4.3%
University Library	4,372	4,143	229	5.5%
Other university-wide	1,005	959	46	4.8%
Total	7,061	6,716	345	5.1%

The increase in the total budget for cleaning services in 2024 results from an increase in the price by 5.2 per cent (2023: 2.6 per cent) as specified in Section 6.4 and from changes in premises areas as specified in Section 6.1.4.



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### 6.1.6 Internal Audit Office

The table below shows the division of allocation for the Internal Audit Office at Umeå University. The division of the allocation is also included in the budget specified for Other university-wide functions in Tables 16–18.

Table 19. Budget for the Internal Audit Office 2024 (SEK '000).

INTERNAL AUDIT OFFICE	Budget 2024  SEK '000	Compare with 2023		
			Change SEK '000	%
Allocation	2,376	2,296	80	3.5%
Premises	85	82	3	3.5%
Cleaning services	8	8	0	5.2%
Total	2,470	2,386	84	3.5%

The increase in the base appropriation corresponds to an index increase of 3.50 per cent for 2024. The increased allocation for premises costs and cleaning services corresponds to increased internal rent (+3.50 per cent) and the price of cleaning services (+5.2 per cent).

### 6.1.7 Acquisitions and publishing

Acquisition and publishing costs within the University Library (databases, journals, books, etc.) are included as a university-wide function but not in the allocation for university-wide functions (Section 6.1). Below is the budget for acquisitions, including salary costs linked to administration of acquisitions and publication.

Table 20. Budget for purchases and publications within the Umeå University Library 2024 (SEK '000).

ACQUISITIONS/PUBLICATIONS	Budget 2024  SEK '000	Compare with 2023		
			Change SEK '000	%
University Library, Section 6.1.7	68,776	63,793	4,983	7.8%
University Library, Section 6.1.2 <sup>1)</sup>	1,803	1,742	61	3.5%
Total	70,579	65,535	5,044	7.7%

<sup>1)</sup> Also included in the budget for the University Library in Table 16.

The appropriation for acquisition and publication costs increases by SEK 5.0 million (+7.7 per cent) compared with 2023 (2023: +12.1 per cent), of which the index (3.50 per cent) constitutes SEK 2.3 million.

The University Management, together with other Swedish higher education institutions, has made a strategic decision that research financed with state funds must be open and accessible to everyone. The agreements that enable this are administered and managed in their entirety by the



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University Library. This has meant that, from 2023, the University Library has also taken over costs that were previously covered by departments.

Acquisition and publication agreements are index-adjusted annually. For 2024, the cost index is estimated to be around 4 per cent, which means the annual indexing of the allocation is not sufficient. Compared with the 2023 cost budget, however, the currency effects are estimated to be somewhat smaller, but compared with the 2023 allocation, the cost increase still exceeds the allocation including the index. The University Library has over 170 agreements for e-resources (publishing agreements, databases, e-journals, e-books) of varying sizes and content. Many agreements are for one year at a time and many are renewed late in the year. Wiley, Elsevier and Sage are examples of transformative agreements whose costs have increased in the last year. To avoid cancellation of a number of well-used resources that would have negative consequences for both research and education in terms of service and costs, the base appropriation for the University Library is increasing by SEK 2.75 million excluding index.

### 6.2 Division of university-wide costs

From 2022, university-wide costs are divided using a fixed percentage that is determined annually by the Vice-Chancellor when approving the Vice-Chancellor's detailed budget. The Vice-Chancellor's detailed budget describes changes to the budget for university-wide costs for the coming year to improve transparency and understanding of annual variation of percentages. To improve stability and predictability, the goal is to limit the annual variation to a maximum of 0.5 percentage points from one year to the next. Since the introduction of fixed percentages in 2022, the percentage for division of university-wide costs remains unchanged. For 2024, the focus is on decreasing the percentages for all areas of activity by a maximum of 0.5 percentage points.

Charging a fixed percentage surcharge is a way of covering costs for shared functions, as defined in Section 6.1. The surcharge for research and doctoral education is weighted lower than for bachelor's and master's education since they have higher costs for administering their educations. Since the 2021 budget year, the autumn budget bill stipulates that no cost allocations are revised in the Vice-Chancellor's detail budget, which is adopted each June for the coming budget year.

### 6.3 Premises, internal rent and investments

The internal rent for 2024 is SEK 3,903 per square metre and year (2023: SEK 3,771/sqm). For 2024, internal rent is increasing by SEK 132 per square metre, which is an increase of 3.50 per cent (2023: 1.9 per cent).

This is primarily a 2024 index increase for rental agreements due to the estimated increase in the consumer price index (CPI) by 8 per cent. The rental agreement's index regulation for 2024 refers to the change in the CPI in October 2023 compared with October 2022. Note that many rental agreements do not incorporate 100 per cent of the CPI increase. Internal rent is calculated based on maintaining an even pace in increases to rent by having a planned deficit of about SEK 10.7 million. The planned deficit is funded by accumulated capital. Internal rent is also impacted by completed and planned investments for the 2022–2024 period. In 2022, Umeå University was among the higher education institutions that had the lowest percentage of premises costs (of total costs), approximately 10 per cent (2021: approximately 10 per cent).



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### 6.3.1 Empty premises/conversion reserve

The forecast for 2023 was that Umeå University would have a conversion reserve of approximately 7,029 sqm of weighted area. In the spring 2023, the size of the conversion reserve in the internal rental system had decreased to about 6,218 sqm. The reserve is estimated to increase by 682 sqm due to planned premises changes and rental contract terminations. The departments of Chemistry and Computer Science have given notice for the largest termination of contracts for 2024. The conversion reserve is estimated to be approximately 6,900 sqm in 2024. Available premises with no planned utilisation are 2.93 per cent, which is a somewhat too small of a conversion reserve to be able to manage total planned moves between premises. A common metric in real estate for managing cope conversions and moves in larger property holdings is 4.0 per cent.

### 6.3.2 Investments

Depreciations on completed investments in 2022 corresponded to 4.4 per cent of total costs for the University (2021: 4.4 per cent). The investments reported in Table 21 refer to investments in conversions and new construction, furnishings and equipment, data networks, access systems and alarms. All of the mentioned investments are financed within the framework of the internal rent. Some investments are not included in Table 20, such as for research infrastructure.

The budgeted investments for 2024 are SEK 55.3 million. The 2023 forecast for investments is SEK 77.7 million. The 2022 investment costs within internal rent were SEK 41.0 million, which was SEK 48.5 million lower than budgeted.

*Table 21. Investments in conversions and new constructions, furnishings/equipment, data networks and access systems/alarms (SEK million).*

Year	Total (SEK million)	Comments
2020	51.4	The Biology Building, Clinical Training Centre (CTC) and Lindell Hall's lecture halls, etc.
2021	43.2	Local structural measures (Department of Computer Science etc.), Replacement of parts of control for alarms and pass systems (S nodes) that have reached end-of-life.
2022	41.0	Premises additions (ICT), Closed stacks Umeå University Library, Learning space Umeå University Library etc.
2023 (forecast)	77.7	Closed stacks and vaults University Library, strategy physical keys and Student area NUS 5A etc.
2024 (budget)	55.3	Strategy physical keys, Meeting centre University Administration, Mobility bicycle commuting, Local structural measures and Bicycle parking garage.

### 6.3.3 Application of internal rent

To standardise how rent is set, in 2010 the Vice-Chancellor approved a change that allowed internal rent to be applied for all premises. In exceptional cases, applying internal rent has negative consequences for the University. Against this background, faculties are allocated



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SEK 1.80 million in 2024 (2023: SEK 2.2 million) and faculties are to contribute an additional SEK 600,000 (2023: SEK 700,000).

### 6.3.4 Preliminary internal rent 2025–2026

The preliminary assessment is that the annual internal rent increase should be 3.50 per cent in 2025 and 2026. This assessment includes significant uncertainties. These uncertainties relate to expected inflation, interest, changes in billable area, possible renegotiated rental agreements, and uncertainties about exactly which investments and premises changes will be implemented. In 2025, there is a planned expansion of premises for the University Library. Currently, an expansion between 570–700 sqm is being discussed. These uncertainties could potentially mean that internal rent may need to increase by more than 3.50 per cent at the end of the planning period.

## 6.4 Cleaning services

The 2024 rate for cleaning services is SEK 379.10/sqm (2023: SEK 360.30/sqm). This is a 5.2 per cent increase in 2024 compared with 2023 (2023: 2.6 per cent). The increase consists of an annual change in the ratio of chargeable area/total area, additional carpeted areas, mainly in the Knowledge Building (formerly the Caring Sciences Building), and annual indexed increase (3.50 per cent). Since 2023, inspection of resting rooms is included. In 2024, the percentage of billable area is 55 per cent (2023: 57 per cent).

## 6.5 Employer's social-insurance contribution top-up

Umeå University adds an employer's social-insurance contribution top-up (LKP) to salary costs. The top-up includes statutory employer contributions, contractual premiums for pensions and other provisions, such as special salary taxes.

The social-insurance contribution top-up for the age group 37–64 years old for 2024 is 54.72 per cent, which is the same top-up as 2023.

This top-up has been increased each year during the period 2020–2022. Before this, the top-up was constant during the years 2016–2019. The increases in top-up during 2020–2022 funded increased pension contributions to the National Government Employee Pensions Board (SPV). In 2023 (and 2024), the cost increase is deemed to have slowed down and will not have the same impact as in the years 2020–2022. This means that the level of the top-up is unchanged between 2023 and 2024. Table 22 shows levels for top-up for all age groups.

Table 22. Levels for employer's social-insurance contribution top-up 2024 and 2023, respectively.

Age group 2023	2024	2023
Individuals born in 2009 and later	<b>56.584%</b>	56.584%
Individuals born in 2006–2008, salary portion below SEK 25,000 per month	<b>35.374%</b>	35.374%
Individuals born 2006–2008, salary portion above SEK 25,000 per month	<b>56.584%</b>	56.584%
Individuals born between 1988 and 2005	<b>56.584%</b>	56.584%
Individuals born between 1960 and 1987	<b>54.72%</b>	54.72%



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Individuals born between 1958 and 1959	<b>49.128%</b>	49.128%
Individuals born between 1938 and 1957	<b>36.85%</b>	36.85%
Individuals born before 1938	<b>15.43%</b>	15.43%

The Government may propose changes for different age groups regarding employer contributions, special salary taxes and old-age pension contributions. If this occurs, the University Board delegates to the Vice-Chancellor to decide on adjusted levels for the age groups concerned.

Before 2025, a new analysis will be conducted to investigate whether the level of the employer's social-insurance contribution top-up needs to be increased.



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## **Annex 1**

### **Summary of allocations for 2024 to faculty boards, Umeå School of Education, University Administration, Umeå University Library, and Other university-wide functions**

The table below reports the total allocation that organisations at Umeå University will receive in 2024.

In addition to allocations, Umeå University's operations are funded with grants, fees, other compensation and financial income. Additionally, funds for special expenses that come from Appropriation 2:64 (e.g., practice-based research, bridging programmes, continuing professional development of uncertified teachers, funds for innovation offices) and compensation provided through ALF and TUA agreements.



	BACHELOR'S AND MASTER'S EDUCATION 2024			RESEARCH AND DOCTORAL EDUCATION 2024			UNIVERSITY-WIDE FUNCTIONS 2024					TOTAL ALLOCATED FUNDING
	Awarded allocation university- wide funding	Special mandate <sup>1)</sup>	TOTAL UNIVERSITY- WIDE FUNDING	Awarded allocation research areas	Special costs <sup>4.)</sup>	TOTAL RESEARCH AREAS	Awarded allocation	Shared premises	Cleaning services shared premises	Acquisitions	TOTAL UNIVERSITY- WIDE COSTS <sup>2.)</sup>	
Unit: SEK '000												
Faculty of Arts and Humanities including Arcum	159,517	2,809	162,326	120,719		120,719	0	0	0	0	0	283,045
Faculty of Social Sciences including Umeå School of Sport Sciences	460,861	0	460,861	221,613	1,000	222,613	0	0	0	0	0	683,474
Faculty of Medicine	508,508	19,231	527,739	363,361		363,361	0	0	0	0	0	891,100
Faculty of Science and Technology including research in AI	369,726	0	369,726	354,713		354,713	0	0	0	0	0	724,439
Umeå School of Education	177,505	4,723	182,228	54,893		54,893	0	0	0	0	0	237,121
University Library	0	2,621	2,621	0		0	78,636	52,515	4,372	68,776	204,299	206,920
University Administration	0	1,663	1,663	0		0	246,818	17,244	1,684	0	265,746	267,409
Other university-wide functions <sup>3.)</sup>	0	4,538	4,538	176,771		176,771	120,120	22,741	1,005	0	143,866	325,175
Total	1,676,117	35,585	1,711,702	1,292,070	1,000	1,293,070	445,575	92,500	7,061	68,776	613,912	3,618,684

1.) The funding may be used for expenses at the University for special mandates, which for Umeå University's part refer to decentralised education (Faculty of Medicine, University Administration and other university-wide functions), contributions to lectureships in Sámi and Bildmuseet (Faculty of Arts and Humanities), teacher training in minority languages (Umeå School of Education) and Idea Bank funding for Umeå University Holding AB. The allocation also includes SEK 7,139,000 for FTE/APE within the budget of the special mandate to decentralised education.

2.) Funds allocated to university-wide functions are financed via the debiting of fixed percentages to faculties, Umeå School of Education, the University Library and University Administration.

3.) Including the Internal Audit Office.

4.) Special expenses for basing the Police Education Unit on research with SEK 1 million for 2024.