



UMEÅ UNIVERSITET

BUDGET 2026

UMEÅ UNIVERSITY

INCLUDING FINANCIAL PLAN 2027–2028

Type of document:	Plan
Date of approval:	4 June 2025
Reg. no.:	FS 1.3.2-912-25
Approved by:	University Board
Validity:	1 January 2026 until 31 December 2026
Field:	Governance, finance, planning and follow-up
Office in charge:	Planning Office
Replaces document:	Budget 2025 for Umeå University including financial plan 2026–2027 FS 1.3.2-835-24



UMEA UNIVERSITET

Table of contents

1.	Background and summary.....	3
1.1	Description.....	3
1.2	Background.....	3
1.3	Summary.....	3
2.	Introduction.....	5
2.1	National goals and assignments, and their link to the budget.....	6
3.	Financial plan for 2026–2028	7
3.1	Gender equality.....	7
3.2	Agency capital.....	8
3.3	Initiatives to strengthen research and education.....	9
4.	First- and second-cycle courses and study programmes.....	10
4.1	Summary of the Government’s proposal for frameworks for first- and second-cycle courses and study programmes for 2026.....	10
4.2	Funding cap and change in student numbers.....	13
4.3	Allocation of budgetary frameworks within first- and second-cycle courses and study programmes in 2026	13
4.4	Compensation amounts for full-time students and annual performance equivalents.....	15
4.5	Artistic education areas	16
4.6	Decentralised education	17
4.7	Allocation of other funds within first- and second-cycle courses and study programmes.....	18
5.	Research and third-cycle courses and study programmes	19
5.1	Summary of the Government’s proposals for frameworks for research and third-cycle courses and study programmes for 2026.....	19
5.2	Allocation of budget frameworks within research and third-cycle courses and study programmes.....	20
6.	University-wide functions	24
6.1	Allocation of funding to University Administration.....	25
6.2	Allocation of funding to Umeå University Library.....	27
6.3	Allocation of funding to Other university-wide functions.....	27
6.4	Allocation of funding to the Internal Audit Office	28
6.5	Allocation of university-wide costs.....	28
7.	Internal rent, price of cleaning services and social insurance contribution top-ups	29
7.1	Internal rent.....	29
7.2	Price of cleaning services	30
7.3	Social insurance contribution top-ups.....	31
	Appendix 1. Summary of allocated funding for 2026.....	32



UMEÅ UNIVERSITET

1. Background and summary

1.1 Description

This document constitutes the University Board's approval of the 2026 budget for Umeå University and the financial plan for 2027–2028. This document primarily contains budget framework and funding changes for 2026 for the operational areas first- and second-cycle courses and study programmes, research and third-cycle courses and study programmes, and university-wide functions. It also includes prices for internal rent and cleaning services, as well as a social insurance contribution top-up level for 2026.

1.2 Background

Together, Umeå University's vision, operational planning and budget form the strategic and planning-related starting points for ensuring that the University carries out high-quality research and education. The *Vision for Umeå University* document forms the basis for the budget work, and for all other operational planning at Umeå University.

The starting point for the budget work has been the changes announced by the Government ahead of the 2026 budget, based on the 2025 Budget Bill, the Research and Innovation Bill for the period 2025–2028, the 2025 Spring Fiscal Policy Bill and the Spring Amending Budget. The previous year's budget frameworks for first- and second-cycle courses and study programmes, research and third-cycle courses and study programmes, and university-wide functions also served as a basis for the budget work. Certain adjustments have been made, for example against the background of the funding cap reductions made by the Government in recent years. Adjustments have also been made based on the index level (2026: 1.84%, 2025: 3.43%) specified in the 2025 Spring Fiscal Policy Bill.

1.3 Summary

This document contains Umeå University's budget for 2026 and the financial plan for 2027–2028. It focuses on budget frameworks and funding changes for first- and second-cycle courses and study programmes, research and third-cycle courses and study programmes, and university-wide functions. It also includes prices for internal rent and cleaning services, as well as social insurance contribution top-up levels for 2026.

The objectives of the financial plan are to make use of available resources in order to carry out high-quality education and research, and to reduce the difference between costs and income during the period 2026–2028.

The changes announced by the Government ahead of the 2026 budget include an SEK 18.1 million reduction in the funding cap, SEK 4.8 million in increased compensation amounts for science and technology, and a reduction due to the funding for lifelong learning and education throughout Sweden having ended during the previous year. For research and third-cycle courses and study programmes, an increase in research funding of SEK 35.2 million is expected, including indexation and additional research funding in accordance with the 2025 Spring Fiscal Policy Bill and the Spring Amending Budget.

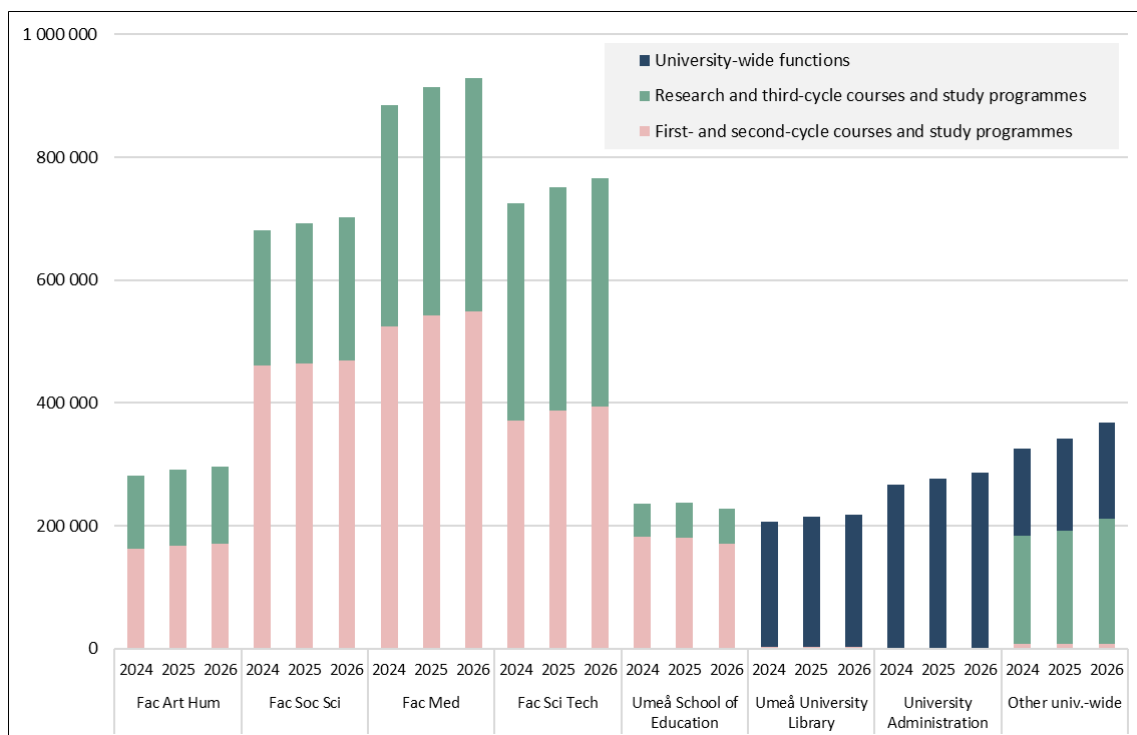


UMEÅ UNIVERSITET

The budget frameworks for university-wide functions will increase by SEK 17.9 million. In addition to indexation, this increase also relates to continued funding of research support with a focus on EU funding, investments in IT security and co-financing of the University's participation in the EC2U European alliance, for example. Internal rent will increase by SEK 4,295 per square metre, corresponding to an increase of 4.2% compared with the previous year. The social insurance contribution top-up will be increased by 1.0 percentage point for all age groups.

This document emphasises the importance of adapting the budget in line with the current economic situation and holding strategic discussions on the education offering in order to achieve high quality that is relevant to society's and the labour market's needs for higher education, and thereby also achieving efficient use of resources. It also contains details about the allocation of funding to different faculties and university-wide functions, as well as specific initiatives to strengthen research and education.

Figure 1. Allocation of budget frameworks for 2024–2026 to faculties, Umeå School of Education, Umeå University Library, University Administration and Other university-wide functions (SEK thousands).





UMEÅ UNIVERSITET

2. Introduction

Ahead of 2026 and beyond, it is important for the whole of Umeå University to reduce the gaps between costs and income. This applies to all operations and all organisational levels. The focus is therefore on continuing to use existing annual resources to carry out high-quality education and research, while also adapting the budget in line with the current economic situation within our own operations. All operational planning takes place within the financial frameworks, and in the event of any conflict between goals and funds, funds are the determining factor. In other words, finances determine the limits for goal fulfilment. This is stated in the *Rules for financial management*, which were established by the University Board in 2022. The Rules for financial management clarify the main principles for financial management within the University, as well as the responsibilities and authorities of the University's managers in relation to finances.

The education offering, dimensioning and form of education will be some of Umeå University's main challenges during the coming years. The number of full-time students rose in 2024, and is forecast to continue rising in 2025. Umeå University is expected to reach the funding cap in 2025, and based on the increased student numbers and the reduced economic framework from the Government, it is important to begin strategic discussions early on.

It is urgent and a priority to improve the quality of research, which can be seen in impacts in various ways. This includes via publication metrics, external funding received, citations and ranking results.

The University's work to promote and defend academic freedom and autonomy will remain a high priority in 2026. Continuing to take advantage of the opportunities offered by new technology, for example in the form of digitalisation, and continuing to make an active contribution to Sweden's transition towards a sustainable society, as well as security, are also prioritised focus areas during the coming years.

The University Board will decide on budget frameworks for 2026 before the Government presents the Budget Bill for 2026. There are therefore a number of uncertainties when setting the budget for 2026. For example, there are uncertainties regarding the allocation of funding for 2026 onwards, and regarding cost developments, such as how inflation will fluctuate. Additional uncertainty factors include the investigations mentioned in Section 4.1, any strategic positions on the education offering at the University as detailed in Section 4.2, and the fact that the index levels for 2027 and 2028 have not yet been established by the Government.

The University Board therefore delegates responsibility for making supplementary decisions on the budget, based on any additional or outgoing funds in the forthcoming Budget Bill, to the Vice-Chancellor. In those cases where the Budget Bill involves significant changes compared to the current budget proposal, the matter must be dealt with by the University Board. If the Government proposes savings in the Budget Bill for 2026, these savings will reduce the budget 2026 frameworks for faculties, Umeå School of Education, University Administration, Umeå University Library and Other university-wide functions.

Based on the University Board's decision on budget frameworks for 2026, the Vice-Chancellor will make detailed decisions on allocations to faculties, Umeå School of Education, University



UMEÅ UNIVERSITET

Administration, Other university-wide operations and Umeå University Library for 2026.
Proposals for a new budget management process will be drawn up ahead of the 2027 budget.

2.1 National goals and assignments, and their link to the budget

Table 1 shows the goals and assignments that the Government has given Umeå University where specific funding has been allocated via funding target agreements, and their link to the 2026 budget. As the funding target agreement from the Government for 2026 will be communicated to the University in December 2025, adjustments may be made. For other national assignments for which no special funding has been received, financing is provided within ordinary funding and is prioritised within the framework of own operations. All objectives and assignments via funding target agreements are detailed in the summary of assignments via funding target agreements to Umeå University 2025. This summary can be found (in Swedish) on the Aktum staff portal under the “Planering och uppföljning” page (“Planering, uppföljning samt intern styrning och kontroll”, under the main heading “Organisation och styrning”). The list will be updated if new assignments are added during the year.

Table 1. National assignments and their link to the 2026 budget.

Goal/national assignment	Link to the 2026 budget
University-wide	
Idea Bank funding	Included in Appropriation 2:65 Special funding, Section 4.1
Innovation Office	Included in Appropriation 2:64 Special expenses
Strengthening student health	Included in Appropriation 2:65 Special funding, Section 4.1
First- and second-cycle courses and study programmes	
Work-integrated teacher education	Included in Appropriation 2:64 Special expenses
Supplementary education for people with foreign education	Included in Appropriation 2:64 Special expenses
Teacher education in minority languages and lectureships in Sámi	Included in Appropriation 2:65 Special funding, Section 4.1
Short courses, developed for professionals, focusing on green transition, batteries and technology	Included in Appropriation 2:65 Special funding, Section 4.1
Decentralised education – various healthcare competences	Included in Appropriation 2:65 Special funding, Section 4.1
Decentralised medical education	Included in Appropriation 2:65 Special funding, Sections 4.1, 4.6
Cultural school life, developing education of relevance for cultural schools	Included in Appropriation 2:64 Special expenses
Strengthening medical physics education	Included in Appropriation 2:65 Special funding, Section 4.1
Developing placements in teacher education, experimental activities with placement partnership schools and placement partnership preschools in teacher and preschool teacher education	Included in Appropriation 2:64 Special expenses
Increasing access to placements in health sciences programmes	Included in Appropriation 2:64 Special expenses



UMEÅ UNIVERSITET

Further education of unqualified teachers	Included in Appropriation 2:64 Special expenses
Measures in connection with the Government's STEM strategy, the STEM Delegation	Included in Appropriation 2:64 Special expenses in accordance with special Government decision
Research and third-cycle courses and study programmes	
Research basis – police education	Included in Appropriation 2:65 Special expenses, Section 5.1
Practice-based research, cooperation between schools and higher education	Included in Appropriation 2.64 Special expenses
Development funding for clinical education and research	Included in Appropriation 2:66
Research and Innovation Bill 2024/25:60	In accordance with Appropriation 2:64 and in accordance with future decisions

3. Financial plan for 2026–2028

The University Board's objectives in the financial plan are:

- That Umeå University must make use of available resources to the greatest possible extent each year to carry out high-quality education and research.
- To continue working to reduce the difference between costs and income during the period 2026–2028.

Table 2 shows the University's financial plan for the period 2025–2028 (including the outcome for 2024), which is based on the information provided in the budget documentation for Umeå University for 2026–2028. The forecast for 2025 is not updated based on the financial forecast after the first four-month period. The amounts for 2026–2028 are in fixed prices at the 2025 price level, i.e. they have not been index-adjusted.

Table 2. Total income and costs 2024–2028 (SEK thousands) according to the budget documentation for Umeå University for the period 2026–2028. Data for 2026–2028 is stated at the 2025 price level.

Total budget, SEK thousands	2024 Result for the year	2025 Forecast	2026 Estimated	2027 Estimated	2028 Estimated
Income	5,406,873	5,570,748	5,607,406	5,673,364	5,701,155
Costs	5,643,891	5,666,468	5,630,517	5,649,758	5,659,758
Change in capital for the year/ result for the year	-237,018	-95,720	-23,111	23,606	41,397
Closing agency capital (including change in capital for the year)	581,180	485,460	462,349	485,954	527,351

3.1 Gender equality

In the funding target agreement for 2025, all state higher education institutions have an assignment from the Government to continue working with gender mainstreaming in order to



UMEÅ UNIVERSITET

contribute towards achieving the gender equality policy goals. Umeå University must report the results of the work carried out during the period 2023–2025 to the Government by December 2025 at the latest. Ahead of 2026, the focus is on integrating the University's gender equality work as part of its equal opportunities work.

It is strategically important that gender equality work is integrated into the budget work so that the gender equality perspective has an impact within the University's operations.

3.2 Agency capital

Agency capital consists of accumulated financial results from previous years, and must be included in operational planning and budgeting in the same way as other funds. Agency capital does not include unspent grants, i.e. external grants that have been received but not yet used.

Umeå University's goal is that the total agency capital must be at a certain level regarding the proportion of the year's costs. Umeå University reported a deficit of SEK 237 million in 2024 (2023: -SEK 186 million). This deficit means that the overall agency capital decreased to a total of SEK 581 million as at 31 December 2024, corresponding to 10% of costs for 2024 (2023: 15%). This level corresponds well with the objective of being within the 9–12% range.

In June 2022, the University Board decided on university-wide target levels for agency capital for the period 2023–2025. The same levels apply for 2026. Research projects almost always last for many years, which is why the percentage level is higher for the Research and third-cycle courses and study programmes business area. Since there may also be a degree of uncertainty in anticipated research grants received, a higher level of agency capital within this business area may be justified in some situations. Target levels for the next operational planning period of 2027–2029 will be prepared ahead of the 2027 budget.

Table 3. University-wide target levels for agency capital 2023–2026 (proportion of costs).

	University-wide target level for agency capital 2023–2026
First- and second-cycle courses and study programmes	9%
Research and third-cycle courses and study programmes	12%
Other operations	9%

Based on the University's financial results for 2023–2024 and the fact that the agency capital is in line with the target, it is important to continue working to reduce the difference between costs and income in 2026, and ideally from 2025 onwards. All operations and all decision-making levels must contribute towards the work to reduce the difference between costs and income.

- Against the background of the previously increased level of agency capital, the Vice-Chancellor decided in 2018 to implement a withdrawal of positive financial results to the university-wide level. Levels of withdrawals and limits for agency capital have since been adjusted. **Withdrawals of positive financial results will be paused for the period 2024–2025 due to the current economic situation.** A new position will be taken ahead of the next three-year operational planning period.



UMEÅ UNIVERSITET

- The Vice-Chancellor has decided on a benchmark for each faculty or equivalent regarding the opportunity to use agency capital in 2025. **The Vice-Chancellor also plans to decide on a benchmark for each faculty or equivalent for 2026 based on the financial situation and following consultation.**

Faculty Management and Department Management or equivalent are expected to work actively in cooperation with University Management in order to achieve the financial objectives.

3.3 Initiatives to strengthen research and education

Umeå University has decided on two major initiatives to strengthen research and education at the University.

In April 2020, the Vice-Chancellor decided on the first Research Initiative, which related to 2020–2024 (reg. no. FS 1.3.2-2250-18). The total investment was SEK 135 million, with the main objective being to increase research volumes at Umeå University. This initiative ended on 31 December 2024. According to plan, research funding will be earmarked up to and including 2031 to fully finance the initiative.

The second initiative aims to help make use of available resources in order to carry out high-quality education and research. In April 2021, the University Board established the focus and scope of *Initiatives to strengthen research and education* (reg. no. FS 1.1-386-21). This initiative comprises a total of SEK 315 million for the period 1 July 2021 to 31 December 2025. The initiative is being financed through the use of agency capital at university-wide level, i.e. a university-wide deficit account. For the period 2021–2024, the majority of initiatives have been financed with agency capital: SEK 215 million out of a total of SEK 253 million. This means that SEK 38 million remains at the beginning of 2025. In April 2021, the University Board made the following decision regarding financing initiatives:

“If Umeå University’s total agency capital falls below 10% of the year’s costs, the Vice-Chancellor must return to the University Board with proposals for measures. For example, there may be restrictions on the extent to which faculties/equivalent may use agency capital, withdrawal of agency capital or funding being retained to finance this investment.”

The above statement means that any measures may be decided on based on Umeå University’s financial outcome for 2025 (agency capital at 31 December 2024: 10.3%).

The initiatives cover 40 different activities within eight areas. Financing for these activities will end on 31 December 2025. The period runs up to and including 31 December 2027. The 2026 budget includes a proposal to grant fixed-term financing for Enhanced research support with a focus on EU funding and the European alliance (EC2U). The following activities are currently undergoing further preparation ahead of the 2027 budget, including prioritisation in relation to existing operations and based on the University’s financial situation:

- Research data management
- Develop decision-making support systems
- Financial officer/analyst

For other activities within the framework of the initiative, funding will cease after 2025.



UMEÅ UNIVERSITET

4. First- and second-cycle courses and study programmes

4.1 Summary of the Government's proposal for frameworks for first- and second-cycle courses and study programmes for 2026

The funding for first- and second-cycle courses and study programmes includes funding for the University's educational assignment.

The changes announced by the Government ahead of the 2026 budget, based on the 2025 Budget Bill and the 2025 Spring Fiscal Policy Bill, are detailed below. Amounts are stated at 2025 prices unless otherwise indicated.

- **Indexation** of funding corresponding to 1.84% in 2026 (2025: 3.43%).
- Umeå University's funding cap is expected to decrease in 2026 by a total of SEK 18.1 million. This reduction consists of the following:
 - The Government will carry out a **reallocation of funding caps** to finance additional contributions to higher education institutions. For Umeå University, this means a reduced funding cap for 2026 by SEK 9.1 million. The aim of this reallocation is to strengthen the driving forces for a high-quality education offering in order to provide the labour market with the skills needed within areas such as STEM. The reallocation is based on courses and study programmes with low levels of activity and completion rates, and on the scope of freestanding courses in areas where there is not deemed to be a corresponding shortage in the labour market.
 - For the investment in **increased compensation amounts for science and technology**, the funding is expected to increase by SEK 4.8 million in 2026. The funds within Umeå University have been allocated to faculties and Umeå School of Education in accordance with the same principle as in the budgets for the previous two years, i.e. based on the outcome of the number of full-time students within the area of science and technology for the period 2022–2024. The increase is part of efforts to strengthen Sweden's position as an engineering nation. In order to keep pace with the rapid developments within science and technology, and to ensure that Sweden remains an innovative, cutting-edge technology nation in future, more people need to be educated in STEM (science, technology, engineering and mathematics) subjects.
 - The remaining reduction consists of the funding for **lifelong learning and education throughout Sweden** having ended during the previous year.
- The higher compensation amount per annual performance equivalent within the education areas of humanities, theology, law and social sciences does not involve an increase in the funding cap, and is instead financed within the framework of existing resources, meaning a reduction in the number of full-time students.



UMEÅ UNIVERSITET

The Budget Bill states that certain aspects of the higher education institutions' remuneration systems may need to be adjusted to provide them with better conditions for developing a flexible, advanced education offering, as required by the new transitional study support. An analyst has therefore assisted the Ministry of Education and Research with submitting proposals on how higher education institutions' education offerings can be developed in order to meet the new needs arising from a changing labour market. The final report on the assignment was presented to the Government in April 2025. Since no decisions on changes to budget frameworks have yet been presented as a result of this, no changes will be made to Umeå University's budget frameworks for 2026.

The Budget Bill also refers to the importance of resources that have been earmarked for education being used effectively. The Government is of the opinion that governance needs to be developed in order to achieve efficient use of resources and a high-quality education offering that is relevant to society's and the labour market's need for higher education. The Government therefore intends to appoint an inquiry to develop governance for prioritised areas and to review the resource allocation system for education at higher education institutions.

Table 4 shows the estimated resource allocation for first- and second-cycle courses and study programmes, including funding caps and special funding (Appropriation 2:65) at Umeå University's disposal in 2026. Only funding included in Umeå University's funding target agreement for 2025 is included. Funding allocated to the University via other funding target agreements, such as Appropriation 2:64 Special expenses within higher education institutions, is therefore not included.

The Government's proposed budget frameworks for 2026 will not be available until the Budget Bill for 2026, which will be presented in autumn 2025. As a result, the basis for calculating the funding cap for 2026 has been the resource allocation specified in the funding target agreement for 2025, adjusted by the index level for 2026 (1.84%) and the change over and above the index specified in the Budget Bill for 2025 (a total reduction of approximately SEK 18.1 million in 2026). The funding allocated to Umeå University under appropriation 2:65 Special funding for higher education institutions is based on the allocation in accordance with the funding target agreement for 2025, adjusted by the index level for 2026.



UMEÅ UNIVERSITET

Table 4. Resource allocation for first- and second-cycle courses and study programmes in 2026 (SEK thousands).

RESOURCE ALLOCATION FIRST- AND SECOND-CYCLE COURSES AND STUDY PROGRAMMES	Budget 2026 SEK thousands	Budget 2025 SEK thousands ¹⁾	Budget 2026 compared with 2025	
			SEK thousands	%
Funding cap	1,693,795	1,680,969	12,826	0.8%
Special funding (Appropriation 2:65)				
Decentralised medical education	7,124	6,995	129	1.8%
Other decentralised education	13,714	13,467	248	1.8%
Decentralised health sciences education	9,245	9,078	167	1.8%
Grants for lectureships in Sámi and Bildmuseet	2,913	2,860	53	1.8%
Teacher education in minority languages	4,896	4,808	88	1.8%
Idea Bank funding	1,000	1,000	0	0.0%
Funding for medical physics education	1,593	1,564	29	1.8%
Strengthening student health	1,372	1,347	25	1.8%
Short courses	2,546	2,500	46	1.8%
Total	1,738,198	1,724,588	13,610	0.8%

¹⁾ Comparison figures have been updated in accordance with the 2025 funding target agreement regarding Umeå University.

- Funding for **decentralised medical education, other decentralised education and decentralised health sciences education** is specified in Section 4.6.
- Grants for **lectureships in Sámi and Bildmuseet** are allocated as SEK 568,000 for lectureships in Sámi and SEK 2,345,000 to Bildmuseet. The funds are allocated to the Faculty of Humanities.
- Funding for **teacher education in the minority languages Sámi and Meänkieli** is allocated to Umeå School of Education.
- **Idea Bank funding** is not indexed. Umeå University has agreed in a contract research agreement with Umeå universitet Holding AB that the company will carry out these activities on behalf of the University.
- Funding for **medical physics education** is allocated to the Faculty of Medicine.
- Funding for **strengthening student health** is allocated to University Administration. This funding can be used to strengthen student health and, for example, allow for more preventive work to reduce students' mental and physical ill-health and to strengthen support for students from non-academic backgrounds.
- Funding for **short courses** can be used to develop short courses for professionals, focusing on green transition, batteries and technology. The allocation of funding will be decided on by the Vice-Chancellor at the beginning of 2026.



UMEÅ UNIVERSITET

4.2 Funding cap and change in student numbers

During 2018–2024, Umeå University has been below the funding cap for the educational assignment each year. Savings of full-time students and annual performance equivalents can be made up to a maximum level of 15% of the funding cap, and this means that the higher education institution receives a claim against the state that is settled when the institution is below the funding cap. There is also an opportunity for a funding saving of up to 10% of the funding cap, which can be used in the year the institution exceeds the funding cap. The University's previous accumulated overproduction ended in 2021, and the outcomes in 2021–2024 have resulted in reduced income each year. In 2024, the University was SEK 35.7 million below the funding cap (2023: SEK 60.0 million), meaning that income dropped by the same amount. The amount by which the funding cap was not reached means that the total accumulated funding saving exceeded 10% of the University's funding cap, and SEK 14.8 million was therefore repaid to the Government. As at 31 December 2024, the closing funding saving amounted to SEK 164.7 million.

The question of implementing the educational assignment, with the associated discussion on student numbers and completion rates, has been – and remains – one of Umeå University's main challenges. Several measures have been taken in consultation between University Management and faculties/Umeå School of Education. Umeå University's aim is that, in future, the outcome of full-time students and annual performance equivalents should be in line with the University's annually allocated funding cap. The lower amount by which the funding cap was not reached in 2024 is positive, and is deemed to be a result of the work carried out.

As stated Section 4.1, Umeå University's funding cap will be reduced each year during 2025–2027 as a result of a reallocation by the Government. The budget framework for first- and second-cycle courses and study programmes will therefore also need to be reduced in 2027 and 2028 in order to balance the University's funding cap. The 2025 Budget Bill states that more people need to be educated in STEM subjects in order to keep pace with rapid developments within science, and that there are good reasons why campus-based education has long been at the heart of the academic tradition. High-quality education is highlighted as a crucial factor in order for Sweden to continue developing as a knowledge nation. Ahead of the allocation of funding in the 2027 budget, it is important to have a strategic discussion on the education offering, dimensioning and form of education at Umeå University, in order to provide high-quality, relevant education.

In 2025, Umeå University is forecast to be SEK 28.4 million above the funding cap (1.7% in relation to the funding cap). The number of full-time students is expected to reach 17,772 in 2025, representing an increase of 2.1% compared with 2024. The funding cap is also expected to be exceeded in 2027–2028. This forecast contains uncertainties.

4.3 Allocation of budgetary frameworks within first- and second-cycle courses and study programmes in 2026

Table 5 shows the total framework for first- and second-cycle courses and study programmes for 2026. The faculty boards and Umeå School of Education receive a budget framework (funding cap) that includes compensation for all costs. Funding for education within the national medical training and research agreement (medical education) and the national dental training and research agreement (dental education), whereby the University transfers funds to Region Västerbotten, is not included in the stated budget amounts for education. Nor are funds allocated



UMEÅ UNIVERSITET

to the University via funding for special expenses (Appropriation 2:64) or special funding (Appropriation 2:65) included.

In order to provide the faculties and Umeå School of Education with good long-term conditions, there is an option for a three-year settlement for the period 2026–2028 between the university-wide level and the faculties/Umeå School of Education. This involves settlement according to the actual number of full-time students (FTSs) and annual performance equivalents (APEs) after the 2028 outcome. Faculties decide for themselves whether the procedure should also be applied between the faculty and department levels.

To stimulate increased student numbers, faculties and Umeå School of Education will again be given the opportunity to exceed their budget framework by up to 4% during 2026. Since the University can have a funding saving of up to 10% of the funding cap, if any budget frameworks are exceeded this can be financed through the saving. A new position will be taken ahead of the 2027 budget.

In order to provide even better predictability and long-term planning, the allocation model adopted by the University Board ahead of the 2023 budget will remain. As stated in Section 4.1, Umeå University's funding cap is expected to be reduced by approximately SEK 18.1 million in 2026. The Government also reduced Umeå University's funding cap in 2025, which was not passed on to faculties and Umeå School of Education. This means that in 2025, the University will allocate more funding to faculties and Umeå School of Education than the funding cap from the Government, which will create a deficit at university-wide level. In order to avoid a larger deficit, keep pace with the Government's reductions and balance the University's funding cap with what is allocated, allocated budget frameworks need to be reduced in 2026.

The reduction in Umeå University's budget for 2026 is SEK 25 million – see Table 5. During discussions, Umeå School of Education has stated that it expects to be SEK 14 million below its budget framework in 2025. Based on this, Umeå School of Education's budget framework for 2026 has been reduced by SEK 14 million. The remaining SEK 11 million has been allocated among the faculties based on the following three parameters:

- Final settlement 2022–2024 (weighting 50%).
 - Allocation based on the proportion of the total deviation for each faculty. Umeå School of Education is not included. The largest reduction is to the faculty with the largest proportion of deviation.
- Outcome of full-time students as at 24 March 2025 compared with 24 March 2024 (weighting 30%).
 - Allocation based on the size of the difference compared with the previous year, with the largest reduction to the faculty with the largest negative percentage deviation.
- Forecast for 2025 based on dialogues (weighting 20%).
 - Allocation based on the size of the percentage excess, with the largest reduction to the faculty with the lowest forecast.

It remains important that faculties and Umeå School of Education work to increase student numbers so that Umeå University can achieve the funding cap allocated by the Government. The reduced budget framework should not be seen as a slowdown in this work, and the University's



UMEÅ UNIVERSITET

goal is still to achieve an outcome that corresponds with the funding cap. Further information can be found in Section 4.2.

Over and above this reduction, the budget framework will be increased by SEK 4.8 million as a result of higher compensation amounts in **the education areas of science and technology**. The funds have been allocated to faculties and Umeå School of Education in accordance with the same principle as in the 2025 budget, i.e. based on the outcome of the number of full-time students within the area of science and technology for the period 2022–2024.

The total funding has been indexed using the index for 2026 (1.84%). Indexation has been carried out before funding increases and budget framework adjustments in accordance with the same principle that the Government applies.

Table 5. Budget framework for first- and second-cycle courses and study programmes in 2026 (SEK thousands).

ALLOCATION OF FUNDING FIRST- AND SECOND-CYCLE COURSES AND STUDY PROGRAMMES	Budget 2026 SEK thousands	Index SEK thousands	Funding increase ²⁾ SEK thousands	Reduction budget framework SEK thousands	Budget 2025 SEK thousands	Budget 2026 compared with 2025	
						SEK thousands	%
Faculty of Arts and Humanities	167,187	3,029	89	-577	164,646	2,541	1.5%
Faculty of Social Sciences	468,972	8,542	937	-4,736	464,229	4,743	1.0%
Faculty of Medicine ¹⁾	531,609	9,652	186	-2,780	524,551	7,058	1.3%
Faculty of Science and Technology	394,482	7,122	3,226	-2,907	387,041	7,441	1.9%
Umeå School of Education	165,176	3,231	349	-14,000	175,596	-10,420	-5.9%
Total	1,727,426	31,576	4,787	-25,000	1,716,063	11,363	0.7%

¹⁾ Excluding funding for decentralised medical education (included in budget frameworks for decentralised education).

²⁾ Relates to increased compensation amounts for the education areas of science and technology in accordance with Budget Bill 2023/24:1.

The Budget Bill for 2025 states that Umeå University's funding cap is expected to decrease by a further SEK 6.7 million in 2027 as a result of the reallocation of funding caps. For semester 12 of medical education, the Budget Bill states that funding will increase by SEK 18.2 million in 2027. Information for 2028 will not be available until the Budget Bill for 2026, which will be presented in September 2025.

4.4 Compensation amounts for full-time students and annual performance equivalents

The compensation amounts per full-time student (FTS) and annual performance equivalent (APE) for 2026 will be detailed in the Budget Bill for 2026, which will be presented in autumn 2025. The amounts in the following table are based on the funding target agreement for 2025, and have been adjusted using the index for 2026 (1.84%). In addition, the following adjustments have been made:

- The compensation amount for humanities, theology, law and social sciences education areas has been increased by SEK 1,050 per annual performance equivalent, over and above the



UMEÅ UNIVERSITET

indexation as stated in the Budget Bill for 2025. This increase is being made in order to strengthen the quality of education.

- The compensation amount for scientific, technical and pharmaceutical education areas has been increased by SEK 992 per full-time student, over and above the indexation as stated in the Budget Bill for 2024. This amount contains uncertainties. If a different amount is specified in the Budget Bill for 2026 that will be presented in September 2025, an adjustment will be made via a supplementary decision by the Vice-Chancellor in October 2025.

Table 6. Estimated levels of reimbursement for first- and second-cycle courses and study programmes in 2026 (SEK).

EDUCATION AREA	FTSs	APEs
Humanities, theological, legal, social sciences	37,362	26,465
Scientific, technical, pharmaceutical	66,755	53,727
Health sciences	67,731	58,662
Odontological	56,010	65,246
Medical	75,686	92,061
Teaching	45,444	47,606
Clinical training	64,402	62,484
Other	51,163	41,561
Design	180,532	109,992
Art	256,295	110,031
Music	155,749	98,476
Sport	131,535	60,869

4.5 Artistic education areas

The restrictions regarding settlement of full-time students (FTSs) within artistic education areas are based on what was stated in the funding target agreement for 2025. No changes are expected to take place before 2026.

Table 7. Allocation of maximum number of full-time students within education areas in 2026.

FACULTY BOARD/UMEÅ SCHOOL OF EDUCATION	Number of full-time students in 2026 (2025 in brackets)		
	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 (258)		
Umeå School of Education	37 (37)		10 (10)
Total	317 (317)	74 (74)	10 (10)



UMEÅ UNIVERSITET

4.6 Decentralised education

Table 8 shows that Umeå University will have a total of SEK 30.1 million at its disposal within the framework of the specific undertaking for decentralised education. The table shows the allocation of resources. The amounts for 2026 are based on the allocation in the funding target agreement for 2025, adjusted for the index for 2026 (1.84%).

Table 8. Budget frameworks for decentralised education in 2026 (SEK thousands).

DECENTRALISED EDUCATION FIRST- AND SECOND-CYCLE COURSES AND STUDY PROGRAMMES	Budget	Budget	Budget	
	2026 SEK thousands	2025 SEK thousands ¹⁾	2026 compared with 2025 SEK thousands	%
Allocation of funding				
Funding in accordance with funding target agreement (for 100 FTSS)	13,714	13,467	248	1.8%
Funding for decentralised medical education	7,124	6,995	129	1.8%
Funding for decentralised health sciences education	9,245	9,078	167	1.8%
Total	30,083	29,540	544	1.8%
Use of funding				
Payment of FTSS/APEs	7,326	7,194	132	1.8%
Additional costs/library (part of)	6,386	6,271	115	1.8%
- Of which additional costs (part of)	3,669	3,602	66	1.8%
- Of which library	2,718	2,668	49	1.8%
Faculty of Medicine	16,019	15,729	289	1.8%
University Administration	352	346	6	1.8%
Total	30,083	29,540	544	1.8%

Funding for decentralised medical education totalling SEK 7,124,000 in 2026 is allocated as follows:

- SEK 6,771,000 to the Faculty of Medicine for increased costs for medical education at four locations.
- SEK 352,000 to University Administration for costs relating to data networks in Sundsvall, Östersund and Sunderbyn.

Funding for decentralised health sciences education is allocated in its entirety to the Faculty of Medicine for additional costs for biomedical analyst education, nursing education, midwifery education and specialist nursing education that arise as a result of the education being provided elsewhere. The initiative will run during the period 2022–2030.



UMEÅ UNIVERSITET

4.7 Allocation of other funds within first- and second-cycle courses and study programmes.

Table 9 shows the allocation of other funds within first- and second-cycle courses and study programmes for 2026. All items have been indexed at 1.84%. The budgeted amounts are financed by faculties and Umeå School of Education based on the budgeted income for full-time students and annual performance equivalents in 2026, and are described in the Vice-Chancellor's detailed budget for 2026.

Table 9. Allocation of other funds within first- and second-cycle courses and study programmes in 2026 (SEK thousands).

OTHER FINANCING FIRST- AND SECOND-CYCLE COURSES AND STUDY PROGRAMMES	Relevant faculty/ equivalent	Budget 2026 SEK thousands	Budget 2025 SEK thousands	Budget 2026 compared with 2025	
				SEK thousands	%
Language support	Faculty of Arts and Humanities	9,584	9,411	173	1.8%
Swedish School of Sport and Health Sciences	Faculty of Social Sciences	4,718	4,633	85	1.8%
Centre for Educational Development	Centre for Educational Development	1,898	1,864	34	1.8%
Ceremony for recognised and distinguished university teachers	Other university-wide functions	114	112	2	1.8%
Reception work	Student Services Office	127	125	2	1.8%
Placement courses	Faculty of Arts and Humanities Faculty of Social Sciences	1,314	1,290	24	1.8%
- of which Faculty of Arts and Humanities		326	321	6	1.8%
- of which Faculty of Social Sciences		987	970	18	1.8%
Curiosum	Curiosum	2,478	2,433	45	1.8%
Total		20,233	19,868	366	1.8%

- In 2026, each faculty must provide co-financing for **placement courses** with its own funds within its own education framework. These funds are deemed to be important in order to provide good opportunities, as far as possible, for placements for studies within the Faculty of Humanities and Social Sciences.
- In November 2024, Umeå University and Umeå municipality signed an agreement regarding financing **Curiosum** for the period 2025–2029. According to this, the budget framework must be adjusted annually using the index for the current year. Other than indexation, there will be no additional increase to the budget framework. Umeå University also finances Curiosum via the funding within research and third-cycle courses and study programmes, and the faculties provide additional funds as specified in the Vice-Chancellor's detailed budget.



UMEÅ UNIVERSITET

5. Research and third-cycle courses and study programmes

5.1 Summary of the Government's proposals for frameworks for research and third-cycle courses and study programmes for 2026

The funding for research and third-cycle courses and study programmes includes funds from the Government that are associated with the research assignment.

The changes announced by the Government ahead of the 2026 budget, based on the 2025 Budget Bill and the 2025 Spring Fiscal Policy Bill, are detailed below.

- **Indexation increase** of funding corresponding to 1.84% (2025: 3.43%).
- The **Budget Bill for 2025**, which was presented in September 2024, does not include any new initiatives or funding for Umeå University for research and third-cycle courses and study programmes. This is because the Government's **Bill 2024/25:60 Research and Innovation for the Future, Curiosity and Benefit** (for the period 2025–2028) was presented in December 2024. The Government's focus for the bill is on *excellence*, *internationalisation* and *innovation*. The Government's objective for research policy is that Sweden should continue to be one of the world's leading research and innovation nations and a leading knowledge nation, where high-quality research, higher education and innovation lead to society's development and welfare, the business sector's competitiveness and responses to the social challenges we face, both within Sweden and globally. There will be a total of SEK 1,500 million in financial contributions for 2025, of which SEK 377 million will be allocated to higher education institutions. The corresponding amounts for higher education institutions are SEK 627 million for 2026, SEK 1,004 million for 2027 and SEK 1,632 million for 2028.
- In the **2025 Spring Amending Budget and the 2025 Spring Fiscal Policy Bill** presented in April 2025, SEK 125 million of the total additional SEK 377 million for higher education institutions was allocated to higher education institutions through increased research funding, SEK 210 million was allocated for special initiatives and the remaining SEK 42 million was allocated for innovation activities. Umeå University will receive SEK 5.8 million from the increased research funding in 2025. This increase corresponds to 4.7% of the total allocated increase in research funding for higher education institutions. When research funding was last increased in 2021, Umeå University received 2.7% of the allocated funding. By comparison, the allocation for Umeå University is positive. The corresponding proportion for 2026 alone is estimated to be SEK 9.4 million.
- The Research and Innovation Bill states that the current **model for quality indicators** will be developed and that EU funding received will have more weight in the quality indicator for external funding. A new indicator – strategic recruitment – will also be introduced to encourage higher education institutions to strengthen their work relating to recruitment and career paths. This new indicator is linked to an initiative at the Swedish Research Council,



UMEÅ UNIVERSITET

whereby higher education institutions can nominate individuals for funding for assistant lectureships, which can be extended to lectureships. The Government has tasked the Swedish Research Council with developing the two quality indicators: the indicator for bibliometrics and the indicator for external funding. This task must be reported on in May 2025, and thereafter each year by 30 April 2026, 2027 and 2028.

- In addition to regular research funding, Umeå University continues to receive funding to strengthen **the research basis of police education**. In accordance with the funding target agreement, the University will receive SEK 1.052 million in 2025 (2024: SEK 1.017 million). The starting point is that the University is expected to receive funding in 2026 at the same level as in 2025, adjusted by index (1.84%). The funding for the research basis of police education is included in Appropriation 2:65 (Special funding), and is allocated to the Faculty of Social Sciences.

5.2 Allocation of budget frameworks within research and third-cycle courses and study programmes

For 2026, it is estimated that Umeå University will receive approximately SEK 1,370 million in funding for research and third-cycle courses and study programmes. This estimate is based on the stated funding level for 2025 in accordance with the 2025 funding target agreement for Umeå University, additional research funding for 2025 in accordance with the Spring Amending Budget, estimated additional research funding for 2026 and index adjustments for these items.

A special decision by the Vice-Chancellor will be made regarding the allocation of new additional research funding in 2025 (SEK 5.8 million). In the budget frameworks for 2026, this funding is included together with additional research funding for 2026 (SEK 9.4 million). There has not been any reallocation of existing research funding between faculties and Umeå School of Education for 2026.

Table 10 presents the total framework for research and third-cycle courses and study programmes in 2026. Funding changes to the budget framework for 2026 are detailed below.

5.2.1 Funding changes in 2026

- In total, the research funding for Umeå University is expected to increase by SEK 35.2 million, of which SEK 24.8 million relates to **indexation** (1.84%).
 - In 2026, funding for faculties and Umeå School of Education will be calculated with full index adjustment. Other items for which there was a reduced index in 2025 will also be subject to full indexation in 2026 (the Vice-Chancellor's strategic resource, the Industrial Doctoral School for Research and Innovation, research management education, research infrastructure, Arcum and the Swedish School of Sport and Health Sciences).
 - As in previous years, specific initiatives granted funding at a fixed amount over a fixed period of time are not indexed. These are funding relating to artificial intelligence (AI), Research Initiative 2020–2024, research data management and funding for later allocation. In 2026, the prioritised research areas initiative will also be added.



UMEÅ UNIVERSITET

- In accordance with the 2025 funding target agreement, Umeå University receives SEK 72.2 million for **strategic research areas**. Umeå University is the lead applicant for the Bio4Energy and Ecochange projects. The Research and Innovation Bill stated that eight new strategic research areas will be introduced. The Swedish Research Council has been tasked with advertising, quality assessing and evaluating the higher education institutions' applications for funding for future strategic research areas. The Government will allocate SEK 200 million for new strategic research areas in 2027, and SEK 400 million in 2028. Umeå University is expected to receive funds again for 2026. Current strategic research areas are therefore allocated funds according to the funding target agreement for 2025, and are indexed at 1.84%.
- The allocation of funding for the items included in **university-wide initiatives** is described in the Vice-Chancellor's detailed budget for 2026, decided on by the Vice-Chancellor in June 2025. All items have been indexed. In addition, the following changes in funding will take place in 2026.
 - Funding for **the Vice-Chancellor's strategic resource** will increase by SEK 3.2 million in 2026, in order to give the new University Management scope for financial action.
 - **The Industrial Doctoral School for Research and Innovation's** funding will increase by SEK 1.0 million to finance existing doctoral students at the School and to reset the School's budget framework in order to reduce the future need for increased funding in the year when the existing agency capital expires (SEK 5.6 million as at 31 December 2024).
- The Vice-Chancellor's decision on **the Research Initiative** (reg. no.: FS 1.3.2-2250-18) comprises a total of SEK 135 million for the period 2020–2024. Up to and including 2025 this initiative has been financed with a total of SEK 92.1 million, of which SEK 5.0 million was earmarked as additional financing in 2025 due to a pause on funding for the initiative to build the research environments at operations covered by the Umeå Arts Campus investigation (managed by the Research Centre for Architecture, Design and the Arts, UMARTS) and SEK 0.3 million was as a result of reduced funding for Curiosum. In 2026, financing will be reduced by SEK 5.3 million to bring this in line with the previously planned level of SEK 9.3 million (SEK 9.3 million per year in 2027–2029 and SEK 5.8 million in 2030).
- In June 2023, the Vice-Chancellor decided on three **prioritised research areas** at Umeå University (reg. no.: FS 2021/1830). These three areas are Learning and brain plasticity throughout the life span, Mastering microbial infections and Plant science for a sustainable green transformation of the Subarctic. The decision relates to SEK 17.5 million per area during the period 2024–2029, and is a result of the original work on profile areas that began in 2021 in response to what was stated in the previous Research and Innovation Policy Bill in 2020, when a new funding allocation model for research and third-cycle courses and study programmes was intended to be introduced via profile areas. The Government will not continue with profile areas. Up to and including 2025, the initiative has been financed by a total of SEK 15.75 million. In 2026, the initiative will be financed by SEK 10.5 million according to plan (SEK 10.5 million per year in 2027–2028 and SEK 5.25 million in 2029).



UMEÅ UNIVERSITET

- In accordance with the University Board's previous decision on investing in research into **artificial intelligence (AI)** in 2021–2029, the funding for the university-wide level will increase by SEK 1.0 million in 2026. Funding for the Faculty of Science and Technology will remain at the same level as in 2025 (SEK 7.0 million). In 2027 funding for the Faculty of Science and Technology will increase by SEK 1.0 million, and in 2028 funding for the university-wide level will increase by an additional SEK 1.0 million. This initiative will run until 2029. In total, the initiative comprises SEK 107 million during the period 2020–2029. (SEK 50 million relates to funding for the university-wide level and SEK 57 million for the Faculty of Science and Technology.) A midway follow-up of the initiative will be carried out as planned in spring 2025, and a report will be submitted to the University Board at its meeting in December 2025.
- In 2025, the allocation of funding to **Building the research environments at operations covered by the Umeå Arts Campus investigation and managed by UmArts** was paused in connection with the evaluation due in spring 2025. While awaiting the outcome of this evaluation, no funds will be allocated to UMARTS via the University Board's decision.
- In the 2026 budget, SEK 5.0 million is reserved for later allocation. The Vice-Chancellor will decide on future allocation.
- **UPSC Centre for Forest Biotechnology** has received continued funding from the Knut and Alice Wallenberg Foundation for the period 2023–2028, provided that Umeå University continues its funding at the same level. This funding, including responsibility for funding, was therefore transferred to the Faculty of Science and Technology's regular research funding from 2022 onwards, and a decision will be made ahead of 2029 on whether these funds will be returned from the Faculty of Science and Technology or remain there.

Table 10 shows the allocation of funding for research and third-cycle courses and study programmes in 2026 by faculty board and Umeå School of Education, among others.



UMEÅ UNIVERSITET

Table 10. Budget frameworks for research and third-cycle courses and study programmes in 2026 (SEK thousands).

ALLOCATION OF FUNDING RESEARCH AND THIRD-CYCLE COURSES AND STUDY PROGRAMMES	Budget 2026	Index	Change in funding 2026	Budget 2025	Budget 2026 compared with 2025	
	SEK thousands			SEK thousands	SEK thousands	%
Faculty of Arts and Humanities	119,866	2,166	0	117,700	2,166	1.8%
Faculty of Social Sciences	227,336	4,107	0	223,229	4,107	1.8%
Faculty of Medicine	379,598	6,858	0	372,740	6,858	1.8%
Faculty of Science and Technology	364,296	6,582	0	357,714	6,582	1.8%
Faculty of Science and Technology, research support within AI initiative	7,000	0	0	7,000	0	0.0%
Umeå School of Education	57,346	1,036	0	56,310	1,036	1.8%
Strategic research areas	73,510	1,328	0	72,182	1,328	1.8%
University-wide initiatives ¹⁾	46,783	1,600	4,232	40,951	5,832	14.2%
Research Initiative 2020–2024	9,300	0	-5,304	14,604	-5,304	-36.3%
Prioritised research areas	10,500	0	10,500	0	10,500	
Curiosum	8,532	154	0	8,378	154	1.8%
Research infrastructure	39,965	722	0	39,243	722	1.8%
Arctic Research Centre at Umeå University	6,757	122	0	6,635	122	1.8%
Swedish School of Sport and Health Sciences	4,180	76	0	4,105	76	1.8%
Building the research environments at operations covered by the Umeå Arts Campus investigation	0	0	0	0	0	0.0%
University-wide artificial intelligence	8,000	0	1,000	7,000	1,000	14.3%
Research data management	1,990	0	0	1,990	0	0.0%
Funding for later allocation	5,000	0	5,000	0	5,000	
Total	1,369,960	24,752	15,428	1,329,781	35,180	3.0%

¹⁾ The allocation of funding for university-wide initiatives is described in the Vice-Chancellor's detailed budget for 2026.



UMEÅ UNIVERSITET

6. University-wide functions

The university-wide functions are divided up into University Administration, Umeå University Library and Other university-wide functions. University Administration consists of eleven units. These units are the Financial Office, the Research Support and Collaboration Office, the International Office, ICT Services and System Development, the Communications Office, the Property Management Office, the Human Resources Office, the Planning Office, the Student Services Office, the Legal Affairs Office and the Campus Services Office. Umeå University Library consists of the library itself and the Centre for Educational Development. Other university-wide functions include University Management, Umeå School of Education's office, Bildmuseet, the Internal Audit Office, the occupational health service and other staff social costs, insurance for students, purchase of services from student unions, copying agreements, etc.

Table 11 shows the total budget framework for university-wide functions. The budget framework for 2026 includes direct government funding and funding for premises costs and cleaning services. Funding-financed operations must not normally offer additional service purchases internally within the University. The body responsible for each part works on the basis of these instructions, and must carry out good and effective support operations within these frameworks.

In this section, 'funding' refers to the university-wide funds that University Administration, Umeå University Library and Other university-wide functions receive as funding for their costs in their capacity as university-wide operations (operation 91). Funding is provided via university-wide surcharges – see Section 6.5 for more information.

Table 11. Budget frameworks for university-wide functions in 2026 (SEK thousands).

ALLOCATION OF FUNDING TO UNIVERSITY-WIDE FUNCTIONS	Budget 2026 SEK thousands	Funding changes for 2026, SEK thousands			Budget 2025 SEK thousands	Budget 2026 compared with 2025	
		Index	Direct government funding	Premises and cleaning services		SEK thousands	%
University Administration	284,444	4,690	4,831	-160	275,083	9,361	3.4%
Umeå University Library ¹	142,561	1,497	0	-312	141,377	1,184	0.8%
Other university-wide functions ²	148,676	2,242	2,000	1,721	142,713	5,963	4.2%
Subtotal	575,681	8,428	6,831	1,248	559,173	16,508	3.0%
Acquisitions and publishing (Umeå University Library) ³	72,444	1,309	0	0	71,135	1,309	1.8%
Lecture halls	5,500	0	0	0	5,500	0	0.0%
Internal Audit Office	2,606	47	0	2	2,557	49	1.9%
Subtotal	80,550	1,356	0	2	79,192	1,358	1.7%
Total	656,231	9,784	6,831	1,250	638,365	17,866	2.8%

¹ Part of Umeå University Library's funding (2025: SEK 1,865,000) relates to Acquisitions and publishing

² Excluding Internal Audit Office

³ Not included in the allocation of costs for university-wide functions

The total budget for university-wide functions is SEK 656.2 million in 2026, which is an increase of SEK 17.9 million or +2.8%. Of the change in 2026, SEK 9.8 million relates to an index



UMEÅ UNIVERSITET

adjustment of 1.84%, SEK 6.8 million to increased direct government funding for university-wide functions, and SEK 1.2 million to increased funding for premises and cleaning services.

The total percentage increase (2.80%) exceeds the index adjustment (1.84%), which is explained by the fact that the calculation of the change in volume follows the development of the University's funding for first- and second-cycle courses and study programmes, research and third-cycle courses and study programmes, and external funding, which together are expected to increase by 2.80% between 2026 and 2025.

Other factors with an influence on this are:

- Increase in direct government funding. Of the increased funding for university-wide functions (SEK 6.8 million), SEK 4.8 million is financed via a change in volume and SEK 2.0 million via an expansion of university-wide functions, since the financing relates to Umeå University's participation in the EC2U European alliance, which is not an expansion of ordinary operations – see Section 6.1 for more information.
- Increase in funding for premises (0.7%) based on increased level of internal rent (4.2%) but reduced premises area.
- Increase in funding for cleaning services (8.0%) based on increased price per square metre (7.4%) and increased premises area for those operations that receive funding for cleaning services.
- Indexation increase of acquisitions (3.43%) – see Section 6.2 for more information.

6.1 Allocation of funding to University Administration

The budget framework for University Administration totals SEK 284.4 million for 2026 (2025: SEK 275.1 million). The change in funding consists of the following increases in funding:

- **Index** 1.84% (+SEK 4.69 million).
- **Direct government funding** will increase as specified below (SEK 4.83 million).
 - **Fixed-term funding for existing positions for support in EU financing** (+SEK 2.20 million). In 2021, the University Board decided to allocate fixed-term financing to strengthen research support for EU financing. The reason for this was to increase Umeå University's competitiveness in terms of external research grants from the EU. This fixed-term increased research support has made additional support possible for applications, particularly to the European Research Council (ERC) and Marie Skłodowska-Curie Actions (MSCA), as well as improved support for implementation and follow-up. Follow-ups of the increased research support have shown positive results, and this is deemed to have contributed to increases in the number of applicants and the number of applications approved. For example, the number of applications to the European Research Council rose from eight in 2021 to 25 in 2024, and the number of applications approved has also grown significantly. In order to maintain and improve Umeå University's opportunities to compete for EU grants, primarily based on the Government's intention to use EU funding received as an indicator in future when allocating research funding between higher education



UMEÅ UNIVERSITET

institutions, funds will be allocated to finance two research coordinators who will focus on EU funding from 2026 onwards.

- **IT security including increased client management** (SEK 2.63 million).

The University has been carrying out a major initiative for some time to improve IT security and to meet the requirements included in new regulations from the Swedish Civil Contingencies Agency. This includes introducing multi-factor authentication (MFA) for all digital identities and ensuring the identity of Umu-ID owners so that the University's accounts can be used more effectively to establish the correct identity of the account owner. As a next step in the work to improve IT and information security at the University, a range of measures is planned with a focus on securing digital identities in combination with authorisations based on where and from which device an individual attempts to access an information asset.

A joint client management service is already financed via university-wide functions, which aims to simplify the maintenance of employees' clients while also improving IT security. The implementation of this service has been in progress for several years, but it is urgent that a higher proportion of clients are connected in order to improve IT security. The client management service needs additional funding to maintain adequate security, cover costs and increase the number of connected clients. The increased funding should also be used to finance the XDR licences acquired in May 2024, which also contribute towards improved IT security.

- **The funding for premises and cleaning services** will be reduced as specified below (- SEK 160,000).

- The funding for premises will be reduced by SEK 179,000 as a result of the reduced total premises area for University Administration. Several units will reduce their floor space, including the Human Resources Office, the Communications Office, Infocenter and the Legal Affairs Office. Some units will increase their floor space marginally, with the Student Services Office having the biggest increase.
- The funding for cleaning services will increase by SEK 19,000. This increase is based on the price of cleaning services in 2026 and reduced premises area as detailed above.

In addition to the above funding, University Administration will also receive annual fixed funding for lecture halls corresponding to SEK 5.5 million. This funding is intended to refinance the area and cover technical equipment.

In addition to the increased funding frameworks, the following changes will also be implemented in 2026:

- **Operational security** involves the security work relating to day-to-day work and the people who come into contact with Umeå University. Security must not be optional, and will therefore be changed in 2026 to become an organised, centralised function. This will lead to operational security being staffed on all campuses in Umeå and at all premises, every working day of the year. Ahead of 2026, the focus is on introducing a square metre-based cost allocation model. This change will affect the price of internal rent, which has therefore been reduced in 2026.



UMEÅ UNIVERSITET

6.2 Allocation of funding to Umeå University Library

The budget framework for Umeå University Library, excluding funding for acquisitions and publishing, totals SEK 142.6 million for 2026 (2025: SEK 141.4 million). The change in funding consists of the following increases in funding:

- **Index** 1.84% (+SEK 1.50 million).
- **Direct government funding** remains unchanged.
- **The funding for premises and cleaning services** will be reduced as specified below (-SEK 312,000).
 - The funding for premises will be reduced by SEK 742,000 as a result of the reduced total premises area for the Medical Library in particular. The following was stated in the 2025 budget: "If part of the Medical Library is transferred to become part of the national medical training and research agreement area, the premises funding for the Medical Library will be adjusted to become cost neutral for Umeå University Library." If the ongoing changes in connection with the Medical Library do not turn out to be cost-neutral for Umeå University Library as a whole after 2026, the possibility of compensation will be reviewed.

The premises area for educational development and the Arts Campus Library will also decrease slightly in 2026. However, the premises area for the Campus Library will increase.
 - The funding for cleaning services will increase by SEK 430,000. This increase is based on the price of cleaning services in 2026 and the fact that Umeå University Library's total area – excluding the Medical Library – will increase. (The Medical Library is not covered by funding for cleaning services.)

In addition to the above funding, Umeå University Library will also receive funding for acquisitions, including salary costs related to the administration of **acquisitions and publishing**. In recent years, acquisition costs have increased significantly and so has the budget framework for acquisitions. Since 2025, the assessment has been that no increase in funding – over and above the index (+SEK 1.31 million) – is needed.

Acquisition and publishing costs (databases, journals, books, etc.) are included as a university-wide function, but not in the funding for university-wide functions.

6.3 Allocation of funding to Other university-wide functions

The budget framework for Other university-wide functions (funding for the Internal Audit Office is not included, and is reported separately in Section 6.4) totals SEK 148.7 million for 2026 (2025: SEK 142.7 million). The change in funding consists of the following increases in funding:

- **Index** 1.84% (+SEK 2.24 million).
- **Umeå University's participation in the EC2U European alliance** (+SEK 2.0 million).



UMEÅ UNIVERSITET

Since 1 May 2025, Umeå University has been a member of the EC2U alliance, which has nine European member universities. The alliance involves cooperation within education, research and innovation, as well as campus development and various student activities. The cooperation within the alliance focuses on student mobility and strengthening European higher education and research. The University's participation in the collaborative alliance thereby provides opportunities for increased internationalisation and thus improved quality in education and research. It also involves an opportunity to influence the European education and research landscape, and to work to uphold academic values. In order to co-finance Umeå University's membership of EC2U, funding equivalent to SEK 2.0 million per year will be allocated until further notice.

- **The funding for premises and cleaning services** will increase as specified below (+SEK 1.72 million).
 - The funding for premises will increase by SEK 1.57 million due to an increase in internal rent level and increased total premises area for Other university-wide functions. This increase primarily relates to the Bildmuseet, trade unions and University Management. In 2026, space will be added for a new shared kitchenette.
 - The funding for cleaning services will increase by SEK 153,000. This increase is based on the price of cleaning services in 2026 and increased premises area as above (excluding the shared kitchenette). In 2026, funding will also be added for cleaning services for office premises for exam administration.

In addition to the increased funding frameworks for Other university-wide functions, the following changes will also be implemented in 2026:

- Against the background of the fact that the Government's temporary increase in **student union** funding will cease with effect from 2026, compensation paid to student unions will be increased by SEK 550,000 to compensate the unions for the reduction in government funding. In addition, SEK 570,000 will be reallocated to the student unions from the expanded wellness agreement signed in spring 2024, which ends in June 2025.

6.4 Allocation of funding to the Internal Audit Office

The budget framework for the Internal Audit Office totals SEK 2.61 million in 2026 (2025: SEK 2.56 million). The change in funding consists of the following increases in funding:

- **Index** 1.84% (+SEK 47 million).
- **Direct government funding** remains unchanged.
- **The funding for premises and cleaning services** will increase as a result of the increased level of internal rent and the price of cleaning services (total +SEK 2,000).

6.5 Allocation of university-wide costs

University-wide costs are allocated via a fixed percentage that is set annually by the Vice-Chancellor when establishing the Vice-Chancellor's detailed budget. The detailed budget includes a description of the change in the budget framework for university-wide costs during the coming



UMEÅ UNIVERSITET

year, in order to provide greater transparency and understanding of the annual variation in percentages. In order to ensure greater stability and predictability, the aim is that the annual variation in percentages should not exceed 0.5 percentage points between two years.

Ahead of 2026, the focus is on set percentages for all business areas in 2025 also applying in 2026. Ahead of 2027, it may be necessary to increase these percentages based on the outcome for 2026, including the cost bases for each individual business area. Charging fixed percentage mark-ups must cover the costs for shared functions in accordance with Section 6.

According to the annual statistics from the Association of Swedish Higher Education Institutions, Umeå University has the fourth lowest proportion of indirect costs of all higher education institutions surveyed in 2024, for both education and research. Within education alone, Umeå University has the twelfth lowest proportion, while within research the proportion is the third lowest of all institutions.

7. Internal rent, price of cleaning services and social insurance contribution top-ups

7.1 Internal rent

The internal rent for 2026 will increase to SEK 4,295 per square metre (2025: SEK 4.122/m²). Internal rent will be increased by SEK 173 per square metre, corresponding to 4.2% (2025: 5.6%).

In addition to the justification that the internal rent level should be in line with the cost price for the year in question, the increase is also justified for the following reasons:

- Increased rental costs, as rental agreements are primarily calculated based on the current consumer price index level (1.2% ahead of 2026).
- Completed and planned investments – see Section 7.1.3.
- Higher number of notices of termination compared with previous years, although several notices of termination have been withdrawn – see Section 7.1.2.

In comparison with other universities, Umeå University had the second lowest proportion of premises costs in relation to total costs in 2024. This proportion amounted to 10%, which has remained unchanged since 2023.

A preliminary assessment of the level of internal rent in 2027–2028 has been carried out, and the preliminary estimate is that internal rent will increase by SEK 232 in 2027 (+5.44%) and by SEK 234 in 2028 (+5.2%). This assessment includes significant uncertainties. These uncertainties relate primarily to changes in chargeable space, which may decrease if premises are terminated within the internal rent system, anticipated inflation, possible renegotiation of tenancy agreements, and uncertainties regarding the precise nature and timing of investments and changes in premises that will be carried out.



UMEÅ UNIVERSITET

7.1.1 Application of internal rent

Umeå University has a standardised rent-setting system, which means that the same internal rent is applied to all premises. In individual cases, this has negative consequences for certain faculties. In view of this, faculties are granted funding for part-financing at a total of SEK 2.0 million in 2026 (2025: SEK 1.9 million) and faculties must contribute SEK 0.7 million themselves (2025: SEK 0.6 million).

7.1.2 Empty premises/conversion reserve

The forecast was that Umeå University's conversion reserve in 2025 would be 7,483 square metres of weighted area. By spring 2025, the amount of conversion reserve in the internal rental system had decreased to 5,799 square metres. This reserve is expected to increase by around 3,800 square metres due to planned changes in premises and notices of termination. The conversion reserve is estimated to be around 9,600 square metres in 2026. Available premises – i.e. premises that are not planned to be used – are 4.03%, which is comparable with the key ratio used in real estate for managing transitions and moves in larger portfolios.

7.1.3 Investments

The level of internal rent within Umeå University is affected by factors such as completed and planned investments. Table 12 shows the largest investments made during 2024, projected investments for 2025 and budgeted investments for 2026.

Table 12. Largest investments in 2024–2026 (SEK millions).

Year	Total (SEK millions)	Comments
2024	33.4	Bicycle parking, Aurora and roof replacement at Umeå Institute of Design
2025 (forecast)	62.5	Aurora and Umeå University Library
2026 (budget)	40.0	Umeå University Library and Strategy physical keys

Depreciations on completed investments in 2024 corresponded to 4.3% of total costs for the University (2023: 4.2%). The investments reported in the table above relate to investments in conversions and new constructions, furnishings and equipment, data networks, access control systems and alarms. All the abovementioned investments are financed within the framework of the internal rent. Investments relating to areas such as research infrastructure are not included in the table.

7.2 Price of cleaning services

The price of cleaning services in 2026 will increase to SEK 420.40 per square metre (2025: SEK 391.40/m²). The price will be increased by SEK 29 per square metre, corresponding to 7.4% (2025: 3.3%).

This increase consists of the following elements:



UMEÅ UNIVERSITET

- Reduced chargeable space. Annual change in the ratio of chargeable area to total area. In 2026, the proportion of chargeable space will be 55% (2025: 56%).
- Additional textile surfaces (primarily in Umeå University Library).
- Indexation (1.84%).

7.3 Social insurance contribution top-ups

Within Umeå University, social insurance contribution top-ups are applied to salary costs. These include statutory employer contributions, contractual pension premiums and other provisions such as special salary taxes. Table 13 shows the social insurance contribution top-up levels for all age groups.

Table 13. Social insurance contribution top-up levels in 2026.

Age group (people born during period)	Budget 2026	Budget 2025	Increase in 2026 (percentage points)
1988 onwards	57.58%	56.58%	1.0
1966–1987	57.22%	56.22%	1.0
1959–1965	56.22%	55.22%	1.0
1957–1958	50.63%	49.63%	1.0
1938–1956	38.35%	37.35%	1.0
Before 1937	16.93%	15.93%	1.0

The higher levels of social insurance contribution top-up in 2026 are based on an unforeseen significant increase in pension contributions in 2025 (+4.8%) to the National Government Employee Pensions Board. This increase (3–10%) applies to all higher education institutions. The reason for this is that the National Government Employee Pensions Board revised its previous forecast in March 2025. This in turn is due to more people than before being above an income level that involves higher pension payments, as well as the average salary level being higher than previously estimated.

From 2026 onwards, the previous age groups for people born during the periods 1938–1955 and 1956–1958 will be adjusted by one year, since the age limit for only paying the old-age pension contribution (10.21%) instead of the full contribution will be raised to 67 with effect from 2026. This means that the old-age pension contribution applies starting in the year when the employee turns 68.

According to a summary that has been produced of the percentage of social insurance contribution top-ups at 17 higher education institutions in 2025 (for employees born in 1966–1987), Umeå University is ranked in the middle of these. The average of reported higher education institutions in the summary was 56.32% in 2025.

It is clear that the increase in the social insurance contribution top-ups in 2026 will not be sufficient to finance pension contributions. A new analysis will therefore be carried out before 2027 to investigate how much the social insurance contribution top-up level needs to be increased by. The aim of these increases is to redress the current deficit (–SEK 50 million) by 2028.

Appendix 1

Summary of allocated funding for 2026 to faculty boards, Umeå School of Education, University Administration, Umeå University Library and Other university-wide functions

The table below shows the total funding that operations at Umeå University will receive in 2026.

In addition to funding, Umeå University's operations are also financed by grants, fees and other compensation, as well as financial income. There is also funding for special expenses financed via Appropriation 2:64 (e.g. practice-based research, supplementary education, further training of unqualified teachers, funds for innovation offices) and compensation in accordance with the national medical training and research agreement and the national dental training and research agreement.

Research agreement:

	FIRST- AND SECOND-CYCLE COURSES AND STUDY PROGRAMMES			RESEARCH AND THIRD-CYCLE COURSES AND STUDY PROGRAMMES			UNIVERSITY-WIDE FUNCTIONS		TOTAL ALLOCATED FUNDING
	Allocated funding 1st/2nd	Special funding ¹⁾	TOTAL 1ST/2ND	Allocated funding 3rd	Special funding ⁴⁾	TOTAL 3RD	Allocated funding	TOTAL U-W ²⁾	
Unit: SEK thousands									
Faculty of Arts and Humanities incl. Arctic Research Centre at Umeå University	167,187	2,913	170,100	126,623		126,623	0	0	296,723
Faculty of Social Sciences incl. Swedish School of Sport and Health Sciences	468,972	0	468,972	231,516	1,071	232,587	0	0	701,559
Faculty of Medicine	531,609	17,612	549,221	379,598		379,598	0	0	928,819
Faculty of Science and Technology incl. AI research	394,482	0	394,482	371,296		371,296	0	0	765,778
Umeå School of Education	165,176	4,896	170,072	57,346		57,346	0	0	227,418
Umeå University Library	0	2,718	2,718	0		0	215,005	215,005	217,723
University Administration	0	1,724	1,724	0		0	284,444	284,444	286,168
Other university-wide functions ³⁾	0	7,215	7,215	203,580		203,580	156,782	156,782	367,577
Total	1,727,426	37,078	1,764,504	1,369,959	1,071	1,371,030	656,231	656,231	3,791,765

¹⁾ The funding may be used for expenses at the University for special funding (Appropriation 2:65), which for Umeå University's portion relates to decentralised education (Faculty of Medicine, University Administration and Other university-wide functions), grants for lectureships in Sámi and Bildmuseet (Faculty of Arts and Humanities), teacher education in minority languages (Umeå School of Education), Idea Bank funding (Umeå universitet Holding AB), funding for medical physics education (Faculty of Medicine) and funding for strengthening student health (University Administration). The funding includes funds for short courses included in Other university-wide functions for later allocation. The funding also includes SEK 7,326,000 for FTSS/APEs within the framework of the specific undertaking for decentralised education.

²⁾ Funds allocated to university-wide functions are financed by charging set percentages to faculties, Umeå School of Education, Umeå University Library and University Administration.

³⁾ Incl. Internal Audit Office.

⁴⁾ Special funding for the research basis of police education.