



UMEÅ UNIVERSITY

Budget 2024 – Revisions based on Budget Bill 2023/24:1

Background

On 23 August 2023, the University Board adopted the budget for 2024 according to the document *Budget 2024 for Umeå University including financial plan 2025–2026* (reg. no. FS 1.3.2-756-26). The University Board tasked the Vice-Chancellor with determining the allocation of any additional or final funds in the budget bill for 2024. The 2024 budget bill for expense area 16 Education and university research contains several changes compared with the budget that the University Board adopted in August. Against this background, the Vice-Chancellor decided on 13 October 2023 to revise the 2024 budget for bachelor's and master's education, research and doctoral education, and university-wide functions as specified in this document.

This decision to revise the budget means changes to the budget parameters within all areas of operation and thus impacts the cost allocation in the Vice-Chancellor detail decision in the 2024 budget (reg. no. FS 1.3.2-1345-23, 1 September 2023). This document therefore includes adjustments to cost allocations based on changes from the budget bill ahead of 2024. Other cost allocations remain unaltered from the previous decision by the Vice-Chancellor.

Revisions to Budget 2024 for Umeå University including financial plan 2025–2026

Bachelor's and master's education

All allocations to bachelor's and master's education are decreased by 0.5 per cent in 2024 as a result of general cost savings for all central government administration. Other allocations that are adjusted based on price and salary indexes are reduced by 1.0 per cent.

The following table shows the allocations for bachelor's and master's education in 2024, revised based on budget bill 2023/24/1.



UMEÅ UNIVERSITY

FUNDING ALLOCATION BACHELOR'S AND MASTER'S EDUCATION	Budget SEK '000	Savings in central etc. Bill 2023/24:1	Budget SEK '000	Budget 2024 compared	
				SEK '000	%
Funding cap	1,647,203	-1,148	1,592,610	54,593	3.4%
Special expenses (Appropriation 2:64)					
Increased compensation for work placement	2,292	-37	2,250	42	1.9%
Special funds (Appropriation 2:65)					
Decentralised medical programme	6,690	-107	6,568	122	1.9%
Other decentralised education	13,092	-208	12,850	242	1.9%
Decentralised health science programme	8,777	-140	8,615	162	1.9%
Contribution to lectureship in Sámi and Bildmuseet	2,765	-44	2,714	51	1.9%
Teacher training in minority languages	4,649	-74	4,563	86	1.9%
Idea Bank funding	1,000	0	1,000	0	0.0%
Funds for medical physicist education	1,512	-14	750	762	101.6%
Improved Student Health Service	1,302	-21	1,278	24	1.9%
Total	1,689,282	-1,793	1,633,198	56,084	3.4%

The following table shows adjusted budget for decentralised education in 2024 based on the adjusted funds (Allocation 2:65) specified in the table above.

DECENTRALISED EDUCATION BACHELOR'S AND MASTER'S EDUCATION	Budget 2024 SEK '000	Savings in central government administration etc. Bill 2023/24:1	Budget 2023 SEK '000	Budget 2024 compared with 2023	
				SEK '000	%
Allocation of funding					
Funding as defined in the funding target agreement (for 100 FTE)	13,092	-208	12,850	242	1.9%
Funding decentralised medical education	6,690	-107	6,568	123	1.9%
Funding decentralised health sciences programme	8,777	-140	8,615	162	1.9%
Total	28,559	-455	28,033	526	1.9%
Use of funding					
Payment of FTE/APE	7,027	-112	6,897	130	1.9%
Additional costs/develop costs/library (share)	6,063	-96	5,951	112	1.9%
- Of which additional costs/development costs (share)	3,483	-55	3,454	29	0.9%
- Of which the Library	2,580	-41	2,558	22	0.9%
Faculty of Medicine	15,135	-242	14,856	278	1.9%
University Administration	335	-5	328	6	1.9%
Total	28,559	-455	28,033	526	1.9%



UMEÅ UNIVERSITY

It appears from the budget bill that the Government is making a targeted initiative to increase the compensation amounts for natural science and engineering and technology. The purpose is to prepare students with the knowledge and abilities required for their future careers.

The following table shows the compensation for full-time equivalents and annual performance equivalents per disciplinary domain in 2024. In addition to the adjustment for price and salary indexes (3.5 per cent), compensation for one full-time equivalent in the natural sciences, engineering and technology and pharmacist programme is increased by SEK 992 (1.6 per cent). Other compensation has been adjusted marginally compared with *Budget 2024 for Umeå University including financial plan 2025–2026* for rounding off purposes.

DISCIPLINARY DOMAIN	Compensation for full-time equivalents	Compensation for annual performance equivalents
Humanities, theology, law, social sciences	35,470	23,113
Natural sciences, technology, pharmacology	61,474	51,006
Health sciences	64,301	55,692
Odontology	53,174	61,942
Medicine	71,854	87,400
Teacher education ¹	43,143	45,196
Student placement ²	61,141	59,320
Others ³	48,573	39,457
Design	171,391	104,423
Art	243,318	104,460
Music	147,863	93,490
Opera	352,372	210,793
Theatre	340,736	169,717
Media	347,722	278,539
Dance	239,640	132,415
Sports	124,875	57,787

¹Concerning general education and core educational sciences.

²Concerning practical training as part of the teacher and preschool teacher programmes.

³Concerning education in certain domains in the humanities according to the funding target agreement: journalist and librarian programmes, practical and aesthetical courses in the teacher education specialising in the early school years, primary school education and pre-school education.

The increase in compensation for full-time equivalents within the natural sciences and engineering and technology has been allocated to faculties and Umeå School of Education based on full-time equivalents within this disciplinary domain for the 2020–2022 period (average). The increase totals SEK 4,329,000 for Umeå University.

The budget bill also shows that the Government is taking a broader approach to master's education so that more students can continue their studies and acquire skills in disciplines such as batteries, electrification and other areas where technological developments are progressing rapidly. This increase has been divided among faculties and Umeå School of Education based on established budget framework for bachelor's and master's education as defined in *Budget 2024 for Umeå University including financial plan 2025–2026*. The increase totals SEK 4,460,000 for Umeå University.

The table shows the budget parameters for bachelor's and master's education 2024, adjusted based on the budget bill 2023/24/1.



UMEÅ UNIVERSITY

ALLOCATION OF DIRECT BACHELOR'S AND MASTER'S EDUCATION	Budget 2024	Savings in central government administration etc. Bill 2023/24:1	Budget 2023	Budget 2024 compared with 2023	
	SEK '000		SEK '000	SEK '000	%
Faculty of Arts and Humanities	159,095	-422	154,123	4,972	3.2%
Faculty of Social Sciences	460,223	-637	445,276	14,947	3.4%
Faculty of Medicine ¹⁾	507,000	-1,509	491,313	15,687	3.2%
Faculty of Science and Technology	371,395	1,669	357,223	14,172	4.0%
Umeå School of Education	177,256	-249	171,502	5,753	3.4%
Total	1,674,969	-1,148	1,619,437	55,532	3.4%

In addition to an increase in compensation for full-time equivalents in the disciplinary domains natural sciences and engineering and technology and the increase in funding for master's education, the general saving requirement and other adjustments have been divided among faculties and Umeå School of Education based on established budget for bachelor's and master's education as specified in *Budget 2024 for Umeå University including financial plan 2025–2026*. The reduction totals SEK 9,947,000 for Umeå University.

Research and doctoral education

All allocations for research and doctoral education will be reduced by 0.5 per cent in 2024 as a result of general savings in the central government administration.

The following table shows the allocation of funding for research and doctoral education 2024, revised based on the budget bill 2023/24/1.

ALLOCATION OF RESEARCH AND DOCTORAL EDUCATION	Budget 2024	Savings in central government administration etc. Bill 2023/24:1	Index	Other adjustments	Increase research area funding	Budget 2023	Budget 2024 compared with 2023	
	SEK '000					SEK '000	SEK '000	%
Faculty of Arts and Humanities	114,171	-567	3,372	0	0	111,367	2,804	2.5%
Faculty of Social Sciences	216,536	-1,076	6,395	0	0	211,217	5,319	2.5%
Faculty of Medicine	361,564	-1,796	10,678	0	0	352,683	8,881	2.5%
Faculty of Science and Technology	346,989	-1,724	10,247	0	0	338,466	8,523	2.5%
Faculty of Science and Technology, research funding within the AI initiative	5,970	-30	0	6,000	0	0	5,970	0.0%
Umeå School of Education	54,622	-271	1,613	0	0	53,280	1,342	2.5%
Strategic research areas	69,788	-347	2,372	0	0	67,763	2,025	3.0%
University-wide initiatives ¹⁾	38,519	-191	1,275	1,000	0	36,435	2,084	5.7%



UMEÅ UNIVERSITY

Research initiatives 2020–2024	9,285	-46	0	-1,000	0	10,331	-1,046	-10.1%
Curiosum	7,304	-36	403	0	0	6,937	367	5.3%
Research infrastructure	38,066	-189	0	0	0	38,255	-189	-0.5%
Arcum	5,951	-30	202	0	0	5,778	173	3.0%
Umeå School of Sport Sciences	3,982	-20	135	0	0	3,866	116	3.0%
Development of the research environments at the organisations covered by the KC study	4,975	-25	0	0	0	5,000	-25	-0.5%
Artificial intelligence university-wide	5,970	-30	0	1,000	0	5,000	970	19.4%
Research data management	1,990	-10	0	0	0	2,000	-10	0.0%
Funding for later allocation	0	0						
Total	1,285,682	-6,388	36,693	7,000	0	1,248,377	37,305	3.0%

The general savings are divided among all funding items within research and doctoral education based on the established budget framework for research and doctoral education as specified in *Budget 2024 for Umeå University including financial plan 2025–2026*. The reduction totals SEK 6,464,000 for Umeå University.

University-wide functions

According to budget bill 2023/24/1, all authorities' appropriations are adjusted as a result of the discontinued fee for annual audit from 2024. The reduction totals SEK 1,188,000 for Umeå University. Due to this reduction, the budget for university-wide functions (Other university-wide functions) is adjusted correspondingly.

Based on the model used by Umeå University to calculate the budgeted direct government funding for university-wide functions, the budget has also been adjusted for the general savings requirement introduced on all appropriations in 2024. This adjustment has been divided among the University Administration, University Library and Other university-wide functions based on the budget for university-wide functions as specified in *Budget 2024 for Umeå University including financial plan 2025–2026*.

The base appropriation for university-wide functions totals SEK 1,897,000; see the table below.

BASE APPROPRIATION UNIVERSITY-WIDE FUNCTIONS	Budget 2024 SEK '000	Savings in central government administration Bill 2023/24:1	Budget 2023 SEK '000	Budget 2024 compared with 2023	
				SEK '000	%
University Administration	246,425	-393	235,722	10,703	4.5%
University Library	78,511	-125	74,331	4,181	5.6%
Other university-wide functions	118,741	-1,379	113,353	5,388	4.8%
Total	443,678	-1,897	423,406	20,272	4.8%



UMEÅ UNIVERSITY

The above adjustments do not affect the fixed percentages defined in the Vice-Chancellor's detailed decision in the 2024 budget (reg. no. FS 1.3.2-1345-23). Instead, the specified levels in Section 1.4.1 Division of university-wide costs are unaltered in 2024.