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Marie Skłodowska-Curie Actions (MSCA)

**Guidance for projects, primarily within the
Doctoral Networks and Postdoctoral
Fellowships in Horizon Europe
programmes**



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Introduction

Marie Skłodowska-Curie Actions (MSCA) is a mobility programme within the first pillar (Excellent Science) of the EU's framework programme for research and innovation, Horizon Europe. It is aimed at inexperienced researchers within doctoral studies and experienced researchers with at least four years of research experience equivalent to doctoral studies. Mobility is a central concept within MSCA, whereby the individual receives funding on the condition that they move from one country to another.

In this document, the individuals included in Marie Skłodowska-Curie Actions are referred to as MSCA Postdoctoral Researchers and MSCA Doctoral Candidates. The conditions that must be met in order for an individual to be eligible for employment as an MSCA Postdoctoral Researcher/Doctoral Candidate are referred to in the Grant Agreement (GA), in the instructions specified in the EU's Work Programme, and in the Guide for Applicants that applies for the relevant programme announcement.

This document primarily provides support for administering the two MSCA programmes **Doctoral Networks** and **Postdoctoral Fellowships**.

- **Doctoral Networks (DNs)**

Four-year networks focusing on Doctoral Candidates. Grants are awarded to Doctoral Candidates and host organisations for a maximum of three years per Doctoral Candidate. The standard variant is a network consisting of organisations within and outside academia. There are also:

- Industrial Doctorates (IDs) – networks of at least one non-academic and one academic organisation.
- Joint Doctorates (JDs) – networks of at least three academic organisations from three different EU or associated countries.

- **Postdoctoral Fellowships (PFs)**

Always a project owner with a senior researcher (supervisor), and the grant must be linked to a specific researcher (Fellow). There are two grants that can be applied for:

- European Postdoctoral Fellowship (EPF) – researcher mobility within Europe. The projects run for 1–2 years.
- Global Postdoctoral Fellowship (GPF) – researcher mobility outside Europe, with the exception of the final year which must be spent in Europe. The projects run for 2–3 years.

In addition to these programmes, there are also:

- **Staff Exchanges (SEs)**

Cooperation between academic and non-academic organisations within and outside Europe. The projects provide grants for research staff to visit the other participants' organisations via so-called Secondments. A Secondment lasts for at least one month and no longer than one year.

- **Cofunding of regional, national and international programmes (COFUND)**

Grants for regional, national and international mobility programmes.

- **MSCA & Citizens**

The programme aims to increase public awareness and engagement in research by promoting interaction between researchers and citizens.



Budget structure for MSCA (DNs and PFs)

The cost types within MSCA are called unit costs. One unit is one person-month. If a person-month (unit) is approved in accordance with the regulations, the cost for the period (unit cost) is automatically payable. See Article 6 in the Grant Agreement.

The budget for an MSCA project consists of two parts: Contributions for recruited researchers and Institutional unit contributions. These in turn consist of two parts:

Contributions for recruited researchers			Institutional unit contributions	
Living allowance	Mobility allowance	Family allowance	Research, training and networking contribution	Management and indirect contribution
Salary expenses for an MSCA Postdoctoral Researcher/ Doctoral Candidate			Dealt with by the department	

Contributions for recruited researchers – contributions for an MSCA Postdoctoral Researcher/Doctoral Candidate

This part of the budget is intended to cover salary costs and any salary supplement for an MSCA Postdoctoral Researcher/Doctoral Candidate.

- 1. Living allowance (DNs and PFs)** is a monthly form of compensation. Every country has a so-called country coefficient that forms the basis for calculating the Living allowance. The country coefficient table can be found in the Work Programme that applies at the time of the announcement’s deadline (<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/how-to-participate/reference-documents>).
- 2. Mobility allowance (DNs and PFs)** is a monthly form of compensation for additional costs in connection with employment in Sweden, such as relocation and travelling home. The compensation is payable regardless of whether or not the employee has incurred any actual expenses.
- 3. Family allowance (DNs and PFs)** is a monthly form of compensation for those who have a spouse/partner and/or child(ren). Family status may change during the project period, which means that the compensation may be payable even if it did not apply at the time of the Grant Agreement.

All unit costs within Contributions for recruited researchers must be used to pay a Postdoctoral Researcher’s/Doctoral Candidate’s salary. See also information about salary setting and salary payments under ‘Employment and salary setting’.



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In addition, there are also the following grants:

- **Long-term leave allowance**, a grant that can be awarded to an MSCA Postdoctoral Researcher/Doctoral Candidate who does not work during a period of more than 30 days due to parental leave, sick leave or other leave where the employer pays compensation.
- **Special needs allowance**, a grant that can be awarded to an MSCA Postdoctoral Researcher/Doctoral Candidate with a disability or illness (requires a certificate from a doctor or equivalent) who needs special aids to be able to take part in the work. This grant cannot be awarded if such compensation is already paid from another source.
- **Top-up allowance** (only applies to SEs), a grant that is awarded to cover travel costs for a researcher on a secondment/exchange. The researcher is entitled to receive the full top-up allowance for every month during which they have travelled in accordance with the contract, regardless of the actual travel costs incurred. There are different ways of doing this:
 - The researcher books their travel and accommodation via Umeå University's travel booking system and submits a travel claim on returning home. If there are still funds remaining from the unit costs, a payment is made to the researcher. Salary cost increments and tax are deducted from this final payment.
 - Retroactive compensation – the researcher books all travel and accommodation privately and submits a travel claim on returning home. If there are still funds remaining from the unit costs, a payment is made to the researcher. Salary cost increments and tax are deducted from this final payment.
 - The employee applies for a credit card that is used during their travel. (See information on Umeå University's intranet, Aktum: [Payment cards with personal payment responsibility](#).) If cards do not work in the country where the secondment will take place, an advance payment may be made. On returning home, accommodation and travel costs are settled. If there are funds remaining after settling approved costs, a payment is made to the researcher, from which salary cost increments and tax are deducted.
 - Direct payment (salary supplement) of unit costs to the researcher. However, it is not recommended to make a direct payment, as salary cost increments will be deducted and the researcher will have to pay tax on the funds. This means that the amount remaining after tax and other costs is significantly reduced.



Institutional unit contributions – grants to the department/unit

This part of the budget is administered by the department/unit, and is not paid out to the MSCA Postdoctoral Researcher/Doctoral Candidate. The grants are paid for the months the individual has worked/studied (for SEs – been on secondment/exchange).

1. **Research, training and networking contribution (DNs and PFs)** – a budget item that is intended to cover an MSCA Postdoctoral Researcher's/Doctoral Candidate's conferences, seminars, travel and other operating costs that are directly linked to the project. The grant that is paid is a flat-rate contribution, which means that the EU does not require any detailed reporting that corresponds exactly to this amount. The important thing is that the costs are relevant to the project and eligible for support. The EU reserves the right to withdraw the compensation if it receives indications that Umeå University does not support an MSCA Postdoctoral Researcher/Doctoral Candidate in the manner described in the Grant Agreement.
2. **Management and indirect contribution (DNs, PFs and SEs)** – a budget item that is intended to cover costs for administration and project planning, as well as parts of the indirect costs.

If the project consists of a consortium (DNs), the coordinator will retain part of the budget item to deal with the project's administration/management. How much the coordinator retains depends on what is stated in the application, or – if information about this is not included in the application – what the parties within the consortium agree on. It is sometimes described as early as in the application how these costs will be redistributed between the parties, so it is important to be aware of this during the application process in order to have an opportunity to influence the outcome when the application is being written. The redistribution of these costs between the parties must be governed in the Consortium Agreement (CA). A redistribution of these costs means that the actual compensation received by Umeå University may be less than the amount stated in the budget attached to the Grant Agreement (Grant Agreement Annex 2), which means higher cofunding requirements from the University.



Compensation levels for the different parts of the budget

The EU's contribution towards each MSCA project is detailed in the Work Programmes for MSCA. The levels for 2023–2025 are stated below. These levels may change in subsequent Work Programmes.

Marie Skłodowska-Curie Actions	Contributions for recruited researchers per person-month			Institutional unit contributions per person per month	
	Living allowance*	Mobility allowance	Family allowance	Research, training and networking contribution	Management and indirect contribution
Doctoral Networks (DNs)	EUR 4,010	EUR 710	EUR 660	EUR 1,600	EUR 1,200
Postdoctoral Fellowships (PFs)	EUR 5,990	EUR 710	EUR 660	EUR 1,000	EUR 650
	Top-up allowance				
Staff Exchanges (SEs)	EUR 2,710			EUR 1,300	EUR 1,000

*An index for different Country correction coefficients (CCCs) is applied to the Living allowance amount. See CCCs for Sweden in Table 1 in the Work Programme for 2023–2025:

https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/horizon/wp-call/2023-2024/wp-2-msca-actions_horizon-2023-2024_en.pdf.



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Administering MSCA at Umeå University

At Umeå University, MSCA funds are administered in consultation with the Research Support and Collaboration Office. The application must have the head of department's support, so that the department can ensure that a researcher can be accepted and given the conditions set out in the EU's MSCA regulations. The responsible researcher and the head of department must sign a head of department's certificate and send this to the Research Support and Collaboration Office (rso@umu.se) before the application is submitted to the EU. A template for this certificate can be found on Umeå University's website for researchers: [Documents and templates for research funding](#).

For MSCA projects, only part of the grant is awarded for indirect costs and no compensation is paid for premises. Umeå University allows cofunding in these projects, and the share of university-wide costs that is cofunded is currently 104%. For information about cofunding, see Umeå University's website: [Rules and procedures for cofunding of university-wide costs](#).

Grant Agreements (GAs) with the European Commission and agreements between the parties – Consortium Agreements (CAs) – must always be reviewed by the University's legal officers (send to universitetsjurist@umu.se) and signed by the assistant university director.

Start-up meeting

Once the Grant Agreement (GA) with the EU has been signed, the Research Support and Collaboration Office offers a start-up meeting with the responsible researcher and the financial officer at the host department/unit.

Announcement of MSCA employments

The starting point is that all employments must be announced in accordance with Swedish legislation. According to EU rules, however, the requirement for announcing positions varies depending on the programme.

Employment as an *MSCA Postdoctoral Researcher (Postdoctoral Fellowships)* does not need to be announced according to the EU rules. Financing for these employments is linked to a specific individual at the time of applying for MSCA funding.

Employment as an *MSCA Doctoral Candidate* is advertised in the same way as for other doctoral student positions. The announcement wording must state that the position is an MSCA Doctoral Candidate employment within a Marie Skłodowska Curie programme with MSCA financing. The announcement wording must be in both Swedish and English.

The following wording must be stated in the advertisement when recruiting a Doctoral Candidate:

För att bli beviljad MSCA-finansiering ska sökande, vid ansökningstillfället, ej ha vistats i Sverige för studier eller arbete längre än 12 månader under de senaste 3 åren. Den sökande får inte ha disputerat inom något annat område.

In order to be approved for MSCA financing the applicant, at the time of the application, should not have resided in Sweden for more than 12 months in the 3 years immediately prior to the reference date. Moreover, the applicant cannot have been awarded a doctoral degree.



Agreements

After an application for MSCA funding has been approved, an agreement is signed. This is initiated by the department/unit, and is done in consultation with the University's legal officers.

1. A **Grant Agreement (GA)** is entered into between the European Commission and the parties in the project, and is drawn up for all projects. The Grant Agreement must be reviewed by one of the University's legal officers and signed electronically by the assistant university director in the Funding and Tenders Portal. The agreement must then be logged and archived at the department/unit.
2. A **Consortium Agreement (CA)** is drawn up in projects involving additional parties alongside Umeå University. The party that coordinates the project draws up a draft agreement, which is then sent to all parties for comments. It is important that one of the University's legal officers is contacted as soon as the first draft has been received. If Umeå University coordinates the project, the first draft must be drawn up by one of the University's legal officers. The legal officer deals with negotiating the Consortium Agreement in dialogue with the responsible researcher at Umeå University.
3. A **Researcher's Agreement** is the agreement between Umeå University and an MSCA Postdoctoral Researcher/Doctoral Candidate in DN, PF and COFUND projects, and is drawn up on the basis of conditions in the Grant Agreement which state that Umeå University, as the grant recipient, must ensure that certain specific parts are governed in a separate agreement with the researcher. The agreement is drawn up by one of the University's legal officers, and is signed by the head of department and the MSCA Postdoctoral Researcher/Doctoral Candidate. The agreement must then be logged at the department/unit. It is important that a legal officer is contacted as soon as there is an employment contract for the MSCA Postdoctoral Researcher/Doctoral Candidate, so that work on drawing up a Researcher's Agreement can begin.

Other documents

Career Development Plan. It is mandatory to produce a Career Development Plan for an MSCA Postdoctoral Researcher/Doctoral Candidate (DN, PF and COFUND projects) if the employment is for six months or longer. This is drawn up in consultation between the Postdoctoral Researcher/Doctoral Candidate and the supervisor. The Career Development Plan must be attached to the Researcher's Agreement.

A **Mobility Declaration** is a document that the department/unit is responsible for completing and uploading no later than 20 days after a Doctoral Candidate has been recruited (DNs), no later than 20 days after the start of a Postdoctoral Researcher's research training activities (PFs and COFOUND), and within 20 days of a secondment (Staff Exchange). This is done in the EU's electronic reporting tool, the Funding and Tenders Portal (<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/home>).

Residence permits and work permits

Once the recruitment is complete, the department/unit must clarify which citizenship the employee has and whether a permit to work, study or carry out research in Sweden needs to be applied for. The employer has an obligation to check that a valid work permit or residence permit is in place before the individual signs an employment contract and starts work. The responsibility for checking this lies with the department/unit, where the manager responsible must ensure that a permit has been obtained before an employment contract is signed. The MSCA Postdoctoral



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Researcher/Doctoral Candidate must apply for a residence permit/work permit from the Swedish Migration Agency in accordance with the applicable rules. A copy of the permit must be saved at the department/unit.

Questions about residence permits and work permits are dealt with by the department. Additional information can be found on Umeå University's intranet, Aktum: [Migration rules and permits](#), or contact the Human Resources Office at Umeå University via interhr@umu.se.

Job titles

When employing a Postdoctoral Researcher/Doctoral Candidate who receives financing via MSCA funding, the individual must be employed in one of the following positions:

- | | |
|------------------------------------|--|
| • Doctoral Candidate, MC | Basis for time limit: Higher Education Ordinance Chapter 5, Section 7 |
| • Postdoctoral Researcher, MC | Basis for time limit: central collective agreement |
| • Researcher, MC | Basis for time limit: Employment Protection Act |
| • Visiting associate professor, MC | Basis for time limit: Employment Protection Act |
| • Visiting professor, MC | Basis for time limit: Higher Education Ordinance Chapter 4, Section 12 |

If the suffix MC and the recommended job title are not included in the payroll system, contact the Human Resources Office.

Employment contracts

For an MSCA grant, contract type **Type A** (full employment contract) must be used. The other contract type, **Type B**, relates to scholarships (fixed amount fellowship). At Umeå University, an MSCA Postdoctoral Researcher/Doctoral Candidate is always employed and does not receive a scholarship, which means that contract type B is never used.

The employment of an MSCA Postdoctoral Researcher/Doctoral Candidate is formalised via an employment contract, and the job title must include "MC", e.g. "Postdoctoral Researcher, MC" or "Doctoral Candidate, MC".

Employment may be for a limited time in accordance with applicable legislation and agreements, and must be dealt with in the same way as other employments and in cooperation with the trade unions in accordance with applicable regulations. Decisions on employment are made in accordance with the delegation of authority, and employment is for a limited time in accordance with applicable legislation and agreements.

When working abroad for longer than one month (Secondment), a URA agreement must also be drawn up in consultation with the department's HR support function.

An MSCA Postdoctoral Researcher/Doctoral Candidate must receive:

- Employment contract
- Grant Agreement and, if relevant for the project, also a Consortium Agreement
- Researcher's Agreement
- Personal Career Development Plan



Specifically for the employment of Doctoral Candidates

When admitting a Doctoral Candidate financed via MSCA funding, it is important to bear in mind that financing from the EU only relates to a period of 36 months. Financing for the remaining doctoral period should therefore be secured on acceptance of the grant for the project, and no later than on admission to doctoral studies.

Employment of an MSCA Doctoral Candidate must be preceded by a review in accordance with the Higher Education Ordinance to ensure that the conditions for admission as a doctoral student have been met. Initial employment as a Doctoral Candidate may apply for a maximum of one year. Employment may be renewed by a maximum of two years at a time (Higher Education Ordinance Chapter 5, Section 7).

Employment and salary setting

An individual who is employed via MSCA funding is covered by the General Agreement on Salaries and Benefits (VA)/General Agreement on Salaries and Benefits (VA-T), and thereby has the same employment conditions as other employees, for example in connection with holiday, sick leave, part-time work, leave of absence and parental leave. The Grant Agreement with the EU (GA) stipulates that an MSCA Postdoctoral Researcher/Doctoral Candidate must be covered by the same social benefits as other employees, which means that Umeå University must guarantee that the employment benefits are not inferior to those of other employees at Umeå University with equivalent employment. Employment that is financed via MSCA funding is included in the salary review unless otherwise agreed.

Living, Mobility and Family allowances are calculated based on standard amounts and indices (Country correction coefficients). These amounts vary depending on the round of announcements, and are specified in the individual Work Programmes. All amounts within Contributions for recruited researchers, Living allowances, Mobility allowances and (where appropriate) Family allowances may only be used to cover salary costs and any salary supplement. These amounts, which are also stated in the Grant Agreement, differ depending on whether the MSCA employment relates to a Postdoctoral Researcher or a Doctoral Candidate. If the MSCA Postdoctoral Researcher/Doctoral Candidate has a family (child(ren)/spouse/partner) or gains a family during the grant period, Family allowance will be payable. The basic principle at Umeå University is that the salary for an MSCA Postdoctoral Researcher/Doctoral Candidate must follow the salary structure/salary ladder for the position in question at Umeå University. In the event that the amount in the Grant Agreement for Contributions for recruited researchers exceeds the salary structure/salary ladder for the position in question, it is recommended that the remaining amount should be paid as a monthly salary supplement.

Costs for social security contributions and taxes will be deducted from the grant funding that is intended for the MSCA Postdoctoral Researcher/Doctoral Candidate (Contributions for recruited researchers). It is therefore important that an MSCA Postdoctoral Researcher/Doctoral Candidate is informed that the amounts stated in the Grant Agreement will be reduced by deductions for income tax and salary cost increments.

Decisions on salary supplements are dealt with in accordance with the delegation of authority, and it is suggested that these should be made for periods longer than 12 months, as changes in exchange rates may affect the opportunities/need for salary supplements over time.

Employment that is financed via MSCA funding is equivalent to other external financing. This means that, in those cases where MSCA funding does not cover the salary (Living, Mobility and Family allowances), the department/unit needs to contribute its own funding to finance the appointment. Decisions on salary setting and the need for any salary supplements must always be



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made in consultation with the faculty's human resources specialist.

There is a template for calculating what MSCA funding covers on Umeå University's website for researchers: [Documents and templates for research funding](#).

Tax relief for specially qualified researchers

All income from Marie Skłodowska Curie funding is taxable in accordance with Swedish tax legislation. Qualified researchers with such specialisation or skill level that is significantly difficult to recruit in Sweden can apply for certain tax relief and only be taxed on 75 per cent of their income. Applications should be sent to the Taxation of Research Workers Board, and the rules in the Income Tax Act (see [Income Tax Act \(1999:1229\) | the Swedish Riksdag](#), Chapter 11, Sections 22–23) must be applied following a specific decision by the Board.

Applications must be submitted to the Taxation of Research Workers Board no later than three months after the employee began working in Sweden. More information about the terms and conditions and the application process can be found on the Board's website: www.forskarskattenamnden.se.

Salary payments

Salary and salary supplements consist of Living, Mobility and Family allowances, and all parts are coded as 4021 (Salary fixed-term employed teaching staff researchers) or 4022 (Salary doctoral student positions), depending on whether they relate to a Postdoctoral Researcher or a Doctoral Candidate. All parts are paid monthly to the MSCA Postdoctoral Researcher's/Doctoral Candidate's salary account, and are taxable compensation.

Reporting

Financing/grants from the EU

MSCA financing contributes towards direct costs and parts of indirect costs, which may mean that MSCA projects require cofunding. At Umeå University, it is the project manager or department/unit who must find a solution in order to achieve full cost coverage for the project via cofunding. A full cost calculation should therefore be carried out when the application is written, or at the latest when the head of department's certificate is signed.

Adding projects to Raindance

An MSCA project is added to the project portal in the Raindance finance system in accordance with the Financial Office's instructions. (For more information, see Umeå University's intranet/the Financial Office's collaboration interface regarding the project portal and naming projects: handbooks.) In Raindance, the project must be coded with the EU code EU19 (HEU MSCA 2021–2027) and the cofunding code DC4.

Time reports

According to the EU's terms and conditions, there must be evidence that an MSCA Postdoctoral Researcher/Doctoral Candidate has been in situ and has completed their employment at the host department. This can be provided via publications and logbooks, for example.

There are no explicit requirements from the EU to carry out time reporting for a Postdoctoral Researcher/Doctoral Candidate who is employed on a full-time basis in an MSCA project.



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Financial reporting and regulation of paid salary

Within MSCA projects, there are two financial reports that must be submitted to the European Commission. The first report is normally submitted after 24 months. Reporting is carried out electronically in the Funding and Tenders Portal. Most of the information for financial reporting is filled in automatically by the system. The amounts for unit costs are predetermined in the Grant Agreement, and the number of units and the dates are obtained from the previously completed Mobility Declaration. Before the report is signed by the assistant university director, it must be sent to the Research Support and Collaboration Office for review.

The exchange rate to be used for reporting is the average exchange rate for the reporting period. This is obtained from the European Central Bank (ECB):

<http://www.ecb.int/stats/exchange/eurofxref/html/eurofxref-graph-sek.en.html>.

In plenty of time ahead of the final report, the department/unit must ensure that the salary to which the MSCA Postdoctoral Researcher/Doctoral Candidate is entitled in accordance with the Grant Agreement has actually been paid in full. If an MSCA Postdoctoral Researcher/Doctoral Candidate has received too little salary, this will be adjusted through an additional payment within the project period. Reconciliation must be based on the exchange rate for the last accounting period. The total reported salary costs – salary accounts 4021 and 4022, and costs for unused holiday for the entire project period in SEK – must correspond to the amount to be used to cover salary expenses in accordance with the Grant Agreement. If, however, it turns out that the MSCA Postdoctoral Researcher/Doctoral Candidate has been paid too much salary in relation to what they are entitled to in accordance with the EU's rules, the employee will not be obliged to make a repayment and can keep the money. The department/unit will then be responsible for the deficit. Final settlement of salary is carried out in consultation with the department's/unit's payroll specialist.

In contrast to most other projects within Horizon Europe, MSCA projects do not need to submit an audit certificate even if the total costs amount to at least EUR 430,000. However, audits or reviews may be carried out by the European Commission, the European Court of Auditors or the European Anti-Fraud Office.

Contact channels within Umeå University for questions about Marie Skłodowska-Curie Actions

- If you have any questions regarding employing an MSCA Postdoctoral Researcher/Doctoral Candidate, you can contact the Human Resources Office. Questions regarding salary payments within MSCA projects can be sent to: loneadm@umu.se.
- You can send questions about residence permits and work permits to: interhr@umu.se.
- Questions about agreements can be answered by the University's legal officers at the Legal and Information Management Office: universitetsjurist@umu.se.
- If you have any other questions about MSCA projects, you can contact the Research Support and Collaboration Office: rso@umu.se.