



UMEÅ UNIVERSITET

BUDGET 2025 FOR UMEÅ UNIVERSITY

INCLUDING FINANCIAL PLAN 2026–2027

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



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1. Background and summary

1.1 Background

This document constitutes the University Board's approval of the 2025 budget for Umeå University and the financial plan for 2026–2027. The document describes the University's financial plan for 2025–2027, national goals and assignments, and their link to the 2025 budget, and presents budget frameworks for first- and second-cycle courses and study programmes, research and third-cycle courses and study programmes, and university-wide functions.

1.2 Summary

One important requirement for both the budget and operational planning is what is currently known about the resources that Umeå University has at its disposal and projected cost changes during the coming years. As in previous years, there have been a number of uncertainties in the preparation of the 2025 budget. In general, however, no major increases in funding for Umeå University are expected in 2025, which means that the present budget for the University can be described as tight.

The **Financial plan 2025–2027** section states that the focus ahead of the period is to continue using existing annual resources to carry out high-quality education and research, and to take into account anticipated cost increases as a result of factors such as the level of inflation, increased salary costs, and other expected cost and income changes during the next few years. Ahead of 2025, the goal is to reach the university-wide target levels for agency capital established by the University Board for the period 2023–2025, and that these levels are met for the University as a whole. The focus is on achieving this objective by taking various measures in accordance with Section 3.5.

The budget frameworks within **first- and second-cycle courses and study programmes** for faculties and Umeå School of Education are SEK 41.1 million higher for 2025 compared with 2024 (+2.5%). This increase consists of both indexation for 2025 and an increase in funding due to higher compensation amounts for the education areas of science and technology. The total increase also includes a reduction totalling SEK 20.0 million due to the investment in expanding second-cycle education, which ended in 2023, now being reflected in the total budget framework through a reduced budget framework for the Faculty of Social Sciences and Umeå School of Education. To continue stimulating faculties and Umeå School of Education so that student numbers can be increased, faculties and Umeå School of Education will again be given the opportunity to exceed their budget framework by up to 4% in 2025. Together with several other measures that have been taken, the objective is thereby to reduce the amount by which the funding cap was not reached in 2025–2026 in order to exceed the funding cap in 2027.

The budget frameworks within **research and third-cycle courses and study programmes** will increase by SEK 44.1 million in 2025 compared with 2024 (+3.4%). This increase consists entirely of indexation for 2025. In the 2025 budget year, there will be an increase in funding for the Vice-Chancellor's strategic resource, the Arctic Five and Curiosum, as well as an allocation for research funding within artificial intelligence (AI) in accordance with the University Board's decision. These increases are funded in part through reduced index adjustments to faculties,

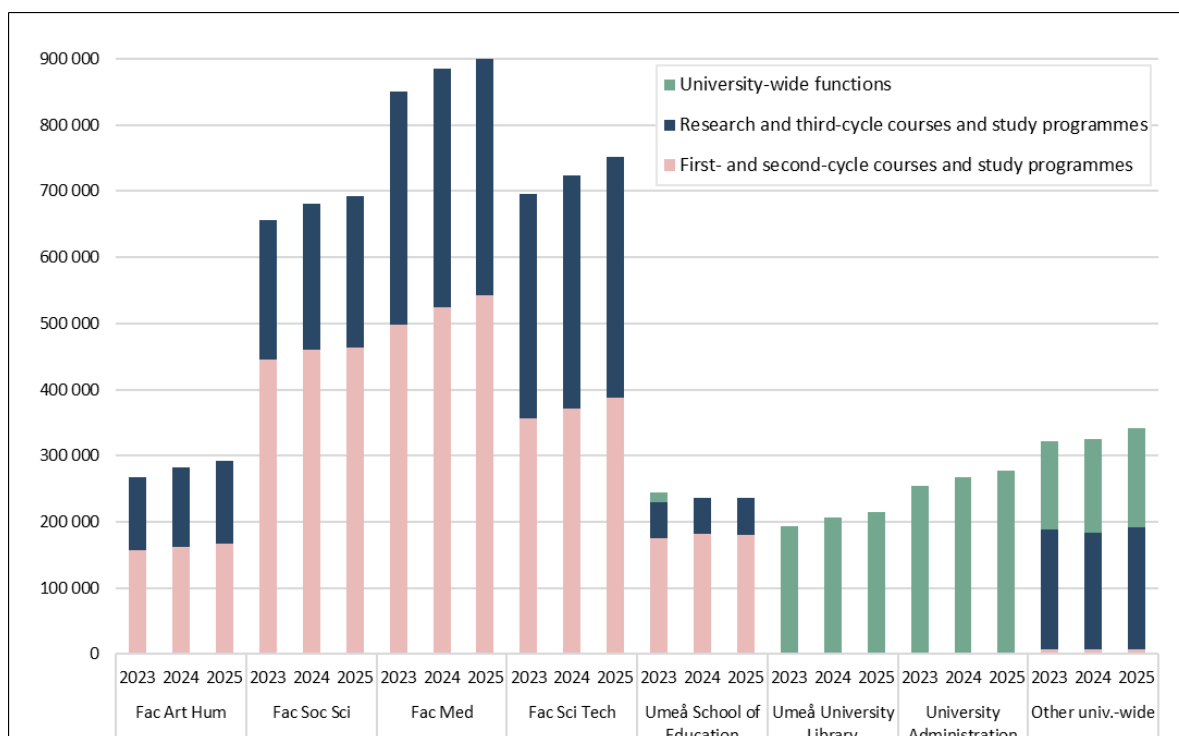


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Umeå School of Education, etc. While awaiting the results of the forthcoming evaluation of the initiative to build the research environments at operations covered by the Umeå Arts Campus investigation and managed by UmArts, funding allocation for the initiative will be paused in 2025. Regarding the University Board’s initiative for AI research, a midway follow-up of the initiative will begin in 2024.

The budget frameworks within **university-wide functions** are SEK 26.4 million higher for 2025 compared with 2024 (+4.3%). Major investments within this area include the ongoing strengthening of support for disabled students, IT strategic initiatives and licence costs for e.g. the University’s bibliometric analysis tools, as well as a continued increase in Bildmuseet’s funding in order to create stable financial conditions. Internal rent will be raised by 5.6% due to factors such as an increase in the consumer price index and increased investments. Despite this increase, a deficit in internal rent is forecast for 2025. Social insurance contribution top-ups on salary costs for 2025 will be increased by 0.5 or 1.5 percentage points depending on age group for those born before 1988. The increased social insurance contribution top-up levels in 2025 are based on the introduction of Kåpan Flex, which is part of the state occupational pension agreement.

Figure 1. Allocation of budget frameworks for 2023–2025 to faculties, Umeå School of Education, Umeå University Library, University Administration and Other university-wide functions (SEK thousands).





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2. Introduction

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. This vision is formulated within three overall development areas: *Responsibility for the future*, *Collaborative development of knowledge* and *Competitive edge and pride*. The University Board established the vision document in 2019, and thereby also established the basis for long-term operational planning at the University, comprising three-year cycles, with the starting point being to work with trust-based governance. Based on the vision, the Vice-Chancellor has approved the *Strategic plan for Umeå University 2023–2025*.

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 April 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 starting point for the budget work has been 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, adjusted by the given index level for 2025 in accordance with the 2024 Spring Fiscal Policy Bill (Govt Bill 2023/24:100). Certain adjustments have also been made. For example, the budget frameworks for first- and second-cycle courses and study programmes have been reduced by SEK 20 million (see Section 4.3.1) and an efficiency requirement of approximately SEK 4 million has been added for university-wide functions (see Section 6.1).

The University Board decides on budget frameworks for 2025 and preliminary frameworks for the years 2026–2027 before the Government presents the Budget Bill for 2025. There are therefore a number of uncertainties when setting the budget for 2025. For example, there are uncertainties surrounding any further savings similar to those presented by the Government in the Budget Bill for 2024, when general savings were implemented within the civil service.

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 2025, these savings will reduce the budget 2025 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 2025, the Vice-Chancellor will make detailed decisions on allocations to faculties, Umeå School of Education, University Administration, other university-wide operations and Umeå University Library for the 2025 budget year.



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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 via funding target agreements, and their link to the 2025 budget. As the funding target agreement from the Government for 2025 will be communicated to the University in December 2024, adjustments may be made. Regular funding means that management takes place within the framework of the funding granted at the relevant organisational level (university-wide, faculty-wide/equivalent and department-wide/equivalent), and that the assignment is prioritised in operational plans at all levels.

Table 1. National assignments and their link to the 2025 budget. (Table continues on the next page.)

Goal/national assignment	Link to the 2025 budget
University-wide	
Information security ¹⁾	Ordinary funding
Measures to reduce misuse of residence permits for studies	Ordinary funding
Idea Bank funding	Special funding, included in Appropriation 2:65 Special funding, Section 4.1
Innovation Office	Included in Appropriation 2:64 Special expenses
Gender mainstreaming ¹⁾ including working to achieve equal gender distribution in the recruitment of professors	Ordinary funding
Needs analysis as a basis for decisions on education offering, including lifelong learning ¹⁾	Ordinary funding, Sections 4.1 and 4.3.1
Collaboration on talent acquisition within healthcare ¹⁾	Ordinary funding for relevant faculties, Sections 4.1 and 4.3.1
Strengthening student health	Included in Appropriation 2:65 Special funding, Section 4.1



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Table 1. National assignments and their link to the 2025 budget. (Continued from previous page.)

Goal/national assignment	Link to the 2025 budget
First- and second-cycle courses and study programmes	
Work-integrated teacher education ¹⁾	Included in Appropriation 2:64 Special expenses
Supplementary education for people with foreign education ¹⁾	Included in Appropriation 2:64 Special expenses
Teacher education in minority languages ¹⁾ 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
Education of doctors of medicine ¹⁾	Ordinary funding for the Faculty of Medicine, Section 4.3.1
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 and 4.3.1
Education in Meänkieli and Sámi ¹⁾	Ordinary funding for the Faculty of Arts and Humanities, Section 4.3.1
Cultural school life, developing education of relevance for cultural schools ¹⁾	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 ¹⁾	Included in Appropriation 2:64 Special expenses
Increasing access to placements in health sciences programmes	Included in Appropriation 2:64 Special expenses
Further education of unqualified teachers	Included in Appropriation 2:64 Special expenses
Research and third-cycle courses and study programmes	
Research basis – police education	Included in Appropriation 2:64 Special expenses, Section 5.1
Open science – developing work ¹⁾	Ordinary funding, Section 6.1
Practice-based research, cooperation between schools and higher education	Included in Appropriation 2.64 Special expenses

¹⁾ National assignments as detailed in the funding target agreement for the 2024 budget year.



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3. Financial plan 2025–2027

The University Board's set goal is that Umeå University must make use of available resources to the greatest possible extent each year to carry out high-quality education and research. The focus of the financial plan for 2025 and for the period 2026–2027 is to achieve this goal, and one important requirement for both operational planning and the budget is what is currently known about the resources that Umeå University has at its disposal and projected cost changes during the coming years. With the financial deficits of recent years, the University's agency capital has decreased to SEK 817 million, corresponding to 15% of this year's costs (2022: 20%). This level means that the agency capital is approaching the 9–12% range, which is the University's objective – see Section 3.5 for more information.

Against this background, the focus ahead of the 2025–2027 period is to continue using existing annual resources to carry out high-quality education and research, and to take into account anticipated cost increases as a result of factors such as the level of inflation, increased salary reviews, and other expected cost and income changes during the next few years. In summary, the assessment is that Umeå University is well prepared and has good financial strength ahead of 2025 to be able to deal with a situation that may involve reduced income and/or increased costs.

Table 2 shows the University's financial plan for the period 2024–2027 (including the outcome for 2023), which is based on the information provided in the budget documentation for Umeå University for 2025–2027. The forecast for 2024 is not updated based on the financial forecast after the first four-month period of 2024. The amounts for 2025–2027 are in fixed prices at the 2024 price level, i.e. they have not been index-adjusted.

Table 2. Total income and costs 2023–2027 (SEK thousands) according to the budget documentation for Umeå University for the period 2025–2027. Data for 2025–2027 is stated at the 2024 price level.

Total budget, SEK thousands	2023 Result for the year	2024 Forecast	2025 Estimated	2026 Estimated	2027 Estimated
Income	5,158,790	5,307,627	5,322,944	5,324,339	5,345,965
Costs	5,344,451	5,423,037	5,401,894	5,362,572	5,362,572
Change in capital for the year/ result for the year	-185,661	-115,410	-78,950	-38,233	-16,607
Closing agency capital (including change in capital for the year)	816,991	701,581	622,632	584,399	567,792

The amounts in the following sections of the budget document have been indexed in accordance with the 2024 Spring Fiscal Policy Bill (Govt Bill 2023/24:100). The index adjustment for 2025 is 3.43% (2024: 3.50%). The Spring Fiscal Policy Bill does not include indices for 2026 and 2027. The index adjustment for these years is based on the Government's preliminary data: 2.17% for 2026 and 1.70% for 2027.



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3.1 First- and second-cycle courses and study programmes

The question of implementing the educational assignment with the associated discussion on student numbers and completion rates is one of Umeå University's main challenges for the coming years. The University Board, University Management, faculties and Umeå School of Education have engaged in active discussions on this question, and several short- and long-term measures have been taken. Over the next few years, Umeå University aims to increase the number of full-time students and annual performance equivalents so that the Government's educational assignment is achieved (the funding cap). Further information can be found in Section 4.2. Other challenges include meeting the need for education of e.g. doctors and nurses in the Northern Health Region, and of teachers and engineers.

3.2 Research and third-cycle courses and study programmes

Research infrastructure remains an important focus for the coming year. The objective is to increase the use of research infrastructures and enable synergies between them in a resource-efficient manner, and to achieve overall coordination of available research infrastructures both at Umeå University and nationally. It is also important to continue strengthening the competitiveness of research, including in terms of highly cited publications and external funding. Another important focus is research data management. The transition towards open science is a challenging and strategically important area for higher education institutions, both nationally and internationally. Meeting the increased demand for research, education and collaboration of relevance to the green transformation of society in northern Sweden is also an important area.

3.3 University-wide functions

For the period 2025–2027, the University must identify, evaluate and manage risks of the University not developing towards Umeå University's established vision, as well as risks of serious or repeated regulatory violations. This will mainly be done within the framework of the work relating to values, within security work, and within the work relating to internal governance and control. The University's work to promote and defend academic freedom and autonomy will remain a high priority in 2025. 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 are also prioritised focus areas during the coming years.

3.4 Gender equality

All state higher education institutions have an assignment from the Government to continue working with gender mainstreaming in order to contribute towards achieving the gender equality policy goals. Umeå University's established [Gender mainstreaming strategy 2022–2025](#) sets out two overall goals and the problem areas that the University has identified within all gender equality policy goals. The problem areas point to shortcomings that need to be addressed at Umeå University in order to achieve a gender-equal university and thereby contribute towards a gender-equal society.



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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 own activities. The assessment is therefore that Umeå University will continue to develop the gender equality budgeting work in the budget process during 2025, including in connection with the work being carried out within the framework of the University's adherence to Västerbotten's gender equality strategy for 2023–2030 and in connection with the identified problem areas within the University's focus on gender mainstreaming.

In consultation with faculties, Umeå School of Education, Umeå University Library, University Administration and the Human Resources Office, the Planning Office must continue to discuss and develop working methods for gender equal resource allocation that are integrated into the organisation's annual budget work.

3.5 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 186 million in 2023 (2022: -SEK 24 million). This deficit means that the overall agency capital decreased to a total of SEK 817 million as at 31 December 2023, corresponding to 15% of costs for 2023 (2022: 20%). The level thus exceeds 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 – see Table 3. 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 2026–2028 will be prepared ahead of the 2026 budget.

Table 3. University-wide target levels for agency capital 2023–2025 (proportion of costs).

	University-wide target level for agency capital 2023–2025
First- and second-cycle courses and study programmes	9%
Research and third-cycle courses and study programmes	12%
Other operations	9%

In order to provide flexibility to facilitate multi-year planning, ranges for target levels of agency capital have previously been set for the period 2023–2025. Before the last year of the planning period in 2025, the aim is to take measures to ensure that the established target levels for Umeå University's agency capital are reached and are met for the University as a whole, and several measures are therefore planned.



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- **Recommendation on measures in order to achieve the target levels for agency capital and to ensure that these are met by 2025 for Umeå University as a whole.** In consultation with faculties/equivalent, measures should be taken to ensure that target levels are reached by 2025. A key management tool in this work is the budget that will be established at all organisational levels ahead of 2025. This budget must be adapted in line with the current financial situation, and must be used as a financial management tool to achieve both financial and operational objectives. For Umeå University as a whole, it is a matter of urgency that the differences between costs and income must be reduced by 2025, beginning in 2024. The Vice-Chancellor's detailed decision on the 2025 budget establishes the direction of measures in order to meet target levels of agency capital in 2025 for the University as a whole.
- **A pause on the withdrawal of positive financial results.** 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, and 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.
- **In-depth dialogues.** It is planned that the financial development of the University in general, and of the faculties, Umeå School of Education, Umeå University Library and University Administration in particular, will continue to be discussed in dialogue between University Management and the management of faculties/equivalent. As part of this dialogue, recommended measures will be specifically discussed based on the direction stated in the Vice-Chancellor's detailed decision on the 2025 budget. It is recommended that Faculties, Umeå School of Education, Umeå University Library and University Administration should also focus on this issue in their dialogue with departments and units.

3.6 Initiatives to strengthen research and education

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

The first of these was decided on by the Vice-Chancellor in April 2020. This research initiative related to the period 2020–2024 (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. No additional funds will be paid to faculties/equivalent for this initiative from 2025 onwards. According to plan, research funding will be earmarked up to and including 2030 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). The 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 2021–2023, the majority of these initiatives have been financed with agency capital: SEK 167 million out of SEK 170 million. This means that SEK 3 million remains to be financed for the period 2021–2023.



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The initiatives cover 40 different activities within eight areas, as shown in Table 4. Funding for most of these initiatives will end on 31 December 2025. Some of them have been assessed as possibly requiring continued funding. Funding will continue to be prepared ahead of the 2026 budget; these activities will be weighed up against existing activities, and the University's financial situation and available resources will be taken into account. The following activities require further preparation:

- Research data management
- E-archive
- Develop decision-making support systems
- Enhanced research support with a focus on EU funding
- Financial officer/analyst (50% position)
- Support for application for the European Universities Initiative (EUI).

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

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. Table 4 shows the budgeted allocation of funding by year and area.

Table 4. Allocation of funding between areas and years for Initiatives to strengthen research and education 2021–2025 (SEK thousands).

Area	Budget 2021	Budget 2022	Budget 2023	Budget 2024	Budget 2025	Total
Arctic graduate school with a focus on sustainable development	2,172	8,177	8,187	8,687	6,017	33,240
Strengthening education	5,000	15,001	15,001	15,001	9,998	60,001
Investing in digitalisation ¹	11,010	7,467	9,630	18,268	16,268	62,643
Investing in infrastructure	500	5,017	6,699	6,167	6,166	24,549
Strengthening visibility and brand	0	3,800	4,300	4,300	2,800	15,200
Strengthening talent acquisition	6,533	15,000	15,000	15,000	8,467	60,000
Strengthening educational development, support and accessibility	1,250	6,100	6,539	5,495	3,844	23,228
Other investments ²	743	8,285	9,008	9,552	8,551	36,139
Total	27,208	68,847	74,364	82,470	62,111	315,000

¹) Digitalisation includes the following activities: Research database management project, e-archive, IT security, Office 365, case management system, licence management, developing decision-making support systems, support regarding GDPR, etc.

²) Other investments include university-wide research initiatives (cutting-edge recruitment, prioritised research areas, EU, overhead, Nobel, ERC, etc.).



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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 2025

The funding for first- and second-cycle courses and study programmes includes all remuneration associated with the educational assignment and the specific undertakings that apply for Umeå University.

The changes announced by the Government ahead of the 2025 budget, based on the 2024 Budget Bill and the 2024 Spring Fiscal Policy Bill, are detailed below. Amounts are stated at 2024 prices unless otherwise indicated.

- **Indexation** of funding corresponding to 3.43% in 2025 (2024: 3.50%). For 2026 and 2027, the budget frameworks are based on preliminary calculations. (Indexation increase in 2026: 2.17% and 2027: 1.70%.)
- The funding for **lifelong learning** will be indexed in 2025. A review of the allocation of funding to faculties and Umeå School of Education was carried out before the 2024 budget, and this allocation will remain for 2025. See additional comments in Section 4.3.1.1. There is some uncertainty regarding whether or not the Government will grant funding for lifelong learning to higher education institutions for 2025.
- The investment in **education throughout Sweden** will end in 2025. For 2024, SEK 2.2 million was allocated to Umeå University for this purpose. In the 2025 budget, no reduction in the budget framework has been made as a result of the discontinuation of the initiative.
- For the investment in **increased compensation amounts for science and technology**, the funding will be increased by SEK 4.3 million in 2025. The funds within Umeå University have been allocated to faculties and Umeå School of Education in accordance with the same principle as in the 2024 budget, i.e. based on the outcome of the number of full-time students within the area of science and technology for the period 2021–2023. From 2026 onwards, the funding is expected to increase by an additional SEK 4.5 million.
- Umeå University's funding cap will decrease by a total of SEK 14,588,000 in 2025 as a result of decided, proposed and announced reforms. This reduction is not specified in greater detail, and it is thus uncertain what it includes. The Government has also announced a planned reallocation of funding caps between the higher education institutions and a reduction in their total funding caps by a preliminary SEK 100 million. No additional more specific information has yet been presented. No reduction in the funding cap has therefore been made in the budget for Umeå University for 2025. If Umeå University were to exceed its funding cap in 2025 as a result of this, the University has a funding saving (underproduction) of SEK 144 million that can finance this.



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In 2023, the Government introduced a new public **transitional study support** scheme to strengthen the position of workers in the labour market. The introduction of this scheme will be rolled out in phases, and it will be fully implemented by 2026. The Budget Bill for 2024 states that this transitional study support can increase the demand for education among working people, and it is important that there is a relevant, qualified and effective education offering for those who need transition and further education. The Budget Bill also states that the Government is monitoring the progress of the reform to assess the need for additional measures, such as changes in the resource allocation system, in order to develop such an education offering. The Government has not yet presented any changed budget frameworks for higher education institutions as a result. Against this background, no changes are being made to the budget for Umeå University in 2025 due to the transitional study support.

In 2023, Umeå University's funding decreased by SEK 20.4 million as a result of the initiative that began in 2021 to expand second-cycle education being discontinued. The funding cap for Umeå University in 2025 shown in Table 5 includes this reduction. In order to counteract a slowdown in activities to increase student numbers, Umeå University has not allocated the reduction to faculties and Umeå School of Education in the 2023 and 2024 budget years. The difference has been financed via the Government's opportunities to save the funding cap scope between years. Ahead of 2025, adjustments have been made and the budget frameworks for faculties and Umeå School of Education have been reduced by SEK 20 million. The allocation and calculation are detailed in Section 4.3.1.

In other respects, the established allocation model and the reallocations implemented in the 2023 budget year remain for the period 2023–2025, in accordance with the University Board's decision. The aim is to provide greater predictability and a long-term approach for operations – see also Section 4.3.1.

Table 5 shows the 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 2025. Only funding included in Umeå University's funding target agreement for 2024 are 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 specified.



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Table 5. Resource allocation for first- and second-cycle courses and study programmes in 2025 (SEK thousands).

RESOURCE ALLOCATION FIRST- AND SECOND-CYCLE COURSES AND STUDY PROGRAMMES	Budget 2025 SEK thousands	Budget 2024 SEK thousands ¹⁾	Budget 2025 compared with 2024	
			SEK thousands	%
Funding cap	1,703,702	1,647,203	56,499	3.4%
Special funding (Appropriation 2:65)				
Decentralised medical education	6,995	6,763	232	3.4%
Other decentralised education	13,467	13,020	447	3.4%
Decentralised health sciences education	9,078	8,777	301	3.4%
Grants for lectureships in Sámi and Bildmuseet	2,860	2,765	95	3.4%
Teacher education in minority languages	4,808	4,649	159	3.4%
Idea Bank funding	1,000	1,000	0	0.0%
Funding for medical physics education	1,564	1,512	52	3.4%
Strengthening student health	1,346	1,302	45	3.4%
Short courses	2,586	2,500	86	3.4%
Total	1,747,406	1,689,491	57,915	3.4%

¹⁾ Comparison figures have been updated in accordance with the 2024 funding target agreement regarding Umeå University.

The Government's proposed budget frameworks for 2025 will not be available until the Budget Bill for 2025, which will be presented in autumn 2024. As a consequence of this, the starting point for calculating the funding cap for 2025 has been the resource allocation stated in the 2024 funding target agreement, adjusted by the index level for 2025 (3.43%).

Within Appropriation 2:65 Special funding for higher education institutions, the following items are included in the 2025 budget year for Umeå University.

- Funding for **decentralised medical education** corresponding to SEK 6,995,000, **other decentralised education** corresponding to SEK 13,467,000 and **decentralised health sciences education** corresponding to SEK 9,078,000. This funding is detailed in Section 4.3.4.
- Grants for **lectureships in Sámi and Bildmuseet** corresponding to a total of SEK 2,860,000 (including indexation of 3.43%). Of this total, SEK 558,000 relates to lectureships in Sámi and SEK 2,302,000 to Bildmuseet. The funds are allocated to the Faculty of Humanities.
- Funding for **teacher education in the minority languages Sámi and Meänkieli** corresponding to SEK 4,808,000 (including indexation of 3.43%) are allocated to Umeå School of Education.
- **Idea Bank funding** corresponding to SEK 1.0 million. This item has not been index-adjusted in previous years' allocations, and there will therefore be no indexation for 2025



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either. 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** corresponding to SEK 1,564,000 (including indexation of 3.43%). There is currently a shortage of medical physicists in several regions. In order to carry out this education, there must be opportunities to carry out practical educational elements within the regions' operations. So that higher education institutions can ensure the regions' participation in this education, the Government is therefore carrying out a special initiative for the period 2023–2025 at Umeå University, Lund University, Stockholm University and the University of Gothenburg. Umeå University's funding for this education is allocated to the Faculty of Medicine.
- Funding for **strengthening student health** corresponding to SEK 1,346,000 (including indexation of 3.43%). These funds 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. The funds are allocated to University Administration.
- Funding for **short courses** corresponding to SEK 2,586,000 (including indexation of 3.43%). To improve further education opportunities for professionals with specialist skills, the Government is investing specifically in short courses for professionals. The aim is that these funds will contribute towards developing a particularly advanced education offering that can eventually be provided as contract education or credit-bearing higher education. The focus should be on battery, technology and green transition courses. According to the Budget Bill for 2024, the total national funding will double in 2025 compared with 2024. The estimated funding level for Umeå University is based on the 2024 allocation; the University is prepared to receive more funding, and will develop more courses if this is the case.

4.2 Funding cap and change in student numbers

During the period 2018–2023, 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 2021–2023 have resulted each year in reduced income. In 2023, the University was SEK 60.0 million below the funding cap (3.8% in relation to the funding cap), meaning that income dropped by the same amount.

The question of implementing the educational assignment, with the associated discussion on student numbers and completion rates, is one of Umeå University's main challenges for the coming years. In consultation between University Management and faculties/Umeå School of Education, several measures have been taken in both the short term and the long term. These measures include assignments to faculties and Umeå School of Education (reg. no.: FS 1.3.2-2321-22), as well as continuous dialogue and marketing initiatives aimed at potential students in large cities in Sweden and in Europe. The University Board has also actively discussed the issue of student recruitment, with the aim that Umeå University's outcome of full-time students and



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annual performance equivalents in the future should be in line with the University's annually allocated funding cap.

Faculties and Umeå School of Education should indicate in their budget documents for 2025 what the planned volume of education for 2025 is in relation to the allocated budget framework for education, and should briefly summarise planned activities for 2025 with the aim of aligning the volume of education with the allocated budget framework.

In 2024, Umeå University is forecast to be SEK 29.0 million below the funding cap (1.8% in relation to the funding cap). The number of full-time students is expected to reach 17,488 in 2024, representing an increase of 2.4% compared with 2023. The amount by which the funding cap is not reached is expected to decrease in 2025–2026 before exceeding the funding cap in 2027. This forecast contains uncertainties.

4.3 Allocation of budgetary frameworks for first- and second-cycle courses and study programmes

Table 7 in Section 4.3.1 shows the total framework for first- and second-cycle courses and study programmes for 2025, as well as preliminary frameworks for 2026–2027.

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, are not included in the stated budget amounts for education. Funds allocated to the University via funding for special expenses (Appropriation 2:64) or special funding (Appropriation 2:65) and which do not need to be allocated between faculties or Umeå School of Education, or which relate to University Administration, are also not included.

4.3.1 Allocation of budget frameworks to faculty boards/Umeå School of Education in 2025

The faculty boards and Umeå School of Education receive a budget framework (funding cap) that includes compensation for all costs. To provide faculties and Umeå School of Education with the right long-term conditions, three-year settlement was introduced in 2020. This procedure applies for the three-year period from 2023 to 2025 between the university-wide level and faculties/Umeå School of Education, i.e. settlement according to the actual number of full-time students (FTSs) and annual performance equivalents (APEs) after the 2025 outcome. Faculties decide for themselves whether the procedure should also be applied between the faculty and department level.

To further provide the faculties and Umeå School of Education with greater predictability and a long-term approach, the University Board decided ahead of the 2023 budget year that the allocation model and reallocations carried out in the 2023 budget would remain in place for the 2024–2025 period. 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 the period 2023–2025. 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.



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The University's allocation model for first-cycle education frameworks was established ahead of the 2015 budget year, and forms the basis for the allocation to faculties and Umeå School of Education in 2025. Adjustments can only be made if a faculty's or Umeå School of Education's outcome of full-time students and annual performance equivalents in the previous year exceeds +/-4% in relation to the received budget framework.

Compiled final settlement of the outcome of full-time students at faculties and Umeå School of Education in 2023 is shown in Table 6. The total outcome amounts to SEK 1,542.2 million. The Faculty of Social Sciences and Umeå School of Education have a deviation greater than -4% (-7.7% and -12.9% respectively). As shown in Section 4.1, Umeå University's funding decreased by SEK 20.4 million in 2023 as a result of the initiative that began in 2021 to expand second-cycle education being discontinued. Up to and including the 2024 budget year, Umeå University has not made any reductions in allocated funding for faculties and Umeå School of Education as a result of this. Against this background, and combined with the difficulties experienced by the faculties and Umeå School of Education in filling their budget framework, Umeå University's budget allocation to faculties and Umeå School of Education has been reduced by SEK 20 million. This reduction has been allocated to the Faculty of Social Sciences and Umeå School of Education based on the outcome of full-time students in relation to the 2023 budget year – see Table 6. Overall, this means that the budget frameworks for 2023 for the Faculty of Social Sciences and Umeå School of Education will decrease by SEK 12.2 million and SEK 7.8 million respectively.

Table 6. Final settlement for faculties and Umeå School of Education regarding the outcome of full-time students in 2023 (SEK thousands).

	Budget 2023	Outcome 2023	Deviation (outcome-budget)	Deviation %	Adjustment of budget frameworks 2025
Faculty of Arts and Humanities	154,123	155,461	1,338	0.9%	
Faculty of Social Sciences	445,276	410,974	-34,302	-7.7%	-12.2
Faculty of Medicine	491,313	478,966	-12,346	-2.5%	
Faculty of Science and Technology	357,223	347,351	-9,872	-2.8%	
Umeå School of Education	171,502	149,457	-22,045	-12.9%	-7.8
Total	1,619,437	1,542,209	-77,227	-4.8%	-20.0

Table 7 shows the frameworks for first- and second-cycle courses and study programmes in 2025 per faculty board and Umeå School of Education. In total, the budget framework will increase by SEK 41.1 million in 2025 (+2.5%) compared with 2024. This increase is due to both indexation (3.43%) and an increase in funding due to an increased compensation amount for the education areas of science and technology. As detailed in Section 4.3, the increase within Umeå University has been allocated to faculties and Umeå School of Education in accordance with the same principle as in the 2024 budget year, i.e. based on the outcome of the number of full-time students in the areas of science and technology for the period 2021–2023. The total increase also includes a reduction totalling SEK 20.0 million as a result of the reduced budget framework for the Faculty of Social Sciences and Umeå School of Education, as shown in Table 6.



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Table 7. Budget frameworks for first- and second-cycle courses and study programmes in 2025, including preliminary budget frameworks for 2026–2027 (SEK thousands).

ALLOCATION OF FUNDING FIRST- AND SECOND-CYCLE COURSES AND STUDY PROGRAMMES	Budget 2025 ³⁾	Funding increase ²⁾	Adjustment budget framework	Budget 2024	Budget 2025 compared with 2024		Preliminary framework 2026	Preliminary framework 2027
	SEK thousands	(SEK thousands)	(SEK thousands)	SEK thousands	SEK thousands	%	SEK thousands	SEK thousands
Faculty of Arts and Humanities	164,646	94		159,095	5,550	3.5%	168,219	171,078
Faculty of Social Sciences	464,229	838	-12,200	460,223	4,005	0.9%	474,303	482,366
Faculty of Medicine ¹⁾	524,551	161		507,000	17,551	3.5%	535,933	545,044
Faculty of Science and Technology	387,041	2,907		371,395	15,646	4.2%	395,440	402,162
Umeå School of Education	175,596	328	-7,800	177,256	-1,660	0.9%	179,407	182,457
Total	1,716,063	4,328	-20,000	1,674,969	41,093	2.5%	1,753,301	1,783,107

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.

³⁾ The funding allocation for lifelong learning in Table 8 is included in the respective faculty's and Umeå School of Education's budget framework in accordance with this column.

Preliminary budget frameworks for the years 2026–2027 are based on preliminary index levels for the year in question (2026: 2.17%, 2027: 1.70%). The Budget Bill for 2024 only includes budget frameworks up to and including 2026. For the investment in increased compensation amounts for science and technology, it is stated that the funding will be increased by an additional SEK 4.5 million in 2026. In Table 7, this increase has not been allocated to faculties and Umeå School of Education in the preliminary frameworks for 2026. The starting point is that the funds will be allocated in the same way as stated in Section 4.1 of the 2024 and 2025 budget years, i.e. based on the outcome of full-time students within the areas of science and technology for the last three-year period (for 2026, an average of the outcome for 2022–2024). The Budget Bill also states that the funding cap for Umeå University will decrease by a total of SEK 23.6 million in 2026 as a result of decided, proposed and announced reforms, but no further specification is given. No reduction in preliminary frameworks for 2026 has therefore been made in relation to this in Table 7.

4.3.1.1 Allocation of funding for lifelong learning in 2025

The funding for lifelong learning will total SEK 15.5 million in 2025 (including indexation of 3.43%).

Ahead of 2024, a review of the allocation of funding for lifelong learning was carried out in consultation with the Strategic Council for Education. This review resulted in the existing allocation model being retained, but with the allocation having a lower weighting (50%) and 50% of the funding being allocated based on the total budget framework for first- and second-cycle courses and study programmes. The University Board adopted the revised allocation model in June 2023, and this remains in place for 2025. The amounts allocated to faculties and Umeå School of Education in the 2025 budget year have thus only been indexed based on the allocation



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in the 2024 budget. The amounts have been updated in accordance with the 2024 funding target agreement regarding Umeå University. Ahead of 2025, there is a degree of uncertainty regarding whether the Government will grant funding for lifelong learning to higher education institutions in 2025. However, the starting point in Umeå University's budget is that this funding will remain. The allocation of funding to faculties and Umeå School of Education in 2025 is shown in Table 8.

Table 8. Allocation of funding for lifelong learning in 2025 (SEK thousands).

ALLOCATION OF FUNDING LIFELONG LEARNING	Budget 2025 SEK thousands ²⁾	Budget 2024 SEK thousands	Budget 2025 compared with 2024	
			SEK thousands	%
Faculty of Arts and Humanities	4,883	4,721	162	3.4%
Faculty of Social Sciences	3,653	3,532	121	3.4%
Faculty of Medicine	2,629	2,541	87	3.4%
Faculty of Science and Technology	3,354	3,243	111	3.4%
Umeå School of Education	1,030	995	34	3.4%
Total	15,549	15,034	516	3.4%

¹⁾ Comparison figures have been updated in accordance with the 2024 funding target agreement regarding Umeå University.

²⁾ The funding allocation for lifelong learning is included in the respective faculty's and Umeå School of Education's budget framework, in accordance with Table 7.

Those full-time students who are included within this funding receive a 100% performance indicator. Faculties and Umeå School of Education reimburse departments that organise these courses based on the actual performance indicator. This involves a financial surplus at faculty level and at Umeå School of Education. The size of this surplus varies depending on the difference between the actual performance indicator and the 100% performance indicator, and on the level of reimbursement for the education areas in question.

For 2025, as for 2024, Faculty Management and Umeå School of Education's management will draw up innovative activities to promote lifelong learning, which will be financed with this surplus. Reporting will take place no later than 31 October 2024. It is possible to report on this assignment within the regular operational plan or budget for 2025, ideally as a separate section.

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

The compensation amounts per full-time student (FTS) and annual performance equivalent (APE) for 2025 will be detailed in the Budget Bill for 2025, which will be presented in autumn 2024. The amounts in the following table are therefore taken from the 2024 funding target agreement, and have been adjusted upwards using the index for 2025 stated in the Spring Bill for 2024 (3.43%).



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Table 9. Estimated levels of reimbursement for first- and second-cycle courses and study programmes in 2025 (SEK).

EDUCATION AREA	FTSs	APEs
Humanities, theological, legal, social sciences	36,687	23,906
Scientific, technical, pharmaceutical	63,583	52,756
Health sciences	66,507	57,602
Odontological	54,998	64,067
Medical	74,319	90,398
Teaching	44,623	46,746
Clinical training	63,238	61,355
Other	50,239	40,810
Design	177,270	108,005
Art	251,664	108,043
Music	152,935	96,697
Sport	129,158	59,769

4.3.3 Artistic education areas

The table below shows, in brackets, the following limitations in accordance with the funding target agreement for 2024 on the number of full-time students (FTSs) that the university can apply in the artistic education areas within the framework of the funding cap. No changes are expected to take place before 2025.

Table 10. Allocation of maximum number of full-time students within education areas in 2025.

FACULTY BOARD/ UMEÅ SCHOOL OF EDUCATION	Number of full-time students in 2025 (2024 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)

4.3.4 Decentralised education

In 2025, Umeå University will have a total of SEK 29.5 million at its disposal within the framework of the specific undertaking for decentralised education. Of this amount, SEK 6,995,000 relates to support for the University's decentralised medical education and SEK 9,078,000 to support for the University's decentralised health sciences education. The allocation of resources for decentralised education for 2025 is shown in Table 11. Amounts for 2025 have been indexed at 3.43% compared with the 2024 budget year.



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Table 11. Budget frameworks for decentralised education in 2025 (SEK thousands).

DECENTRALISED EDUCATION FIRST- AND SECOND-CYCLE COURSES AND STUDY PROGRAMMES	Budget 2025	Budget 2024	Budget 2025 compared with 2024	
	SEK thousands	SEK thousands ¹⁾	SEK thousands	%
Allocation of funding				
Funding in accordance with funding target agreement (for 100 FTSs)	13,467	13,020	447	3.4%
Funding for decentralised medical education	6,995	6,763	232	3.4%
Funding for decentralised health sciences education	9,078	8,777	301	3.4%
Total	29,540	28,560	980	3.4%
Use of funding				
Payment of FTSs/APEs	7,194	6,955	239	3.4%
Additional costs/development costs/library (part of)	6,271	6,063	208	3.4%
- Of which additional costs/development costs (part of)	3,602	3,483	119	3.4%
- Of which library	2,668	2,580	88	3.4%
Faculty of Medicine	15,729	15,208	522	3.4%
University Administration	346	335	11	3.4%
Total	29,540	28,560	980	3.4%

¹⁾ Comparison figures have been updated in accordance with the 2024 funding target agreement regarding Umeå University.

Funding for decentralised medical education corresponding to a total of SEK 6,995,000 in 2025 is allocated as SEK 6,649,000 to the Faculty of Medicine for increased costs for medical education at four locations and SEK 346,000 to University Administration for costs relating to data networks in Sundsvall, Östersund and Sunderbyn.

Funding for decentralised health sciences education corresponding to SEK 9,078,000 in 2025 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.

From 2023 onwards, some of the premises (other than teaching premises) used for decentralised education in Skellefteå and Örnsköldsvik will be financed via university-wide premises costs. These were previously financed via internal invoicing to faculties and Umeå School of Education. The change from 2023 onwards did not include the financing of those premises (offices and shared areas) related to the nursing programme in Skellefteå and Örnsköldsvik, which have been financed in full by the Department of Nursing. The 2024 budget for Umeå University, including the 2025–2026 financial plan, states that the possibility of also financing these premises via university-wide premises costs will be evaluated before the 2025 budget year. This evaluation has now been carried out, and from 2025 onwards these premises will also be included as university-wide premises areas. However, this does not apply to the Clinical Training Centre. The change means that previous funding from the Department of Nursing will cease with effect from 2025 – see further information in Section 6.1.4.



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

Table 12 shows the allocation of other funds in the 2025 budget year within first- and second-cycle courses and study programmes. All items have been indexed at 3.43%. 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 2025, and are described in the Vice-Chancellor's detailed budget for 2025.

Table 12. Allocation of other funds within first- and second-cycle courses and study programmes in 2024 (SEK thousands).

OTHER FINANCING FIRST- AND SECOND-CYCLE COURSES AND STUDY PROGRAMMES	Relevant faculty/ equivalent	Budget 2025	Budget 2024	Budget 2025 compared with 2024	
		SEK thousands	SEK thousands	SEK thousands	%
Language support	Faculty of Arts and Humanities	9,411	9,099	312	3.4%
Swedish School of Sport and Health Sciences	Faculty of Social Sciences	4,633	4,479	154	3.4%
Centre for Educational Development	Centre for Educational Development	1,864	1,802	62	3.4%
Ceremony for recognised and distinguished university teachers	Other university-wide functions	112	108	4	3.4%
Reception work	Student Services Office	125	121	4	3.4%
Placement courses		1,290	1,247	43	3.4%
- of which Faculty of Arts and Humanities	Faculty of Arts and Humanities	321	310	11	3.4%
- of which Faculty of Social Sciences	Faculty of Social Sciences	970	937	32	3.4%
Curiosum	Curiosum	2,533	2,123	411	19.4%
Total		19,968	18,979	989	5.2%

4.3.5.1 Changes in 2025

- Funding for **language support, the Swedish School of Sport and Health Sciences, the Centre for Educational Development, Other university-wide functions** and **the Student Services Office** is indexed at 3.43%. From the 2024 budget year onwards, funding for the Swedish School of Sport and Health Sciences is allocated to the Faculty of Social Sciences. From autumn 2024 onwards, the ceremony for recognised and distinguished university teachers will be coordinated with the Annual Celebration. This means that from the 2025 budget year onwards, the funding will be transferred to Other university-wide functions, where the funding responsibility for the Annual Celebration lies.



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- Funding for **placement courses** is indexed at 3.43%, and is allocated as SEK 321,000 to the Faculty of Humanities and SEK 970,000 to the Faculty of Social Sciences. In 2025, each faculty must provide co-financing 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.
- Funding for **Curiosum** has been increased ahead of the 2025 budget year following dialogue between Umeå University and Umeå Municipality. Of the increase compared with 2024, SEK 338,000 relates to increased funding and SEK 73,000 relates to an indexation increase (3.43%). The background to the increased funding is that funds from a rent rebate from Balticgruppen Design AB could be used for part-financing over the course of five years (2020–2024), and these funds have now been used. This means that Umeå Municipality and Umeå University need to increase their funding.



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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 2025

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 2025 budget year, based on the Budget Bill for 2024 and the 2024 Spring Fiscal Policy Bill, are detailed below.

- **Indexation increase** of funding corresponding to 3.43% (2023: 3.50%). For 2026 and 2027, the budget frameworks are based on preliminary calculations. (Indexation increase in 2026: 2.17% and 2027: 1.70%.)
- The 2020 Research and Innovation Policy Bill stated that a new model for allocating funding for research and third-cycle courses and study programmes would be introduced via **profile areas**. The model was intended to replace the current indicator-based resource allocation model when allocating new funding. No changes have yet been introduced, and there is some uncertainty regarding whether the Government will introduce a profile area model. A new Research and Innovation Bill will be presented by the Government at the end of 2024, with a focus on excellence, internationalisation and innovation. The invitation to higher education institutions to submit documentation as referral bodies states that the Government intends to return to the question of how the higher education institutions' funding for research and third-cycle courses and study programmes is to be allocated in the Research and Innovation Policy Bill, and that no application procedure regarding profile areas will be initiated before then. In view of this, no change in Umeå University's allocation model has been implemented in the 2025 budget.

At Umeå University, work has been carried out with these profile areas since 2021. It is important for the University to take advantage of the process that has been implemented, and not to wait for a decision on any new national resource allocation model. As part of this work, the Vice-Chancellor decided on three priority research areas at the University in June 2023 (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 Budget Bill for 2024 does not include any new initiatives or funding for Umeå University for research and third-cycle courses and study programmes. Nor are any new investments or funding for research and third-cycle courses and study programmes expected in the Budget Bill for 2025, due to waiting for the next Research and Innovation Bill. New proposals and calculations regarding the financial conditions for the next four-year period (2025–2028) are expected to be presented in the Research and Innovation



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Bill or in the Budget Bill for 2026. For greater predictability and a long-term approach, Umeå University's allocation model will therefore remain unchanged in 2025.

- To strengthen **the research basis of police education**, Umeå University receives funding corresponding to SEK 1.0 million in addition to the regular research funding in accordance with the Budget Bill for 2024. The Government considers it important for future police students to be given the tools to be able to follow the development of knowledge within the field of police work during their future professional lives. In order to achieve this goal in the long term, the Budget Bill states that resources are needed for expanded research of relevance to policing that can secure the supply of teaching staff and strengthen knowledge development within police work. The Budget Bill for 2023 specifies the same level of funding nationally for 2025, and the Budget Bill for 2024 does not mention any adjustment to this level. The starting point is therefore that the University is expected to receive funding at the same level as in 2024, adjusted by index (3.43%). The funding for the research basis of police education is included in Appropriation 2:65 (Special funding for higher education institutions), and is allocated to the Faculty of Social Sciences.

5.2 Allocation of resources for research and third-cycle courses and study programmes

The increase in research funding that Umeå University has received, in accordance with the Budget Bill for 2022, is expected to remain for 2025. No allocation of additional research funding has therefore been made in the budgets for 2023, 2024 and 2025. Nor has there been any reallocation of existing research funding between faculties and Umeå School of Education for 2025.

5.3 Allocation of budget frameworks for research and third-cycle courses and study programmes

Table 13 presents the total framework for research and third-cycle courses and study programmes in 2025 and preliminary budget frameworks for 2026–2027. Changes to the budget framework for 2025 are detailed below.

5.3.1 Changes in 2025

- The total **increase in research funding** for Umeå University is estimated to be SEK 44.1 million, of which the entire increase relates to **indexation** (3.43%).

In 2025, the increase in funding for the following items will be financed by indexation: decided allocation of funding for *research within artificial intelligence (AI)*, increase in funding for *the Vice-Chancellor's strategic resource*, *the Arctic Five* and *Curiosum*. This means that the index allocation is reduced as follows:

- Funding for faculties, Umeå School of Education, 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 is adjusted by an index corresponding to 3.09%.



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- Specific initiatives granted at a fixed amount over a fixed period of time are not indexed. These are *Research initiative 2020–2024*, *Building the research environments at operations covered by the Umeå Arts Campus investigation*, *research data management* and funding regarding *artificial intelligence (AI)*.
- Strategic research areas are allocated specific funds according to the funding target agreement, and are therefore indexed at the ordinary index level (3.43%).
- Funding for purchases from Umeå universitet Holding AB and for Curiosum are regulated via agreements, and are therefore indexed at the ordinary index level (3.43%).
- In accordance with the University Board's previous decision on investing in research into **artificial intelligence (AI)** in 2021–2029, the Faculty of Science and Technology will receive SEK 7.0 million in 2025 (2024: SEK 6.0 million). This initiative will run until 2029. SEK 7.0 million will be received in 2026, and SEK 8.0 million will be received per year in 2027–2029. The change in 2025 will be financed by indexation.
- **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 the 2029 budget year on whether these funds will be returned from the Faculty of Science and Technology or remain there.
- In accordance with the 2024 funding target agreement, Umeå University receives SEK 69.8 million for **strategic research areas**. Umeå University is the lead applicant for the Bio4Energy and Ecochange projects. Umeå University is expected to receive funds again for 2025. The amount has been indexed at 3.43%. It is hard to assess the Government's position regarding these strategic research areas during the coming years, and it is uncertain whether these areas will be addressed in the forthcoming Research and Innovation Bill.
- The allocation of funding for the items included in **university-wide initiatives** is described in the Vice-Chancellor's detailed budget for 2025, decided on by the Vice-Chancellor in June 2024. All items have been indexed with a reduced index (3.09%) as detailed on the previous page, except for funding for purchases from Umeå universitet Holding AB (UHAB), which are regulated via agreements and are therefore indexed at the ordinary index level (3.43%). In addition to indexation, the funding for the Vice-Chancellor's strategic resource has been increased by SEK 1.2 million for 2025 due to increased funding needs. This increase has been financed by indexation.
- In accordance with the Vice-Chancellor's decision on **research investment** totalling SEK 135 million during the period 2020–2024, SEK 9.0 million per year is funded from Umeå University's research funding (7 April 2020, reg. no.: FS 1.3.2-2250-18). At the end of 2023, the initiative had been financed by a total of SEK 68.5 million, while disbursed funds from the initiative amounted to SEK 105 million. To further finance the initiative in 2025, an additional SEK 5.0 million is being transferred. Financing take place via the



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funds allocated in 2024 for *Building the research environments at operations covered by the Umeå Arts Campus investigation and managed by UmArts (Research Centre for Architecture, Design and the Arts)* – see additional comments on the next page.

- Funding for **Curiosum** is increased by SEK 1.2 million in addition to ordinary indexation. Curiosum is also financed with SEK 2.53 million from the funding for first- and second-cycle courses and study programmes (2024: 2.12 million) and all faculties jointly financing SEK 1.56 million (2024: SEK 1.31 million). In summary, Curiosum will receive a total of approximately SEK 12.82 million in funding in 2025 (2024: SEK 10.74 million).
- Funding for **the Swedish School of Sport Sciences** will be allocated from the 2024 budget year onwards to the Faculty of Social Sciences for onward allocation to the School.
- In 2025, the allocation of funding for **Building the research environments at operations covered by the Umeå Arts Campus investigation and managed by UmArts (Research Centre for Architecture, Design and the Arts)** will be paused. This initiative is planned to be evaluated during 2024. On the basis of this evaluation, a needs analysis of the allocation of funding ahead of 2026 will be carried out. Released funds totalling SEK 5.0 million will be allocated in the 2025 budget year to the research initiative to further finance the initiative. See additional comments on the previous page.
- In accordance with the University Board's previous decision on investing in research into **artificial intelligence (AI)** in 2021–2029, the university-wide level will receive SEK 7.0 million in 2025. This initiative will run up to and including 2029. SEK 8.0 million per year will be received in 2026–2027, and SEK 9.0 million per year will be received in 2028–2029. In 2025, funding will be provided through indexation. In total, the initiative comprises SEK 107 million during the period 2020–2029. SEK 57 million relates to funding for the university-wide level and SEK 50 million for the Faculty of Science and Technology. Of the amount allocated to the university-wide level, SEK 7.0 million relates to the financing of shared costs. A midway follow-up of the initiative will begin in 2024.
- No funds are earmarked for later allocation in the 2025 budget year.

Table 13 shows the allocation of funding for research and third-cycle courses and study programmes in 2025 by faculty board and Umeå School of Education, among others. In the event that the Government's Budget Bill for 2025 includes a change in the funding for Umeå University, the Vice-Chancellor will decide how this surplus or deduction is to be allocated.



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Table 13. Budget frameworks for research and third-cycle courses and study programmes in 2025 and preliminary budget frameworks for 2026–2027 (SEK thousands).

ALLOCATION OF FUNDING RESEARCH AND THIRD-CYCLE COURSES AND STUDY PROGRAMMES	Budget 2025	Index	Other adjustments	Budget 2024	Budget 2025 compared with 2024		Preliminary framework 2026	Preliminary framework 2027
	SEK thousands			SEK thousands	SEK thousands	%	SEK thousands	SEK thousands
Faculty of Arts and Humanities	117,700	3,529	0	114,171	3,529	3.1%	120,254	122,298
Faculty of Social Sciences	223,229	6,693	0	216,536	6,693	3.1%	228,073	231,950
Faculty of Medicine	372,740	11,176	0	361,564	11,176	3.1%	380,828	387,303
Faculty of Science and Technology	357,714	10,725	0	346,989	10,725	3.1%	365,476	371,689
Faculty of Science and Technology, research support within AI initiative	7,000	0	1,030	5,970	1,030	17.3%	7,000	8,000
Umeå School of Education	56,310	1,688	0	54,622	1,688	3.1%	57,532	58,510
Strategic research areas	72,182	2,394	0	69,788	2,394	3.4%	73,748	75,002
University-wide initiatives ¹⁾	40,951	1,232	1,200	38,519	2,432	6.3%	41,840	42,551
Research initiative 2020–2024	14,260	0	4,975	9,285	4,975	53.6%	9,285	9,285
Curiosum	8,722	251	1,168	7,304	1,419	19.4%	8,912	9,063
Research infrastructure	39,243	1,177	0	38,066	1,177	3.1%	39,751	39,958
Arctic Research Centre at Umeå University	6,635	184	500	5,951	684	11.5%	6,779	6,894
Swedish School of Sport and Health Sciences	4,105	123	0	3,982	123	3.1%	4,194	4,265
Building the research environments at operations covered by the Umeå Arts Campus investigation	0	0	-4,975	4,975	-4,975	-100.0%	0	0
University-wide artificial intelligence	7,000	0	1,030	5,970	1,030	17.3%	8,000	8,000
Research data management	1,990	0	0	1,990	0	0.0%	1,990	1,990
Funding for later allocation	0	0	0	0	0	0.0%	4,975	4,975
Total	1,329,781	39,171	4,928	1,285,682	44,099	3.4%	1,358,637	1,381,734

¹⁾ The allocation of funding for university-wide initiatives is described in the Vice-Chancellor's detailed budget for 2025.

Preliminary budget frameworks for the years 2026–2027 are based on preliminary index levels for the year in question (2026: 2.17%, 2027: 1.70%). The allocation of funding for research within *artificial intelligence (AI)* to the Faculty of Science and Technology and the university-wide level for 2026–2027 is in accordance with the University Board's decision. Funding is provided via an



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index difference from the specific initiatives that are granted a set amount for a fixed period of time and are therefore not indexed, and via a reduced index for research infrastructure, in view of the fact that the item has a significant amount of saved agency capital. Funding for *Research initiative 2020–2024* totalling SEK 135 million is in accordance with the Vice-Chancellor's decision. Funding totalling SEK 4,975 million per year in 2026–2027 that was previously allocated to *Building the research environments at operations covered by the Umeå Arts Campus investigation* are listed under *Funding for later allocation* pending the investigation of the initiative carried out in 2024.

5.4 Other comments

The 2024 budget for Umeå University, including the 2025–2026 financial plan, states that up to and including the 2023 budget year, funds have been allocated for three courses for research supervisors (2023: SEK 1.06 million), paid by the faculties through specification in the Vice-Chancellor's detailed budget. In consultation with Faculty Management, the Board of Umeå University Library has decided that this management will cease from 2024 and will instead be agreed on separately.



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6. University-wide functions, rent for premises, cleaning services and social insurance contribution top-ups

The total budget framework for the university-wide functions is divided up into the items *Direct government funding* (Sections 6.1.1–6.1.3), *Premises funding* (Section 6.1.4), *Funding for cleaning services* (Section 6.1.5) and *Acquisitions* (Section 6.1.7). 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 6.2 for more information.

The table below shows the total budget framework for university-wide functions in 2025, broken down by type of funding.

Table 14. Allocation of the total budget framework for university-wide functions in 2025 (SEK thousands).

ALLOCATION OF FUNDING FOR UNIVERSITY-WIDE FUNCTIONS	Budget 2025	Budget 2024	Budget 2025 compared with 2024	
	SEK thousands	SEK thousands	SEK thousands	%
Direct government funding	460,627	443,678	16,949	3.8%
Premises funding	99,118	92,500	6,618	7.2%
Funding for cleaning services	7,485	7,061	424	6.0%
Acquisitions	71,135	68,776	2,359	3.4%
Total	638,365	612,015	26,350	4.3%

The total budget for university-wide functions is SEK 638.4 million in 2025, which is an increase of SEK 26.4 million or +4.3%. Of the change in 2025, SEK 17.6 million relates to an index adjustment of 3.43%, SEK 5.9 million to increased funding for university-wide functions, SEK 7.0 million to increased funding for premises and cleaning services, and an efficiency requirement for university-wide functions that totals -SEK 4.1 million.

The overall percentage increase (4.3%) exceeds the index adjustment (3.43%), mainly due to the following reasons:

- Increase in direct government funding. Of the increased funding for university-wide functions (SEK 5.87 million), SEK 1.73 million is financed via a change in volume and SEK 4.14 million via an efficiency requirement for university-wide functions – see Section 6.1 for more information.
- Increase in funding for premises based on increased level of internal rent (5.6%) and changed premises area – see Sections 6.1.4 and 6.3.
- Increase in funding for cleaning services based on increased price per square metre (3.3%) and changed premises area – see Sections 6.1.5 and 6.4.



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- Indexation increase of acquisitions (3.43%) – see Section 6.1.7.

6.1 Allocation of direct government funding for university-wide functions in 2025

The university-wide functions are divided up into Umeå University Library, University Administration and Other university-wide functions. University Administration consists of just over 600 employees, divided up into 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. ‘Other university-wide functions’ includes 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.

Direct government funding indicates the total resource for the funding-financed operations within university-wide functions, excluding funding for premises and cleaning services. Funding-financed operations must not normally offer additional service purchases internally within the University. The person responsible for each part works on the basis of these instructions, and must carry out good and effective support operations within these frameworks.

Table 15 shows the allocation of direct government funding for university-wide functions in 2025, as well as preliminary frameworks for 2026–2027. The direct government funding also includes funding for the Internal Audit Office – see in particular Section 6.1.6. Financing takes place via university-wide percentage mark-ups – see Section 6.2 for more information.

Table 15. Direct government funding for university-wide functions in 2025, including frameworks for the Internal Audit Office (excluding funding for premises and cleaning services), and preliminary budget frameworks for 2026–2027 (SEK thousands).

DIRECT GOVERNMENT FUNDING FOR UNIVERSITY-WIDE FUNCTIONS	Budget 2025		Funding adjustment	Efficiency requirement	Budget 2024		Budget 2025 compared with 2024		Preliminary framework 2026 SEK thousands	Preliminary framework 2027 SEK thousands
	SEK thousands	Index			SEK thousands	SEK thousands	%			
University Administration	254,879	8,452	2,300	-2,299	246,425	8,454	3.4%	260,410	264,837	
Umeå University Library	81,342	2,693	870	-732	78,511	2,831	3.6%	83,107	84,520	
Other university-wide functions	124,406	4,073	2,700	-1,108	118,741	5,665	4.8%	127,106	129,266	
Total	460,627	15,218	5,870	-4,139	443,678	16,949	3.8%	470,622	478,623	

The budget framework will increase by a total of SEK 16.9 million in 2025, corresponding to an increase of 3.80% compared with 2024. The increase exceeds the index level of 3.43%, 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 3.80% between 2025 and 2024. The proportion of direct government funding for



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university-wide functions in relation to the University's total resources in 2025 is thus unchanged compared with 2024, based on the objective that its relative proportion of the university's total resources should not increase over time.

Based on this, and in combination with the fact that further investments in university-wide functions have been deemed to be prioritised for implementation in 2025, an efficiency requirement corresponding to a total of -SEK 4.14 million will be implemented for university-wide functions in 2025 in order to finance further prioritised investments.

Of the total increase of SEK 16.9 million, SEK 15.2 million corresponds to a state index adjustment of 3.43%, SEK 5.87 million to an increase in funding and -SEK 4.14 million to an efficiency requirement for university-wide functions.

The increase in funding of SEK 5.87 million and the efficiency requirement of -SEK 4.14 million are allocated as follows:

- University Administration – increase in funding: SEK 2.30 million, efficiency requirement: -SEK 2.30 million. For more information, see Section 6.1.1.
- Umeå University Library – increase in funding: SEK 0.87 million, efficiency requirement: -SEK 0.73 million. For more information, see Section 6.1.2.
- Other university-wide functions – increase in funding: SEK 2.70 million, efficiency requirement: -SEK 1.11 million. For more information, see Section 6.1.3.

Umeå University is part of the AcrossEU Alliance, which is seeking European University status, and a decision on funding from the EU will be made in June 2024. If the Alliance is granted funding, the Vice-Chancellor will decide on temporary funding for the period 2024–2025. Funding corresponding to SEK 4.2 million will be allocated within university-wide functions from 2026 onwards for Umeå University's work in the Alliance, in addition to the funds received from the EU.

6.1.1 University Administration

Direct government funding amounts to SEK 254.9 million in 2025 (2024: SEK 246.4 million). The framework adjustment corresponding to +SEK 8.45 million consists of an efficiency requirement corresponding to -SEK 2.30 million and the following increases in funding (totalling SEK 10.75 million including index):

- **Index 3.43% (+SEK 8.45 million).**
- **Strengthening support for disabled students (+SEK 1.20 million).**
The number of disabled students seeking educational support has increased significantly in recent years, which is why the direct government funding to University Administration was increased by SEK 2.25 million in 2024 to cover the costs of support measures. The increase in students granted support at Umeå University from 2017 to 2023 was 164% (from 612 to 1,618 students per year). In particular, students with neuropsychiatric disabilities and reading and writing difficulties have increased the most. Based on the sharp increase in needs, the costs of support measures have continued to rise. The picture is similar nationally, and there are no indications that this increase will slow down in the



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future. Based on the continued increase in needs and costs, support for disabled students will be strengthened further from 2025 onwards.

- **IT strategic initiatives** (SEK 1.10 million).
Of the IT initiatives that have been given the highest priority during the prioritisation process, the IT framework is increased by funding for the following initiatives:
 - **Further development of the Raindance finance system** (SEK 0.30 million).
Raindance is a business-critical system that requires upgrading to ensure that system log-in takes place via Umu-id and multi-factor authentication (MFA). The IT framework is therefore increased to cover the additional management cost. Implementation costs are dealt with by the Financial Office in consultation with the University Director.
 - **Further development of identity and authorisation management** (SEK 0.30 million).
Gaining control of the University's digital identities and authorisations is a highly prioritised security measure. The IT framework is therefore increased to cover the additional management cost. Implementation costs are dealt with by ICT Services and System Development in consultation with the University Director.
 - **Costs above the national price and salary index** (SEK 0.50 million).
A number of the costs for the shared IT systems are completely independent of the national price and salary index, and are instead linked to several input variables such as exchange rate, number of employees, number of students, number of page views, amount of storage, hardware, etc. This means that it is difficult to achieve full cost recovery with the existing index adjustment. This applies to, for example, increased costs for changing from A3 to A5 licences in connection with the introduction of M365 and increased costs for backing up M365. The IT framework is therefore increased to compensate in part for additional costs over and above the national price and salary index.

Among the other prioritised IT investments in 2025, the replacement of system support for individual study plans (Ladok ISP) and the replacement of the education database (education planning within Ladok) will be able to be financed within the current budget framework for Ladok. Regarding funding for the shared e-archive, a new position will be taken before the 2026 budget.

In addition to the increased funding frameworks for University Administration, the following changes will also be implemented in 2025:

- **Continued funding for the investment in student recruitment communication initiatives.**
For the period 2023–2024, the Vice-Chancellor has decided on an investment (SEK 4.4 million per year, SEK 8.8 million in total) in student recruitment communication initiatives with the Communications Office, which is responsible for coordinating the investment (reg. no. FS 1.3.2-188-23). This initiative will be extended for another year with SEK 4.4 million in 2025. Financing is provided from the interest account.



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- **Payment model for affiliates and guests in Umeå University's IT environment.**

The document *Budget 2024 for Umeå University including financial plan 2025–2026* states that the management of IT services for affiliates will be investigated, and that a new model will be proposed if necessary. Based on the completed investigation and environmental scanning, a new payment model will be introduced from 1 January 2025, initially offering three different packages (basic, small and large). The advantage of a payment model is better control over the number of affiliates and having a clear financing model for licence costs etc. for affiliates. The payment model applies to people who are not employees or students at the University, but who need access to the University's IT environment for various reasons. The payment model will be self-financed, which means that no additional funds will be granted.

6.1.2 Umeå University Library

Direct government funding amounts to SEK 81.3 million in 2025 (2024: SEK 78.5 million). The framework adjustment of +SEK 2.83 million consists of an efficiency requirement corresponding to -SEK 0.73 million and the following increases in funding (totalling SEK 3.56 million including index):

- **Index 3.43%** (+SEK 2.69 million).
- **Licence cost for bibliometric analysis tool** (+SEK 0.80 million).
In 2022, Umeå University Library took over management responsibility for Umeå University's bibliometric analysis tool, which up until 2026 will be the SciVal system. There is a decision up until 2024 on funding for SciVal, which is why the direct government funding is increased with permanent funding from 2025 onwards in order to finance future licence costs for the analysis tool.
- **ORCID licence cost** (+SEK 0.07 million).
Umeå University acquired the IT system ORCID (Open Researcher and Contributor ID) in 2023. ORCID is an international registry of unique researcher IDs. Its main purpose is to solve the problem of researchers who have the same/similar names by uniquely identifying researchers worldwide. Umeå University Library is responsible for the system, and direct government funding is therefore being increased in order to finance annual licence costs.

6.1.3 Other university-wide functions

Direct government funding amounts to SEK 124.4 million in 2025 (2024: SEK 118.7 million). The framework adjustment of +SEK 5.66 million consists of an efficiency requirement corresponding to -SEK 1.11 million and the following increases in funding (totalling SEK 6.77 million including index):

- **Index 3.43%** (+SEK 4.07 million).
- **Continued stable financial conditions for Bildmuseet** (SEK +2.70 million).
In the document *Budget 2024 for Umeå University including financial plan 2024*, the assessment is that the funding for Bildmuseet needs to be increased further in 2025, since



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previous funding from the Vice-Chancellor’s strategic resource and Campus X will cease entirely in 2025. Bildmuseet is one of Sweden’s leading art galleries for international contemporary art, and is a part of Umeå University and the public heart of Umeå Arts Campus. Ahead of 2025, funding is therefore being increased in order to create stable economic conditions for Bildmuseet.

6.1.4 Funding for premises, university-wide functions

Table 16 shows the allocation of funding for premises costs in 2025 regarding university-wide functions. The frameworks also include funding for the Internal Audit Office – see in particular Section 6.1.6. The budget frameworks for university-wide functions’ premises are affected by the level of internal rent and by the size of the premises area. In 2025, the internal rent will increase by 5.6% (2024: 3.5%) – see Section 6.3 for more information.

Table 16. Budget frameworks for university-wide functions’ premises in 2025, including frameworks for the Internal Audit Office (SEK thousands).

PREMISES FUNDING UNIVERSITY-WIDE FUNCTIONS	Budget 2025 SEK thousands	Compared with 2024		
		SEK thousands	Change SEK thousands	%
University Administration	18,428	17,244	1,184	6.9%
Umeå University Library	55,516	52,515	3,001	5.7%
Other university-wide functions	19,674	17,241	2,433	14.1%
Lecture halls	5,500	5,500	0	0.0%
Total	99,118	92,500	6,618	7.2%

The premises funding for university-wide functions will increase by a total of SEK 6.6 million (+7.2%) compared with 2024 (2024: +6.4%). The increase in funding exceeds the increase in the level of internal rent due to changed premises areas, as follows:

- University Administration.** The premises area for the Planning Office will increase in 2025 with the transfer of premises area from University Management. Otherwise, University Administration’s premises will increase by approximately 88 square metres, half of which will be compensated for by increased funding in 2025. Before 2026, clearer procedures will be drawn up regarding increased or decreased premises areas within University Administration.
- Umeå University Library.** Ahead of 2025, the premises areas have changed to an insignificant degree as the area for the Campus Library has increased marginally. With regard to the premises funding for the Medical Library, discussions on funding are ongoing with Region Västerbotten. 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.
- Other university-wide functions.** In 2023, premises associated with decentralised education in Skellefteå and Örnsköldsvik (excluding teaching premises, as well as offices and shared areas for the nursing programme) changed from previously having been invoiced internally to faculties and Umeå School of Education to being financed as a



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university-wide premises cost. From 2025 onwards, premises for the nursing programme in Skellefteå and Örnsköldsvik will also be included as a university-wide premises area, meaning that the premises areas will have been expanded by 380 square metres in 2025 (SEK 1,566,000). This change means that previous funding from the Department of Nursing will end with effect from 2025. Other changes in premises within Other university-wide functions relate to Bildmuseet, which has marginally increased its storage space, and University Management, whose premises have decreased slightly with a transfer of premises area to the Planning Office.

In addition to the increased funding frameworks for university-wide functions' premises, the following changes will also be implemented in 2025:

- Office premises for exam administration**
 Ahead of 2025, costs (SEK 680,000 per year, plus costs for cleaning services, totalling SEK 745,000) to finance office premises for exam administration will be transferred from the internal rent framework to the budget framework for university-wide premises. This transfer does not entail any increased cost for Umeå University, and nor does it increase the premises funding for university-wide premises. The total premises area of these office premises will correspond to 165 square metres in Building K (the new building on the main campus, which will be completed in 2025 and will include exam rooms).

6.1.5 Funding for cleaning services, university-wide functions

The table below shows the allocation of funding for cleaning services in 2025 regarding university-wide functions. The frameworks also include funding for the Internal Audit Office – see in particular Section 6.1.6.

Table 17. Funding for university-wide functions' cleaning services in 2025, including frameworks for the Internal Audit Office (SEK thousands).

FUNDING FOR CLEANING SERVICES UNIVERSITY-WIDE FUNCTIONS	Budget 2025 SEK thousands	Compared with 2024		
		SEK thousands	Change SEK thousands	%
University Administration	1,776	1,684	92	5.5%
Umeå University Library	4,519	4,372	147	3.4%
Other university-wide functions	1,190	1,005	185	18.4%
Total	7,485	7,061	424	6.0%

The increase in the total budget for cleaning services in 2025 is due to the price of cleaning services increasing by 3.3% (2024: 5.2%) as described in Section 6.4, and to the changed premises area as described in Section 6.1.4.

6.1.6 Internal Audit Office

The table below shows the allocation of funding regarding the Internal Audit Office at Umeå University. The allocation of funding is also included in the budget frameworks given for Other university-wide functions in Tables 15–17.



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Table 18. Allocation of funding for the Internal Audit Office in 2025 (SEK thousands).

ALLOCATION OF FUNDING INTERNAL AUDIT OFFICE	Budget 2025 SEK thousands	Compared with 2024		
		SEK thousands	Change SEK thousands	%
Direct government funding	2,458	2,376	82	3.4%
Premises funding	90	85	5	5.9%
Funding for cleaning services	9	8	0	3.7%
Total	2,557	2,470	87	3.5%

The increase in direct government funding corresponds to an indexation of 3.43% for 2025. The increased in funding for premises costs and cleaning services corresponds to a marginal adjustment of premises area, as well as an increase in the level of internal rent (+5.60%) and the price of cleaning services (+3.30%).

6.1.7 Acquisitions and publishing

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

Table 19. Budget framework for acquisitions and publishing within Umeå University Library for 2025 (SEK thousands).

ALLOCATION OF FUNDING ACQUISITIONS/PUBLISHING	Budget 2025 SEK thousands	Compared with 2024		
		SEK thousands	Change SEK thousands	%
Umeå University Library, Section 6.1.7	71,135	68,776	2,359	3.4%
Umeå University Library, Section 6.1.2 ¹⁾	1,865	1,803	62	3.4%
Total	73,000	70,579	2,421	3.4%

¹⁾ Also included in the budget framework for Umeå University Library in Table 15.

The funding for acquisition and publishing costs is increased by a total of SEK 2.4 million (+3.4%) compared with 2024 (2024: +7.7%), of which the index (3.43%) accounts for the entire increase. In recent years, the cost of acquisitions has increased significantly and so has the budget framework for acquisitions. Ahead of 2025, the assessment is that no increase in funding – over and above the index – is needed.

University Management, together with other higher education institutions in Sweden, has taken a strategic decision that research financed by state funding is to be open and accessible to all. The agreements that make this possible have been placed in their entirety with Umeå University Library, which both administers and manages them. This has meant that, from 2023 onwards, Umeå University Library has taken over costs that were previously financed by departments.



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6.2 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 year, in order to provide greater transparency and understanding of the annual variation in percentages. In order to provide 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 2025, the focus is on set percentages for all business areas in 2024 also applying in 2025, or being reduced marginally.

Charging fixed percentage mark-ups must cover the costs for shared functions in accordance with Section 6.1. The mark-up for research and third-cycle courses and study programmes has a lower weighting than the mark-up for first- and second-cycle courses and study programmes, in view of the fact that there are more costs for the administration of education. The focus is on cost allocations stated in the detailed budget established by the Vice-Chancellor in June before each budget year not being adjusted on the basis of any changes in the autumn Budget Bill.

According to the annual statistics from the Association of Swedish Higher Education Institutions, Umeå University has the fifth lowest proportion of indirect costs of all higher education institutions surveyed in 2023, for both education and research. Within education alone, Umeå University has the ninth lowest proportion, while within research the proportion is the second lowest of all institutions.

6.3 Premises, internal rent and investments

The internal rent for 2025 will increase to SEK 4,122 per square metre per year (2024: SEK 3,903/m²). Internal rent will be increased by SEK 219 per square metre in 2025, corresponding to 5.6% (2024: 3.5%).

Below are the main reasons why this level is needed:

- In 2024, the internal rent increased by 3.5% while the consumer price index (CPI) increased by 6.5% ahead of 2024. (Rental agreements are primarily adjusted upwards based on the applicable CPI level.) This means that the internal rent level for 2024 is too low.
- Building K – a new building containing examination rooms, classrooms and offices – is leased out for ten months in 2025, with an annual rent equivalent to SEK 22.2 million. The rental cost of the Eastern Pavilion, which is being vacated to move in to Building K, is just under SEK 4 million per year.
- The annual cost of completed investments in 2025, as shown in Table 20, increases by SEK 4.6 million compared with the forecast for 2024.

Despite the increase in internal rent in 2025, a deficit corresponding to SEK 8.6 million is predicted for 2025.



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In comparison with other universities, Umeå University had the lowest proportion of premises costs in relation to total costs in 2023. This proportion amounted to 10%, which has remained unchanged since 2019.

6.3.1 Empty premises/conversion reserve

The forecast was that Umeå University's conversion reserve in 2024 would be approximately 6,900 square metres of weighted area. By spring 2024, the amount of conversion reserve in the internal rental system had decreased to approximately 5,900 square metres. This reserve is expected to increase by around 1,600 square metres due to planned changes in premises and notices of termination for the next budget year. The conversion reserve is estimated to be around 7,500 square metres in 2025. Available premises – i.e. premises that are not planned to be used – are 3.13%, which is slightly too small a conversion reserve to manage total planned moves. A common key ratio in real estate for managing transitions and moves in larger portfolios is 4.0%.

6.3.2 Investments

The level of internal rent within Umeå University is affected by completed and planned investments. Investments in 2023 totalled SEK 54.7 million, which is a higher level than for the previous year (2022: SEK 41.0 million). The forecast for 2024 is approximately SEK 72 million. The level of investment in 2025 is expected to drop to around SEK 64 million. Table 20 shows the largest investments during the period 2020–2024 and in the 2025 budget.

Table 20. Investments in conversions and new construction, furnishings/equipment, data networks and access/alarm systems in 2020–2025 (SEK millions).

Year	Total (SEK millions)	Comments
2020	51.4	Biology Building, Clinical Training Centre and Lindell Hall auditoriums, etc.
2021	43.2	Structural measures for premises (Department of Computer Science, etc.), Replacement of parts of control systems for alarms and access systems (S-nodes) which have reached the end of their technical life.
2022	41.0	Premises additions (ICT), Closed stacks Umeå University Library, Learning space Umeå University Library, etc.
2023	54.7	Closed stacks and vaults Umeå University Library and Student area Norrland University Hospital, Adaptations for new restaurateur on Umeå Arts Campus.
2024 (forecast)	71.9	Strategy physical keys, Freezer box hotel with backup power and Bicycle parking garage.
2025 (budget)	64.4	Closed stacks 2 Umeå University Library, Building K and Strategy physical keys.

Depreciations on completed investments in 2023 corresponded to 4.2% of total costs for the University (2022: 4.4%). The investments reported in Table 20 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 Table 20.



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6.3.3 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 1.94 million in 2025 (2024: SEK 1.80 million) and faculties must contribute SEK 0.6 million themselves (2024: SEK 0.6 million).

6.3.4 Preliminary internal rent 2026–2027

A preliminary assessment of the level of internal rent in 2026–2027 has been carried out, and the preliminary estimate is that internal rent will increase by SEK 182 in 2026 (+4.4%) and by SEK 232 in 2027 (+5.4%). 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. In view of the global situation, the uncertainty regarding inflation is greater than usual.

6.4 Cleaning services

The price for cleaning services will change to SEK 391.40 per square metre in 2025 (2024: SEK 379.10/m²). The percentage increase is 3.3% for 2025 compared with 2024 (2024: 5.2%). This increase consists of the following elements:

- Annual change in the ratio of chargeable area to total area. In 2025, the proportion of chargeable space will be 58% (2024: 56%).
- Additional textile surfaces (mainly in the MIT Building and the University Club, as well as Building K).
- Increased costs for waste sorting (changes in legal requirements).
- Increasing the number of resting rooms.
- Indexation (3.43%).

6.5 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, etc. Table 21 shows the social insurance contribution top-up levels for all age groups.

Table 21. Social insurance contribution top-up levels in 2025.

Age group (People born between)	Budget 2025	Budget 2024	Increase in 2025 (percentage points)
1988–	56.58%	56.58%	0
1966–1987	56.22%	54.72%	1.5
1959–1965	55.22%	54.72%	0.5
1956–1958	49.63%	49.13%	0.5



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1938–1955	37.35%	36.85%	0.5
–1937	15.93%	15.43%	0.5

The increased social insurance contribution top-up levels in 2025 are based on the introduction of Kåpan Flex, which is part of the state occupational pension agreement that all state employees have. This will be introduced as early as 2024 and will affect the majority of employees, and means that Umeå University will pay the equivalent of 1.5% of salary for employees born between 1966 and 1987 and 0.5% of salary for employees born before 1966 every month. This will entail an annual increase in the cost to the National Government Employee Pensions Board, and the levels of social insurance contribution top-ups will therefore increase to a corresponding extent in 2025.

According to a summary produced by the Association of Swedish Higher Education Institutions of the percentage of social insurance contribution top-ups at 32 higher education institutions in 2023, Umeå University is ranked in the middle of these. The average of reported higher education institutions in the compilation was 55.0% in 2023 (2022: 55.2%).

It is clear that the increase in the social insurance contribution top-ups in 2025 will not be sufficient to finance pension contributions. A new analysis will therefore be carried out before 2026 to investigate how much the social insurance contribution top-up level needs to be increased by.



Appendix 1

Summary of allocated funding for 2025 to faculty boards, Umeå School of Education, University Administration, Umeå University Library and Other university-wide functions¶

The table below shows the total funding to be received by operations at Umeå University in 2025. In addition to government funding, Umeå University's operations are also financed via grants, fees and other remuneration, as well as financial income. There is also funding for special expenses that is financed via Appropriation 2:64 (e.g. practice-based research, supplementary education, further education of unqualified teachers, funding for Innovation Office) and remuneration in accordance with the national medical/dental training and research agreements.¶

Unit: SEK thousands¶	FIRST-AND-SECOND-CYCLE COURSES-AND-STUDY-PROGRAMMES-2025¶			RESEARCH-AND-THIRD-CYCLE COURSES-AND-STUDY-PROGRAMMES-2025¶			UNIVERSITY-WIDE-FUNCTIONS-2025¶					TOTAL-ALLOCATED-FUNDING¶
	Allocated-funding-1st/2nd¶	Special-funding ^{1)¶}	TOTAL-1ST/¶2ND¶	Allocated-funding-3rd/res¶	Special-funding ^{4)¶}	TOTAL-3RD/¶RES¶	Allocated-funding¶	University-wide-premises¶	Cleaning-services-for-university-wide-premises¶	Acquisitions¶	TOTAL-UNIV-WIDE ^{2)¶}	
Faculty of Arts and Humanities incl. Arcum¶	164,646¶	2,860¶	167,506¶	124,335¶	0¶	124,335¶	0¶	0¶	0¶	0¶	0¶	291,841¶
Faculty of Social Sciences incl. Swedish School of Sport Sciences¶	464,229¶	0¶	464,229¶	227,334¶	1,034¶	228,368¶	0¶	0¶	0¶	0¶	0¶	692,597¶
Faculty of Medicine¶	524,551¶	17,293¶	541,844¶	372,740¶	0¶	372,740¶	0¶	0¶	0¶	0¶	0¶	914,584¶
Faculty of Science and Technology incl. research within AI¶	387,041¶	0¶	387,041¶	364,714¶	0¶	364,714¶	0¶	0¶	0¶	0¶	0¶	751,755¶
Umeå School of Education¶	175,596¶	4,808¶	180,404¶	56,310¶	0¶	56,310¶	0¶	0¶	0¶	0¶	0¶	236,714¶
Umeå University Library¶	0¶	2,668¶	2,668¶	0¶	0¶	0¶	81,342¶	55,516¶	4,519¶	71,135¶	212,512¶	215,180¶
University Administration¶	0¶	1,692¶	1,692¶	0¶	0¶	0¶	254,879¶	18,428¶	1,776¶	0¶	275,083¶	276,775¶
Other university-wide functions ^{3)¶}	0¶	7,188¶	7,188¶	184,348¶	0¶	184,348¶	124,406¶	25,174¶	1,190¶	0¶	150,770¶	342,306¶
Total¶	1,716,063¶	36,509¶	1,752,572¶	1,329,781¶	1,034¶	1,330,815¶	460,627¶	99,118¶	7,485¶	71,135¶	638,365¶	3,721,752¶

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¹⁾This funding may be used for expenses at the University for special funding (Appropriation 2:65), which for Umeå University relate 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), funds for medical physics education (Faculty of Medicine) and funds for strengthening student health (University Administration). The funding also includes funds for short courses included in Other university-wide functions for later allocation. It also includes SEK 7,194,000 for FTSs/APEs within the framework of the specific undertaking for decentralised education.¶