UNIVERSITEIT VAN AMSTERDAM

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2026 FRAMEWORK LETTER

We are



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1 Introduction

The Framework Letter provides the basis for the 2026 budget and the long-term forecasts for 2027 – 2029 for the faculties, units and other organisational units. The Framework Letter sets out guidelines and provides tools which the organisational units can use in preparing the 2026 budget. The Framework Letter has been drawn up on the basis of existing policy, which means that it is based on existing funding and price developments as they were known at the time of writing, with the Strategic Plan (SP) 'Inspiring Generations' likewise forming a key starting point.

As for all universities, internal and external dynamics are both high for the UvA. Outside the university, political discussions about the government grant, etc. are having a major impact on the UvA. International geopolitical tensions are set to continue for the time being as well, increasingly impacting education, research and valorisation at the UvA. Added to this, 2026 is the last year of the current strategy. It will be followed by a transition to new strategic objectives.

As such, 2026 would seem to be a transition year from a financial point of view. Many of the cuts imposed by The Hague have been absorbed in the 2025 budget. The Framework Letter shows a relatively stable financial position for 2026 where the government grant is concerned. The non-payment of price compensation will result in a limited amount of new pressure for the UvA from the cuts imposed. Given the ongoing strain on the government grant, it cannot be ruled out that new cuts from 2027 onwards will require further adjustments to the budget. The threat of further cuts will still be a real threat in any event if the Balanced Internationalisation Act is introduced. In time, so from 2028 onwards, this could lead to a reduction in revenue for the UvA of tens of millions of euros.

The UvA expects that the wage compensation/cost-of-living adjustment available for 2026 will not be sufficient to absorb the full pressure of increased wages and prices. These insidious cuts will cause pressure on the UvA to increase. The 2026 Framework Letter asks all the organisational units to absorb some of the increased wages and prices in their own budgets. The investment funds made available by the UvA can still be used to achieve cost savings as well (ViDi).

In 2026, the UvA will already start to benefit a little from its initial investments in cost savings. In this respect too, 2026 will be a transition year. However, other savings – especially where the reduction of floor-space use is concerned, which presents the UvA with a major savings opportunity – will take longer to achieve in many cases. Some savings will even depend on the strategic choices made in the Accommodations Plan, which will be developed further between the Framework Letter and the 2026 budget.

The final results based on the current Strategic Plan will be achieved in 2026. Work to develop a new UvA strategy is now well under way. New policy initiatives to realise a new UvA strategy will also be launched in 2026. In this respect too, 2026 will be a transitional year. In the Framework Letter, this leads to the partial release of the funds earmarked for the current SP and the reservation of funds to facilitate the new strategy. We will also try to identify additional scope by taking a critical look at the central policy budgets.

As regards the Accommodations Plan, it is clear that the UvA is in a good position to influence the amount of floor space it has in its portfolio. In the years ahead, the amount of floor space used will decrease as steps are taken to use it more efficiently. It is also possible that the use of floor space will fall further if the national and international student numbers fall. However, to keep costs in check, it will be

necessary to use buildings in their entirety and ensure that a partial vacancy situation does not arise. For many faculties and units, this will mean relocating in the years ahead.

The achievement of savings in the use of floor space will gradually cause an increase in the number of buildings the UvA is no longer using, for the time being at least. The UvA will distinguish the management of this type of buildings from those it will continue to use longer. By doing this, we will ensure that the costs generated by these buildings do not impact the UvA unnecessarily. It also creates the opportunity to apply a business strategy for an alternative use of buildings that the UvA is no longer using. This strategy will be developed between the Framework Letter and the budget.

A new accommodation strategy may also impact current projects. This concerns a number of large projects in the University Quarter (BG5 and OMHP) and at the Amsterdam Science Park (Quantum Laboratory). Until a new strategy is chosen, the UvA will continue to develop the current plans, which will also continually be optimised based on the latest insights. Debate about the strategic course to be taken in respect of accommodation will involve everyone concerned.

Structure of this document

The following chapter explains the above and other relevant developments in greater detail and also describes the key points of the budget. To understand this properly, it is important to have some basic knowledge of the UvA's financial management and organisation. The various components of the UvA budget are briefly explained in the Framework Letter. To better understand the Framework Letter, more information is available at uva.nl/financiën. Chapter 3 explains the planning of the Framework Letter and budget process. Chapter 4 discusses the two components of the allocation model: teaching and research. Chapter 5 deals with internal services and the central units. The basis for the data is provided for each of the topics discussed.

2 Outline budget

This chapter of the Framework Letter first outlines the major internal and external developments that are relevant to the 2026 budget. These are described in detail, just as they were last year. Where internal developments are concerned, attention has again been paid to issues that will be important to the UvA in 2026, even if these do not lead to a budget adjustment. This provides additional insight into the UvA's policy and other choices and more opportunities to incorporate that decision-making into the periodic executive consultations (PBO's and PO's) and periodic consultations and in the UvA's P&C cycle.

Next, starting from Section 2.3, the key points of the UvA's budget are presented by elaborating on the following topics:

- long-term forecast (Section 2.3) and differences with the long-term forecast for 2025 – 2029 (Section 2.4);
- financial policy and principles, including the allocation model (Section 2.5);
- explanation regarding policy-based investments, real estate investments and IT investments (Section 2.6);
- the risk section (Section 2.7).

If, after adoption of the Framework Letter, subsequent developments emerge which affect the main features of the annual budget, the (adjusted) main features will be submitted for consent to the Joint Meeting in the draft UvA budget for 2026.

Implementing the right of consent with regard to the key points of the budget
Pursuant to Section 9.30a(3) of the Higher Education and Research Act (WHW), the Executive Board requires prior approval from the Joint Meeting regarding the key points of the annual budget. Pursuant to the University Regulations, the main elements of the annual budget will be included in the Framework Letter and the draft budget, which will, in any event, devote attention to the intended distribution of the resources between the faculties and units, including across the policy areas of education, research, accommodation, investment and staff.

The UvA is implementing the right to consent to the key points of the budget by seeking the consent of the Joint Meeting on the key points of the budget included in this chapter.

Improving the consent process
Every year, the UvA strives to obtain the consent of the Joint Meeting about the key points of the budget before the summer. In the event of changes to the key points of the budget in the draft budget in relation to the framework letter, efforts are made to complete the consent process in respect of the amended key points by the month of December. However, in recent years, the consent process has only been completed after the relevant budget year had already started. This is a situation that both the Executive Board and the Joint Meeting would like to avoid. Failure to complete the consent process on time creates extra work and additional uncertainty for budget holders.

In early 2025, the Finance, Planning & Control Unit and the finance committees of the Central Student Council (CSR) and the Central Works Council (COR) reviewed the consent process. Steps that can be taken to improve the consent process further to this review are described below on the basis of four dimensions: scope, materiality, process and assessment framework.

Scope
It is important to focus on the key points of the budget in the consent process. In recent years issues that are not relevant to the key points of the budget (and, as such, not part of the consent process either) have regularly come up in discussions about the key points of the budget. This can result in unintentional and unnecessary delays to the consent process. These delays are unnecessary from the perspective that the key points are not being discussed, and as such, changes to the key points of the budget are not at issue. Also, time spent on these issues during the budget process reduces the time available to discuss the key points of the budget.

To ensure these issues that are not part of the consent process *are* discussed between the Executive Board and the Joint Meeting, they will be put on the agenda of the consultative meetings with CSR and/or COR. These issues will be passed on for the long-term agenda.

Materiality
The right of consent on the key points of the budget relates to changes to the allocation model, financial scope for strategic policy priorities and major investments like those in real estate and IT. It is important to focus on material issues: items of at least €10 million per year (approximately 1% of the government grant plus tuition fees). Smaller items are not considered to be key points of the budget.

Process
Only changes to the key points of the budget (if changes of this nature exist) are submitted for consent in the (draft) budget. Both the Executive Board and the Joint Meeting endeavour to complete the consent process for the outline budget within the time scheduled for this. That is why it is important to promptly raise any questions and disputes and discuss them within the consent period. Every year, the Executive Board will give the Joint Meeting the opportunity, before drafting the Framework Letter, to raise issues with it about the key points of the budget that the Joint Meeting considers important for the financial policy of the UvA. The Joint Meeting will be asked to ensure that it is able to reach an opinion on whether to agree or disagree with the key points of the budget within the consent period. The Executive Board will promptly provide the Joint Meeting with the information necessary and requested to this end. The Joint Meeting will respond in writing to the consent request within the consent period.

Assessment framework
If, in its decision-making about the key points of the budget, the Executive Board arrives at a different assessment than that which the Joint Meeting wishes, the Executive Board will explain in writing which assessments are decisive and how it arrived at its decision. The assessment above will take into account the points mentioned above under scope, materiality and process. In this way, the Joint Meeting will be able to determine whether it believes the decision-making of the Executive Board was based on a reasonable assessment.

2.1 External developments

Economic, political and geopolitical developments
Current geopolitical tensions are increasingly impacting education, research and valorisation at the UvA. They are also creating also greater uncertainty about our future economic conditions. An example of this is the description in the government's Spring Memorandum about the uncertain economic outlook being created by the erratic nature of US import tariff policy.

Economic developments affect the UvA via the government grant. Under normal circumstances, universities receive a wage compensation/cost-of-living adjustment from central government. This serves to offset the higher costs. Ultimately, the net impact is what is crucial to the UvA: price development minus compensation/adjustment. The central government has removed the entire 2025 price adjustment for universities in the Spring Memorandum. However, the wage adjustment will still be paid in full. This will also impact the government grant in 2026 and later years.

The 2026 wage/price adjustment will not be known until the Spring Memorandum 2026. For the 2026 wage/price adjustment, we provisionally assume a net neutral effect for government funding of 4% wage and price adjustment and a Collective Labour Agreement (CAO) increase of 4% as well. These percentages will be adjusted to reflect the ultimate choices made by the government. They will be incorporated into the figures in the budget instructions or draft budget when facts are reliable enough to estimate the impact.

At the same time, the reference estimate for 2026 and beyond has been revised downwards, partly due to an expected fall in the number of international students. The estimated impact of this for the UvA is €3.4 million in 2026 (increasing to -€14 million in 2030). The 2025 budget had already indicated that some of the available wage compensation/cost-of-living adjustment ought to be used to cushion this impact. The further deterioration in the reference estimate has a further negative impact on the government grant expected and, as such, a negative impact on the scope available for a wage compensation/cost-of-living adjustment for 2026.

For the faculties, the passed-on government grant budgets have been indexed at 4%, as also applicable for the government grant itself. In the allocation model, teaching fees and budgets have been indexed by 2.5%. Research fees and budgets have not been indexed due to the existing deficit in the allocation model. Because this deficit means that the rising wages and prices faced by faculties will not be covered in full, it has been decided to limit the wage/price indexation for the other organisational units as well. The increase in rates for internal services and budgets for units and executive staff due to wage and price increases has been capped at 2%. In this way, the costs arising from the lower government grant will be shared proportionally across the organisation.

Schoof government's spending cuts
The non-payment of the 2025 price adjustment and the negative impact of the reference estimate come on top of the spending cuts already initiated by the Schoof government. Clarity about the specifics of the coalition government's programme is only slowly being achieved due to the long budget debate in the Senate and the delay in clarifying the impact of the Spring Memorandum. However, there is some good news to report where the spending cuts are concerned:

- The ‘international students’ target will be met in part by the lower intake of foreign students.
- The new budget for workloads & talent policy will increase from €7.4 million to €10.6 million a year until 2029.
- The Bontenbal amendment will generate €2.6 million a year in structural ‘starter grants’ as of 2025.

It is not yet known which spending and accountability conditions will be attached to the additional funds. The table below provides a full impact overview of the policy of the Schoof government.

Impact cabinet policy	**2025**	**2026**	**2027**	**2028**	**2029**
To be processed in budget 2025	*-28,8*	*-28,8*	*-28,8*	*-28,8*	*-28,8*
Discontinuation of starter grants	-17,0	-17,0	-17,0	-17,0	-17,0
Discontinuation of incentive grants	-19,2	-19,2	-19,2	-19,2	-19,2
Workload and talent policy	7,4	7,4	7,4	7,4	7,4
Incorporated into framework letter 2026	*5,8*	*5,8*	*5,8*	*5,8*	*2,8*
Increase budget for workload and talent policy	3,2	3,2	3,2	3,2	0,2
New start-up scholarships	2,6	2,6	2,6	2,6	2,6
Cuts not yet processed					
Reduce international students	-	pm	pm	pm	pm
Delete price adjustment 2025	pm	pm	pm	pm	pm
Loss of tuition due to less int. stud.	-	pm	pm	pm	pm
Internationalization in Balance Act (WIB)	-	pm	pm	pm	pm
Generic task force subsidies statewide	-	pm	pm	pm	pm
Total effect of government policy (+pm)	**-23,0**	**-23,0**	**-23,0**	**-23,0**	**-26,0**

Internationalisation/Balanced Internationalisation Act
The Balanced Internationalisation Bill (WIB) has not been adopted yet, and a date for this has not been determined yet either. Introduction of the WIB will give central government and universities more tools for the regulation of international intake by universities. Universities will be given more opportunities to facilitate an enrolment quota, such as the introduction of an enrolment quota exclusively for the foreign-language track. Central government will also have new opportunities to exert influence on the language choice for the Bachelor’s programme. The effectiveness of programmes in another language will be assessed via the non-Dutch-taught programme assessment (*Toets Anderstalige Opleidingen*, TAO). If a programme does not pass this new effectiveness assessment, it will have to be phased out.

The introduction and application of the WIB will eventually lead to a lower number of international students, especially in the Bachelor’s phase. Lower enrolment numbers will also mean lower revenues for the UvA. This will have a major impact on the degree programmes involved and will require action and management measures to cope with the effects. Such steps could include conversion of the programmes into Dutch, language courses for lecturers in those programmes and the development of new degree programmes, including Master’s programmes. The increase in institutional tuition fees in the coming years may help cushion the financial impact. Ultimately, it may be necessary to reduce costs, for example through natural attrition.

To avert the major impact of the non-Dutch-taught programme assessment on existing English and bilingual education, the universities submitted a joint proposal to the Ministry of Education, Culture and Science in mid-April to bring the international intake of students into balance. The choices set out in the proposal are not easy ones for the UvA to make. The proposal is asking a lot of a number of degree programmes and the employees concerned. Nevertheless, the UvA has put its name to this conditional proposal because it could remove the uncertainty that many degree programmes are experiencing. One 'must-have' in the proposal that the universities submitted to the Minister is the scrapping of the non-Dutch-taught programme assessment.

The UvA will be affected relatively hard by the measures because, as a university in Amsterdam, we have a relatively high international intake and pressure on the facilities is high.
The proposal will have the following specific consequences for the UvA:

- An enrolment quota will be introduced to limit intake for the English-language tracks of the Bachelor's in Business Administration and the Bachelor's in Economics and Business Economics to a maximum of 1,200.
- A Dutch-language track may be introduced in other Bachelor's programmes so that an enrolment quota can be introduced for the English-language track. This will enable to us control intake better.
- The language of instruction for Bachelor's programmes in Psychology in the Randstad area, including the UvA, will be converted from English to Dutch over time. Existing students will not be affected by this change.
- These measures and the existing fall in international student numbers will cause overall international intake at the UvA to fall by 20%.
- International students and employees will be given extra help to learn Dutch. This will increase the chances of students being able to stay here and contribute to Dutch society after they graduate.

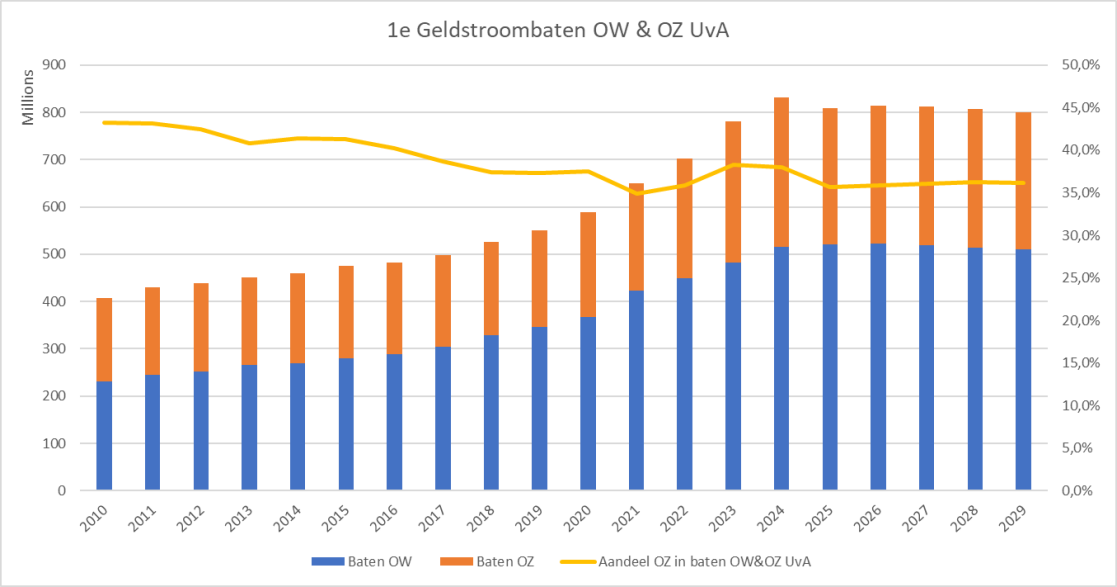
Universities of the Netherlands (UNL) will discuss this measure with the Minister before the Balanced Internationalisation Bill is debated in the House of Representatives. The Minister's thoughts on the proposal and how it will take effect will become clear in the near future.

Part of UNL's offer includes asking the Ministry of Education, Culture and Science for additional transition funds to cushion the financial impact of converting bilingual Bachelor's programmes into Dutch programmes. It is not yet known whether and to what extent compensation will be granted. The UvA is preparing a transition proposal with all the involved faculties (including financial paragraph), taking into consideration the various faculty contributions to the reduction in intake of international Bachelor's students and the effects of specific measures. To ensure that sufficient financial resources are available if necessary, the existing transition budget will be converted into a transition and compensation budget and its size will be increased by €2.5 million for a period of four years.

It is a little too early to incorporate the financial implications of the self-regulation proposal in the Framework Letter. The (draft) budget will include the current situation at that time and the financial impact expected. However, the Framework Letter does already show some effects of the sector-wide fall in international intake and the individual policy of faculties to reduce their international intake. These effects will be monitored further when the faculty budgets for 2026 are prepared.

Pressure on educational and research quality

It is clear from the graph below that the additional funds received from the 2022 administration agreement led to a temporary improvement in the research to teaching income ratio. This so-called research intensity plays an important role in national underfunding as well.



It is clear from the graph that the rebound in 2023 and 2024 was temporary and that the ratio will stabilise at about 36% from 2025 onwards. The only reason that this ratio is still slightly better than the low point of 34.9% in 2021 is that both research and education income is falling, primarily due to the negative adjustment of the reference estimate.

The growing underfunding in the university sector is reflected in the decrease in research intensity: if the sector grows, insufficient research funds are made available to maintain quality. (Partially) scrapping the investments in academic and scientific research agreed in the Administrative Agreement brings us back to square one. The pressure from volume growth and how to deal with this from a quality point of view continues to be an important element in the discussions with the Ministry of Education, Culture and Science at UNL level.

Matching pressure in all its forms
The virtual elimination of the 2025 price adjustment and the decrease in research intensity described above mean that matching pressure in the UvA continues to be high too. To alleviate the matching pressure somewhat, the former SEO funds will be added to the matching budget from the 2026 budget onwards, and following the evaluation of the allocation model, the decentralised research policy budgets of the faculties have been increased (also see the passage about the administrative evaluation of the allocation model in Section 2.2). However, more discretionary government funding will still be necessary to alleviate the matching pressure.

Developments with respect to the collective labour agreement
Negotiations for a new Collective Labour Agreement of Dutch Universities (CAO NU) are ongoing and are expected to conclude in mid-2025. The term of the current CAO NU will expire on 30 June 2025.

In this Framework Letter, as in the 2025 budget, we assume a 3% wage increase from 1 July 2025. Our calculations assume an additional wage increase of 4% from 1 July 2026 as well.

Labour market developments
The persistently tight conditions in the labour market, combined with the large group due to reach retirement age in the near future, makes it perhaps even more important to not only attract but also retain talent for the UvA. Competition with other employers is fierce, particularly for workers in support and management positions. Besides strengthening the employer brand of the UvA further, more consideration needs to be given to the internal job market. This means removing internal barriers to promote internal mobility and making it more attractive for internal candidates to respond to vacancies. Also, the creation of a hiring desk will make it possible to increase the focus on hiring external staff.

Lower interest-rate levels
Following higher interest-rate levels in 2022 and 2023, the European Central Bank (ECB) cut interest rates in 2024 and early 2025. In the short term, the lower money market interest rate will have a negative impact on the finances of the UvA because of the lower amount of interest being received on its liquidity position. This will be noticeable in 2025 and 2026. In the medium term, new funding is expected to be raised due to the UvA's investment plans. This will yield additional interest expenditures, with the level of interest rates at the time being an important factor in the amount of these additional costs. At that time, a relatively low interest rate level will be favourable for the UvA.

2.2 Developments at the UvA

Strategic Plan: 'Inspiring Generations'
In 2026, the final results based on the current Strategic Plan will be achieved. New policy developments also will be launched to realise a new UvA strategy. It has already become clear that some of the financial instruments reserved for the current SP will not be used. This Framework Letter describes the other purposes for which these funds will be used. An amount of €4 million from these funds has been reserved as a strategic policy budget with a view to implementation of the new strategy. How it is to be spent will be decided in the budget.

Institutional tuition fee rates
In March 2024, following a recommendation from the Institutional Tuition Fee Committee, the Executive Board re-adopted the Institutional Tuition Fees Policy Framework for a six-year period, incorporating specific adjustments to the methodology used to calculate cost-covering rates for institutional tuition fees. The outcome of the adjustments is that institutional tuition fees will be increased (by an eventual 40 – 50%) based on the concept of self-supporting operations. The first academic year to be affected by the policy changes will be 2025 – 2026 (the next year for which the Executive Board will again decide on institutional tuition fees and adopt the Enrolment Provisions). In addition, the central remittance of faculties on revenues from institutional tuition fees will be reduced from 15% to 11.5% with effect from that academic year. Faculties should take into account the new rates and expected effects of the WIB on the international intake of students paying institutional tuition fees when preparing estimates of revenue from institutional tuition fees for their budgets.

SLA processes and the cost of operational management

Efforts supporting primary processes must not only take into account substantive developments but must also include a focus on controlling the costs. Substantive discussions about services and financial consequences started in autumn 2024 and concluded in April 2025; the outcomes of these discussions were then incorporated into the SLA agreements. Chapter 5 of the Framework Letter includes and explains the new rates for internal services. In order to give the Joint Meeting more insight into the SLA cycle, the units' SLA proposals will be shared with the Joint Meeting.

For the coming years, our ambition is to reduce the proportion of operational management costs in the total costs of the UvA by a total of two percentage points, i.e. by at least €20 million, without any loss of quality in the services provided. The ViDi action plan was launched to this end in 2025. The first ViDi round of calls for proposals has taken place; the organisational units submitted 19 proposals. The ViDi advisory group has selected 11 of these proposals, which represent combined potential savings of over €16 million (see the appendix). The object of these savings is to make a structural contribution to the reduction of operating costs, particularly from the year 2027 onwards. To achieve these savings, investments of €1.8 million in 2025 and €1.5 million in 2026 are required. The requested funds will be made available to the organisational units from the investment budget in the 2025 and 2026 budgets. The next round of calls for proposals will start in the very near future. The results of this round will be announced during the course of the second half of the year and will be incorporated into the 2026 budget.

Wherever possible, the cost savings envisaged from the proposals selected in the first round have been incorporated in the form of reductions to the fixed package rates. In this way, the unit is contributing to the realisation of the ViDi target.

Besides the rate reductions described above, the capping of wage and price compensation for the units at 2% is also regarded as a step towards the achievement of the ViDi target. When establishing the SLA rates, the units assumed a scope of 3% for wage and price compensation. The difference will be used as additional funding for the savings targets.
For 2026, a total of €3.6 million for rate and budget reductions has been included in the Framework Letter. This will increase to €4.7 million for 2027 and beyond. The positive results for the units and executive staff included in the 2025 Budget have been corrected with this in mind.

The approved proposal from the real estate administration has not been included in the Framework Letter yet. As part of preparations for the 2026 draft budget, the areas in which savings in floor space can be achieved will be analysed further, and the savings will incrementally be included in the budgets of the organisational units. This will lead to a reduction in the number of metres, not in the price per metre. However, this ViDi proposal has resulted in an increase in potential savings to €24 million in 2029; the 2025 budget still assumed an amount of €22 million.

Finally, the ViDi targets have been adjusted for organisational units that submitted proposals that have been approved: the remaining ViDi target was halved. The same applies for those organisational units that submitted proposals that were not approved: the original target was also halved. The original target remained in place for organisational units that did not submit proposals. This approach is intended as an incentive for organisational units to actively contribute to the realisation of structural savings within the UvA. The table below shows the development of the ViDi targets and their specifics.

Objectives budget 2025

Organisation | Calendar year	2026	2027	2028	2029
Services and executive staff	7.669	11.742	15.266	15.266
Faculties	5.600	7.000	7.000	7.000
Total	13.269	18.742	22.266	22.266

Adjusted objectives

Organisation | Calendar year	2026	2027	2028	2029
Services and executive staff	-643	-633	-2.037	3.794
Faculties	-1.310	-1.640	-1.640	-1.640
Total	-1.953	-2.273	-3.677	2.154

Adjusted objectives framework letter 2026

Organisation | Calendar year	2026	2027	2028	2029
Services and executive staff	7.026	11.110	13.230	19.060
Faculties	4.290	5.360	5.360	5.360
Total	11.316	16.470	18.590	24.420

Incorporated in rates budgets 2026

Organisation | Calendar year	2026	2027	2028	2029
Services and executive staff	3.610	4.877	4.877	4.877
Faculties	-	-	-	-
Total	3.610	4.877	4.877	4.877

To be further elaborated in (draft) budget 2026

Organisation | Calendar year	2026	2027	2028	2029
Services and executive staff	3.416	6.233	8.353	14.183
Faculties	4.290	5.360	5.360	5.360
Total	7.706	11.593	13.713	19.543

The table shows that the total savings target has increased due to the developments above. It continues to be the aim of the VIDI approach to identify savings that have a very limited or no negative impact on the people and primary process at the UvA. It is clear that pressure has increased, particularly because of the insidious round of cuts that the Ministry of Education, Culture and Science will make in 2026. As part of the quarterly discussions with the faculties, units and staff, further discussion will take place about the extent to which the ambitions are achievable for all the organisational units. Cuts that *do* lead to a loss of quality will be up for discussion as well. The outcomes of the above will be included in the budget .

The realisation and impact of the savings proposals will be monitored in the years ahead. Additional informatiodn will be included in the periodic management reports for this purpose. Progress will also be discussed at the periodic administrative and other consultations between the Executive Board and the faculties and units.

Administrative evaluation of the allocation model

The current allocation model has been in use since the 2019 budget. It has, in the interim, been updated on a number of minor points included in the Framework Letters and budgets. A new strategic period has now started (strategic plan), and circumstances have changed both in the faculties and around the UvA. It has therefore been decided to conduct an administrative review of the allocation model. The administrative review should answer the question of whether the allocation model needs adjustment.

Issues and possible solutions were assessed in 2024. The solutions have been set out in an advice that accompanies this Framework Letter. The advice as a whole has been attached to this Framework Letter (Appendix 7) and w4ill be submitted to the

university academic community and the Joint Meeting of the CSR and COR for advice or approval as part of the Framework Letter.

The issue assessment has led to three larger questions that have been assessed as decisive for the next phase of the evaluation of the allocation model:

- How to handle growth and (especially) shrinkage?
- How much room for manoeuvre do faculties have given the situation where more funds are needed for matching purposes (targeted allocations)?
- How can financial support help make it easier to achieve the SP and interfaculty collaboration.

Solutions to these issues focus on increasing the financial resilience of faculties and the university. The following measures are proposed:

- Mitigate the effect of growth and shrinkage by not automatically charging on a large movement in funded performances (>5%) and assessing the situation first. The Executive Board and faculty will discuss whether a longer time schedule is necessary. Both the funds available centrally and feasibility within the faculty will be weighed up in this discussion.
- Expand room for manoeuvre for faculties by increasing the relative share of 'fixed' components in respect of decentralised policy budget and matching. This will be achieved by:
  - Increasing decentralised policy budgets to the original standard in the allocation model: 10% of the variable education budget and 20% of the variable research budget.
  - Quality agreement funds will be added to these budgets in proportion to the decentralised policy budgets.
  - Previously integrated budgets for RPAs will be added to decentralised policy budgets and, as such, will no longer be passed on as a separate budget.
  - SEO funds will be permanently added to the matching budgets. This addition had already been made to the 2025 budget on a pro forma basis.

It is also advised to draw up further rules on the type of income that counts towards the allocation of the matching budget. This will be acted on in a separate project.

Central policy budgets will be analysed in order to increase room for manoeuvre at the university even more. Decision-making on the outcomes of this analysis will take place in the budget.

To this end, an assessment framework will be drawn up that includes an assessment of whether the targets envisaged for the central budget have been achieved. This will then make it possible to determine whether the budgets should continue in their current form or, if it no longer contributes to the achievement of the targets, the budgets could be (partially) reallocated or, for example, (gradually) incorporated into the decentralised budgets. Where new central policy budgets are concerned, it will be agreed to determine whether the budget in question is still contributing to the achievement of the target envisaged as required after a maximum of five years. The outcomes of the evaluation of the central policy budgets will be included in the (draft) budget. In anticipation of this, this framework letter includes a saving of €2.5 million per year from 2026 onwards in the central policy budgets.

The proposals relating to the broadening of the room for manoeuvre by adjusting the decentralised policy budgets for education and research have been incorporated

into this Framework Letter. Annex 7 to the Framework Letter explains the financial impact in detail.

Impact of HR policies
The UvA's HR policy has been undergoing comprehensive redevelopment in recent years, which will gradually result in better use of UvA funds. As a greater proportion of resources are deployed in line with the HR policy, HR objectives – and thus UvA goals – are being better realised as well. The time and context in which the university currently finds itself also require HR to take a critical look at its ambitions and added value. As such, HR policy will focus on three key areas:

- offering perspective in uncertain times;
- promoting a healthy, safe and inclusive working environment;
- strengthening leadership and the HR function;

In the subsections below, a number of issues related to these key areas are discussed more specifically.

Structural investment in Learning & Development
To be able to fulfil the ambitions of the UvA and continue to be flexible, the ongoing development of our employees and organisation is a must. This is confirmed by the increasing demand for central expertise and advice on L&D, the increase in training stipulated in laws, regulations and policy frameworks and the desire and need for forms of social learning (peer feedback) and coaching.

At the same time, the decrease in financial resources is unintentionally putting pressure on development budgets in the organisational units. This is increasing the pressure on budgets for L&D. A proposal is set to be submitted about the future of L&D, stating the importance of the continued provision of adequate training to employees and more of such training than employees are receiving now. This will be discussed further in the period ahead; it continues to be an important topic from a financial point of view as well.

Workloads
The study by the Netherlands Labour Authority on risks and measures in respect of psychosocial workloads has shown that the workload for academic staff is still perceived as high. Given the cuts, which includes the abolition of the starter and incentive grants, workloads are only expected to increase. The psychosocial occupational stress improvement plan will be used to work towards the achievement of an acceptable workload in a way that is planned and systematic. Depending on the measures to be taken, additional resources may be required.

Terms of employment funds
A new Agreement on Terms of Employment Funds has been entered into with the University Local Consultative Committee (UCLO) for 2025 – 2030 and sets out agreements about spending targets for an estimated annual amount of €2.69 million. Some of the spending targets are different to those in the previous agreement. The activities that have not been continued in the new agreement were communicated on time for this to be taken into account in the 2025 budget.

Given the fact that more than 75% of the spending objectives for the annual budget for terms of employment funds is linked to the number of UvA employees and the reserves have been reduced to approximately €500,000, it has also been agreed in the new agreement that the possibility of switching to indexation of the budget for

terms of employment funds will be considered for the 2026 budget and beyond. The object is to bring the allocated funds in line with the increase in financial obligations arising from the agreement (due to a large increase in the number of employees and the price increases caused by inflation) compared with when the annual allocated amount was set.

Diversity, inclusion and equality
Diversity, inclusion and equality are a structural part of both the teaching and research policy and the human resources policy. In 2025, following the evaluation of the Diversity Policy Document, a renewed policy framework will be adopted and be accompanied by a number of concrete actions. Particular attention will be paid to the implementation of actions at organisational unit level. Within the financial frameworks, budget will in any event be made available to strengthen the position of vulnerable groups, e.g. minority groups or groups that have had to contend with social inequality of opportunity, and support students and employees with disabilities.

As far as implementation of the Participation Act is concerned, the aim continues to be to realise the percentage of positions for people with disabilities stipulated by the Participation Act. This has become an even greater challenge given the strain on resources.

Social safety
To ensure an effective and safe working and study climate, in which staff and students treat each other respectfully, attention to social safety and undesirable behaviour is of undiminished importance. In recent years, the UvA has invested a great deal in efforts to strengthen social safety. These efforts have established a professional infrastructure and increased awareness of the issue. The Netherlands Labour Inspectorate recognises this but also observes that the measures taken are not sufficiently effective (yet). Therefore, the psychosocial occupational stress improvement plan pays extra attention to the need to strengthen the position of vulnerable groups and further improve the functioning of our procedures. We must also devote greater attention to social safety among our students, including by supporting student organisations in preventing undesirable behaviour.

Accessibility
Educational buildings and facilities should be accessible to all. There is therefore a strong focus on accessibility both in actual policy and in its implementation. The Executive Board has created a working group to examine the UvA's accessibility in a broad sense and make recommendations for improvements. It will also look at the accessibility of buildings for people with disabilities that are not immediately visible, such as mental or neurological conditions. The current building accessibility policy (ITS, unless otherwise specified) focuses on equivalent accessibility for people with physical disabilities. This policy will be reviewed and adjusted where necessary. At the same time, in response to concrete reports, we are assessing potential measures for improving accessibility. If modifications to buildings are required, these will be taken up as a priority through the Functional Modifications procedure.

A new policy framework is also being developed on the subject of student accessibility. In the run-up to its introduction, targeted efforts will be made to improve communication and the facilities available. A digital accessibility project manager has been appointed to this end.

Sustainability

In view of developments within and outside the UvA, we want to further intensify our efforts with regard to sustainability. In order to fulfil this ambition, an intensification proposal for implementing the white paper was adopted in the first half of 2024. The proposal provides for setting up a Sustainability Office that will work on intensifying the implementation of the white paper on sustainability, increasing the white paper budget and setting up a sustainability advisory council with representation from across the UvA.

The costs of staffing the Sustainability Office and expanding the central sustainability budget will be part of the executive staff budget. The cost of the university professor and the €1 million in additional financial resources for sustainability research have been reserved in the central budget. In the event that additional staff are needed in the organisational units to enable intensification, this will be organised within the organisational units, and the costs will be absorbed by the unit budgets.

In these times of cuts, it is important to remain committed to sustainability. For us, this is primarily important with our social responsibility in mind, but also, for example, with a view to long-term savings, our reputation and, as such, the future-proofing of the UvA. Sustainability and operational-management savings can be achieved in tandem with each other. To realise both of these targets simultaneously, the focus must be on preventing and reducing the use of products and space. There are various ways to do this. For example, by using products longer or using space more efficiently.

Current accommodation-related developments
The 2025 Accommodations Plan concluded that external developments (cuts, WIB) could have a significant impact on the size of the faculties and, as such, indirectly on space requirements too. There is a stronger wish to use resources more efficiently as well. This is because the continuing popularity of hybrid working is presenting the UvA with a major opportunity to reduce its use of office space. To cash in on these savings for the organisational units, budget has been allocated from VIDi to launch a two-year programme to support the faculties in this development. The envisaged target is an adjustment of the space standard for offices by a factor of 0.7 workspace/FTE. Eventually, this will lead to a decrease of approximately 20% in office space use.

Faculties will benefit greatly from decreasing accommodation costs. Therefore there is strong support among faculties for the intention to tighten up the space standard for offices. in anticipation of the adoption of the space standard, this Framework Letter and the further implementation of the accommodations plan strategy already take into account the new, stricter norm and a decrease in demand for m².

In late 2024, the Finance, Planning & Control unit (FP&C), with input from the organisational units concerned, conducted a quick scan on four major Accommodations Plan projects currently under preparation (OMHP, BG5, ASP 904 and LabQ). The quick scan looked at the effect of recent developments on the risk profile of these projects, including declining student numbers, the cuts announced and the possible introduction of the WIB.

The quick scan revealed that many risks have already been identified and are actively being managed, but that appropriate control measures are not yet available or have not yet been implemented for several (major) risks. Projects in the University Quarter in particular have a high risk profile and have not been assessed

for future-proofing with recent developments in mind. This is worrying and requires action. For each project, recommendations have been formulated to strengthen control on the projects. Decision-making on these projects will be more explicitly informed by the expected decline in space requirements and budget cuts.

The 2025 Accommodations Plan has already recognised that the affordability of the Accommodations Plan will be under pressure if implemented in the form envisaged. Therefore, the UvA is working towards the development of a new accommodation strategy. This will pave the way for attractive campuses, sustainable and future-proof buildings and appropriate accommodation costs. Consideration will also be given to different scenarios in terms of faculty size.

In preparation for the new strategy, various adjustments have been made to the Framework Letter. Besides the usual inclusion of indexation, depreciation and capitalisation, the investment estimates have been adjusted to reflect the latest insights.

Where reinvestments are concerned, an initial attempt has been made to estimate the schedule for and extent of the expected investments. New long-term reinvestments have been included for REC P, REC JK and the new University Library, which will be completed in 2025.

Compared to the 2024 budget, the programme ambitions for the campuses have been brought in line with the space requirement expected. Choices have been made as regards the real estate the UvA needs for its own use and buildings for which the future use (and appropriate form) are still to be determined. Both the costs and benefits of these buildings will be removed from the operations Accommodations Plan and placed in separate real estate operations.

The basic principle underpinning maintenance is that all buildings are maintained in accordance with the policies of the Accommodations Plan. A Long-Term Maintenance Plan (MJOP) is in place that ensures replacement maintenance takes place in a timely manner to ensure that buildings continue to function well at a technical level and comply with applicable laws and regulations. In practice, full implementation of maintenance plans has proven less successful in recent years. This has resulted in backlogs, and some buildings do not meet current requirements. The consequence of this is more breakdown maintenance and hence greater expenditures on day-to-day maintenance. Financial scope for maintenance has been increased in the 2025 Accommodations Plan, but implementation capacity in particular is an issue. The commitment of Facility Services to maintenance has been increased, and an asset management plan will be developed in 2025 in which the alignment of policy and the implementation of maintenance is improved.

Various measures have been taken to increase financial control of maintenance. An additional programme has also been set up to ensure that UvA buildings meet today's fire safety requirements.

Due to campus-development delays and maintenance backlogs, there is a risk that the UvA will not be able to implement the mandatory sustainability measures on time. Studies have been launched to identify acceleration opportunities.

Accommodation expenses
In the 2024 budget, the Accommodations Plan provided financial space to later and gradually incorporate the high inflation over 2022 (10.5%) into the Accommodations Plan rate, i.e. over the span of four years. This was based on the

premise that the incremental increase in recharged costs (2.5% annually) would start from 2025, which has been postponed by another year in the 2025 budget.

Inflation was 3.3% in 2024. Combined with the increases still required due to annual inflation of 2.5% inflation in 2022, this would bring the Accommodations Plan rate increase to €300/m² (total +5.9%). Given the wish to create more financial scope for faculties in the short term, putting them in a better position to absorb the impact of the spending cuts, the increase in the Accommodations Plan rate in 2026 has been limited to a 2% increase based on partial application of inflation for 2024 (3.3%) and the deferred inflation of 2.5% from 2022, bringing the total to 4.5%. This results in a rate of €296.70.

In 2027, application of the deferred indexation of 2.5% would lead to an Accommodations Plan rate of €304.11/m². The Accommodations Plan rate would then be at the lower end of an average market range for real estate in the Amsterdam region (approximately €300/m^2 LFA). Given the cuts, accommodation costs may not increase much in the years ahead, based on the policy principle that accommodation costs will not exceed 10 – 12% of revenue. Therefore, the Framework Letter assumes that the Accommodations Plan rate will stay the same as of 2027, namely €300/m². Deferred indexation will be removed from the Accommodations Plan model as of 2028.

The 2% adjustment for inflation will create more financial scope in the Accommodations Plan in the short term. For the Accommodations Plan, it is particularly important for the shortfalls and surpluses to add up to zero over a longer period of time. After 2031, the annual operating profit will continue to be negative and will remain so without a further increase of the Accommodations Plan rate or, alternatively, a reduction in investments. Including the Accommodations Plan reserve accumulated previously, the reserve will be negative from 2040 and -€88 million in 2045.

At the same time, construction costs for Accommodations Plan projects are increasing. The projects are very complex, resulting in increasing process and construction costs. In the event that risks arise, the costs of the Accommodations Plan will increase further. To ensure the Accommodations Plan remains affordable, difficult decisions are necessary, which will take shape in the new Accommodations Plan strategy to be elaborated on further in the 2026 Accommodations Plan.

With the decrease in the use of floor space, the UvA will also gradually need fewer buildings. Buildings that the UvA stops using altogether will be removed from the Accommodations Plan and administered separately, on a cost-covering basis. In the months ahead, an approach will be developed that will be used for this purpose.

Updating the UvA's Energy Transition Road Map
The UvA's Energy Transition Road Map was adopted four years ago. Sustainability is growing in importance with the occurrence of grid congestion; it is essential to reduce energy demand. The Road Map has been updated based on progress and monitoring. The object is to facilitate achievement of the Paris Proof All Electric (PPAE) ambition by 2040. This will be achievable if the challenge is realistic in terms of size and planning in the Accommodations Plan. The main measures from the update are: to intensify use (smaller portfolio in the hard-to-sustain city centre in particular) and focus on reducing the use-related energy of lab facilities.

In concrete terms, the update means that a future-proofing test needs to be added to the Accommodations Plan, given our aim to be careful in our use of space: we will apply a long-term use factor of 0.7 to ensure the Road Map goals remain feasible. This use factor corresponds to the hybrid standard in the scenario analyses in this Accommodations Plan.

Student well-being – engagement and facilities
The Administrative Agreement identifies student well-being as one of the priorities for higher education in the coming years, for which €15 million will be made available nationally each year from 2023 onwards. VH, UNL, ISO and the LSVb have developed a joint framework for an integrated approach to student well-being. This will focus on four themes, namely: more prevention; increasing knowledge and skills among higher education professionals; strengthening a sense of belonging among students; and expanding cooperation between institutions and external organisations.

The UvA has formulated an approach for each of these four themes. For instance, much attention is paid to ensuring a 'soft landing' for students through orientation programmes. As in previous years, the additional funds were invested in expanding the capacity of student psychologists and student counsellors. This greatly improved waiting times. Efforts are also being made to improve communication in connection with student well-being. Finally, policy responsibility regarding student well-being and social safety will be placed with Academic Affairs, and a policy officer will be appointed for this purpose. An interim evaluation of the national framework and its implementation at institutions will take place in 2025.

The UvA's Profiling Fund offers financial support to students who suffer study delays due to force majeure and special circumstances (such as a board position in a study association or representative body). It plays an important role in student engagement and ensuring the accessibility of education. Earlier this academic year, the Executive Board increased the Profiling Fund on an interim basis with an inflation adjustment of 9% for the standard amount. An additional allowance was also introduced for members of student councils in order to strengthen participation in representative advisory bodies. A thorough evaluation of the Profiling Fund was recently launched. The working group conducting the evaluation will make concrete improvement proposals after analysing current bottlenecks. This will also yield insight into necessity, costs, impacts and feasibility.

For some of its student facilities and forms of engagement, the UvA relies on partners such as USC, CREA and ASVA. The UvA is currently holding discussions with these parties about the desired commitment and the resources needed for this. Where these facilities are important for student well-being, the UvA would like to contribute to them. The outcome will be taken into account in the budget process.

UvA and VU Amsterdam collaboration
The UvA and VU Amsterdam collaborate in many ways, especially in the AUMC, in the Faculty of Dentistry, in AUC and in joint degree programmes, particularly those in the exact sciences. These collaborations will continue in 2026 and beyond. The costs (and revenues) for such collaborations fall on the organisational units concerned.

Cooperation with third parties
In 2022, a policy framework and advisory committee on the subject of 'collaboration with third parties in research' were established with the aim of helping UvA employees and departments when considering whether or not to enter into a new

collaboration and subject to which conditions. In 2023, further to an UvA-wide dialogue series, the Executive Board decided to stop working with the fossil fuel sector in principle, unless a number of sustainability criteria were met. In 2024, this was followed by a UvA-wide dialogue series about cooperating with parties in countries where human rights are systematically and grossly violated, and a new, draft assessment framework was adopted in which human rights were given a clearer place and that also included educational exchanges. The draft will be developed into an updated policy framework in early 2025. While this may have financial implications for intended specific collaborations, there is not expected to be any impact on the overall financial position of the UvA. However, the advisory committee will provide additional support in 2025 when it gains its own secretariat, manned by a policy officer and a part-time secretary, as well as hourly compensation for the chair, all of which will cost approximately €200,000 on an annual basis.

AI and digitalisation
As a systems technology, AI presents crucial opportunities and challenges for higher education and the UvA. Generative AI can contribute significantly to efficiency and innovation in education, research and operational management. This technology supports new teaching formats, faster data analysis and improved administrative processes. The UvA has developed an independent generative AI infrastructure (UvA AI Chat), which will be used to experiment in a secure and ethically responsible manner.

The UvA has high ambitions when it comes to AI. The SP identifies AI as a strategically important topic. Besides the scientific dimension, there is a clear remit to invest in (generative) AI services for lecturers, researchers, support and management staff, and students.

In 2025, implementation of the 'Navigating the ocean of artificial intelligence' project started after the Executive Board approved it on 21 January 2025. The focus of this phase is on education: an Awareness and AI literacy programme aimed at lecturers, the provision of a responsible UvA AI ICT infrastructure for the use of (generative) AI applications and pilots and experiments with AI applications.

The focus will broaden to research and operational management in 2026. The pilots for 2025 will be used as input for the development of UvA-wide services from 2025 onwards based on a business case in which the costs and benefits are weighed up. Serious investment is expected to be needed to incorporate generative AI capabilities into our IT services for education, research and operational management. An important precondition is that these developments must be in line with the public values the UvA stands for and must safeguard our digital sovereignty.

2.3 Long-term forecast

Long-term forecast in figures

The tables below show the long-term picture based on the developments described in Chapters 1 and 2. This includes all the prices, budgets and frameworks contained in this Framework Letter. The 2025 figures have been derived from the budget for 2025.

UvA long-term forecast	2025	2026	2027	2028	2029
INCOME					
Government grant (Ministry of Education, Culture and Science)	696.069	727.828	720.850	707.107	699.694
Tuition, course, lecture and exam fees	157.222	160.403	161.679	161.361	161.361
Income from work carried out for third parties	150.208	147.576	146.510	148.311	148.311
Other income	35.750	26.550	26.919	27.633	27.630
TOTAL INCOME	**1.039.250**	**1.062.358**	**1.055.958**	**1.044.412**	**1.036.996**
EXPENSES					
Staffing costs	749.838	763.860	749.728	734.478	721.676
Depreciation	47.599	48.979	47.436	45.135	45.135
Accommodation expenses	80.222	78.132	76.537	76.235	76.245
Other expenses	167.786	172.940	172.764	170.480	164.985
TOTAL EXPENSES	**1.045.445**	**1.063.911**	**1.046.464**	**1.026.329**	**1.008.041**
Net income/expense	**-6.196**	**-1.553**	**9.494**	**18.083**	**28.955**
Financial income and expenses	3.015	-347	-2.203	-4.859	-8.759
Result	**-3.181**	**-1.900**	**7.291**	**13.224**	**20.196**
Tax	-	-	-	-	-
Income from holdings in companies	1.900	1.900	1.900	1.900	1.900
Result after tax	**-1.281**	**0**	**9.191**	**15.124**	**22.096**
Share of third parties	-	-	-	-	-
Net result	**-1.281**	**0**	**9.191**	**15.124**	**22.096**
Expected improvement of result	-	-	-	-1.101	-5.657
Reservation for use of faculty reserves	-	-	-9.191	-14.023	-16.439
RESULT	**-1.281**	**-**	**-**	**-**	**-**

Table 1: Non-consolidated UvA results

The table above displays the UvA's non-consolidated, long-term budget, broken down into the income and expenditure categories applicable to the UvA. This table contains the forecasts and developments, as further outlined in this Framework Letter.

The long-term forecast shows that – based on the expectations in the Framework Letter – the UvA's revenue will decrease after 2026. A slight increase in income can still be seen in 2026 (due to the inclusion of the expected wage/price adjustment), but this increase will not be enough to fully absorb cost increases caused by inflation and (expected) collective bargaining agreements. The decrease in income is a result of the cuts by the Schoof government, combined with an expected fall in the number of students and, as such, the number of funded performances. Any impact of the Internationalisation in Balance Act is not reflected in income yet.

A decrease is also evident in the cost side of the budget. This is partly due to cost control actions initiated in the 2025 budget. The decrease in costs also includes a model-based assumption that all the organisational units will manage to achieve the multi-year results updated for the Framework Letter. The expected decrease in the government grant and the decrease necessary in costs as a result increases the financial pressure felt across the university. In the long term (from 2027 onwards), current expectations in the table above show that it is still possible to take steps to absorb this pressure, for example through the temporary use of faculty reserves.

The table below shows the result from the UvA's non-consolidated, long-term budget, broken down into the UvA's organisational components. We explain each organisational component below.

UvA long-term organisational forecast	2025	2026	2027	2028	2029
Allocation					
Allocation to education	12.501	19.844	24.123	25.665	25.291
Allocation to research	-30.437	-26.569	-24.567	-24.564	-19.635
Subtotal for allocation	**-17.936**	**-6.725**	**-444**	**1.101**	**5.657**
Organisation					
Faculties	-2.428	-7.010	-6.788	-1.674	-1.994
Services	-55	1.249	2.057	2.056	2.059
Executive staff and policy	-1.021	-923	-796	-796	-796
Subtotal for organisation	**-3.504**	**-6.685**	**-5.527**	**-414**	**-732**
Real Estate & Treasury					
Real Estate	10.222	4.148	7.702	9.079	13.413
Treasury	9.939	9.262	7.461	5.360	3.760
Subtotal for real estate & treasury	**20.160**	**13.410**	**15.163**	**14.439**	**17.173**
TOTAL	**-1.280**	**1**	**9.191**	**15.124**	**22.096**
Still to adjust in final budget	-	-	-	-1.101	-5.657
Scope for additional use of faculty reserves	-	-	-9.191	-14.023	-16.439
RESULT	**-1.281**	**0**	**-0**	**-0**	**0**

Table 2: UvA non-consolidated result – Organisational cross-section

Allocation

The addition to the education and research allocation model has been updated from the budget for 2025 – 2028 based on the information currently available. The government grant includes the negative impact of the 2025 reference estimate and the expected wage/price indexation for 2026 (4%). The wage/price indexation estimated for 2025 has been slightly adjusted following the Spring Memorandum (from 4% to 3.5%). The long-term forecasts for tuition fees have been adjusted upwards marginally compared to expectations when the 2025 – 2028 budget was prepared. This assumes a slightly smaller decrease in the number of students and incorporates the expectation that statutory tuition fees will be €2,692 in 2026 – 2027.

The table above shows that there is still an imbalance in the funding of education and research. It shows that additional resources for research are needed to restore research intensity. PwC Strategy& has previously investigated this imbalance. The conclusions are set out in the 2021 report 'Adequacy, efficiency and cost allocation in MBO, HBO and WO&O'.

With effect from budget year 2025, measures will be taken to reduce the negative allocation result, with a focus on the allocation of funds for research. The solution will consist of only allowing prices in the research component of the allocation model to rise again if the allocation result permits it. Specifically, this policy means that, in this Framework Letter, the financial scope available in the allocation model has been used to increase teaching fees and budgets by 2.5%, while research fees

and budgets remain the same. Passed-on government grant budgets have been indexed by 4% compared to the budget, for the inclusion of the 2026 wage-price adjustment expected. Also, the faculty budgets have been updated based on the faculties' forecasts for the 2026 – 2029 budget. Chapter 4 contains a further breakdown of the addition and distribution.

Organisation
The result for the faculties, units, executive staff and policy, as shown in the table above, is based on the forecast results submitted by the organisational units in February 2025. A number of organisational units issued a more negative forecast in February than in the long-term forecast in the 2025 budget, e.g. due to the planned use of designated reserves. However, there is no additional scope for the use of designated reserves in the financial results of the UvA in 2026. Therefore, the organisational units concerned will not be given permission for depletion in 2026 and will be asked to achieve the results set out in the long-term forecast in the 2025 budget.

After 2026, based on the expectations outlined in the framework letter, there will be scope for using reserves. The UvA wants to retain this scope so that it can respond to new budget cuts and changes imposed by central government. However, it is quite conceivable that from 2027 onwards, faculties that wish to use their earmarked reserves will be given scope to do so. Further discussions will be held with the faculties that require this between the framework letter and the budget.

Annex 1 contains an overview of the results per organisational unit. When preparing the draft budget, a discussion will take place with all the organisational units about the feasibility of the results included in this Framework Letter. Negative deviations from the results per organisational unit included in Appendix 1 of this Framework Letter will only be permitted in the event of compelling reasons and only if scope can be found for this within the draft budget of the UvA as a whole.

For 2026, a negative result of -€7 million is currently expected for the faculties collectively. A positive result of €1.2 million is expected for the units as a result of the ViDi actions taken, which are not reflected in the rates yet. The result for executive staff and policy has been updated for ViDi compared to the long-term forecast in the 2025 – 2028 budget.

Real estate and treasury administration
The result of the real estate administration has been updated on the basis of the most recent insights with regard to the Accommodations Plan. For the Framework Letter, the result of the treasury administration has been updated on the basis of current insights into participating interests and interest expenses based on the planned investments in the coming years.

The table below shows the UvA's financial indicators for 2025 through 2029, based on the budget as set out in this Framework Letter. The key figures for 2025 are based on the 2025 budget and the balance sheet as at 31 December 2024.

In Section 2.5, the standards as indicated under policy are explained, as well as the impact on those standards of the plans discussed in this Framework Letter.

Ratios	2025	2026	2027	2028	2029
Solvency I	36%	37%	34%	31%	29%
Solvency II	40%	41%	38%	35%	32%
Liquidity	0,7	0,5	0,5	0,5	0,5
DSCR	2,9	3,8	3,3	1,9	1,6
Signal value excess reserves	0,4	0,4	0,4	0,4	0,4

Table 3: UvA financial indicators

Due to the pace and scale of accommodation investments, there is a danger that the UvA's solvency II will fall below the internal alert threshold from 2028 onwards. Additional borrowing will be needed to pay for these investments. The extent to which this is actually the case will depend on the outcomes of the strategic update of the Accommodations Plan. The development of the DSCR shows that, based on the current pace and size of investments, interest and repayments will need to represent an increasingly higher percentage of expenditure. At the end of the planning period, the UvA is still above a limit of 1.5. See Section 2.5 for more information about the DSCR.

2.4 Updates compared to the long-term budget for 2025 – 2028

The table below shows the evolution of the result according to the 2025 – 2028 budget to the result indicated in this Framework Letter. The changes are explained for each theme after the 'Budget result evolution 2025 – 2028 – Framework Letter 2026 – 2029' overview table. Because the 2025 budget did not include figures for 2029, the year in question is also missing from the evolution tables.

Structure of changes	2026	2027	2028
Start: Net Result in Budget 2025	**-10,6**	**-6,6**	**-1,1**
Updated income			
Government grant	29,4	33,5	33,3
Tuition fees	2,8	3,3	2,2
Income from work for third parties	0,0	0,0	0,0
Other income	0,2	0,2	0,2
	0,0	0,0	0,0
Subtotal	*32,3*	*37,0*	*35,8*
Actualisation of expenses			
Personnel expenditure	15,3	14,0	11,9
Depreciation expenses	0,0	0,0	0,0
Housing costs	0,1	0,1	0,1
Other expenses	6,4	5,9	5,0
	0,0	0,0	0,0
Subtotal	*21,8*	*20,1*	*16,9*
Update of financial income and expenses and result from participating interests			
Financial income and expenses	0,1	-1,1	-2,6
Result from participating interests	0,0	0,0	0,0
	0,0	0,0	0,0
Subtotal	*0,1*	*-1,1*	*-2,6*
Net result after actualisation	**0,0**	**9,2**	**15,1**
Expected change result allocation model	0,0	0,0	-1,1
Scope for additional use of faculty reserves	0,0	-9,2	-14,0
	0,0	0,0	0,0
Results framework letter 2026	**0,0**	**0,0**	**0,0**

Table 4: Budget result evolution 2025 – 2028 – Framework Letter 2026 – 2029

2.4.1 Updated income figures

Government grant

The estimates of the government grant have been updated based on the latest insights. The change in student-based funding is the balance of the expected further negative effect of the reference estimate and a small positive effect of the market share expected for the UvA in the number of funded performances. The variable portion of the government grant is determined by counting the numbers of enrolled students, degree certificates and doctorate conferrals of all universities. The market shares of each university follow from this. The UvA's provisional market share is calculated based on its provisional numbers. The market share in academic performances grew slightly in 2026 compared to 2025. Another slight growth in market share is expected for the years 2027 – 2029. The market share in research achievements has changed very little and is assumed to remain the same in the years 2027 – 2029. These forecasts do not take into account the possible impact of the WIB.

The wage and price adjustment relates to the total expected adjustment included for 2026: 4%. The estimate of the wage/price indexation for 2025 of 4% in the 2025 budget has been revised to 3.5%. This effect has now been incorporated into the multi-year estimates. The additional funds for workloads and talent policy and the Bontenbal amendment were added when the budget of the Ministry of Education, Culture and Sciences was being debated in the House of Representatives. The

amounts are based on the most recent expectations, but these could change if the Minister of Education, Culture and Science decides to allocate these funds differently among universities. The most recent insights have also been included in the variable research funding and the direct government grant.

Updated income	2026	2027	2028
Government grant	29,4	33,5	33,3
Student-related funding	-2,7	1,6	1,6
Wage/price adjustment	27,4	27,6	27,5
Workload and talent policy	3,2	3,2	3,2
Bontenbal amendment	2,6	2,6	2,6
Variable research funding	-0,4	-0,4	-0,4
Direct government funding	-0,7	-1,1	-1,1

Table 5: Updated income figures – Government grant

Tuition fees

Tuition fees will increase slightly compared to the 2025 – 2028 budget due to indexation of the statutory tuition fee rate for the 2026 – 2027 academic year and a slight upwards adjustment of the number of students expected. Revenue from institutional tuition fees is difficult to estimate at the current time. However, the expectation is that the institutional tuition fees will also increase in the draft budget. These are estimated by the faculties themselves. Faculties should take into account the new rates when preparing estimates of revenue from institutional tuition fees for their budgets.

Updated income	2026	2027	2028
Tuition fees	2,8	3,3	2,2
Statutory tuition fees	2,8	3,3	2,2
Institutional tuition fees	0,0	0,0	0,0

Table 6: Updated income figures – Tuition fees

Income from work performed for third parties and other income

Income from contract work and other income is almost the same as in the 2025 budget.

Updated income	2026	2027	2028
Income from work for third parties	0,0	0,0	0,0
Contract education	0,0	0,0	0,0
Contract Research	0,0	0,0	0,0
Income from work for third parties (excl. R&D)	0,0	0,0	0,0
Other income	0,2	0,2	0,2

Table 7: Updated income – Income from work for third parties and other income

2.4.2 Updated expenses

Staffing costs have been adjusted upwards by €15.3 million compared to the 2025 budget, with other costs being adjusted upwards by €6.4 million. These are technical adjustments to help all organisational units achieve their stated results. These technical adjustments reflect the approximate financial headroom given by the increased income to cushion the (expected) CAO increases and inflation.

Actualisation of expenses	2026	2027	2028
Personnel expenditure	15,3	14,0	11,9
Faculties	12,2	11,6	7,8
Services	6,6	4,6	4,8
Central	-3,6	-2,2	-0,7

Table 8: Updated expenditure – Staffing costs

Actualisation of expenses	2026	2027	2028
Other expenses	6,4	5,9	5,0
Faculties	5,1	4,9	3,2
Services	2,8	2,0	2,0
Central	-1,5	-1,0	-0,3

Table 9: Updated expenditure – Other expenses

Depreciation and accommodation expenses are almost equal to the amount included for this in the long-term forecast of the 2025 budget.

2.4.3 Update of financial income and expenses and result of participating interests

Financial income and expenses have been updated based on the latest expectations of planned investments in the years ahead. The share in results of associates has remained the same as in the 2025 budget.

Update of financial income and expenses and result from participatin	2026	2027	2028
Financial income and expenses	0,1	-1,1	-2,6
Result from participating interests	0,0	0,0	0,0

Table 10: Update of financial income and expenses and result of participating interests

2.4.4 Allocation model, internal services and organisational unit results

Allocation model

When drawing up the 2025 budget, the faculties made an estimate of the expected number of credits and other variables that are important for the allocation model. Forecasts updated in February show that, compared to the forecast in the 2025 budget, the number of diplomas and credits obtained by government-funded students in 2026 has risen.

The higher number of funded performances leads to a higher allocation to the faculties. At the same time, the addition to the allocation model increased due to the upwardly adjusted government grant and tuition fees. The space created on balance will be used to increase teaching fees and budgets by 2.5%. This has been reflected in this Framework Letter. In addition, all passed-on government grant budgets (including the budgets for sector plans) have been indexed with the estimated 2026 wage/price indexation of 4%. The estimated income and expenditure in the allocation model are therefore based on the same price level. In the event new information is available when the budget instructions are prepared, these estimates can still be adjusted. The passed-on government grant budgets are always finalised at the end of the year based on the actual indexation in the latest version of the definitive government grant letter.

An expected wage/price indexation of the government grant will in principle be passed on to the organisational units by increasing all components in the allocation model. However, as long as a deficit remains on balance in the allocation model, prices in the allocation for research will be kept the same. The technical instructions for the draft budget will recalculate how much scope is available for an increase.

According to the agreements made with regard to the Faculty of Dentistry and Amsterdam University College, part of the wage/price adjustment will be passed on to the Faculty of Dentistry and Amsterdam University College.

Internal services
Every year, the services provided by the UvA units are evaluated, and the need for any new units or changes to the current units is discussed between the internal service provider (units) and the customers (all UvA organisational units). This is referred to as the 'SLA cycle' within the UvA. The outcome of this cycle, rate adjustments and other service provision agreements are discussed in Chapter 5.

As part of the SLA agreements, faculties and units have agreed that the wage and price compensation percentage applicable to faculties will also be the general percentage applicable for the units. Because financial scope in the allocation model does not allow for the full indexation of faculty budgets, the indexation of the rates for units has been capped as well (2%). As a result, the cost of internal services will increase less than they would do based on the original rate proposals (most of which were based on an indexation of 3%). Lost income for the units due to the maximum indexation of 2% is seen as an implementation of the ViDi targets.

Organisational unit results
Taking into consideration the policy line of the use of reserves in Section 2.3, the faculties have improved their results by over €4 million. The results of the units will decrease by €3.7 million. The results achieved by administration and executive staff will decrease by €0.9 million. This is partly because VIDI savings previously estimated as a positive result were passed on to customers via the rates. The results achieved by the Treasury Administration have decreased by €1.8 million, while the results achieved by Real Estate have increased by €7.3 million compared to expectations in the 2025 budget. The improvement in real estate results is due to the later start of investments.

Because the forecasts issued as indicated above were delivered before information was announced concerning indexation of the prices and budgets in the allocation model and the changes in the internal service provision and because a number of organisational units are being held to the more positive results in the long-term forecast in the 2025 budget, whether the forecasts issued must still be adjusted in line with the new information will be considered together with the organisational units in the period ahead. This will be incorporated into the draft budget.

2.4.5 New initiatives and developments

In late February, all the organisational units were asked about any initiatives or developments related to their field of expertise or service provision that would impact the UvA's finances. The Joint Meeting was asked to provide input on the Framework Letter as well. Much of this is included under the internal UvA developments described in Chapter 1. Budgets have been reserved for two initiatives in this Framework Letter. There is no financial scope for other new policy initiatives at the current time. Any space available in the allocation model will first be used to achieve the fullest possible wage compensation/cost-of-living adjustment for the faculties. Whether or not additional space is available will be reassessed when drafting the budget for 2026.

Generative AI
generative AI offers unprecedented opportunities to promote efficiency and innovation in the primary processes of the UvA: education, research and operational management. In education, we see potential in a number of areas, including new teaching formats, improved feedback for students and the faster interpretation of

texts and literature. It opens doors in the field of research too, including faster data analysis, text analysis and support with the formulation of hypotheses. In operational management, new opportunities arise to simplify administrative processes and organise them smarter.

Realising these ambitions and seizing these opportunities will require serious investments, which will enable generative AI to emerge as a new IT service for education, research and operational management. However, one important precondition is that this is done in line with the public values of the UvA in respect of digital sovereignty and the ability for the UvA to remain in control. An investment budget of €3.6 million in 2026, €3.5 million in 2027 and €3 million in 2028 is being reserved for this purpose.

Investment fundraising
The Amsterdam University Fund (UvA Fund) has been contributing to study and research projects and other special initiatives at the UvA since 2008 via philanthropic gifts from donors – often alumni. Grants are allocated to students, academics and employees. To facilitate the required professionalisation of the fund, which is based in the Communication Office, the budget for the organisation of the UvA Fund will be increased by €300,000 per year for the period 2026, 2027 and 2028. The aim is to achieve a growth in revenue from fundraising to pave the way for additional contributions to UvA projects. The basis for the investment is the 2025 – 2032 business plan developed by the fund. The developments and results of the investments will be monitored annually, and a review will follow in 2028. The UvA Fund has committed itself to increasing contributions to UvA projects by the same amount from 2026 onwards. This will lead to a budget-neutral result UvA wide.

2.4.6 Management measures

Following the updates of the available funds and the use thereof, and following the reservation of funds for the deployment of the reserves of the faculties, there is a break-even result for 2026. A number of management measures have already been taken into account in this.

Management measures from the 2025 budget
The 2025 budget states that we as the UvA will continue to oppose the cuts of the Schoof government, which are bad for the Netherlands and Amsterdam. The 2025 budget also describes a number of management measures to absorb the cuts imposed by central government. We will continue to implement these management measures in line with the three main areas of focus set out in the budget.

Firstly, all faculties, units and staff have been and will continue to be asked to use their resources carefully. If it is not necessary to use the reserves, it would be better to keep them for future years. For these reasons, this Framework Letter asks a number of organisational units to achieve a minimum of the result set out in the long-term forecast in the 2025 budget in 2026 and beyond. Added to this, the investment budget for the IT Investment Portfolio has been reduced by more than €2.5 million to €7.5 million a year.

The careful use of the resources of the UvA also means passing on to faculties the scope available for the indexation of prices and budgets in the allocation model wherever possible, but no more than the scope available. Unfortunately, the current

financial situation does not allow for the full compensation of wage and price developments (see Section 2.1).

Secondly, besides the careful use of the resources of the UvA, it is important that transitions necessitated by the budget cuts are implemented properly. This applies in any event to the starter and incentive grants and, if necessary, also to the effect of self-regulation. Where starter and incentive grants are concerned, the faculties will be asked to draw up a transition policy, based on a UvA-wide policy framework, that strikes a good balance between fulfilling grant obligations as much as possible and the broader ambitions of the faculties. The best use of the transition and compensation budget reserved in the budget for this purpose will be determined in the near future. In preparation for higher demand, the available resources for the years 2026-2029 have been increased by €2.5 million per year. This Framework Letter also includes an allocation of the new budgets that the UvA will receive for workloads and talent policy and the new starter grants (Bontenbal amendment).

Thirdly, we are preparing for further spending cuts in the years ahead. The UvA and the other universities have submitted a proposal to the Minister about self-regulation measures to manage internationalisation. Acceptance of the proposal by the Minister could remove a great deal of uncertainty for universities. Although the self-regulation proposal also contains painful measures, it is more favourable for both the faculties involved and the UvA as a whole than introduction of the Internationalisation in Balance Act (WIB) and its language proficiency test (non-Dutch-taught programme assessment) would be. Neither the effects of the self-regulation proposal nor the effects of introducing the current WIB bill, including a non-Dutch-taught programme assessment, have been incorporated into the figures of this Framework Letter yet. The transition and compensation budget that has been increased in this framework letter can also be used for the transition necessary for self-regulation.

2.5 Financial assumptions and frameworks

Application of the allocation model
The allocation model is explained in detail in the document entitled ‘Description of the UvA allocation model' (*Beschrijving UvA allocatiemodel*), which can be found on the UvA website. An infographic is available for understanding how the model works. This infographic can also be consulted on the UvA website.

Changes to the allocation model relative to the adopted 2018 allocation model
In relation to the policy regarding the Research Priority Areas (RPAs), a change was made in 2019 relative to the aforementioned description of the allocation model. With the adoption of the new RPA policy, it has been decided to only use central RPA funding for interfaculty initiatives. The faculty RPAs will, as such, be terminated (the ‘RPA label' will be removed). The budgets for the faculty RPAs within the ‘policy budget for research' have been moved from RPAs to the decentralised policy budgets allocated to faculties. These were previously a lump sum amount in 'central policy latitude'. This adjustment has been prompted by the administrative evaluation of the allocation model.

in the 2021 Framework Letter, the matching definition was modified to similarly accommodate developments with regard to the conditions of new funding from the ministry of education, culture and science in particular, which are equal, virtually equal, comparable or highly comparable to the funding conditions in other streams

(Dutch Research Council, NWO) in material terms. The matching definition is outlined in Section 4.5.3.

The faculty budgets are made up of the various budget components of the research and teaching budgets in the allocation model. Chapter 4 contains a detailed description of the faculty budgets, in order to show the composition of the faculty budgets. Appendix 2 outlines the long-term development of the budgets per faculty. It includes the budget changes resulting from the incorporation of the recommendations from the administrative evaluation of the allocation model as described in Section 2.2.

Funding for the Faculty of Dentistry and Amsterdam University College
The funding of Amsterdam University College and the Faculty of Dentistry in the 2026 Framework Letter takes place in accordance with the agreements with VU Amsterdam. The UvA and VU Amsterdam include a joint and identical section about the funding of Amsterdam University College and the Faculty of Dentistry. As with the other faculties, greater clarity will be created for Amsterdam University College and the Faculty of Dentistry at an early stage of the process, as a result of the coordination between VU Amsterdam and the UvA in the Framework Letter.

Broadly speaking, the agreements concern the fact that the Faculty of Dentistry will be allocated the following as its budget:

- the tuition fees of students whose first enrolment is in Dentistry (statutory or institutional fee);
- from the enrolments, degrees and doctorate conferrals components of the government grant, the share of these that is calculated from the cost-financed performance of the Faculty of Dentistry;
- a budget from the research and teaching supplement of the government grant (workplace function and policy budget).

With regard to Amsterdam University College, a similar agreement applies, with a 50/50 ratio for the UvA and VU Amsterdam, whereby Amsterdam University College is allocated the following as its budget:

- all tuition fees paid by students (statutory or institutional fee);
- revenue related to the number of enrolments, degree certificates and other performance-related parameters of the government grant, for both the research and teaching components.

For both the Faculty of Dentistry and Amsterdam University College, this can be broken down as follows:

- In terms of the expected compensation from the government with regard to wage-price developments in 2025, both VU Amsterdam and the UvA will include the same estimate of the compensation of 4% in the Framework Letter. The government's actual indexation for wage/price developments in 2025 – as known at the time – will be included in the (draft) budget instead of the 4% estimated. For 2026, an expected compensation from the government for wage-price developments of 3% will be included for ACTA, in line with the system at VU Amsterdam, and for AUC, a compensation of 4%, in line with the system at the UvA.
- Government funds for workloads and talent policy will be passed on in accordance with the (expected) allocation in the government grant. The same applies to the grant funds from the Bontenbal amendment. The deployment of the funds will take place in accordance with the policies

drawn up by the institutes for this purpose and any additional agreements on the ratio of deployment at the institutes.
- Following the structural addition of the quality agreement funds to the lump sum, the funds available under the Student Loans (Higher Education) Act will be passed on as a fixed budget with effect from 2025, in line with the government grant.
- Earmarked government funding is passed on if it is deployed at the level of the individual faculties. VU Amsterdam and the UvA coordinate this among themselves.
- Van Rijn's effects from 2021 are not reflected in the budgets for Amsterdam University College and the Faculty of Dentistry.

In addition to the elaboration described for both the Faculty of Dentistry and Amsterdam University College, the following points apply specifically to the Faculty of Dentistry:

- Tuition fees and the share of the government grant will be passed on to the Faculty of Dentistry on the basis of the budget actualisation.
- The government's compensation for wage-price developments to be included in the budget is an estimate. Actual rates will be passed on based on subsequent calculation.
- VU Amsterdam uses 26% of the former student loan funds for the VU Amsterdam-wide focus, and 74% goes to the faculties for decentralised implementation. The Faculty of Dentistry is largely embedded in VU Amsterdam's operational management. This means that the portion of the student loan funds that VU Amsterdam makes available for the central implementation is also applicable to the Faculty of Dentistry and that the Faculty of Dentistry makes or can make full use of VU Amsterdam's central teaching facilities, which are funded from the 26% of the central funds. In practice, what this means for the Faculty of Dentistry is that VU Amsterdam will deduct the percentage, being 26%, of the former funds available under the WSV (quality agreements), which is allocated centrally (26%), from the part of the budget that relates to the former funds available under the WSV that the Faculty of Dentistry receives from VU Amsterdam and the UvA combined. Along with this contribution to the central allocation of the funds comes the agreement that the Faculty of Dentistry is involved in decision-making concerning the allocation of these central funds in the same way as the other VU Amsterdam faculties, because the teaching facilities that are funded from these funds are, in principle, also available to the same degree to the Faculty of Dentistry.
- The Faculty of Dentistry makes use of the service provision of both VU Amsterdam and the UvA. In 2020, VU Amsterdam carried through a revision/update of the internal cost model. The effect of this on the apportionment of costs and the Faculty of Dentistry budget is €1.4 million in costs that have not yet been charged on. As from 2020, the Faculty of Dentistry will be compensated for this by VU Amsterdam and the UvA.

In addition to the elaboration described for both the Faculty of Dentistry and Amsterdam University College, the following points apply specifically to Amsterdam University College:

- The budget related to the passing on of tuition fees and the share of the government grant is established in the Framework Letter/budget based on a cost estimate.
- A condition for the agreements is that Amsterdam University College must pay a cost-covering rate for the deployment of employees from other faculties.

- VU Amsterdam and the UvA have reached agreement regarding the details of the Studielink system adjustment – which, with effect from academic year 2024 – 2025, will automatically enrol students with the coordinator of a joint degree programme – and the transition of the coordinator role from VU Amsterdam to the UvA. Any impact on, among other things, the allocation of budgets and the charging on of costs for internal services, which is partly based on the number of enrolled students, will be worked out by the UvA and VU Amsterdam in coordination with Amsterdam University College.

Price stability in the allocation model
The UvA strives to achieve stable prices in the allocation model, so that the faculties know what they can count on in the future. The objective is to be in line with the long-term trend expected in relation to the government grant. This aim has been maintained in the new allocation model and is regarded as one of its basic principles.

Currently, the space available in the allocation model has been used to index teaching fees and budgets by 2.5%. In addition, the passed-on government grant budgets have been indexed by the same percentages as the government grant itself. As described earlier in this Framework Letter, prices in the research component of the allocation model will rise again only when the allocation result permits this.

Decentralised control
In the allocation model, a maximum possible part of the government funding is made available to the faculties. At the same time, all costs will be charged to the faculties. As a result, academics can make a considered assessment of what the funds should be spent on.

Control of indirect costs
The UvA's policy is to ensure that the funds are used as much as possible for education, research and valorisation. The UvA has a process cycle within which the faculties and units discuss and align the scale and quality of the internal service provision. In late 2019 and early 2020, the internal system for charging costs and the associated process were evaluated in order to ensure that internal service provision remains as efficient and effective as possible. In 2024, the ViDi action plan was drawn up in order to cut operational management costs throughout the UvA. Section 2.2 shows the current status of the ViDi action plan.

Developments with respect to the collective labour agreement and staffing policy
As stated, it is at present difficult to assess the impact of a new collective labour agreement on wage costs for 2026. In this Framework Letter, as in the 2025 budget, we assume a collective agreement increase of 3% with effect from 1 July 2025. We also assume a collective agreement increase of 4% with effect from 1 July 2026.

We will update the estimated indexation of the wage costs when we draft the technical instructions to the budget.

Wage/price estimates and wage compensation and cost-of-living adjustment
At the time of drafting the Framework Letter, as far as the income and costs were concerned, there was no clarity as yet regarding the wage and price trend in 2026 or the wage compensation and cost-of-living adjustment. Geopolitical tensions are making it more difficult to formulate inflation expectations.

As already described in Section 2.1, central government will compensate virtually none of the price increases in 2025 (it will compensate wage increases). This will put additional pressure on UvA finances.

The UvA policy is that cost increases resulting from general inflation and rising wage costs and premiums must be absorbed by the organisational units themselves. At the same time, it is assumed that the wage/price indexation in the government grant will be made available to faculties by means of a proportional price adjustment in the allocation model. The prices for faculties in the allocation model are determined in the Framework Letter. As mentioned earlier, we will assess whether there is financial scope to increase the price adjustment in the allocation model when preparing the budget instructions and draft budget. Unfortunately, a downwards adjustment is not out of the question either.

For units, the increases must normally be accommodated within the existing rates. Efficiency and volume effects may create some financial scope for the units to accommodate all or part of the cost increases within the internal budget. Given the (expected) shrinkage of the UvA, this will not always be possible. This year, the units have been asked to limit the indexation of rates to a maximum of 2%.

Transparency and quality of the budget
The UvA considers financial transparency to be important and will continue to make efforts in this regard, for example, through the use of UvA data and infographics, by publishing and sharing P&C documents and by improving financial control processes at all levels.

The UvA aims for a long-term budget that is as realistic as possible, so the funds can be allocated as efficiently as possible and, to the greatest possible extent, in support of education, research and valorisation.

At the time of drafting the Framework Letter and budget, there were still some uncertainties regarding the government grant to be received. The government grant is estimated based on the information available at the time and an estimate of the expected changes. Based on information from the Ministry of Education, Culture and Science and UNL, and in consultation with other universities, an attempt is being made to include the expected changes in the Framework Letter as accurately as possible. It is possible that the actual government grant may be lower than expected, but the UvA's financial position is robust enough that this will not immediately lead to any problems. Chapter 4 contains details regarding the expected government grant and further explanation.

Deviations occurring between the actualisation and the budget allocated to the faculties and units may be due to various reasons. This does not only occur at faculty/unit level, but also at the level of the institutes and departments. Prior to drafting the Framework Letter and budget, discussions are carried out with the organisational units in order to limit the uncertainties in the unitary budget as much as possible.

Moreover, it has turned out to be difficult to make use of the earmarked funds immediately and to their fullest extent. The UvA passes on the funds as much as possible and thereby makes the organisational units responsible for spending the funds. Processes to facilitate the use of the funds may lead to more delay in spending than estimated because, for example, project organisations need to be set up, plans need to be developed and, in many cases, further internal coordination is needed. In order to stimulate the process with regard to decision-making and spending within

the organisational units, clarity will be provided as early as possible in the process of drawing up the 2026 budget regarding the level and any conditions for earmarked funds, so that organisational units are aware as early as possible of which additional funds will become available and are able to respond accordingly. Unfortunately, the current Minister would not seem to be in any hurry to clarify the conditions attached to new (earmarked) budgets, such as the funds that universities will receive for workloads and talent policies.

Affordable accommodation
The strategy of the Accommodations Plan through campus development is aimed at realising sufficient and high-quality facilities for teaching and research at an affordable price. The growth of the UvA in recent years has resulted in an associated growth in demand for accommodation and, as such, accommodation investments too. Given the decrease in UvA revenue after 2026 and the fall in international students, the demand for accommodation at the UvA is expected to decrease. Under the influence of hybrid working, demand itself is changing as well: there has been a reduction in the amount of office space being used per employee.

Along with growing demands, UvA construction costs have also increased in recent years. In the long term, construction cost inflation is higher than general inflation, because of which accommodation costs are rising relatively faster than other costs. This development is being reinforced by the investments necessary for sustainability, teaching spaces and stricter construction requirements, amongst other things. Also, keeping heritage buildings in use at UvA level often proves to be more expensive than previously expected. These large risks are evident in our projects now as well.

Without additional measures, the combination of decreasing demand for floor space and increasing construction costs would make it necessary to keep increasing internal prices at the UvA to cover costs. They would then increase to a level even higher than the high market prices applicable in the Amsterdam region. This is not only undesirable for UvA faculties and units but also a risk for the effective facilitation of partners on the campuses (they will not accept a price that is higher than the market price).

To counter this development, another strategic assessment of the Accommodations Plan is necessary. This will happen in the months ahead, with the aim of including the outcomes in the 2026 budget. This will be done with the following basic principles in mind:

- For the time being, the increase in the internal accommodation price will be frozen at €300 per square metre LFA. The current price will increase to this level in 2027 based on the application of the existing frameworks (see Section 2.2). Further to the strategic assessment, a decision will be made on whether the price will continue to rise or whether an adjustment is to be made in the (mix of) accommodation projects.
- Existing projects will continue based on the current Accommodations Plan. A limited number of adjustments apply within the strategic framework of the current Accommodations Plan, as described in this framework letter. The impact of these adjustments has been incorporated into the calculations for this Framework Letter.
- If necessary to make adjustments to existing accommodation projects that are in the implementation phase, to bring them in line with a new strategy, consultations about this will take place with the organisational units in

question first. These include the Faculty of Humanities for the University Quarter projects OMHP and BG5 and the Faculty of Science (FNWI) for the LABQ project.

- The UvA is launching a programme to provide organisational units with the short and medium-term support necessary to reduce the use of floor space and give back to the Accommodations Plan. A new, lower floor-space standard will be set as part of this programme as well. The object of this standard is to maintain the quality of the Accommodations Plan and avoid any negative impact on the primary and/or support processes.
- UvA buildings are used as much as possible as a whole and as part of a coherent system of buildings on a campus. Scattered vacancy in different locations is avoided as much as possible.
- The operation of and investment in buildings that the UvA uses will be split administratively from those for which this no longer applies. The UvA is developing an approach to buildings that the UvA itself is no longer using. The starting point is that the properties can generate external benefits.

The investment estimates in the Accommodations Plan are also based on the price level as of 1 January 2025, with a model-based assumption for the increase in construction costs relative to inflation (+1%).

Compared to the 2025 Accommodations Plan, a number of smaller adjustments have been made within the existing frameworks:

- Firstly, an adjustment has been made to the amount of and schedule for reinvestments. It is becoming clear that reinvestment in the short term is necessary for a number of properties. An overall estimate has been included plus a plausible schedule, which will be developed into a concrete scope definition in the period ahead. Moving and adding reinvestments will lead to an increase in investments of €26 million in the period up to and including 2029. The scope of and schedule for reinvestments will be refined in the budget.
- Sustainability investments have been aligned with the reinvestments for the buildings in question. This was achieved via a schedule change.
- Investments in Accommodations Plan projects have been indexed to 2025 price levels. Other than this, they have remained the same as in the 2025 Accommodations Plan.

The investment table includes an overview of investments up to 2040. Ambitions remain within the boundary conditions of maximum rental expenses of 12%. However, the Accommodations Plan reserve will already be -€5 million in 2040. This deficit will then increase rapidly to -€88 million in 2045. This deficit will be rectified based on the strategic choices in the months ahead. There will be a number of major Accommodations Plan projects on multiple campuses in the years ahead. As such, annual investments will be well above the level that the UvA has been able to achieve historically. The largest projects (OMHP, BG5 and LABQ) are already considerably behind the original schedules. As such, it is likely that one or more projects will be delivered later. This will help to mitigate the financing risk (see below under the heading ‘DSCR > 1.0’ and Section 5.6.2). This will be included in the strategic Accommodations Plan too.

The financial aspects of the Accommodations Plan take into account reinvestments made after the end of the depreciation period. Calculation models have taken into account approx. 30% of the original investment. In practice, the methodology does not always prove adequate; especially where the work done on a building has been

limited, the scope for reinvestment is insufficient for the task at hand. A more concrete schedule for the reinvestments will be included in the 2026 Accommodations Plan. The scale of reinvestments per building will also be aligned to the nature of the task at hand. The planning period of the long-term budget includes financial scope for reinvestments in the Amsterdam Science Park and initial reinvestments in the Roeterseiland Campus and the University Quarter.

See Appendix 3 for the Accommodations Plan investment table.

Solvency II between 38% and 44%
Internal UvA standard
Internal thresholds are used to better monitor the solvency situation and make it possible to reach some form of agreement on the progression of the figures. The internal thresholds determine a range within which the (social) use of capital is optimal. The UvA is aiming to keep solvency II between 38% and 44%. If solvency is too high, this could suggest that too much is being saved and, as such, that more funds could be made available for research and teaching. If solvency is too low, this could suggest the presence of a financial risk (in time).

Based on the plans set out in this Framework Letter, solvency II shows a significant decrease after 2026. From 2028 onwards, the ratio would fall below the internally set limit of 38%, dropping even lower – to 32% – in 2029. This is not desirable. This development is based on the investment programme included in the Accommodations Plan. The investment programme is the subject of a strategic reorientation on which decision-making will take place in 2025. The object is for this to lead to the adjustment of the investment plan and, as a result, an acceptable development of the solvency ratio. Experience in recent years has shown that investment plans cannot be realised at the planned pace. However, the UvA often achieves better results than budgeted. This automatically mitigates the risk of a decline in solvency. See also the explanation of "DSCR" below. The budget will provide more detailed information on how this risk is managed.

Standard applied by the Inspectorate of Education
The Inspectorate of Education only applies a lower limit as the threshold for solvency II. This limit is 30%. Exceeding an alert threshold is considered by the Inspectorate as an indication that an institution is experiencing a financial or continuity risk. Based on the plans set out in this Framework Letter, solvency II will remain above this limit.

Alert threshold for excessive reserves < 1
Standard applied by the Inspectorate of Education
Last year, the Inspectorate of Education expanded its alert thresholds to include a threshold for excessive reserves. Exceeding the alert threshold of 1 is considered by the Inspectorate as an indication that an institution may be creating unnecessary buffers. The UvA's normative public equity remains well below the new alert threshold.

Long-term financial break-even result for the entire UvA
Internal UvA standard
The UvA strives to achieve, at a minimum, a zero result for the university as a whole. Funds may be temporarily committed for specific goals, such as in the case of earmarked reserves, but there must be at least a zero result in the long term. Based on the plans set out in this Framework Letter, profitability will remain at 0% in the long term.

In recent years, the UvA has often achieved higher results than budgeted. This pattern manifested itself during a period when revenue was soaring. The expectation is that the period of significant revenue growth is now over. This Framework Letter assumes stagnant revenue. Although it is possible that (significant) positive results could still be achieved in the event of a 'break-even budget' in the years ahead, uncertainty about this is increasing.

DSCR > 1.0
The UvA's agreement with banks
The Debt Service Coverage Ratio (DSCR) is a measure of the amount of operating cash flow the UvA has at its disposal to pay interest and loan instalments. Banks require a free cash flow that is at least equal to the amount necessary to pay interest and loan instalments. In the period covered by this Framework Letter, the DSCR will always be above the lower limit set by banks.

Although a DSCR of at least 1.0 is the lower limit set by banks, this is a lower level than the one that should be considered desirable for the university in practice. A level of 1.0 implies that the entire free cash flow is spent on financial expenditure. In this situation, there is no scope left for (replacement) investments or to absorb fluctuations in working capital. In practice, a DSCR of 2.0 or higher is desirable for a university. Based on the investment schedule currently included in the Accommodations Plan and calculated in the Framework Letter, the DSCR will reach an undesirably low level in 2029. This scenario is probably not just undesirable but unfeasible too (in practice, investments are made later and results are higher).

The size of the additional loans needed is €330 million up to and including 2029. Without additional measures, this amount probably exceeds the financing capacity of the UvA. The investments included in the Accommodations Plan are the subject of a strategic reorientation on which decision-making will take place in 2025. The object is for this to lead to an adjustment of the investment plans that paves the way for a realistic financing need and an acceptable ratio development of solvency II and the DSCR. This will be included in the budget.

Liquidity ratio > 0.5
Standard applied by the Inspectorate of Education
The UvA's policy is to stay above the alert threshold of 0.5 set by the Inspectorate of Education. The aim is to keep the ratio at or above this level during the planning period. In the current planning of the draft Framework Letter, the ratio is forecast to dip just below 0.5 in 2028. This is explained in more detail in Section 5.6.2.

Accommodation costs passed on internally < 12%
Internal UvA standard
The basic rent charged internally (from the proceeds of which the real estate administration funds the interest, depreciation, owner's maintenance and ownership costs) to faculties and units may never amount to more than 12% of the UvA's revenue. Based on the plans set out in this Framework Letter, the accommodation costs will remain below this limit.

Reserves
Within a few years, the budget may evolve in such a way that it will no longer be possible to immediately bring the costs in line with income. In that case, the reserves will be used to bridge the gap. Hence, the policy on reserves is closely related to the allocation issue. Faculties must maintain a minimum buffer capital. In accordance with

the Financial Management Regulations, the standard for the decentralised faculty reserve position is 10% of the annual income of the organisational unit. In times of need, they should be able to use this buffer capital. This is elaborated in greater detail in the UvA Reserve Policy Memorandum. The Framework Letter indicates the financial scope available to the faculties to make use of the reserves. If the reserve position falls below the standard of 10%, the organisational unit must indicate in its long-term budget how the required reserve position will be achieved. The UvA Reserve Policy Memorandum further explains the UvA's policy regarding reserves. The designated reserves and funds may only be used if this is approved in the budget.

At present, there is no scope to use more reserves in 2026 than the amount already envisaged in the 2026 budget.

2.6 Investments

Investments in education, research and valorisation are essential for implementing the UvA's strategy. The UvA is a broad-based university offering research-intensive education, where innovative and interdisciplinary research is carried out. The UvA is innovative and has strong ties with society. At the UvA, there is ample scope for innovation and improvement in quality. The UvA allows faculties a great degree of freedom in determining their policies, in order to facilitate the achievement of strategic educational objectives. In addition to the policy freedom at faculty level, there is a need to create room for UvA-wide policy initiatives. In essence, this refers to areas in which a joint investment is necessary or a policy objective for allocating the funds differently.

Investments in education, research and valorisation can be made in various ways. This is elaborated on in greater detail in the following four sections:

- Policy investments
- IT investments
- Real estate investments
- Other investments

Insofar as investments relate to internal services, it is important that they contribute as much as possible to the goal of gradually reducing the total cost of operational management relative to the total income of the UvA in the coming years.

2.6.1 Policy investments

In 2026, the UvA will invest €243 million in various policy themes through:

- decentralised policy budgets allocated to faculties via the allocation model;
- central policy budgets allocated to faculties via the allocation model;
- theme-based budgets via the management budget.

The table below displays the policy investments made via the allocation model and the theme-based budgets and also indicates whether the funds have already been used or merely earmarked. ‘Used’ means that resources have been allocated to an organisational unit. ‘Earmarked’ means that we account for spending in service of these policy goals, but the financial resources have not yet been allocated to an organisational unit. Two examples:

- The amount on the line ‘RPAs’ under ‘funds used via allocation model’ refers to the budgets already allocated to RPAs. The amount on the ‘RPAs’

line under 'earmarked funds via allocation model' is available for new allocations or extensions of RPAs.

Operational investments	**2025**	**2026**	**2027**	**2028**	**2029**
Resources via allocation model					
Decentralised policy on education	23.378	53.960	53.960	53.960	53.960
Decentralised policy research	28.217	34.047	34.047	34.047	34.047
Central policy education*	13.744	13.285	12.124	12.130	12.130
Central policy research*	41.181	50.495	49.325	49.018	42.462
RPAs	5.100	4.850	4.250	3.600	650
Central government contribution ed and rs (excl. to board)	57.800	30.795	30.457	29.255	29.255
Other policy investments	16.690	21.632	15.241	13.415	8.375
Policy budgets services (excl. SLA)	1.000	1.000	1.000	1.000	1.000
Subtotal	**187.109**	**210.064**	**200.404**	**196.426**	**181.879**
					-
Reserved funds via allocation model					-
Quality agreements	450	-	-	-	-
RPAs	400	650	1.250	1.900	4.850
Additional resources for switching programs	-	81	1.250	1.250	1.250
Beta/engineering	-	-	501	501	750
Support uniprofs	80	-	-	-	-
ICT theme funding: Reserved	-	418	1.845	2.377	4.457
Cybersecurity	-	-	-	412	412
Reservation for support for valorization and partnerships	55	55	55	250	250
IP - Financial instruments Strategic Plan	1.935	-	-	-	-
IP - Financial instruments - valorisation part UvA	1.000	-	-	-	-
IP - Financial Instruments - Continuous support	150	150	-	-	-
Financial instruments IP - Start-up IP	150	150	-	-	-
IP - Financial instruments - mid size	1.000	-	2.500	2.500	2.500
Strategic policy budget	-	4.000	4.000	4.000	4.000
Interfaculty teaching commitment	3.000	3.000	3.000	1.000	1.000
Data Science	782	616	616	-	-
Program ViDi	2.000	4.000	-	-	-
Transition and compensation	5.000	5.000	5.000	5.000	5.000
Savings central policy budgets	-	-2.500	-2.500	-2.500	-2.500
Workload and talent policy	7.400	-	-	-	-
Subtotal	**23.402**	**15.620**	**17.517**	**16.690**	**21.969**
					-
Resources through governance					-
Internationalization	1.049	1.049	1.049	1.049	1.049
Personnel & Participation	4.537	4.537	4.537	4.537	4.537
Information availability	365	365	365	365	365
Strategic communication	87	87	87	87	87
University facilities	550	550	550	550	550
Strategic investments	2.629	2.332	2.332	2.332	2.332
Other	1.650	1.650	1.650	1.650	1.650
Subtotal	**10.867**	**10.570**	**10.570**	**10.570**	**10.570**
					-
Reserved funds via the Board					-
Quality agreements	5.350	2.250	2.250	2.250	2.250
Room for strategic investments	3.054	3.054	3.054	3.054	3.054
Unforeseen	1.000	1.000	1.000	1.000	1.000
Subtotal	**9.404**	**6.304**	**6.304**	**6.304**	**6.304**
					-
TOTAL	**230.782**	**242.558**	**234.795**	**229.990**	**220.722**

* including the fixed policy budget FdT

Table 11: Policy investments via the allocation model and Board

The policy budgets via the allocation model are explained in more detail and broken down in Chapter 4. Section 5.6 provides a detailed outline of the policy investments from the Board.

Since 2021, the budgets for the IT portfolio for IT projects and IT developments have been allocated directly from the allocation model instead of by means of policy investments through the Executive Board. As from 2021, these will be included under 'Other policy investments'. A breakdown of this component can be found in 2.6.2, where it is explained further.

The funds are being used for the theme-based approach to research, valorisation and interfaculty education through the financial instruments for the Strategic Plan. An even larger amount was earmarked for financial instruments in the 2025 budget, increasing to more than €12 million a year. In the long term, €2.5 million of this amount will continue to be earmarked for SP financial instruments – mid-size. An amount of €4 million will also be earmarked as a strategic policy budget. The allocation of this budget will be decided on in the budget. The other funds earmarked for SP financial instruments have been released.

The quality agreements (part of the passed-on government grant) and RPAs are explained further below.

Quality agreements
At the end of 2024, a bill was passed that provided for the structural addition of the quality agreements to the lump sum. The use of these funds is no longer subject to any other additional requirements. The lapse of the external earmark at the UvA results in the lapse of the internal earmark too. In line with the advice from the administrative evaluation of the allocation model, funds have been added to the decentralised policy budgets of the faculties in this Framework Letter. The only funds still to be earmarked separately are those for the central TLC: an amount of €2.25 million. Following the evaluation of the TLC outline, steps will be taken to ascertain whether this will be maintained ‘as is’.
The budget is allocated in line with the size of the decentralised policy budgets and is added to them on a pro rata basis. See Appendix 7 for more information.

The share of the Faculty of Dentistry and Amsterdam University College in the funds will be passed on directly via a fixed education budget, calculated in percentages at the time of the transition from student-based funding to government grant, in line with the funding system of the Faculty of Dentistry and Amsterdam University College. See Chapter 2.5 for an explanation of the agreements made with VU Amsterdam.

Research Priority Areas (RPAs)
At the end of 2018, following an assessment of the priority areas, a modified policy on RPAs was adopted. The revised policy includes the use of new RPA funds for interfaculty initiatives. The university RPA policy will serve as an unambiguous control instrument for interfaculty research focused on innovation and will not be used for establishing research priority areas.

With effect from 2019, a maximum term of five years is attached to interfaculty RPAs. The policy offered the option of extending funding once more for a period of up to five years. This policy was amended in autumn 2023: after the five-year term,

RPAs will be extended only in very exceptional situations, and if an RPA is extended, it will be extended for one to two years only.

In accordance with a prior decision, the budget available for Research Priority Areas (RPAs) has in the last few years increased to a total of €10 million. In 2019, the faculty RPAs were integrated into the decentralised faculty budgets, for an amount of €4.5 million in total. After the integration of the faculty RPAs, the available budget for interfaculty RPAs is €5.5 million (€10 million minus €4.5 million for the faculty RPAs). The RPA budget was to reach €5.5 in 2022, while the budget for new RPA allocations would not become available until 2024. In order to continue to provide two RPA allocations per year both in 2022 and in 2023, the RPA budget has been increased on a one-off basis in the 2022 Framework Letter for 2022 and 2023. From 2024, the available budget for RPAs is back in line with the agreed policy (€5.5 million). In March 2023, the Executive Board took the decision to extend the RPA Urban Mental Health for the period of 2024 through 2028. This budget will be allocated to the coordinator, the Faculty of Science. In autumn 2023, two RPAs were awarded: the Emergent Phenomena in Society RPA and the Decolonial Futures RPA. The Brain & Cognition, Global Health and Personalised Communication RPAs completed their second term in 2023. As a result, €400,000 is still available for allocation for 2025.

With effect from 2025, €400,000 will be available for the allocation of new RPAs. Two new RPAs were launched on 1 January 2025, which will have an annual budget of €200,000 each in the first year. From 2026 onwards, the annual budget for these two RPAs will increase to €325,000 each. The two RPAs in question are Building Interdisciplinary Team Science for Future Proof Higher Education and Shaping Interfaces Between Science and the Public. The Global Digital Cultures RPA has not been renewed for a second term; its status as an RPA expired with effect from 2025. In 2026, €650,000 will be released for the renewal of existing RPAs or the allocation of new RPAs.

Research Priority Areas	For	2025	2026	2027	2028	2029
RPA Urban Mental Health	FNWI	2.000	2.000	2.000	2.000	-
RPA Trust in the digital society	FdR	300	300	300	-	-
RPA Personal Microbiome Health	FdT	450	-	-	-	-
RPA Organizational Ethics	FdR	300	300	-	-	-
RPA ENLENS	FNWI	300	300	-	-	-
RPA Digital Cultures	FGW	-	-	-	-	-
RPA Decolonial Futures	FGW	350	350	350	-	-
RPA AI for Health Decision Making	FdG	450	-	-	-	-
RPA Human(e) AI	FGw	300	300	300	300	-
RPA Emergent Phenomena in Society	FEB	350	350	350	350	-
Available RPA resources	Not distributed	400	650	1.250	1.900	4.850
RPA Shaping interfaces between science and the public	FGW	-	325	325	325	325
RPA Building interdisciplinary Team Science for Future Proof Higher Education	FMG	-	325	325	325	325
RPA Amsterdam Centre for European Studies	FMG	300	300	300	300	-
Total		**5.500**	**5.500**	**5.500**	**5.500**	**5.500**

Table 12: RPAs

2.6.2 IT investments

The UvA has set up an annual IT investment portfolio with an associated investment budget. The IT investment portfolio aims to contribute to the provision of innovative and modern IT services for research, education and operational management.

Overview
'IT Projects' is used to fund small and medium-sized projects in all areas of information provision. We also recognise 14 domains for theme-based funding. In total, €4.4 million will be available for theme-based funding in 2026. Alongside the

'IT Projects' budget, the hours for the IT portfolio, the contribution to SURF and the depreciation set-off system, the total available 2026 budget for the IT portfolio comes to €7.5 million.

Theme-based funding
The 'Theme-based Funding' budgets provide an indicative multi-year view by domain. During 2025, these budgets will be further developed in consultation with the faculties and units. The details will be laid down in the Long-term Implementation Plan/IT Portfolio 2026. Decision-making takes place in the context of the budget. These investments will arise from fulfilment of the ambitions of the 2021 – 2026 Strategic Plan and the related digital agenda.

In 2026, the education domain will work toward the ambition of ensuring that lecturers have the digital capabilities required to provide and develop education (including online teaching) and are well supported in doing so. This will be achieved in a number of ways, e.g. by implementing the annual plan of the VLE Board, introducing a user-friendly information system to support the thesis process and IT innovations in education via the Grassroots programme.

In the research domain, we are working towards the ambition of ensuring that researchers have a digital infrastructure that enables them to conduct top scientific research. This is done through further development of IT solutions for researchers and procurement of computing power (Snellius GPU cluster). This cluster is used intensively for conducting data science.

In the educational logistics domain, the ambition is to provide students with an overview of and insight into their studies. In this way, they can take responsibility for a successful degree programme. The multi-year Study Plan project aims to deliver an up-to-date study plan, insight into study progress and automated graduation. In 2026, an application to support the doctorate process will be implemented. A new Master's enrolment system will facilitate a transparent, measurable and UvA-wide process for students and the organisation.

In the area of operational management, increasing the predictive ability is key, so that we can manage and respond to changing circumstances, wishes and needs (agility) in order to achieve continuity in the quality of teaching, research and operations. This will be achieved in the Annual Plan of the SAP Expertise Centre (improvements and innovations in the financial domain, HR domain, management information and underlying technical infrastructure) and by realising a Customer Relationship Management (CRM) solution for the Communications Office.

In the Basic Services domain, the Oracle identity manager will be replaced to create a more manageable environment and to be prepared for modern issues regarding the digital identity of employees and students.

Earmarked theme-based funding
With the creation of the IT theme-based funding: 'earmarked', the budget introduces scope for new investments in all domains of information security. Until the Executive Board makes a decision on the allocation of these funds, they are set aside under the reserved theme-based funding.

ICT investments (ICT development)	2025	2026	2027	2028	2029
BUDGET ALLOCATIONS					
ICT projects: ICT & operations	400	400	400	400	400
ICT projects: ICTO programme council	600	600	600	600	600
ICT projects: SURF contribution	583	583	583	583	583
ICT projects: Hours ICTS	1.360	1.460	1.460	1.460	1.460
Subtotal ICT projects regular	2.943	3.043	3.043	3.043	3.043
ICT theme funding: Education	723	789	455	550	-
ICT theme funding: Lifelong learning	350	-	200	-	-
ICT theme funding: Research*	744	700	700	300	-
ICT theme funding: Education Logistics	1.395	1.102	400	400	-
ICT theme funding: educational logistics Study plan	335	341	348	321	-
ICT theme funding: Operations	809	598	250	250	-
ICT theme funding Business operations UvAweb	330	259	259	259	-
ICT Theme-based Funding for Business Operations ESM	1.349	-	-	-	-
ICT theme funding: Information security (3)	75	-	-	-	-
ICT theme funding: Data and AI for the UvA	320	-	-	-	-
ICT theme funding: basic services	674	250	-	-	-
Subtotal thematic funding awarded	7.103	4.039	2.612	2.080	-
ICT theme funding: Reserved	-	418	1.845	2.377	4.457
TOTAL	**10.046**	**7.500**	**7.500**	**7.500**	**7.500**

Table 13: Long-term IT investments

2.6.3 Real estate investments and the Accommodations Plan

The budgetary precondition for the Accommodations Plan is that, measured until 2040, this Plan must be implemented in a budget-neutral manner (including the costs of capital) within the framework of the current internal rental policy and with the designated reserve built up so far. An update of the Accommodations Plan will be added to the 2026 budget, which will incorporate the most recent insights.

The internal rental policy consists of the annual adjustment of the rent according to inflation (CPI). Due to the combination of this increase in price due to inflation and the decrease in the number of square metres, the share of the basic accommodation costs of university funds is expected to remain within the range of 10 – 12% of the total costs. This income-to-rent ratio is on average around 6% for the faculties. This is displayed in the graph below.

The difference between the faculties' income-to-rent ratio and that of the UvA as a whole relates to the University Library, study centre premises and lecture rooms managed by the units. A large part of these costs are ultimately still borne by the faculties via the rates set by the units. Hence, they also have an interest in striving for an efficient use of lecture and study rooms. The graph below shows the average income-to-rent ratio of the faculties. The income-to-rent ratio of the Faculty of Science is higher than that of the other faculties due to the laboratories.

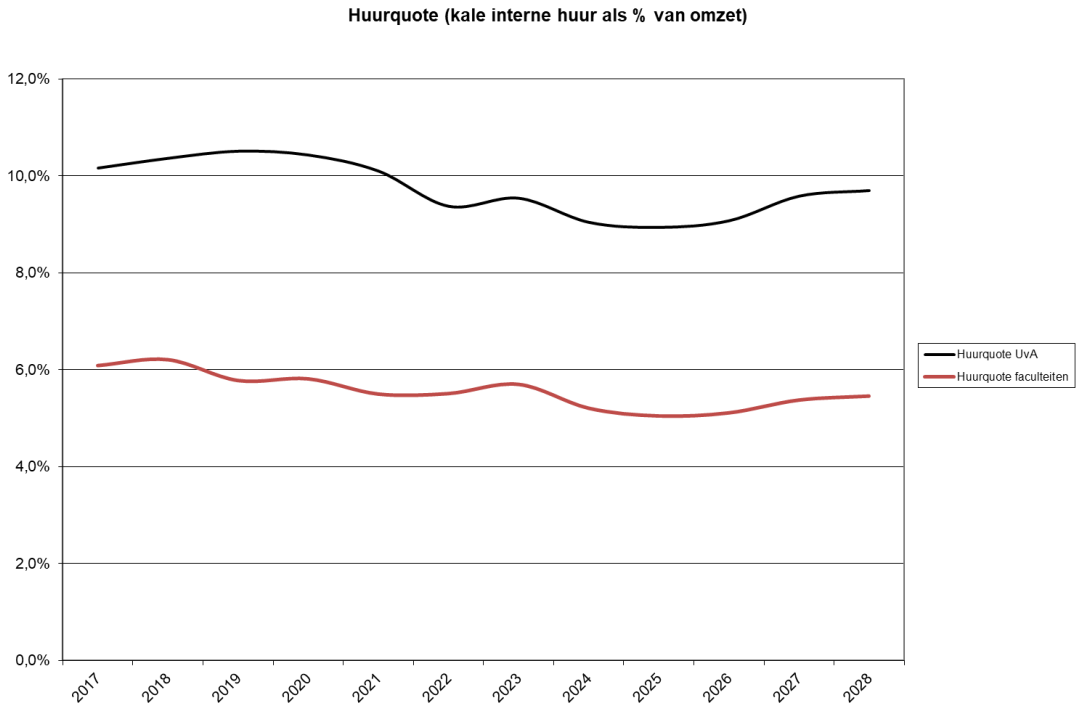


Table 14: Income-to-rent ratio

A strategic adjustment is being prepared for the Accommodations Plan, as described in Section 2.5. Despite the cap on the rate development, the real estate administration will have a cumulative positive operating result in 2026 through 2029. The results for the years 2026 to 2029 are higher than the long-term budget for 2025, mainly as a result of the charging-on of inflation. The Accommodations Plan will benefit from the later delivery of projects: because of this, costs will fall in later years, when higher amounts will be charged on (inflation effect).
However, the positive results will become negative results after 2031. This is in line with the approach of the Accommodations Plan, in which shortfalls and surpluses are absorbed in the Accommodations Plan reserve in the long term. Some of the investment requirement will be deferred until later in the schedule. At the same time, initial reinvestments are also starting to influence the estimate.

The maintenance programme continues to be important as a means to make buildings more sustainable and keep them at the required quality, which further underlines the need to increase our grip on maintenance.

2.7 Risk section

This section of the Framework Letter sets out the main financial risks, based on the risk management system from the UvA-wide Risk Management Framework. The Finance, Planning & Control Department is responsible for managing the system. The table below shows inherent risks; this refers to the representation of risks before control measures are in place. The table shows the estimate of the probability of occurrence, small (1), significant (2) and large (3), and the estimate of the level of the consequences, significant (1), large (2) and very large (3). The risks are ranked in terms of priority based on the outcome of those assessments (likelihood x impact). The table below details the risks and describes the control measures that will result in reducing the potential negative impact to an acceptable level.

no.	Description of risk	Type	Likelihood	Impact	l x i
1	Higher education cuts	Financial	3	3	9
2	A smaller UvA will lead to a decrease in space requirements, which will not translate quickly enough into a smaller real estate portfolio to reduce accommodation costs.	Financial	3	3	9
3	As a result of declining student numbers, the UvA's revenue, liquidity, profitability and solvency are falling.	Financial	3	3	9
4	Increasing costs and risks in accommodation projects	Financial	2	3	6
5	Divestments in accommodation	Financial	3	2	6
6	High inflation combined with an insufficient wage compensation/cost-of-living adjustment (and therefore a large loss)	Financial	2	2	4
7	Macroeconomic developments and monetary policy: rise in interest rates	Financial	2	2	4
8	Increasing maintenance costs, higher than estimated in the Accommodations Plan	Financial	3	1	3

Outcome of likelihood x impact:

Take immediate action

Take immediate action

Action is mandatory to reduce risk

Action is desirable to reduce risk

1. Government policy is creating uncertainty and unpredictability about education and research funding and is jeopardising the achievement of teaching, research and valorisation objectives. The impact that the government programme is expected to have on the UvA has been identified, including measures to absorb any unwanted effects. Two activities have also been launched in which steps will be take to make operational management more efficient. The ViDi project is funding university-wide opportunities to increase efficiency in operations without sacrificing quality. Work has also started to stress test university-wide units. This will describe the impact of a 15% drop in revenue, what measures are possible to absorb this impact and what is needed to implement those measures. The risk will be managed as effectively as possible through cooperation and lobbying with other higher education institutions.

2. Faculties' accommodation requirements may shrink due to government measures or savings targets, putting further pressure on the affordability of the Accommodations Plan. The impact of the changing conditions would play out in the short term, while decisions in the real estate portfolio would have an impact in the medium and long term. The faculties should make room for other uses of their buildings in logical places in the portfolio, making it possible to generate more

external revenue. This will require a lot of time, energy and possibly investment to enable the necessary relocations. The remaining space should be filled in another way, ultimately with some external income, so that the vacant space does not cost the UvA money and may possibly even generate funds. This development will increase the importance of flexibility in the accommodation strategy. This will be managed by monitoring accommodation requirements in both the short and long term. Through scenario analysis, potential growth and contraction and other developments that affect the space requirement of the UvA will be taken into account.

3. The government is moving ahead with the Balanced Internationalisation Bill and wants to control the number of international students. Demographic trends show a decrease in the number of Dutch students. If student intake falls, there is expected to be a risk that revenue will be insufficient to cover investment costs in the medium term. Developments will be monitored and their effects identified. These will be communicated internally and incorporated into the frameworks for the budget. Scenarios will be used to act proactively, particularly in respect of accommodation. As a flanking measure, the UvA will lobby to reduce impact and risks.

4. In the area of accommodation projects, there are various challenges that could lead to delays and budget overruns. Issues include price increases (as a result of capacity constraints, amongst other things), grid congestion issues and higher costs due to changing requirements/conditions from the municipality, among others. This can lead to increased costs or an inability to finance investments of the size required. It may also not be possible to achieve ambitions within the set time schedule, which may make additional investments necessary in the maintenance of existing buildings. This is managed via the regular monitoring of accommodation requirements and via the rolling forecast approach in the Accommodations Plan. Market developments are actively being monitored, and developments in the construction cost index (IGG) are reviewed on a monthly basis. Management also includes the flexible design of buildings, the exploration of alternatives, adjusting planning/phasing of projects/programmes and implementing financial or other optimisations to mitigate any consequences. The way risk management is organised in the various phases of a project makes it possible to obtain timely insights into risks (likelihood and impact).

5. Any shrinkage as a result of the WIB will lead to a decreasing requirement for space. There is a risk that the programmes for Accommodations Plan projects in progress will be inappropriate, which could lead to inefficient use of space or vacancy. This could result in undesirably high accommodation costs for organisational units or portfolio vacancies. This risk will be managed via the quick scan for Accommodations Plan projects, phased decision-making for accommodation projects and an assessment of future-proofing and affordability for investment decisions. For the entire real estate column, efforts are being made to set up and further professionalise risk management in order to gain timely insights into risks (likelihood and impact) and management measures.

6. The majority of the UvA's revenue comes from central government. These funds are indexed, which compensates for inflation and wage increases, limiting their impact. The government may decide not to compensate or to undercompensate for increases in wages and/or inflation by not sufficiently indexing the funds. This could take the form of a (covert) education spending cut, for example. This could lead to deficits for the university. The university also receives revenue through multi-year contracts for indirect government funding and contract research. The value of such

contracts may not grow sufficiently with inflation over the term either. This risk will be managed by drawing public attention to the financial position of universities (including the attention of central government, social partners and grant providers, through UNL), by monitoring developments for the purposes of long-term planning and by anticipating risk situations within the UvA so that a flexible response can be formulated.

7. The risk lies in higher interest expenses related to existing and future loans. Less stability and predictability of cash flows. The majority of the interest expenses are fixed for lengthy terms. The interest rate risk is actively managed. However, there will always be some residual interest rate risk, particularly when new loans are taken out. This is not expected to happen within the next few years.

8. UvA real estate must be maintained in a sustainable manner. The overall management and maintenance process is based on the real estate strategy. Because progress is stagnating in University Quarter projects in particular, buildings in the city centre will have to remain in use for longer. This increases costs, especially those for day-to-day maintenance. The technical condition of vacant buildings awaiting renovation is deteriorating too. Investments are increasing as a result. The affordability of the Accommodations Plan may come under pressure as a result. Risk is being managed by including additional budget in the Accommodations Plan, deploying additional staffing on maintenance issues and a preemptive consultation about maintenance. An asset management plan is also being prepared, on the basis of which the Sustainable Long-Term Maintenance Plan (DMJOP) can be prepared, including up-to-date estimates.

3 Framework Letter and budget process

This year's planning for the Framework Letter and budget process is as follows:

14 February 2025	Input of policy priorities of organisational units and staff for Framework Letter + submission of forecasts of organisational units
12 March 2025	Discuss final versions of SLAs, rate proposals and PDCs in the Operational Managers' Meeting
13 March 2025	Submission of units' 2026 rate proposals
14 March 2025	Submission of Joint Meeting's policy priorities
10 April 2025	Combined Operational Managers' Meeting and Central Executive Committee on policy priorities in Framework Letter
8 May 2025	Discussion of Framework Letter in Operational Managers' Meeting
13 May 2025	Adoption of 2026 Framework Letter and outline of the 2026 budget submitted to the Joint Meeting for approval by the Executive Board
20 May 2025	Publication of Framework Letter and start of central representative advisory bodies' approval period for the 2026 outline budget and start of the consultation period for the 2026 Framework Letter
3 June 2025	End of 2026 Framework Letter consultation period
13 June 2025	Deadline for submission of questions by central representative advisory bodies on behalf of the Joint Consultative Meeting
13 June 2025	- Determination of the numbers of fixed services as of 1 June (excluding enrolment numbers) for the 2026 budget
23 June 2025	Response by Executive Board (via FP&C) to questions from representative advisory bodies on behalf of the Joint Consultative Meeting
27 June 2025	Joint consultation between Joint Meeting and Executive Board concerning the outline budget as included in the Framework Letter
18 June 2025	- Submission of forecast of fixed numbers for 2027 – 2029 (incl. forecast of enrolment numbers in 2026) - Submission of reconciled or other 2026 – 2029 internal settlement statement
1 July 2025	End of the approval period for the 2026 outline budget, as set out in the 2026 Framework Letter
8 July 2025	Adoption of the final Framework Letter with consent
16 July 2025	Budget tool filled with all central data, technical budget instructions and format for budget available to organisational units
22 August 2025	Submission of the 2026 – 2029 forecast for funded performances
5 September 2025	Submission of the 2026 – 2029 draft unitary budget
22 September 2025	Informative meeting on the draft budget for deans, directors and controllers
30 September 2025	Adoption of the draft 2026 – 2029 budget, including the draft Accommodations Plan, by the Executive Board and submission to the Central Student Council and the Central works Council for advice and, insofar as it concerns any

	changes to the main points of the annual budget, to the Joint Meeting for approval
6 October 2025	- start of the central representative advisory bodies' approval period for the amended 2026 outline budget; - start of the local representative advisory bodies' consultation period for the draft unitary budgets; - start of the Central Works Council's and the Central Student Council's consultation period for the UvA's 2026 draft budget; - start of the consultation period for the UvA's 2026 draft budget.
22 October 2025	Counting of enrolment numbers and funded performances (credits and diplomas) that count towards the 2026 budget
9 October 2025	Discussion of the UvA's 2026 – 2029 draft budget by the Central Executive Council
20 October 2025	End of the consultation period on the UvA's draft budget
27 October 2025	Deadline for submission of questions by central representative advisory bodies on behalf of the Joint Consultative Meeting
27 October 2025	Submission of the updated estimate for 2027 – 2029 for funded performances and enrolment numbers
4 November 2025	Response by Executive Board (via FP&C) to questions from representative advisory bodies on behalf of the Joint Consultative Meeting
5 November 2025	Discussion of the UvA's 2026 – 2029 draft budget at the Operational Managers' Meeting
7 November 2025	Consultative meeting on the budget between the Central Works Council, the Central Student Council and the Executive Board
7 November 2025	Submission of the final 2026 – 2029 draft unitary budgets (subject to advice from local representative advisory bodies)
10 November 2025	End of the local representative advisory bodies' consultation period
24 November 2025	- end of Joint Meeting approval period regarding the amended outline budget 2026 only insofar as changes were made to the main features of the budget; - end of the Central Works Council's and the Central Student Council's consultation period for the UvA's 2026 draft budget.
2 December 2025	Adoption of the final UvA budget by the Executive Board
3 December 2025	Closure of the budgeting tool for organisational units
15 December 2025	Approval of the UvA budget by the Supervisory Board

Approval, advice and consultation
Early on in the process, the Executive Board will enter into consultation with the Joint Meeting with regard to the outline budget. Chapter 2 of the 2026 Framework Letter, 'Outline Budget', sets out the subjects for which the Joint Meeting's approval is requested. In this chapter, the Executive Board explicitly indicates the main features of the budget. The schedule aims to have the outline budget in place before the summer recess. The schedule includes a six-week approval period for the Joint Meeting.

If, following adoption of the Framework Letter, subsequent developments affect the outline budget, the changes will be incorporated into the 'Outline Budget' chapter in the draft or final budget. If this is the case, the amended outline budget will be submitted to the Joint Meeting for separate approval. A seven-week approval period (in autumn) has been taken into account in the planning for this.

Advice from the local representative advisory bodies
In autumn, the local representative advisory bodies' consultation period and the central representative advisory bodies' consultation period will start at the same time, which means that the same topics are discussed in different places within the UvA. As in previous years, the local representative advisory bodies' consultation period has a duration of five weeks and the central representative advisory bodies' consultation period is seven weeks.

Consultation and right to be consulted
The Framework Letter and the draft budget will be submitted to the university community for consultation for a minimum of two working weeks. This consultation period will start at the same time as the approval period for the budget outlines as contained in the Framework Letter or the draft budget, respectively. The central representative advisory bodies' right to provide advice on the budget is exercised by asking the Central Works Council and the Central Student Council for advice on the draft budget.

English translation of the UvA financial and strategic documents
The planning & control calendar states that an English translation of the Framework Letter and the draft budget will be submitted to the Joint Meeting at the same time as the Dutch version thereof.

Unitary budgets
The draft unitary budgets must be submitted to Finance, Planning & Control (FP&C) by 5 September 2025. All organisational units will be asked to discuss the draft budget with and submit it to the local representative advisory bodies for advice no later than 6 October 2025. A copy of the recommendation request should be sent to FP&C. A format for the decentralised budget is included as an appendix to the technical budget instructions. The results of the consultations with the representative advisory bodies must be taken into consideration when drafting the final unitary budget. Subject to the local representative advisory bodies' advice, the final unitary budgets must be submitted to the Executive Board by 7 November 2025.

Numbers for the budget are set or a forecast of numbers is requested at various points in the process. The planning for this, per group, is explained below.

Numbers for permanent services (excluding enrolment numbers)
The numbers for fixed services in 2026, with the exception of the 2026 enrolment numbers, are determined in June. All organisational units will also be asked to provide a forecast for those numbers in 2027 – 2029 in June. These numbers will be included in the draft and final unitary budget for 2026.

Enrolment numbers
The faculties will be asked to provide a forecast of the enrolment numbers in 2026 – 2029 in June, which will be used for the draft unitary budgets for the fixed service packages and the tuition fees to be passed on for the Faculty of Dentistry and Amsterdam University College. The final enrolment numbers for 2026 are determined in October. At that time, the faculties will be asked to provide an update of the enrolment numbers forecast for 2027 – 2029. These numbers will be included in the final unitary budget for 2026.

Internally funded performances
The Faculties of Humanities, Science, Economics and Business, Social and Behavioural Sciences, and Medicine and the Amsterdam Law School have been asked to provide a forecast of the internally funded performances in February: credits and diplomas for 2026 – 2029 and doctorate conferrals and turnover of research projects for 2027 – 2029. The doctorate conferrals and turnover of research projects for the 2026 budget are determined in early May, after the adoption of the annual report and the annual accounts. These numbers are included in the Framework Letter. At the end of August, the same faculties will be asked for an update of the forecasts provided in February.[1] These forecasts will be included in the draft unitary budgets. The final internally funded performances for 2026 will be determined in October. At that time, the faculties will be asked to provide an update of the internally funded performances forecast for 2027 – 2029. These numbers will be included in the final unitary budget for 2026.

Government grant units
The funding units from the 2026 government grant: the Ministry of Education, Culture and Science usually determines the enrolments, diplomas and PhD conferrals in June. In February, the Faculty of Dentistry and Amsterdam University College were asked to provide a forecast of the 2027 – 2029 funding units for the Framework Letter. The draft funding units for 2026 have been incorporated into the Framework Letter. The Faculty of Dentistry and Amsterdam University College can

[1] For internal budgeting purposes, an initial forecast may also be provided in July.

submit updates of the 2027 – 2029 forecast at the same time as the other faculties' requests so that these can be incorporated into the draft and final budget.

Changes in numbers during the budgeting process cause the internal income and internal expenditure of the organisational units to change during this period as well. In principle, the framework results presented in Appendix 1 apply to both the draft unitary budgets and the final unitary budget, irrespective of changes in numbers. For the units, a large increase or decrease in the fixed numbers during the financial year will lead to a discussion on how this will affect the unit's result. If any bottlenecks or large surpluses arise after the final counts, these must at least be discussed at the meetings of the Central Executive Council in late October and early November. They may also be the subject of consultation between individual organisational units and the Executive Board.

Any consequences of the above-mentioned consultations must be taken into account when drafting the final unitary budget. Additions or adjustments requested in the draft budget must be incorporated as well.

UvA budget
Based on the submitted draft unitary budgets, the additional clarity Budget Day provides with regard to the government grant and the tuition fees based on the enrolments as of 1 September, the UvA's 2026 – 2029 draft budget will be prepared in early October. When the Executive Board approves the UvA draft budget, the organisational units may be asked to provide additional information or to make changes, particularly if the submitted budget deviates from the agreed frameworks.

Based on the submitted final unitary budgets, the counts and the results of the consultations on these subjects, the Executive Board will draw up and adopt a final UvA budget for 2026 – 2029 in early December. The Supervisory Board's approval thereof is scheduled for 15 December 2025.

Format and instructions
Each organisational unit is expected to provide a budget for 2026, including a long-term forecast up to year-end 2029. Unless the Executive Board grants it permission to deviate from this, each organisational unit must provide a balanced multi-year budget.

Budgets must be prepared using the allocation system, prices and budgets included in the Framework Letter. These are included in Chapter 4. In response to the budgeting audit, we wish to direct specific attention to aligning the faculty budget with the faculty strategic staffing plan.

In accordance with arrangements made between the Executive Board and the Joint Meeting in 2016, there is an extensive format that the faculties must use when submitting the draft unitary budgets to the local representative advisory bodies. As of the 2024 financial year, the draft unitary budget in this format must also be delivered to FP&C. In 2017, arrangements were made with the Joint Works Council on the submission of the draft unitary budgets of the units to the Joint Works Council. In addition, a format for the units' draft unitary budgets has been prepared for submission to FP&C as of the 2024 financial year.

The technical budgetary instructions have been separated from the Framework Letter. The technical budgetary instructions, which include further guidance on how the organisational units are to estimate certain items, will be made available to the

organisational unit controllers separately. Instructions are also available for the budget tool.

Liquidity planning
A good insight into the liquidity development throughout the year helps minimise the UvA's cost of capital. The 'seasonal pattern' of the major items of government grant, tuition fees and salaries is centrally known. Organisational units are asked to report any other deviations from a regular seasonal pattern.

Liquidity planning is done in millions of euros. It follows from this that the organisational units are asked to identify situations (outside the area of salaries) in which, on a monthly basis, expenses or income are expected to deviate by more than €100,000 from one-twelfth of the annual amount, whether positively or negatively. For the faculties, this is expected to mainly be the case with regard to the estimated income from indirect government funding, contract research funding and subsidies; for units such as ICT Services (ICTS), Facility Services and the University Library (UB), there may be unevenly distributed investment or purchasing expenditure, and for the executive staff, there may be unevenly distributed subsidies. As of budget year 2025, it has also been possible, at the end of the budget process, to spread the budgeted income and expenses non-linearly across the months of the budget year in the budget tool.

Balance
A multi-annual balance sheet will be added to the budget. The balance sheet has been part of the Accommodations Plan for a number of years, usually shown in the form of a graph. A multi-annual balance sheet that corresponds to the long-term budget will be added to the 2026 budget. Other organisational units that expect to make investments in the coming years are asked to report on this.

4 Allocation to education and research

4.1 UvA income

The UvA distinguishes between the following forms of income:

- government funding, consisting of the government grant and tuition fees. The government grant is a lump-sum budget that is received centrally and distributed within the two components of the allocation model. Statutory tuition fees are distributed through the education allocation model;
- indirect government funding from Dutch Research Council (NWO), Royal Netherlands Academy of Arts and Sciences (KNAW) and EU projects and programmes. The UvA uses a broad definition for indirect government funding, including EU funding. These funds are received locally and are the responsibility of the faculty;
- contract research funding, which concerns project-related funding and comes – for example – from private individuals, companies, institutions, subsidy providers and ministries. These funds are received locally and are the responsibility of the faculty;
- institutional tuition fees, from students who pay the institutional tuition fee. These funds are received locally and are the responsibility of the faculty. With effect from academic year 2025 – 2026, the faculty will contribute 11.5% (previously 15%) of the institutional tuition fees to the UvA allocation model to cover UvA-wide costs for the relevant group of students, such as scholarships for non-EEA students, support for the executive staff and general UvA policy objectives, improvements and innovation.[2] Within the faculty, 80% of the remaining income is apportioned to education and 20% to research. This is shown in the draft and final unitary budgets. The institutional tuition fee funds transferred to the UvA allocation model are apportioned to education and research in the same proportion;
- other income, which includes all income that cannot be classified in one of the above categories.

The university's government funding has been estimated on the basis of the data on tuition fees and the government grant available in October. The Framework Letter, draft budget and final budget are based on the data known at that time.

4.2 UvA allocation model income and distribution

Within the allocation model, we distinguish between the components of education and research. The government grant for teaching, the statutory tuition fees and the institutional tuition fees apportioned to education make up the income of the education allocation model. The government grant for research, the institutional tuition fees apportioned to research and the Return on Equity constitute the income of the research allocation model. The Return on Equity derives from the fact that the UvA uses its equity capital to fund part of the investments made for renovation and new construction of accommodation for teaching and research purposes. This reduces the amount of interest the UvA has to pay on loans. The UvA will add the resulting savings to the research allocation model.

[2] This includes credits and diplomas obtained by students paying the institutional tuition fee other than at the faculty where the main enrolment is.

The revenues of the allocation model are distributed among the organisational units by means of the distribution of the allocation model. The funds in the government grant for the Heritage and Preservation function of the University Library are passed on to the University Library directly. This provides substantiation for the fact that the UvA has a large museum collection under its care and is charged with maintaining it.

The revised allocation model applies since 2019. The method of funding that, in early 2020, was the subject of consultation with VU Amsterdam on the interpretation of the arrangements that both institutions had made in this regard applies only to the Faculty of Dentistry and Amsterdam University College. See Chapter 2.5 for an explanation of the arrangements made with regard to the Faculty of Dentistry and Amsterdam University College. A detailed description of how the allocation model works can be found on the UvA's website.[3] The sections below explain the application, the technical elaboration and, finally, the result of the allocation model for education and research for 2025 – 2029.

4.3 Funding factor

The allocation model takes into account the cost differences between programmes by applying a funding factor to the variable education funding. Credits and diplomas are multiplied by this funding factor. The funding factor is an average of the government funding factor per degree programme and the tuition fee.

The government grant distinguishes between the arts/social and behavioural sciences (x1), natural sciences (x1.5) and medical sciences (x3). The tuition fees are the same for all degree programmes. The funding factor in the allocation model is calculated based on the number of years of nominal enrolments and degrees, prices in the government grant per enrolment and degree, and the tuition fee rate. The factor is the weighted average of the tuition fee-adjusted factor government grant for the number of credits and the factor government grant for degree certificates.

In the 2022 budget, the funding factors were reviewed and set at 1.00 for degree programmes that receive a lower amount of funding, 1.31 for degree programmes that receive a higher amount of funding and 2.27 for degree programmes that receive top-level funding. For more information on this revision and the method used to calculate the funding factors, please refer to Appendix 4 and the memo included in the appendices to the 2022 budget.

4.4 Allocation model: education component

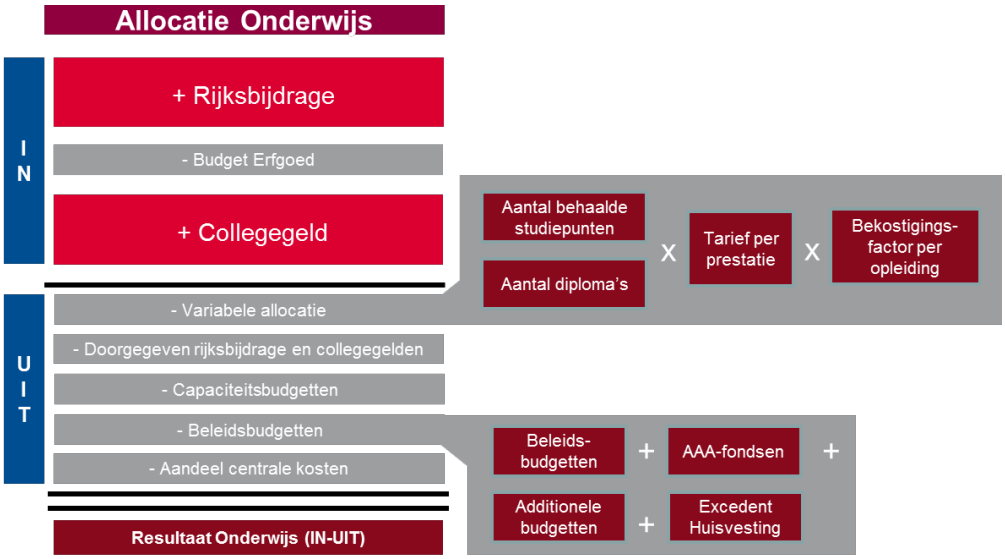
4.4.1 Explanation

The Education section of the allocation model ensures the distribution of centrally received education resources among the faculties.

The allocation for education consists of the following five categories:
- variable allocation;
- passed-on government grant and tuition fees;
- capacity budgets;
- policy budgets;

[3]https://www.uva.nl/en/about-the-uva/policy-and-regulations/policy-and-regulations-list.html

- share of central costs.



For the Faculty of Dentistry and Amsterdam University College, the government grant for teaching and tuition fees that can be directly related to those organisational units are passed on to these organisational units directly (see Section 2.5). This is done according to the same variables as the government grant itself and a component from the UvA's fixed funding that increases on the basis of historical distribution (fixed amount).

4.4.2 Education allocation model income

Government grant

The multi-year estimate (2026 – 2029) of the government grant for teaching has been updated on the basis of the latest insights. The total expected government grant for teaching for 2026 is €392 million. This forecast is based on the provisional status allocation 2026 (Ministry of Education, Culture and Science funding picture with the numbers of funded performances), the long-term developments in the macro framework in the most recent government grant letter and information shared by the Ministry of Education, Culture and Science and Universities of the Netherlands.

The table below first explains the expectation of the current items in the government grant. The next table explains the expected changes in the government grant.

Income from government education funding	2025	2026	2027	2028	2029
Weighted education funding units UvA	44.169	45.881	44.925	44.019	43.221
Price per weighted education unit wo	4.587	4.408	4.408	4.408	4.408
Market share UvA in student-related funding	11,11%	11,33%	11,43%	11,51%	11,52%
Total student-related funding wo (x 1,000)	1.823.163	1.785.086	1.732.391	1.685.759	1.653.259
Student-related funding UvA (x 1,000)	**202.595**	**202.226**	**198.013**	**194.021**	**190.504**
% education surcharge UvA	11,03%	11,03%	11,03%	11,03%	11,03%
Total education surcharge WO (x 1,000)	1.397.354	1.397.354	1.397.354	1.397.354	1.397.354
Education surcharge in % UvA (x 1,000)	**154.188**	**154.188**	**154.188**	**154.188**	**154.188**
Vulnerable programs (x1,000)	3.369	3.369	3.369	3.369	3.369
Special provisions (x1,000)	2.730	1.812	1.456	1.364	1.364
Education surcharge in amounts UvA (x1,000)	**6.099**	**5.181**	**4.825**	**4.733**	**4.733**

Table 15: Government grant for teaching

Based on the provisional status allocation, the UvA's market share of the variable education component in the 2026 government grant is 11.33%. The expected variable budget is therefore €202 million.

The UvA has a percentage of 11.03% in the education mark-up provision and receives specific amounts from the education mark-up in amounts. Jointly, these mark-ups form the fixed amount in the government grant for teaching. The fixed amount for 2026 is expected to be €159 million.

Expected wage and price indexation 2025	14.562	14.523	14.369	14.226	14.087
NPO: Administrative Agreement on Education	-	15.103	14.943	14.795	14.651
Fixed base reduction nf Medicine	-	65-	129-	194-	194-
Expected changes in government contribution to education (x 1,000)	**14.562**	**29.561**	**29.182**	**28.827**	**28.544**
Sustainable Humanities from RB OW to RB OZ	1.401-	1.401-	1.401-	1.401-	1.401-
State contribution VU for AUC (from academic year 24/25 this amount will be included in RB UvA)	2.153	2.153	2.153	2.153	2.153
Technical corrections to education contribution (x 1,000)	**752**	**752**	**752**	**752**	**752**
Total national education contribution (x 1,000)	**378.196**	**391.909**	**386.960**	**382.520**	**378.720**

Table 16: Changes and technical corrections in the government grant for teaching

In the 2025 – 2028 budget, additional funds were estimated for compensating a 2025 wage/price increase of 4%. This estimate has been adjusted in the Framework Letter to 3.5%. The internal budgets will be updated for this in the budget instructions. An estimated wage/price indexation of 4% has also been included for 2026.

The technical corrections within the UvA concern the transfer of a portion of the earmarked budget for sustainable humanities from education to research and the settlement with VU Amsterdam with regard to Amsterdam University College. The balance of these corrections leads to a correction of the teaching government grant addition of €0.7 million in 2026.

Tuition fees

The entire income from statutory tuition fees is added as income from the education allocation model. The student numbers estimated in the 2025 – 2028 budget have been revised upwards slightly based on enrolments up to and including the end of April. In the faculties' own budgets, 88.5% of expected income comes under the heading of 'institutional tuition fees'. Of this estimate, 11.5% is included as an addition to the allocation model, 80% of which goes towards education. This

percentage is in line with the research mark-up on the variable education budget in the allocation model (25%).

For 2026, the tuition fee addition in the budget allocation for education is €103 million.

Central revenue tuition fees	**2025**	**2026**	**2027**	**2028**	**2029**
College year	24/25	25/26	26/27	27/28	28/29
Regular students without discount (as of October)	35.272	34.667	34.066	33.465	33.465
Tuition fees without discount regular	2.530	2.601	2.692	2.692	2.692
Tuition fees old-year students regular rate (x 1,000)	**89.238**	**90.168**	**91.705**	**90.086**	**90.086**
Tuition fees small-scale intensive students (PPLE and AUC) (x 1,000)	6.870	6.870	6.870	6.870	6.870
Tuition fees part-time students (x 1,000)	1.705	1.705	1.705	1.705	1.705
Tuition fees transitional students (x 1,000)	1.432	1.432	1.432	1.432	1.432
Tuition fees other (x 1,000)	518	518	518	518	518
Tuition fees students not on a regular basis (x 1,000)	**10.526**	**10.526**	**10.526**	**10.526**	**10.526**
Refund percentage	5,68%	5,68%	5,68%	5,68%	5,68%
Refunded tuition fees	**5.667-**	**5.719-**	**5.807-**	**5.715-**	**5.715-**
Percentage of students entering after October	1,69%	1,69%	1,69%	1,69%	1,69%
Tuition fees of students entering after October	**1.686**	**1.702**	**1.728**	**1.700**	**1.700**
Corrections due to AUC, PPLE, part-time, flex and switch	-	-	-	-	-
Tuition fees per academic year	**95.783**	**96.676**	**98.151**	**96.598**	**96.598**
Conversion of academic year to calendar year	**95.316**	**97.168**	**97.633**	**96.598**	**96.598**
VU contribution to AUC	-	-	-	-	-
Remittance faculties ICG education	6.672	5.670	5.745	5.811	5.811
Remittance faculties ICG research	1.668	1.418	1.436	1.453	1.453
Total central tuition fees	**103.656**	**104.256**	**104.814**	**103.861**	**103.861**
Total income from allocation model education	**101.988**	**102.838**	**103.378**	**102.408**	**102.408**
Total income from research allocation model	**1.668**	**1.418**	**1.436**	**1.453**	**1.453**

Table 17: Tuition fee income budget

4.4.3 Variable education budget

Allocation model for teaching performances

The table below shows the forecast for funded performances per faculty that serve as a basis for the variable allocation. For the Faculties of Economics and Business, Science, Humanities, Social and Behavioural Sciences, and Medicine and the Amsterdam Law School, these are the number of credits and degrees. The numbers below have been determined on the basis of the faculties' forecasts. The number of performances in the table below does not include the performances of students paying institutional tuition fees.

Funded performance education	2025	2026	2027	2028	2029
FEB					
Credits low	248.135	257.000	250.000	245.000	240.000
Diplomas low	2.003	2.000	2.000	2.000	2.000
FdR					
Credits low	187.049	190.729	184.857	182.831	182.831
Diplomas low	1.735	1.647	1.564	1.540	1.540
FGW					
Credits low	293.476	301.405	288.949	277.711	270.716
Credits high	3.201	3.300	3.300	3.300	3.300
Diplomas low	1.881	1.906	1.968	1.955	1.865
Diplomas high	36	30	30	30	30
FNWI					
Credits high	287.747	281.429	280.400	280.142	279.384
Diplomas high	1.875	1.788	1.778	1.778	1.776
FMG					
Credits low	449.762	420.000	410.000	400.000	400.000
Credits high	15.442	20.000	20.000	20.000	20.000
Diplomas low	3.402	3.400	3.300	3.400	3.400
Diplomas high	89	130	150	150	150
FdG					
Credits high	8.606	8.500	8.500	8.500	8.500
Credits top	112.066	110.000	114.500	114.000	114.000
Diplomas high	53	50	55	55	55
Diplomas top	594	580	630	630	630
TOTAL					
Credits low	**1.178.422**	**1.169.134**	**1.133.806**	**1.105.542**	**1.093.547**
Credits high	**314.996**	**313.229**	**312.200**	**311.942**	**311.184**
Credits top	**112.066**	**110.000**	**114.500**	**114.000**	**114.000**
Diplomas low	**9.021**	**8.953**	**8.832**	**8.895**	**8.805**
Diplomas high	**2.053**	**1.998**	**2.013**	**2.013**	**2.011**
Diplomas top	**594**	**580**	**630**	**630**	**630**

Table 18: UvA allocation model for teaching performances

For the Faculty of Dentistry and Amsterdam University College, the variable allocation is based on the number of government-funded enrolments and diplomas and the passed-on tuition fees. In the Framework Letter, only the UvA numbers are shown for the Faculty of Dentistry, while for Amsterdam University College, both the UvA and VU Amsterdam numbers are shown. The numbers for the 2026 budget are based on the provisional status allocation for 2026 and the following years, based on the Faculty of Dentistry's and Amsterdam University College's forecast. The final 2026 status allocation is expected to be known when the 2026 draft budget is drawn up.

Funded performance education	2025	2026	2027	2028	2029
AUC					
Enrolments high UvA	555	693	702	702	702
Bachelor degree high UvA	105	102	107	112	112
Enrolments high VU	117	-	-	-	-
Bachelor degree high VU	105	102	107	112	112
Number of non-EEA students	145	130	130	130	130
Number of first year EEA students	-	-	-	-	-
Number of senior year EER students	733	760	765	765	765
FdT					
Enrolments top	361	364	400	400	400
Bachelor degree top	67	78	64	64	64
Master's degree top	80	83	64	64	64
Dissertations	17	16	17	17	17
Number of non-EEA students	28	28	28	28	28
Number of first year EEA students	-	-	-	-	-
Number of senior year EER students	470	470	470	470	470

Table 19: Status award for teaching performances and enrolment numbers of the Faculty of Dentistry and Amsterdam University College

Funding factors

The funding factors in the allocation model have been set at:

Funding factor	2025	2026	2027	2028	2029
Low	1,00	1,00	1,00	1,00	1,00
High	1,31	1,31	1,31	1,31	1,31
Top	2,27	2,27	2,27	2,27	2,27

Table 20: Funding factors

Further explanation of the funding factors can be found in Chapter 4.3.

Education rates

The price per academic credit and the price for a diploma follow the established allocation model, including the indexation as explained in Chapter 2.

Fees education parameters	2025	2026	2027	2028	2029
Credits	125,60	128,70	128,70	128,70	128,70
Diplomas	4.430	4.540	4.540	4.540	4.540

Table 21: Allocation model for education rates

The rates for the variable education allocation for the Faculty of Dentistry and Amsterdam University College have been updated based on the most recent insights from the government grant.

Fees for educational parameters	2025	2026	2027	2028	2029
Enrollment top (FdT)	16.716	16.738	16.626	16.619	16.619
Bachelor top (FdT)	16.716	16.738	16.626	16.619	16.619
Master top (FdT)	16.716	16.738	16.626	16.619	16.619
Enrollment high (AUC)	8.358	8.369	8.313	8.310	8.310
Bachelor high (AUC)	8.358	8.369	8.313	8.310	8.310
Enrollment high VU (AUC)	8.358	8.369	8.313	8.310	8.310
Bachelor high VU (AUC)	8.358	8.369	8.313	8.310	8.310
Tuition fee FdT	2.530	2.601	2.692	2.692	2.692
Tuition fee AUC	4.940	5.400	5.400	5.400	5.400

Table 22: Government grant education rates and tuition fees

The total variable education budget of the faculties is shown in Chapter 4.4.7.

4.4.4 Passed-on government grant/tuition fees for education

Budgets that the government has earmarked for specific policy or other goals are passed on to the relevant faculty directly.

Passed-on tuition fees are:
- institutional tuition fees;
- tuition fees at higher statutory rates (institutional fees);
- pre-Master's students.

The tables below show the earmarked government grants and passed-on tuition fees. The institutional tuition fees are estimated by the faculties themselves and are therefore not included in the table of passed-on tuition fees below.

For programmes with small-scale and intensive education, students may under certain conditions be selected, in combination with which a higher tuition fee than the statutory tuition fee may be charged. The amount exceeding the statutory tuition fee is passed on to the faculty to which the programme belongs. The table below shows the technical data for the allocation of statutory tuition fees at a higher statutory rate.

Faculties receive €1,300.50 per pre-Master's student following a regular programme of up to 30 credits. For larger regular programmes, faculties receive the amount of the student's total contribution for the pre-Master's programme. The pre-Master's student performance is not taken into account in the internal funding. Following the Executive Board's decision on the pre-Master's policy, additional budgets for pre-Master's students are included in the education policy budget.

A portion of the budgets below is mentioned separately in the government grant allocation (mark-up in amounts); the rest is part of the fixed amount (mark-up in percentages). The budgets allocated to the UvA via the mark-up in amounts are indexed based on the actual indexation. The other amounts are assessed in the Framework Letter to determine whether indexation is applicable. In this Framework Letter, all passed-on government grant budgets have been indexed based on the estimated 2025 and 2026 wage/price indexation. These budgets will be adjusted slightly downwards in the budget after the 2025 wage/price adjustment has been incorporated into the government contribution letter.

Passed on Government funding for education	For	2025	2026	2027	2028	2029
Strengthening regional partnerships	Beleid	297	-	-	-	-
Allocation Dutch Higher Education Premium 2022	FdR	145	-	-	-	-
Allocation pilot Smarter college year 2024-2026	Executive Staff	377	392	-	-	-
Knowledge security	FdG	32	33	33	-	-
Knowledge security	Executive Staff	64	66	66	-	-
Sector Plan for Physical Sciences and Chemistry	FNWI	340	348	348	348	348
Strengthening employee participation	Beleid	148	-	-	-	-
Expected government contribution yet to be passed on.	FdT	672	1.205	1.205	1.205	1.205
Expected government contribution yet to be passed on.	AUC	329	677	677	677	677
Fixed base reduction nf Medicine	Not distributed	-	67-	135-	202-	202-
(Provisional) resources quality agreements	Beleid	5.350	2.250	2.250	2.250	2.250
(Provisional) resources quality agreements	FdG	3.201	-	-	-	-
(Provisional) resources quality agreements	FGW	3.664	-	-	-	-
(Provisional) resources quality agreements	FdR	2.303	-	-	-	-
(Provisional) resources quality agreements	FNWI	4.606	-	-	-	-
(Provisional) resources quality agreements	FEB	3.055	-	-	-	-
(Provisional) resources quality agreements	FMG	5.785	-	-	-	-
(Provisional) resources quality agreements	Not distributed	450	-	-	-	-
(Provisional) funds quality agreements via VU	AUC	-	-	-	-	-
Provisional funds quality agreements	FdT	1.005	1.005	1.005	1.005	1.005
Provisional funds quality agreements	AUC	872	872	872	872	872
Housing Conservator Training	FGW	820	853	853	853	853
Health Sciences	FdG	1.804	1.849	1.849	1.849	1.849
Sustainable humanities	FGW	2.102	2.186	2.186	2.186	2.186
Archive school	FGW	279	286	286	286	286
Total		**37.698**	**11.955**	**11.496**	**11.329**	**11.329**

Table 23: Passed-on government grant for education

Tuition fees passed on in education	For	2025	2026	2027	2028	2029
Switching students	FdG	91	91	91	91	91
Switching students	FGW	415	415	415	415	415
Switching students	FdR	97	97	97	97	97
Switching students	FNWI	96	96	96	96	96
Switching students	FEB	290	290	290	290	290
Switching students	FMG	504	504	504	504	504
Institutional Fees PPLE	FdR	1.656	1.849	1.849	1.849	1.849
Total		**3.149**	**3.342**	**3.342**	**3.342**	**3.342**

Table 24: Passed-on tuition fees

4.4.5 Capacity funding for education

Capacity budgets are budgets for special roles or degree programmes that require additional funding on a structural basis. The table below indicates which budgets have been earmarked for specific teaching activities and positions involving costs that exceed a faculty's normal financing capacity and contribute to the UvA's overall profile and/or an important UvA-wide supported objective. The indexation as referred to in Chapter 2 has been incorporated in the budgets.

Education Capacity Budget	For	2025	2026	2027	2028	2029
Restorer training	FGW	2.503	2.565	2.565	2.565	2.565
Small teaching PPLE	FdR	377	387	387	387	387
Small arts	FGW	3.736	3.830	3.830	3.830	3.830
Infrastructure	FNWI	2.135	2.188	2.188	2.188	2.188
Beta/medical-profile gamma fac.	FMG	1.256	1.287	1.287	1.287	1.287
Total		**10.007**	**10.257**	**10.257**	**10.257**	**10.257**

Table 25: Capacity budgets for education

4.4.6 Policy budget for education

The policy budget for education is made up of two components:

- local policy latitude;
- central policy latitude.

The local policy latitude is intended to achieve strategic education goals. When introducing the allocation model, the fixed size of the faculties' local policy budget was fixed at 10% of the variable education budget in 2016 to 2018. Further to the administrative evaluation of the allocation model, the amount for the 2026 Framework Letter has been reassessed at 10% of the variable education budget in 2023 up to and including 2025 plus the amount from the former quality agreements on a pro rata basis. See Appendix 7 for an explanation of this change. The policy budget allocated is available to faculties to use at their own discretion.

Decentralised policy budget education	For	2025	2026	2027	2028	2029
Policy Area Education	FdG	4.064	7.416	7.416	7.416	7.416
Policy Area Education	FGW	3.910	8.591	8.591	8.591	8.591
Policy Area Education	FdR	2.180	5.863	5.863	5.863	5.863
Policy Area Education	FNWI	4.616	10.827	10.827	10.827	10.827
Policy Area Education	FEB	3.187	7.336	7.336	7.336	7.336
Policy Area Education	FMG	5.421	13.927	13.927	13.927	13.927
Total		**23.378**	**53.960**	**53.960**	**53.960**	**53.960**

Table 26: Local policy latitude for education

The central policy latitude meets the need for room for UvA-wide policy initiatives. In essence, this refers to areas in which a joint investment is required, or a policy objective for allocating the funds differently, rather than to a division of means (or expenses) between the faculties. The central policy for education also covers the Faculty of Dentistry policy budget. The central policy budgets are shown in the table below.

The UvA recognises the importance of pre-Master's programmes. Internal analyses show that, for almost all faculties, the costs of pre-Master's programmes are higher than the fees for these programmes. Based on this, in October 2018, the Executive Board decided to introduce a financial compensation measure from central policy funds for a period of two years. In mid-2022, the Executive Board extended the measure of an allowance per pre-Master's student until year-end 2026 and increased the amount per pre-Master's student from €1,000 to €1,250. A review of the need for financial compensation beyond 2026 will take place in 2026. The annual amount set aside is €1.25 million. The Framework Letter included a provisional allocation of budgets based on the numbers of pre-Master's students in the 2025 budget. A final calculation of budgets for faculties will be made when the budget is drawn up, based on the number of pre-Master's students in 2025 – 2026.

Central government education budget	For	2025	2026	2027	2028	2029
Internal variable funding two-year educational masters	FGW	78	78	78	78	78
AUC tariff compensation	AUC	665	665	665	665	665
PPLE growth decentralized policy budget	FdR	324	331	338	345	345
POLDER	IAS	11	-	-	-	-
Additional funds ICG Ukraine	FEB	262	-	-	-	-
Additional funds ICG Ukraine	FdR	39	-	-	-	-
Additional funds ICG Ukraine	FGW	53	-	-	-	-
Additional funds ICG Ukraine	FMG	112	-	-	-	-
Additional funds ICG Ukraine	FNWI	46	-	-	-	-
ILO	FMG	1.043	1.069	1.069	1.069	1.069
IIS	FNWI	1.265	1.297	1.297	1.297	1.297
Housing expenses REC A	FdR	450	450	450	450	450
Extra impulse two-year educational master's	FGW	24	24	24	24	24
Interfaculty teaching commitment	Not distributed	3.000	3.000	3.000	1.000	1.000
Policy Budget Education FdT	FdT	7.302	7.302	7.302	7.302	7.302
AMS scholarships	StS	800	800	800	800	800
Settlement of organizational changes FGw	FGw	100	100	100	100	100
Additional resources for switching programs	Not distributed	-	81	1.250	1.250	1.250
Additional resources for switching programs	FdG	54	54	-	-	-
Additional resources for switching programs	FGw	321	321	-	-	-
Additional resources for switching programs	FdR	63	63	-	-	-
Additional resources for switching programs	FNWI	109	109	-	-	-
Additional resources for switching programs	FEB	260	260	-	-	-
Additional resources for switching programs	FMG	362	362	-	-	-
Total		**16.744**	**16.366**	**16.374**	**14.380**	**14.380**

Table 27: Central policy latitude for education

4.4.7 Total education budget

2026	FEB	FdR	FGW	FNWI	FMG	FdG	FdT	AUC	Policy	Executive Staff	StS	Not distributed	TOTAL
Education													
Variable budget	42.156	32.026	48.179	58.081	73.635	39.844	10.010	11.611	-	-	-	-	315.543
- Credits	*33.076*	*24.547*	*39.347*	*47.448*	*57.426*	*33.569*	-	-	-	-	-	-	*235.413*
- Diplomas	*9.080*	*7.480*	*8.832*	*10.633*	*16.209*	*6.275*	-	-	-	-	-	-	*58.508*
State contribution/college fees passed on	290	1.946	3.740	444	504	1.973	2.210	1.548	2.250	458	-	-67	15.297
Capacity budget	-	387	6.395	2.188	1.287		-	-	-	-	-	-	10.257
Policy budget	7.596	6.707	9.114	12.233	15.359	7.470	7.302	665	-	-	800	3.081	70.326
- Decentralised policy	7.336	5.863	8.591	10.827	13.927	7.416	-	-	-	-	-	-	*53.960*
- Central policy	*260*	*844*	*523*	*1.406*	*1.431*	*54*	*7.302*	*665*	-	-	*800*	*3.081*	*16.366*
- Compensation budget	-	-	-	-	-	-	-	-	-	-	-	-	-
Allocation Education	**50.042**	**41.066**	**67.428**	**72.947**	**90.785**	**49.287**	**19.523**	**13.825**	**2.250**	**458**	**800**	**3.014**	**411.424**

Table 28: Education budget by faculty

4.4.8 Results of the allocation model for education

The table below shows the result of the allocation model for teaching. This follows from the scope of the components of the allocation model for education as explained in Section 4.4.

Allocation Model for education	2025	2026	2027	2028	2029
Income					
Government grant for education	378.196	391.909	386.960	382.520	378.720
Tuition fees	101.988	102.838	103.378	102.408	102.408
- Heritage & Storage education	-10.824	-11.015	-10.994	-10.957	-10.974
Total income education	**469.361**	**483.731**	**479.344**	**473.971**	**470.154**
Allocation					
Variable allocation for education	-310.304	-315.543	-312.353	-308.885	-306.793
Transferred government grant and tuition fees	-40.847	-15.297	-14.838	-14.671	-14.671
Capacity budget education	-10.007	-10.257	-10.257	-10.257	-10.257
Policy budget education	-40.122	-70.326	-70.334	-68.340	-68.340
Additional budget education	-9.813	-5.343	-5.356	-5.345	-5.350
Other policy budget education	-14.990	-17.037	-12.869	-11.918	-10.145
Share of centrale costs of education	-30.776	-30.083	-29.214	-28.889	-29.306
Total allocation for education	**-456.859**	**-463.887**	**-455.221**	**-448.306**	**-444.863**
Result education	**12.501**	**19.844**	**24.123**	**25.665**	**25.291**

Table 29: Allocation Model for Teaching

Income

The income of the allocation model for teaching follows from the forecast of:

- the income from the government grant and tuition fees as detailed in Section 4.4.2;
- less the part of the budget apportioned to education for heritage and preservation. These budgets are covered in Section 5.4.

Allocation

The expenditure via the allocation model for education follows from the forecast of:

- the variable education allocation to faculties as detailed in Section 4.4.3;
- the government grant for teaching and tuition fees passed on to the faculties as detailed in Section 4.4.4;
- the capacity budgets for education for the faculties as detailed in Section 4.4.5;
- the policy budgets for education for the faculties as detailed in Section 4.4.6;
- the additional budgets apportioned to education for the units and accommodation surpluses. These budgets are covered in Sections 5.4.1 and 5.4.3;
- other policy budgets apportioned to education. These budgets are covered in Section 5.5.2;
- the part of the budget apportioned to education for administration and executive staff. The percentages for the budget for administration and executive staff are covered in Section 5.6.

The allocation model for teaching shows a positive result. This means that the UvA receives more funding for education than it allocates to the faculties and other organisational units. The surplus in the UvA allocation model for teaching is used for other budget lines within the UvA.

4.5 Allocation model: Research component

4.5.1 Explanation

The Research component of the allocation model divides the incoming resources from the government grant for research, the institutional tuition fees apportioned to research and the Return on Equity (the interest saved). This is reduced by the share of the Heritage and Preservation budgets of the University Library, which is apportioned to the government grant for research.

The allocation for research consists of the following five categories:

- variable allocation;
- passed-on government grant and tuition fees;
- capacity budgets;
- policy budgets;
- share of central costs.

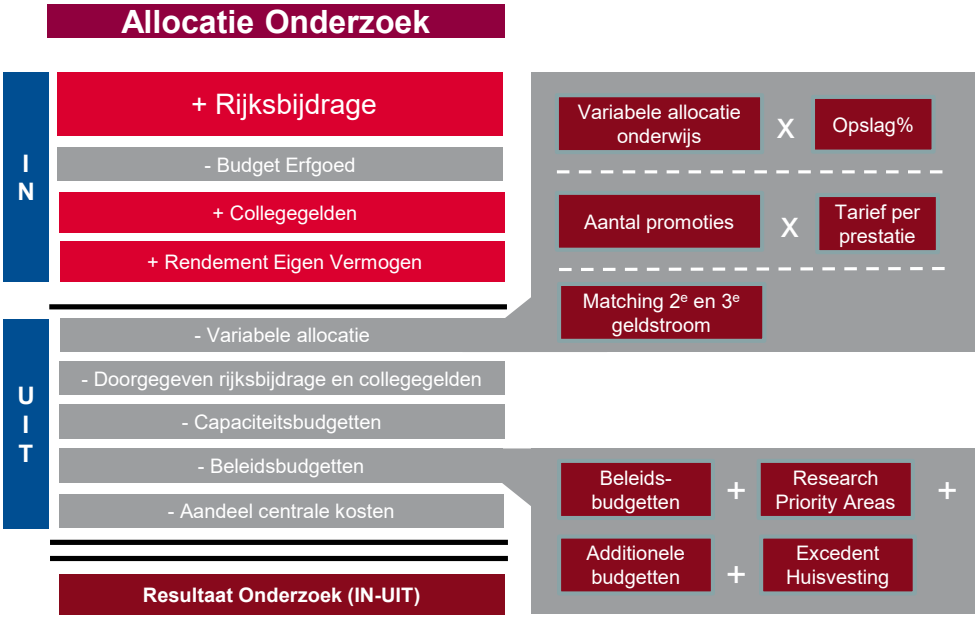


Figure 1: Schematic representation of the allocation model: Research component

For the Faculty of Dentistry and Amsterdam University College, the government grant for research that can be directly related to those organisational units is passed on to them directly. This is done according to the same variables as the government grant itself and a component from the UvA's fixed funding that increases on the basis of historical distribution (fixed amount).

4.5.2 Income from the allocation model for research

Government grant

The multi-year estimate (2026 – 2029) of the government grant for research has been updated on the basis of the latest insights. The total expected government grant for research for 2026 is €318 million. This forecast is based on the provisional status allocation 2026 (numbers of funded performances reported by the Ministry of Education, Culture and Science), the long-term developments in the macro framework in the most recent government grant letter and information shared by the Ministry of Education, Culture and Science and Universities of the Netherlands.

The table below shows the expectation of the current items in the government grant and the remaining expected changes in the government grant.

Income from state funding for research	2025	2026	2027	2028	2029
Weighted funding units research UvA	19.597	19.945	19.945	19.945	19.945
Price per weighted unit of research (wo)	2.103	2.055	2.055	2.055	2.055
UvA degrees (x 1.000)	**41.216**	**40.992**	**40.992**	**40.992**	**40.992**
Market share UvA in degrees	11,25%	11,19%	11,19%	11,19%	11,19%
Total university degrees (x 1,000)	366.344	366.346	366.349	366.349	366.349
UvA degrees (x 1,000)	**41.216**	**40.992**	**40.992**	**40.992**	**40.992**
UvA PhDs (3 yrs average)	570	594	594	594	594
Design certificates UvA (3 yrs average)	17	20	20	20	20
Price per PhD wo	92.771	88.373	88.374	88.374	88.374
Price per design certificate wo	77.309	73.644	73.645	73.645	73.645
PhDs and design cert. UvA (x 1,000)	**54.152**	**53.952**	**53.952**	**53.952**	**53.952**
	-	-	-	-	-
UvA's market share in PhDs and design certificates	11,17%	11,12%	11,12%	11,12%	11,12%
Total PhDs and design certificates wo (x 1,000)	484.959	484.961	484.966	484.966	484.966
PhDs and ontw.cert. UvA (x 1,000)	**54.152**	**53.952**	**53.952**	**53.952**	**53.952**
% research storage UvA	9,50%	9,50%	9,50%	9,50%	9,50%
Total research storage capacity wo (x 1,000)	1.533.763	1.533.766	1.535.421	1.538.937	1.533.790
Research storage % UvA (x 1,000)	**145.696**	**145.696**	**145.853**	**146.187**	**145.698**
Workload and talent policy	7.400	10.600	10.600	10.600	7.600
Bontenbal amendment (40M)	-	2.600	2.600	2.600	2.600
Gravity resources	7.754	7.620	7.953	7.217	7.217
STEM Sector Plan	4.274	4.274	4.274	4.274	4.274
Sector plan STEM - transfer 2nd HS	3.863	3.863	3.863	3.863	3.863
Sector Plan SSH	867	867	867	867	867
SSH Humanities	5.152	5.152	5.152	5.152	5.152
SSH Social and behavioural sciences	4.144	4.144	4.144	4.144	4.144
SSH Cross-thematic SSH	1.792	1.792	1.792	1.792	1.792
Beta Earth and Environmental Sciences	1.220	1.220	1.220	1.220	1.220
Beta Astronomy (UL)	650	650	650	650	650
Beta Biology	2.240	2.240	2.240	2.240	2.240
Beta Computer Science	1.098	1.098	1.098	1.098	1.098
Medical and health sciences	5.674	5.674	5.674	5.674	5.674
Research storage in amounts (x1,000)	**46.128**	**51.794**	**52.126**	**51.390**	**48.390**
Expected wage and price indexation 2025	11.488	11.697	11.717	11.701	11.561
Expected wage and price indexation 2026	-	12.165	12.186	12.169	12.024
Fixed base reduction nf Medicine	-	239-	477-	716-	716-
	-	-	-	-	-
Expected changes in national research funding (x 1,000)	**11.488**	**23.624**	**23.425**	**23.154**	**22.869**
Sustainable Humanities from RB OW to RB OZ	1.401	1.401	1.401	1.401	1.401
State contribution VU for AUC (from academic year 24/25 this amount will be in	341	345	346	355	355
Technical corrections to the state research contribution (x 1,000)	**1.742**	**1.746**	**1.747**	**1.756**	**1.756**
Total public research funding	**300.422**	**317.803**	**318.097**	**317.432**	**313.658**

Table 30: Government grant for research cf. government grant letter

Based on the provisional status allocation, the UvA's market share in the 2026 variable component for degrees in the government grant is 11.19%. The expected budget for degrees is therefore €41 million. In 2026, the UvA's market share in PhDs and design certificates is expected to be 11.12%, which brings this budget to €54 million.

The UvA has a percentage of 9.50% in the research mark-up provision and, in terms of amounts, receives specific amounts via the research mark-up. Together, these mark-ups form the fixed amount in the government grant for research. The fixed amount for 2025 is expected to be €197 million.

In the 2025 – 2028 budget, additional funds were estimated for compensating a 2025 wage/price increase of 4%. This estimate has been adjusted to 3.5% in this Framework Letter. An estimated wage/price indexation of 4% has also been included for 2026.

The technical corrections within the UvA concern the transfer of a portion of the earmarked budget for sustainable humanities from education to research and the settlement with VU Amsterdam with regard to Amsterdam University College. The balance of these corrections leads to a correction of the research government grant addition of €1.8 million in 2025.

Tuition fees
In the faculties' own budgets, 88.5% of expected income comes under the heading of 'institutional tuition fees'. Of this estimate, 11.5% is included as an addition to the allocation model, 20% of which is for research. For 2026, the tuition fee addition for the research allocation for research is €1.4 million. See Table 18, Section 4.4.2.

Return on Equity
The Return on Equity is the saved interest, amounting to €10.4 million.

4.5.3 Variable research budget

Allocation model for research performances
The variable allocation consists of the variable allocations for research to the faculties. For the Faculties of Economics and Business, Science, Humanities, Social and Behavioural Sciences, and Medicine and the Amsterdam Law School, the variable allocation for research consists of three parts:

- research mark-up;
- doctoral theses;
- matching direct government funding, indirect government funding and contract research funding.

The draft numbers for the UvA allocation model 2026 – 2029 are shown in the table below. The three-year average number of PhDs for funding 2026 (average 2022 – 2024) includes the latest 2024 PhD numbers. For 2027 – 2029, the faculties' forecasts are included in the three-year average. The 2024 revenue for the purpose of matching for 2026 is based on the actual revenue in the 2024 annual statement of accounts. The 2025 – 2027 revenue for the purpose of matching for 2027 – 2029 is based on the forecast provided by the organisational units in February 2025.

Funded research performance	2025	2026	2027	2028	2029
FEB					
Promotions 3-year average (number)	19,6	18,7	20,6	20,8	20,7
Turnover 2nd GS HOT (€ 1.000)	-	-	-	-	-
Turnover 2nd GS NWO (€ 1.000)	1.120	1.146	1.676	1.676	1.676
Turnover 3rd GS EU (€1,000)	745	846	745	745	745
Turnover 3rd GS (€1,000)	442	812	442	442	442
FdR					
Promotions 3-year average (number)	11,3	12,7	14,7	14,7	14,3
Turnover 2nd GS HOT (€1,000)	-	-	-	-	-
Turnover 2nd GS NWO (€1,000)	1.280	1.743	1.837	1.887	1.887
Turnover 3rd GS EU (€1,000)	1.740	1.688	1.412	1.462	1.462
Turnover 3rd HR (€1,000)	2.851	4.807	3.096	3.146	3.146
FGW					
Promotions 3-year average (number)	63,3	63,7	64,0	67,0	67,7
Turnover 2nd GS HOT (€1,000)	-	-	-	-	-
Turnover 2nd GS NWO (€1.000)	5.633	6.328	6.340	6.340	6.340
Turnover 3rd GS EU (€1,000)	3.914	4.105	4.113	4.113	4.113
Turnover 3rd GS (€1,000)	887	1.544	1.547	1.547	1.547
FNWI					
Promotions 3-year average (number)	124,7	139,7	155,7	176,0	175,0
Turnover 2nd GS HOT (€1,000)	-	-	-	-	-
Turnover 2nd GS NWO (€1.000)	23.907	26.104	28.000	27.750	28.000
Turnover 3rd GS EU (€ 1,000)	14.554	15.500	15.750	16.250	16.500
Turnover 3rd GS (€ 1,000)	17.985	18.550	19.750	19.000	19.000
FMG					
Promotions 3-year average (number)	80,5	76,0	76,0	77,0	75,0
Turnover 2nd GS HOT (€1,000)	-	-	-	-	-
Turnover 2nd GS NWO (€1.000)	12.133	14.539	15.500	16.000	16.250
Turnover 3rd GS EU (€1,000)	10.040	11.466	12.000	12.500	12.700
Turnover 3rd GS (€1,000)	2.913	2.787	2.875	2.950	3.050
FdG					
Promotions 3-year average (number)	271,7	287,3	295,7	292,3	296,3
Turnover 2nd GS HOT (€1,000)	-	-	-	-	-
Turnover 2nd GS NWO (€1.000)	54.500	54.500	54.500	54.500	54.500
Turnover 3rd GS EU (€ 1,000)	13.800	13.800	13.800	13.800	13.800
Turnover 3rd GS (€1,000)	55.900	55.900	55.900	55.900	55.900
UB					
Promotions 3-year average (number)	-	-	-	-	-
Turnover 2nd GS HOT (€1,000)	-	-	-	-	-
Turnover 2nd GS NWO (€1.000)	49	234	108	108	108
Turnover 3rd GS EU (€1,000)	-	-	-	-	-
Turnover 3rd GS (€1,000)	1.428	1.927	892	892	892
TOTAL					
Promotions 3-year average (number)	**571,1**	**598,0**	**626,6**	**647,8**	**649,0**
Turnover 2nd GS HOT (€1,000)	-	-	-	-	-
Turnover 2nd GS NWO (€1,000)	**98.622**	**104.595**	**107.962**	**108.262**	**108.762**
Turnover 3rd GS EU (€1,000)	**44.793**	**47.404**	**47.820**	**48.870**	**49.320**
Turnover 3rd GS (€1,000)	**82.406**	**86.328**	**84.502**	**83.877**	**83.977**

Table 31: Research performances

For the Faculty of Dentistry and Amsterdam University College, the variable allocation is based on the number of government-funded diplomas and doctorates. The number of diplomas for the 2026 budget in the Framework Letter is based on the figures in the budget for 2025 and beyond, as well as on the forecasts from the Faculty of Dentistry and Amsterdam University College. The final 2026 status allocation is expected to be known when the draft budget is drawn up. The number of PhDs is based on actual numbers in 2022 – 2024.

Funded performance research	**2025**	**2026**	**2027**	**2028**	**2029**
AUC					
Bachelor's degree high 3-year average	207,7	205,0	208,7	213,3	219,7
FdT					
Bachelor's degree top 3 year average	87,7	86,3	69,7	68,7	64,0
Master's degree top 3 year average	74,7	80,3	75,7	70,3	64,0
Dissertations 3 year average	18,3	15,7	17,0	17,0	17,0

Table 32: Status allocation for research performances

In order to do justice to research-intensive education, part of the research budget is linked to the variable education budget (based on credits and diplomas). To that end, a mark-up factor is applied. This percentage is shown in the table below. The mark-up budget for research will enable the faculties to develop their research efforts in line with the development of enrolment numbers. The amount of the research mark-up ensures that, combined with the other research budgets, faculties can spend at least 30% of the direct government funding budget on research.

Add on factor research	**2025**	**2026**	**2027**	**2028**	**2029**
Add on research (%)	25,00%	25,00%	25,00%	25,00%	25,00%

Table 33: Research mark-up on variable education budget

The second component of the variable research budget is the PhDs, the funding of which is passed on to the faculties via the government grant. The number (three-year average) of PhDs and design certificates funded by the Ministry of Education, Culture and Science is multiplied by the price per doctoral programme. The price for design certificates will be equal to that for doctoral programmes. Doctorate funding serves to cover the costs incurred by the faculty for the supervision of the PhD candidate, related overhead and, in addition, an allowance towards the costs of maintaining the field of research concerned. The price per PhD is set equal to the most recent final government grant letter.

Tariff research parameter	**2025**	**2026**	**2027**	**2028**	**2029**
PhDs	91.335	92.771	92.771	92.771	92.771

Table 34: Compensation per doctorate

The budget for matching is the third component of the variable research funding. In order to stimulate high-quality, externally funded research and education projects, a matching budget is allocated to faculties. This budget is intended to cover all or part of the integrated costs not reimbursed by the subsidy provider. A matching budget is allocated to all research and education projects acquired in competition, divided into the following categories:

- indirect government funding (NWO);
- EU contract research funding;
- other contract research funding;
- indirect government funding (HOT).

The category of indirect government funding also includes the Gravitation programme funding tranches that are awarded according to NWO conditions.

Depending on the conditions, partnerships with other, non-public parties can be included in one of the categories in the matching budget.

Other contract research funding comes under the matching definition because of the university's mission to achieve social impact (valorisation; creation of social value). Therefore, we look beyond NWO and EU funding; there are other large national and international funds that offer subsidies for fundamental research as well. It is precisely at the interface of fundamental research and social relevance that the university can be of great value. Various subsidy providers, such as collection funds, are willing to fund relevant basic research, but not at full cost. On the other hand, there are companies and social parties that do or should pay the full cost price.

The definition of the category of 'Indirect government funding (HOT)' is as follows: all project-based Ministry of Education, Culture and Science funds acquired in competition, the indirect costs of which are not or not fully reimbursed. This includes the specific, earmarked Ministry of Education, Culture and Science budgets to which the Government Charges Manual (*Handleiding Overheidstarieven* – HOT) applies. This currently concerns the Comenius scholarships and may, in the future, apply to other contributions as well.

The matching percentage is based on the type of grant and the average amounts made available by the subsidy provider to cover overhead.

The total budget for all organisational units, excluding the Faculty of Medicine, is capped at €42.5 million. This amount includes an increase of €4.1 million due to the inclusion of former SEO funds in the matching budget. When this level is reached, budgets are allocated on a pro rata basis. The Faculty of Medicine has been allocated a matching budget of €6.1 million, again including the former SEO funds. The maximum available matching budget is insufficient, so the matching budget is allocated on a pro rata basis. Without the cap, the matching budget would be €46.4 million (excluding the matching budget for the Faculty of Medicine). This indicates that the matching requirement is €3.9 million higher than currently allocated to the faculties (excluding Medicine). A further increase in the amount of indirect government funding and contract research funding is expected. The subsidies for these research projects do not cover the full costs and must therefore be co-financed by UvA funds from direct government funding (government grant).

Matching rates	2025	2026	2027	2028	2029
Turnover 2nd GS HOT	15,00%	15,00%	15,00%	15,00%	15,00%
Turnover 2nd GS NWO	60,00%	60,00%	60,00%	60,00%	60,00%
Turnover 3rd GS EU	35,00%	35,00%	35,00%	35,00%	35,00%
Turnover 3rd GS	15,00%	15,00%	15,00%	15,00%	15,00%

Table 35: Matching percentage

The rates for the variable research allocation for the Faculty of Dentistry and Amsterdam University College have been updated based on the most recent insights from the government grant.

Research parameters fees	2025	2026	2027	2028	2029
Bachelor high (AUC)	3.155	3.132	3.092	3.107	3.107
Master high (AUC)	6.309	6.264	6.183	6.213	6.213
Bachelor top (FdT)	6.309	6.264	6.183	6.213	6.213
Master top (FdT)	12.618	12.528	12.366	12.426	12.426
Dissertations (FdT)	92.771	88.373	88.374	88.374	88.374

Table 36: Rates of the government grant for research

The total variable research budget of the faculties is shown in Chapter 4.5.7.

4.5.4 Passed-on government grant for research

The passed-on government grant for research and tuition fees consists of two parts:

- earmarked government grant;
- research part of institution tuition fees.

Budgets that the government has already earmarked for specific policy or other goals or purposes, earmarked government grants, are passed on directly to the faculty concerned. The earmarked government grants are included in the table below.

A portion of the budgets below is mentioned separately in the government grant allocation (mark-up in amounts); the rest is part of the fixed amount (mark-up in percentages). The budgets allocated to the UvA via the mark-up in amounts are indexed based on the actual indexation. The other amounts are assessed in the Framework Letter to determine whether indexation is applicable. In this Framework Letter, all these amounts have been indexed based on the estimated 2025 wage/price indexation and the estimated 2026 wage/price indexation. These budgets will be adjusted slightly downwards in the budget after the 2025 wage/price adjustment has been incorporated into the government contribution letter.

Passed on government grant for research	For	2025	2026	2027	2028	2029
Gravity Second Genome of Plants	FNWI	3.287	3.353	3.887	2.473	2.473
Gravity iCNS	FNWI	2.460	2.558	2.558	2.558	2.558
Gravity ALGOSOC	FdR	2.317	2.331	2.156	2.774	2.774
STEM sector plan (total)	FNWI	8.462	8.800	8.800	8.800	8.800
Sector Plan for Physical Sciences and Chemistry	FNWI	1.420	1.420	1.420	1.420	1.420
Sector Plan SSH	FdR	902	938	938	938	938
SEO funds transferred to 1st GS	FdG	1.364	-	-	-	-
SEO funds transferred to 1st GS	FGW	494	-	-	-	-
SEO funds transferred to 1st GS	FdR	214	-	-	-	-
SEO funds transferred to 1st GS	FNWI	1.870	-	-	-	-
SEO funds transferred to 1st GS	FEB	111	-	-	-	-
SEO funds transferred to 1st GS	FMG	1.296	-	-	-	-
SEO funds transferred to 1st GS	UB	5	-	-	-	-
Expected government contribution yet to be passed on.	FdT	268	475	475	475	475
Expected government contribution yet to be passed on.	AUC	26	53	53	53	53
Fixed base reduction nf Medicine	Not distributed	-	239-	477-	716-	716-
Sustainable humanities	FGW	1.401	1.401	1.401	1.401	1.401
Total		**25.896**	**21.090**	**21.211**	**20.176**	**20.176**

Table 37: Passed-on government grant for research

The institutional tuition fees are estimated by faculties themselves. The research part of the institutional tuition fees is 20% of 85.5% of the total institutional tuition fees.

This percentage is in line with the research mark-up on the variable education budget in the allocation model.

4.5.5 Research capacity budget

Capacity budgets are budgets for special roles or degree programmes that require additional funding on a structural basis. The table below indicates which budgets have been earmarked for specific research positions involving costs that exceed a faculty's normal financing capacity and contribute to the UvA's overall profile and/or an important UvA-wide supported objective.

Research Capacity Budget	For	2025	2026	2027	2028	2029
Research profile fac.	FEB	1.803	1.803	1.803	1.803	1.803
Infrastructure	FNWI	16.707	16.707	16.707	16.707	16.707
Broad Humanities	FGW	4.206	4.206	4.206	4.206	4.206
Total		**22.716**	**22.716**	**22.716**	**22.716**	**22.716**

Table 38: Research capacity budgets

4.5.6 Policy budget for research

The policy budget for research is made up of four components:

- local policy latitude;
- Research Priority Areas;
- central policy latitude.

When introducing the allocation model, the fixed size of the faculties' local policy budget was fixed at 10% of the variable education budget in 2016 to 2018. Further to the administrative evaluation of the allocation model, the amount for the 2026 Framework Letter has been reassessed at 10% of the variable education budget in 2023 up to and including 2025 plus the amount from the former quality agreements on a pro rata basis. The policy budget allocated is available to faculties to use at their own discretion.

The local policy latitude is intended to achieve strategic research goals. When introducing the allocation model, the fixed size of the faculties' local policy budget was fixed at 20% of the variable research budget in 2016 to 2018. Further to the administrative evaluation of the allocation model, the amount for the 2026 Framework Letter has been reassessed at 20% of the variable research budget in 2023 up to and including 2025 plus the previously integrated faculty RPAs. See Appendix 7 for an explanation of this change. The policy budget allocated is available to faculties to use at their own discretion.

Decentralized policy budget for research	For	2025	2026	2027	2028	2029
Compensation budget	FdG	6.831	7.517	7.517	7.517	7.517
Compensation budget	FGW	3.767	4.519	4.519	4.519	4.519
Compensation budget	FdR	1.710	2.269	2.269	2.269	2.269
Compensation budget	FNWI	7.849	10.060	10.060	10.060	10.060
Compensation budget	FEB	2.116	2.900	2.900	2.900	2.900
Compensation budget	FMG	5.944	6.782	6.782	6.782	6.782
Total		**28.217**	**34.047**	**34.047**	**34.047**	**34.047**

Table 39: Local research policy latitude

The second part of the policy budget concerns the Research Priority Areas. The existing focal points are included in the allocation model under the name of Research Priority Areas (RPAs). In addition, policies are being developed regarding

new RPAs. The RPAs are explained under the policy investments in Chapter 2.6.1. Table 20 shows the budgets already allocated and still to be allocated in relation to RPAs.

The central policy latitude meets the need for room for UvA-wide policy initiatives. In essence, this refers to areas in which a joint investment is required, or a policy objective for allocating the funds differently, rather than to a division of means (or expenses) between the faculties. Sector plans from the Administrative Agreement and starter and incentive funds fall into this category as well.

In addition, the central research policy covers the Faculty of Dentistry policy budget as well. The central policy budgets are shown in the table below.

Central Research policy budget	For	2025	2026	2027	2028	2029
Robust	FNWI	120	120	120	-	-
PanAmsterdam AI collaboration	FNWI	75	75	75	-	-
Valorisation contribution LABQ	FNWI	100	100	100	100	100
UvA IAS	IAS	1.192	1.192	1.192	1.192	1.192
Support uniprofs	FdR	40	80	80	80	80
Support uniprofs	FNWI	40	40	40	40	-
Support uniprofs	FMG	40	40	40	40	40
Support uniprofs	Executive Staff	-	40	40	40	40
Support uniprofs	Not distributed	80	-	-	-	-
Strengthening research intensity FdR	FdR	1.000	-	-	-	-
Strengthening research intensity FEB	FEB	500	500	500	500	-
Ellis contribution	FNWI	980	-	-	-	-
ELSA Lab	FdR	150	150	-	-	-
The International Rule of Law and Private and Public European Law	FdR	334	-	-	-	-
Systems Biology	FNWI	334	-	-	-	-
Sustainable Chemistry	FNWI	429	-	-	-	-
Contribution Sector Plan Law	FdR	400	-	-	-	-
Sector Plan Coalition Agreement STEM	FNWI	5.415	5.632	5.632	5.632	5.632
Sector plan coalition agreement Medical	FdG	5.901	6.138	5.901	5.901	5.901
Sector plan coalition agreement SSH	FMG	4.887	5.083	5.083	5.083	5.083
Sector Plan Coalition Agreement SSH	FGW	5.819	6.052	5.819	5.819	5.819
Sector Plan Coalition Agreement SSH including matching	FdR	393	408	408	408	408
Sector Plan Coalition Agreement SSH including matching	FEB	433	451	433	433	433
SARA	FNWI	1.305	1.305	1.305	1.305	1.305
FMG - Interest Spinoza	FMG	47	45	40	25	-
QuSoft	FNWI	297	-	-	-	-
PPLE growth decentralized policy budget	FdR	162	165	169	172	172
Oral Regenerative Medicine (Bioengineering)	FdT	329	329	329	329	329
Oral Infections and Inflammation	FdT	328	328	328	328	328
Medical Integromics	FdG	429	-	-	-	-
Sector plan coalition agreement SSH matching	FMG	560	560	560	560	560
Sector plan coalition agreement SSH matching	FGW	440	440	440	440	440
Lisa GPU cluster	FNWI	400	-	-	-	-
Beta/engineering	Not distributed	-	-	501	501	750
Beta/engineering	FNWI	781	781	249	249	-
GRAPPA	FNWI	328	-	-	-	-
Operating contribution LAB42	FNWI	100	100	100	100	100
CREATE	FGW	429	-	-	-	-
Complex human systems lab	FEB	297	-	-	-	-
Compensation m2 CEDLA	FGW	31	31	31	31	31
Communication-by-Action and Market Design	FEB	301	-	-	-	-
Promotion position IoP	FNWI	100	100	100	-	-
Savings central policy budgets	Not distributed	-	2.500-	2.500-	2.500-	2.500-
Transition and compensation	Not distributed	5.000	5.000	5.000	5.000	2.500
Workload and talent policy	Not distributed	7.400	-	-	-	-
Workload and talent policy	FGW	-	1.970	1.970	1.970	1.413
Workload and talent policy	FdR	-	1.522	1.522	1.522	1.091
Workload and talent policy	FNWI	-	2.187	2.187	2.187	1.568
Workload and talent policy	FEB	-	1.681	1.681	1.681	1.205
Workload and talent policy	FMG	-	2.963	2.963	2.963	2.124
Workload and talent policy	FdG	-	786	786	786	565
Workload and talent policy	FdT	-	181	181	181	130
Workload and talent policy	AUC	-	175	175	175	125
Bontenbal amendment	FGW	-	483	483	483	483
Bontenbal amendment	FdR	-	373	373	373	373
Bontenbal amendment	FNWI	-	536	536	536	536
Bontenbal amendment	FEB	-	412	412	412	412
Bontenbal amendment	FMG	-	727	727	727	727
Bontenbal amendment	FdG	-	193	193	193	193
Bontenbal amendment	FdT	-	44	44	44	44
Bontenbal amendment	AUC	-	43	43	43	43
Policy budget ASSER	FdR	2.437	2.437	2.437	2.437	2.437
Research policy budget FdT	FdT	3.497	3.497	3.497	3.497	3.497
Total		**53.661**	**52.995**	**52.326**	**52.019**	**45.712**

Table 40: Central research policy latitude

4.5.7 Total research budget

The total research budget for 2025 per faculty is shown in the table below.

2026	FEB	FdR	FGW	FNWI	FMG	FdG	FdT	AUC	UB	IAS	Executive Staff	Not distributed	TOTAL
								-					
Research													
Variable budget	13.284	11.342	22.958	49.344	37.510	42.717	2.935	642	394	-	-	-	181.124
- Research storage	*10.539*	*8.007*	*12.045*	*14.520*	*18.409*	*9.961*	-	-	-	-	-	-	*73.480*
- Promotions	*1.732*	*1.175*	*5.906*	*12.957*	*7.051*	*26.656*	-	-	-	-	-	-	*55.477*
- Matching 2nd and 3rd flow of funds	*1.013*	*2.160*	*5.007*	*21.867*	*12.050*	*6.100*	-	-	*394*	-	-	-	*48.590*
Central government contribution	-	3.269	1.401	16.131	-	-	475	53	-	-	-	-239	21.090
Capacity budget	1.803	-	4.206	16.707	-	-	-	-	-	-	-	-	22.716
Policy budget	6.294	8.004	14.470	23.336	16.824	14.633	4.379	218	-	1.192	40	3.150	92.541
- Decentralised policy	*2.900*	*2.269*	*4.519*	*10.060*	*6.782*	*7.517*	-	-	-	-	-	-	*34.047*
- Research priority areas	*350*	*600*	*975*	*2.300*	*625*	-	-	-	-	-	-	*650*	*5.500*
- Central policy	*3.044*	*5.135*	*8.976*	*10.977*	*9.417*	*7.116*	*4.379*	*218*	-	*1.192*	*40*	*2.500*	*52.995*
- Compensation budget	-	-	-	-	-	-	-	-	-	-	-	-	-
Allocation Research	**21.380**	**22.614**	**43.035**	**105.519**	**54.334**	**57.350**	**7.788**	**913**	**394**	**1.192**	**40**	**2.911**	**317.472**

Table 41: Research budget by faculty

4.5.8 Results of the allocation model for research

The table below shows the result of the allocation model for research. This follows from the scope of the components of the allocation model for research as explained in Section 4.5.

Allocation Model for research	2025	**2026**	**2027**	**2028**	**2029**
Income					
Government grant for research	300.422	317.803	318.097	317.432	313.658
Tuition fees research	1.668	1.418	1.436	1.453	1.453
Return on equity	10.400	10.400	10.400	10.400	10.400
- Heritage & Storage research	-6.584	-6.883	-6.938	-6.976	-6.959
Total income research	**305.906**	**322.738**	**322.995**	**322.309**	**318.552**
Allocation					
Variable allocation for research	-171.652	-181.124	-182.874	-183.909	-183.413
Transferred government grant and tuition fees	-25.896	-21.090	-21.211	-20.176	-20.176
Capacity budget research	-22.716	-22.716	-22.716	-22.716	-22.716
Policy budget research	-87.378	-92.541	-91.873	-91.566	-85.258
Additional budget research	-2.884	-2.975	-3.002	-3.208	-3.203
Other policy budget research	-9.378	-10.944	-8.348	-7.801	-6.614
Share of centrale costs of research	-16.439	-17.917	-17.538	-17.495	-16.806
Total allocation for research	**-336.343**	**-349.307**	**-347.563**	**-346.873**	**-338.187**
Result research	**-30.437**	**-26.569**	**-24.567**	**-24.564**	**-19.635**

Table 42: Allocation Model for Research

Revenue

The income of the allocation model for research follows from the forecast of:

- the income from the government grant, tuition fees and the Return on Equity as detailed in Section 4.5.2;
- less the part of the budget apportioned to research for heritage and preservation. These budgets are covered in Section 5.5

Allocation

The expenditure via the allocation model for research follows from the forecast of:

- the variable allocation for research to faculties as detailed in Section 4.5.3;
- the research government grant passed on to the faculties as detailed in Section 4.5.4;
- the research capacity budgets for the faculties as detailed in Section 4.5.5;
- the research policy budgets for the faculties as detailed in Section 4.5.6;
- the additional budgets apportioned to research for the units and accommodation surpluses. These budgets are covered in Sections 5.5.1 and 5.5.3;
- other operating budgets apportioned to research. These budgets are covered in Section 5.5.2;
- the part of the budget apportioned to research for administration and executive staff. The percentages for the budget for administration and executive staff are covered in Section 5.6.

The allocation model for research shows a negative result. This means that the UvA receives less research funding than it allocates to the faculties and other organisational units. The deficit in the UvA allocation model for research is covered by surpluses in other budget lines within the UvA.

4.6 Total allocation per faculty

The table below shows the expected development in the total allocated direct government funding budget per faculty, based on the prices, budgets and forecasts included in the preceding sections. The split between education and research for 2026 can be derived from Sections 4.4.7 and 4.5.7. As the budgets included in this table are based on expected numbers of paid performances, no rights can be derived from them. The amounts are exclusive of accommodation surpluses, payments for valorisation, other policy budgets (see Chapter 5) and internal settlements between faculties.

Total regular allocation per faculty and institute	2025	2026	2027	2028	2029
Faculty of Humanities	102.981	110.463	108.101	106.103	103.625
Faculty of Law	59.977	63.681	61.427	61.321	60.841
Faculty of Science	173.139	178.466	179.632	179.471	176.291
Faculty of Economics and Business	65.734	71.422	70.355	69.561	67.411
Faculty of Social and Behavioural Sciences	138.634	145.118	142.935	142.282	141.015
Faculty of Medicine	103.397	106.638	109.445	108.920	109.070
Faculty of Dentistry (55%)	26.728	27.311	27.279	27.210	27.051
Amsterdam University College	13.532	14.738	14.868	14.965	14.935
Institute for Advanced Studies	1.203	1.192	1.192	1.192	1.192
Other	16.330	5.925	7.889	6.233	6.932
Total	**701.655**	**724.954**	**723.125**	**717.259**	**708.364**

Table 43: Total allocation per faculty

The table shows an expected increase in budget distribution to faculties of approximately €23 million in 2026 compared to 2025. The 2025 budget had projected a decrease of €12 million.

5 Internal services, indirect costs and central costs

5.1 Explanation of internal services

Since 2006, the UvA has had an integrated cost allocation system for its internal services, both internal and external. This cost model is characterised by the allocation of all the UvA's costs to its consuming organisational units (e.g. faculties and other units) and ultimately to its teaching and research activities. This allocation is incorporated into a Service Level Agreement (SLA) cycle.

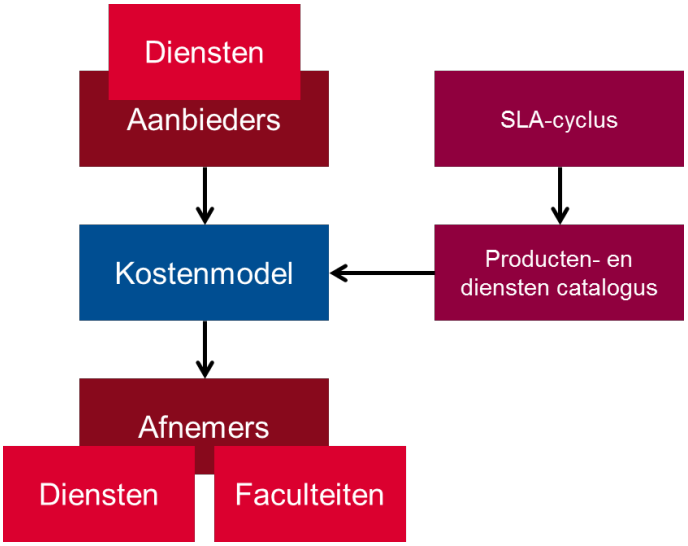


Figure 2: internal services cost model

In order to determine the purchase of the products and services, cost drivers have been identified that, for the customer, match the added value for its process and, for the supplying unit, do justice to the cost pattern of the unit. Examples of cost drivers are the number of square metres, employees or students. How much of a service is purchased is determined by counting the number of each cost driver on 1 June of the year preceding the budget. The exception to this are the services linked to the cost driver enrolled students. This is counted on 1 October of the academic year preceding the budget. The table in Appendix 6 shows the various services including the corresponding cost driver, when it is counted and the source of the data.

Specific arrangements have been made with the Faculties of Medicine and Dentistry and Amsterdam University College on charging on fixed and variable packages.

5.2 Indirect costs

In the cycle preceding the determination of the rates, the customers and internal units will agree on the quality and extent of the service. In some cases, the structure of the service is reassessed as well. The rates for services may change due to a change in quality or scope, or due to changes in structure. This includes – for example – a shift between fixed or variable charging on of costs, UvA-wide or faculty-specific charging on of costs, and centralised or local coverage.

The development of the rates for internal services is strongly influenced by the pressure of the cuts imposed by the Ministry of Education, Culture and Science. An important part of the approach to absorbing the cuts is to achieve savings on indirect

costs and, by doing this, also on the cost of services (in addition to staff and indirect costs in faculties). Chapter 2 explained how this VIDI approach works and is developing. The results achieved have been incorporated into the rates.

Standard discussions between faculties and units also focus on keeping costs in check. New policy-related developments have only been facilitated if clear wishes in this respect had already been formulated and concrete plans were already in place to implement the improvements. In all other cases, such as higher coverage with higher volumes, it was decided to keep prices the same or even lower them. For more information about this, see the explanations in the section below and the SLA documentation.

The units have been asked to submit the rate proposals at 2026 price levels and include a wage/price adjustment of up to 2% in the rates. Chapter 2 explains the background to the above. The table below shows the impact of the fees included in this chapter for each faculty.

Internal recharging of fixed and variable packages	2025	2026	2027	2028	2029
Faculty of Humanities	42.586	43.322	43.232	44.297	44.386
Faculty of Law	22.715	23.389	23.416	23.559	23.596
Faculty of Science	59.891	62.196	61.965	62.207	62.281
Faculty of Economics and Business	32.495	32.294	31.910	32.060	32.116
Faculty of Social and Behavioural Sciences	53.585	55.113	55.077	55.197	55.292
Faculty of Medicine	3.571	3.731	3.766	3.799	3.811
Faculty of Dentistry (55%)	834	918	927	936	940
Amsterdam University College	4.121	4.344	4.370	4.390	4.397
Institute for Advanced Studies	329	342	344	344	344
Other	-	-	-	-	-
Total	**220.126**	**225.649**	**225.008**	**226.790**	**227.165**

Table 44: Internal charging on of costs of fixed and variable service packages (incl. real estate)

5.3 Units

5.3.1 Real Estate

Inflation was 3.3% in 2024. Combined with the increases still required due to annual inflation of 2.5% inflation in 2022, this would bring the Accommodations Plan rate increase to €300/m² (total +5.9%). Given the wish to create more financial scope for faculties in the short term, putting them in a better position to absorb the impact of the spending cuts, the increase in the Accommodations Plan rate in 2026 has been limited to 2% and the deferred inflation of 2.5% from 2022, bringing the total to 4.5%. The rate is therefore €296.70. With effect from 2027, the rate will be frozen at €300/m² for the time being, to keep it within the market range.

Real estate rate	2025	2026	2027	2028	2029
Real estate / m2	283,92	296,70	300,00	300,00	300,00

Table 45: Real Estate rate

5.3.2 Energy

For the purpose of the 2026 – 2029 budget, the rates were indexed in response to various developments. In the process, the savings envisaged were made in the budget of the Energy Department, and the 2026 budget is currently €17.3 million. The overall rate decrease in 2026 is 1.6% compared to the 2025 budget. It should be

noted that energy and gas rates are determined by market developments. Also, the market is forcing the UvA to move to a new contract. This means that the last part of its energy requirement will have to be bought on the day-ahead market.

Energy costs	2025	2026	2027	2028	2029
Energy / m2	60,65	59,70	59,70	59,70	59,70

Table 46: Energy rate

5.3.3 University Library

For the purpose of the 2026 – 2029 budget, the University Library's long-term rates were indexed by 2% in response to wage and price developments. However, the University Library is not able to utilise this indexation in full due to the task-setting request from the Executive Board to achieve incrementally positive results. In this Framework Letter, the University Library successfully incorporates this target into the long-term results expected. The University Library aims to achieve these results via a number of efficiency measures and tight control on staffing levels. Thus, after the relocation from the Singel and the P.C. Hoofthuis to the new University Library, the University Library will have achieved compliance with the new, stricter space standard. The University Library is also working on plans to free up storage space through deselection and the smarter placement of the collection in new cabinet systems. The University Library has also introduced strict staffing frameworks, making it possible to implement various organisational developments within the framework of its Policy Plan without the need to increase staffing levels and, as such, without this leading to rate increases.

University library rates	2025	2026	2027	2028	2029
Centers of study / student	383,14	395,05	399,37	404,03	408,76
University library / Faculty collections	1,57	1,62	1,64	1,66	1,68
Library / fte WP PID	446,32	460,19	465,23	470,66	476,17
University Library / Scientific Publications	96,47	99,47	100,55	101,72	102,92
University Library / WP fte PID + student	131,99	136,09	137,58	139,18	140,81

Table 47: University Library rates

5.3.4 ICT Services

Below are the factors and changes in ICT service provision that will affect the ICTS rates for 2026. There are also known factors and developments that are further out in time and will only have an effect on 2027 and beyond. While the extent of their effects remains unknown, these factors and developments are mentioned in the interest of creating a realistic picture of the future.

Education domain

The fees include previously approved increases for the further development of the digital learning environment (€0.72) and for increased licence fees for Canvas (€2.91), plagiarism checks by Turnitin Similarity (€0.24) and Qualtrics (€2.84). The transition from Evalytics to EvaSys will result in a structural reduction (-€10.01) for UvA-Q teaching evaluation. Finally, wage/price indexation is increasing the rate (€5.05). Together, this leads to a €1.75 increase in the student fee (education unit).

Also, there are five developments in the Education domain that will almost certainly affect the SLA rates in 2027 and possibly also as early as 2025 and/or 2026, on a variable charging-on basis:

1. As part of the 2025 MJUP, subprojects per faculty will be implemented with Generative AI in Education. The ScaleUp project is the logical follow-up to the

2024 and 2025 experiments to lay a foundation for genAI services for education from an education perspective.

2. On 20 November 2024, the UvA Operational Managers' Meeting arrived at a positive decision about the 'thesis workflow tool' business case. New, reduced structural annual central costs will be introduced for the new thesis workflow tool as of 2027, and the business case for the UvA is positive (+ €78,000).
3. The VLE Board has decided to allow the current agreement with FeedbackFruits to expire on 31 January 2025 and not renew it. Peerceptive is currently being used. If it is found to be satisfactory, a multi-year agreement is envisaged within the budget available in the SLA.
4. An exploratory study will be conducted in 2025 in respect of the application of Bring Your Own Device (BYOD) for online assessments.
5. The current contract on Academy Attendance (AA) with supplier Your Next Concepts expires in mid-2025. The aim is to secure a new contract that will ensure the continuity of services in the faculties.

Research domain
Costs are increasing for Research Drive. This is due, on the one hand, to price adjustments by SURF for the platform *and* the cost of storage, and, on the other hand, for the additional storage in use (from 150 terabytes to 200 terabytes) (€8.65). The Virtual Research Environment is increasing its average VRE price (€3.35). There is a slight increase in costs for Research Management Services due to price indexation and the additional functional management required due to the expansion of services (new RMS) (€6.98). Qualtrics costs were originally part of the employee rate (MIB) and student rate (OOS). This has changed to research rate (RIS) and OOS. The new variable costs lead to an increase at RIS (€4.28). With effect from 2026, the RIS rate will be charged on, excluding the Faculty of Dentistry and the Faculty of Medicine, which will lead to an increase (€31.06). Ithenticate has been used without cover since 2024 and has now been added to the SLA (€6.98). Finally, the rate is increasing due to wage/price indexation (€3.69). Together, this leads to an increase in the research rate of €64.98.

Operational Management domain
CIS funds are increasing by €89,000. This is due to SAP costs of €78,000 and an amount of €214,000 for other Group Information Systems due to increased staffing for the Administration Centre. The CIS funds for Facility Services will decrease by €13,000. The CIS funds for the Communications Office (BC) will decrease by €190,000 because it will start paying some of the costs directly itself.

The licence and storage costs for E-depot are required costs, which results in an increase to the MSIB fee (€0.31). Finally, Corsa will be put out to tender in 2026 for implementation in 2027.

Basic Services
The rate per employee (MIB) will increase by €37.49 in 2026 due to the change from TOPdesk to ServiceNow (€10.53), the annual increase in Surf costs (€11.63), a decrease because Qualtrics costs are no longer included in the MIB rate (-€1.44) and wage/price indexations (€16.77).

The rate for ICT Basic Services for Staff and Students (MSIB) will increase due to the increase in MS365 licence fees (€0.58). Together with the €0.31 for E-depot above and the generic wage indexation (€0.18), the total increase will be €1.07.

Finally, the connectivity fee (COS) per square metre is increasing by €0.49 due to wage/price indexations. The price increases in workstation rates are caused entirely by wage/price indexations.

Relevant developments in the IT-for-IT domain are:

1. Virtualisation platform: after the acquisition by Broadcom of VMware in 2023, prices immediately increased by a factor of 5. Steps are being taken to identify reliable and cost-effective alternatives to the VMware environment.
2. Collaboration with third parties: the UvA is in the process of setting up a Minimal Viable Product (MVP) to administer external lessees via an external portal.
3. Identity and Access Management (IAM): a replacement will be put out to tender in 2025, with implementation in 2026 and expected cost impact in 2027.
4. Information security & management tooling for the SOC: launch of European tender to replace our current system by 1 November 2025. The expected cost increase in 2026 is €100,000.

Rate ICTS	2025	2026	2027	2028	2029
COS Connectivity Services	24,44	24,93	24,97	25,41	25,41
CIS concern information systems (total)	4.794	4.882	4.882	4.882	4.882
AVC multimedia services (total)	108	108	108	108	108
MIB Employee ICT Basic Services	838,25	875,74	885,50	900,37	900,37
OOS Education and Research Services / student	261,73	263,48	269,21	274,13	274,13
MSIB Clerk and Stud. ICT Basic Service	8,64	9,71	9,90	10,06	10,06
RIS Research IT Services	173,96	238,94	243,18	246,82	246,82
WPS UvA werkplek (Standard) desktop	1.062,50	1.083,75	1.084,53	1.103,38	1.103,38
WPS UvA workplace (Standard) laptop	1.224,45	1.248,94	1.253,07	1.274,80	1.274,80
WPS UvA werkplek (Special) desktop	1.457,97	1.487,13	1.496,10	1.521,97	1.521,97
WPS UvA workplace (Special) laptop	1.619,92	1.652,32	1.664,64	1.693,38	1.693,38
WPS UvA workplace (Self support)	133,57	136,24	139,01	141,38	141,38

Table 48: ICT Services' rates

5.3.5 Facility Services

For the purpose of the 2026 – 2029 budget, the rates in 2026 and beyond have been indexed as instructed at the central level, with a general cap of 2% for wage and price increases, including the increase of internal charging on from other services. This amounts to a total annual increase of €1.3 million.

Contract indexations

The facility contracts include agreements on authorised price increases, leading to annual indexation of Facility Services rates within the fixed package. Facility Services critically assesses these price increases and always discusses them substantively with the suppliers in advance, to ascertain whether the increases can be absorbed, making it unnecessary to automatically charge them on in the rates. The expected indexations have been estimated for 2026. The largest cost increases are expected in the contracts for cleaning and security, which together account for 69% of the total increase. A sharp increase in property tax, due to the higher WOZ values of buildings, is responsible for approximately 19% of the total cost increase. These cost increases are not covered in full by the 2% cap. In practice, this will result in a deficit of €2.2 million for Facility Services in 2026. A solution will need to be sought in the Facility Services budget.

New and adjusted services

Two new proposals have also been included in the 2026 rates for Facility Services. Together, they represent an amount of €0.1 million and have been discussed in the Operational Managers' Meeting. The new University Library will be taken into use in 2025; the further development of its operating scan is currently taking place. However, it has already been established that additional resources are needed for window cleaning, which has been included in the facilities rate. The second proposal concerns an expansion of the operational purchase team by 0.5 FTE for the UvA. Due to increasing demand for technical support in the use of SAP Ariba, this has been included in the purchase rate.

A shift has also taken place from the hall rates to the facilities rate to link costs as directly as possible to the service in question, in line with the rate structure agreed. This represents a budget-neutral correction at UvA level.

VIDI savings proposals
The two VIDI savings proposals that will affect rates will be included from 2027 onwards. These proposals will result in an estimated annual cost reduction of €0.7 million.

FS rates	2025	2026	2027	2028	2029
BOL pie slice halls	15.900,62	15.614,56	15.614,56	15.614,56	15.614,56
BOL hours large halls	30,83	30,06	30,06	30,06	30,06
Facilities / IAR GAST	60,93	62,15	62,15	62,15	62,15
Facilities / IAR PID	317,10	323,44	323,44	323,44	323,44
Facilities / IAR PNID	132,29	134,94	134,94	134,94	134,94
Facilities / m2	53,74	58,57	58,57	58,57	58,57
Facilities / student	185,12	188,82	188,82	188,82	188,82
Purchase / k€ Other costs + hiring PNID	12,98	13,65	13,65	13,65	13,65
Opening hours security	64,61	65,90	62,90	62,90	62,90
Cleaning / m2 weighted	31,69	32,59	30,70	30,70	30,70

Table 49: Facility Services rates

5.3.6 Administration Centre

The Administration Centre (AC) rates will all be increased by 2% as part of wage/price compensation.

For existing services, the AC has again been able to keep five of the seven rates unchanged (apart from the 2% wage/price indexation). This has been achieved through optimisation of work processes, the use of digitisation and RPA. The rate for the basic service will increase due to higher costs for ICTS services.

For 2026, the student rate will be adjusted and increased by the (already granted last year) increase in costs for the Study Plan, a cost increase from SANS and an increase in the costs for diploma paper.

AC rates	2025	2026	2027	2028	2029
Basic AC service / k€ Income	3,93	4,72	4,78	4,84	4,90
CSA / student	189,92	200,65	203,71	206,77	206,77
Financial administration / invoice	28,51	29,08	29,08	29,08	29,08
Pers. & sal. adm. / IAR GAST	61,61	62,84	62,84	62,84	62,84
Pers. & sal. adm. / IAR PID	384,26	391,95	391,95	391,95	391,95
Pers. & sal. adm. / IAR PNID	184,90	188,60	188,60	188,60	188,60
Proj. Adm. / WBS rules	64,28	65,57	65,57	65,57	65,57

Table 50: Administration Centre rates

5.3.7 Communications Office

The PDC forms the basis for the fees to be charged on to the faculties for each student and employee. The overall Communications Office budget is obtained from three sources: 1. faculties, via the employee and student rates; 2. a contribution from the central budget, the so-called Central Information System funds; and 3. budget for alumni relations. This brings the total Communications Office budget to almost €11 million. The largest expenditures (approx. 75%) in the budget are: staff expenses, accommodation and contribution to ICTS.

The Communications Office will also face increasing recharges from the other services in 2026. These will be absorbed in the Communications Office budget. The increase in the student rate will be limited to the 2% indexation (€3.16) agreed centrally and an increase (€2.75) due to additional services for CRM management for Education for Professionals (OvP). After three years – spring 2028 – the use of CRM for OvP will be evaluated and the recharges may then be changed. The agreements above mean that the student rate for 2026 will be increased by €5.90; from €157.75 to €163.65. The rates for corporate communications and job advertisements have been increased by the centrally agreed 2% indexation.

Rates BC	2025	2026	2027	2028	2029
Communication / student	157,75	163,65	163,65	163,65	163,65
Corporate communication (total)	1.270	1.295	1.295	1.295	1.295
Staff advertisements / IAR PID	74,50	76,00	76,00	76,00	76,00

Table 51: Communications Office rates

5.3.8 Student Services

At StS, there has been a strong focus on the professionalisation of the organisation in recent years. Processes are being designed effectively and efficiently, often on a project basis and in collaboration with the faculties' teaching support. These efforts have already begun to bear fruit. In the last two years, we have seen that the stabilisation or sometimes even reduction of staffing levels is possible. However, there would be a strong increase in the rate for Student Services for 2026 if no changes were made to staffing or the services provided to students. Three major components are responsible for the above: the rising costs of grants that are provided from Student Services (USC, CREA, Profiling Fund), rising staff costs (not due to increases in FTEs but increases in standard rates, P surcharges and collective labour agreement) and an increase in internal charging on. Due to the expected decrease in student numbers, we are also working with lower student numbers, which will increase the rate per student.

To avoid this, Student Services is in the process of making a number of savings. The Student Services rate consists of two components: its own services, which are provided by Student Services, and grants that are provided via the Student Services budget. The grants (Profiling Fund, USC and CREA) are showing a strong increase for 2026, of approximately €1,100,000. Also, the grant for CREA, which was previously received in the form of a budget via the allocation model (€1,463,000) has now been incorporated into the student rate. Student Services is only able to influence the amount of these items to a limited extent. Therefore, for the 2026 rate, we will assume a need to achieve savings in respect of the services that Student Services provides. If we proceed on the basis of 'zero growth' in terms of the total amount of funds that faculties make available, Student Services will need to achieve savings of approximately €1,385,000.

By critically reviewing our services, we have identified a number of adjustments that will be possible before 2026. Although these adjustments will have an immediate effect on what we are able to offer, they can be implemented without any major impact on the primary education process and the associated support. This will generate a saving of €575,000. Switching to a different settlement system for staff housing services will remove an additional €457,000 from the student rate. To achieve the remaining part of the savings to be made, overall StS staffing will need to decrease further. This can be achieved in part by the reduction in the services provided when the expected fall in student numbers materialises. We will also work with faculties to make further adjustments to the services provided. A number of brainstorming sessions were held in autumn 2024 for this purpose; the results of these sessions will be developed further in 2025.

Rate StS	2025	2026	2027	2028	2029
Student services / student	330,04	399,41	399,41	399,41	399,41

Table 52: Student Services rates

5.3.9 Occupational Health and Safety Service

When determining the 2025 SLA rate, the decision was made to review the 2026 SLA rate based on a more reliable estimate of the costs. Given the actual costs for 2024, the indexation of these costs in 2025 and the expected similar indexation of costs in 2026, the total central costs of occupational health and safety services in 2026 are estimated to be: €1,936,000. This brings the 2026 SLA rate to €265 per individual employment relationship for employed personnel (IAR PID).

Price health and safety	2025	2026	2027	2028	2029
Occupational health / IAR PID	234,00	265,00	276,13	287,73	287,73

Table 53: Occupational health and Safety Service rates

5.3.10 IXA-UvA

IXA-UvA provides a number of specialist services to the UvA research community. These services involve supporting and advising researchers in competitively acquiring indirect government and contract research funding and in valorising research results. Support consists of the deployment of grant advisers, valorisation specialists and lawyers with expertise on research collaboration and intellectual property. Communication and training are also part of the services.

IXA-UvA charges on the basic services to faculties in accordance with the SLA system developed in 2024 and applied for the first time in 2025. It was decided to adopt a rate per €1,000 of revenue from indirect government funding and contract research funding. This fits well with the substance of IXA-UvA's activities and is aligned to IXA-UvA's deployment in each faculty. In the context of ViDi and at the request of the Operational Managers' Meeting, scope has been found in the 2026 budget to decrease the rate to €23.50 per €1,000 of revenue from indirect government funding and contract research funding. In addition to basic services, IXA-UvA manages the UvA Valorisation Fund, which is centrally funded. Finally, the UvA programme to scale up knowledge transfer is in the process of being implemented.

Price health and safety	2025	2026	2027	2028	2029
Occupational health / IAR PID	24,50	23,50	23,50	23,50	23,50

Table 54: IXA-UvA rates

5.3.11 Real Estate Development

Real Estate Development's budget consists of internal variable services. The variable services are determined by the budget.

5.4 Additional and other policy budgets

5.4.1 Temporary budgets for services

Additional or policy budgets related to internal services or UvA units are shown in the tables below. To the extent possible, all additional budgets related to regular services have been incorporated into the rates of the units.

Additional budgets services education	For	2025	2026	2027	2028	2029
Reservation for risk space for major maintenance	Not distributed	3.200	-	-	-	-
Depreciation costs AP	UB	150	150	150	150	150
CREA (include in SLA cycle)	StS	1.463	-	-	-	-
Regular budget BAU (include in SLA cycle)	BC	2.161	2.204	2.204	2.204	2.204
Recover investment from reserve - EB	EB	84-	-	-	-	-
Total		**6.890**	**2.354**	**2.354**	**2.354**	**2.354**

Table 55: Additional budgets for teaching units

Additional budgets for research services	For	2025	2026	2027	2028	2029
Reservation for support for valorization and partnerships	Not distributed	55	55	55	250	250
Strengthening support for valorisation	BKT	1.000	1.000	1.000	1.000	1.000
Total		**1.055**	**1.055**	**1.055**	**1.250**	**1.250**

Table 56: Additional budgets for research units

5.4.2 Operating budgets for units and central budgets

The budgets from the percentages for Staff and Policy (Section 5.5) are included in the table below, under 'regular budget'. The same goes for the regular budget for Heritage and Preservation. The budget for museum work (Heritage) will be adjusted for the increase in accommodation costs and the indexation as referred to in Chapter 2. Given the large number of square metres used for this function, and the limited options for the University Library to recoup the associated costs, maintaining the budgets actually means an additional cutback. In line with the UvA's policy of making such choices explicit rather than implicit, compensation through the budget is therefore necessary. The budget for Preservation will be adjusted to compensate for the internal accommodation costs for the collection of the Netherlands Theatre Institute in the IWO and the indexation as referred to in Chapter 2.

Other policy budgets	For	2025	2026	2027	2028	2029
Strengthening TLCs	Executive Staff	1.500	1.500	-	-	-
IP - Financial instruments Strategic Plan	Not distributed	1.935	-	-	-	-
IP - Financial instruments Strategic Plan	FdR	39	39	39	-	-
IP - Financial instruments Strategic Plan	FEB	39	39	39	-	-
IP - Financial instruments Strategic Plan	FMG	78	78	78	-	-
IP - Financial instruments Strategic Plan	FNWI	39	39	39	-	-
IP - Financial instruments - valorisation part UvA	Not distributed	1.000	-	-	-	-
IP - Financial Instruments - Continuous support	FdR	150	150	-	-	-
IP - Financial Instruments - Continuous support	FdG	150	150	-	-	-
IP - Financial Instruments - Continuous support	FGW	150	150	-	-	-
IP - Financial Instruments - Continuous support	FMG	150	150	-	-	-
IP - Financial Instruments - Continuous support	Not distributed	150	150	-	-	-
Financial instruments IP - Start-up IP	FdR	150	150	-	-	-
Financial instruments IP - Start-up IP	FdG	150	150	-	-	-
Financial instruments IP - Start-up IP	FGW	150	150	-	-	-
Financial instruments IP - Start-up IP	FMG	150	150	-	-	-
Financial instruments IP - Start-up IP	Not distributed	150	150	-	-	-
IP - Financial instruments - mid size	FdR	150	200	-	-	-
IP - Financial instruments - mid size	FdG	91	200	-	-	-
IP - Financial instruments - mid size	FGW	184	300	-	-	-
IP - Financial instruments - mid size	FMG	124	300	-	-	-
IP - Financial instruments - mid size	Not distributed	1.000	-	2.500	2.500	2.500
IP - Financiele instrumenten - mid size - alg. matching	FGW	72	-	-	-	-
IP - sustainability study	FdR	1.000	1.000	1.000	1.000	1.000
Strategic policy budget	Not distributed	-	4.000	4.000	4.000	4.000
Investments Vidi	Not distributed	2.000	4.000	-	-	-
Generative AI	ICTS	-	3.600	3.460	2.960	-
Business case AUF	BC	-	300	300	300	300
Support policy implementation and policy space	Executive Staff	1.000	1.000	-	-	-
Regular budget Staff	Executive Staff	30.058	30.569	30.408	30.169	29.992
ICT projects: ICT & operations	ICTS	400	400	400	400	400
ICT projects: ICTO program council	ICTS	600	600	600	600	600
ICT projects: SURF contribution	ICTS	583	583	583	583	583
ICT projects: Hours ICTS	ICTS	1.360	1.460	1.460	1.460	1.460
ICT theme funding: Education	ICTS	723	789	455	550	-
ICT Thematic funding: E-science*	ICTS	350	-	200	-	-
ICT theme funding: Research	ICTS	344	700	700	300	-
ICT Theme-based funding: Education Logistics	ICTS	1.395	1.102	400	400	-
ICT theme funding: Educational logistics Study plan	ICTS	335	341	348	321	-
ICT theme funding: Operations	ICTS	809	598	250	250	-
ICT theme funding Business operations UvAweb	ICTS	330	259	259	259	-
ICT theme funding Business operations ESM	ICTS	1.349	-	-	-	-
ICT theme funding: Information security	ICTS	75	-	-	-	-
ICT theme funding: Data and AI for the UvA	ICTS	320	-	-	-	-
ICT theme funding: basic services	ICTS	674	250	-	-	-
ICT theme funding: Reserved	Not distributed	-	418	1.845	2.377	4.457
Information security	Beleid	1.389	1.338	601	-	-
Cybersecurity	FdG	51	31	32	32	32
Student welfare	StS	718	747	747	747	747
Student welfare	SGZ	109	114	114	114	114
Social security	Executive Staff	141	147	147	147	147
Social security	FdG	7	8	8	8	8
Regular budget Heritage (until.)	UB	10.487	11.024	11.053	11.053	11.053
Data Science: Coordination	UB	180	-	-	-	-
Data Science: Data engineers/scientist	FGW	40	-	-	-	-
Data Science: Data engineers/scientist	FMG	19	-	-	-	-
Data Science: Data engineers/scientist	FNWI	134	-	-	-	-
Data Science: Data engineers/scientist	UB	100	-	-	-	-
Data Science: Data engineers/scientist	Not distributed	166	-	-	-	-
Data Science: Data scientists 2nd call	Not distributed	616	616	616	-	-
Data Science: Innovation fund	Not distributed	-	-	-	-	-
Data Science: Innovation fund	UB	35	-	-	-	-
Data Science: Innovation fund	FMG	83	55	-	-	-
Data Science: Innovation fund	FdR	83	55	-	-	-
Data Science: Innovation fund	FNWI	249	166	-	-	-
Data Science: Innovation fund	FEB	83	55	-	-	-
Data Science: Innovation fund	FGW	83	55	-	-	-
Regular budget Storage	UB	6.606	6.874	6.879	6.879	6.879
Regular policy budget	Policy	16.156	16.431	16.344	16.216	16.121
Total		**88.991**	**93.879**	**85.901**	**84.036**	**80.804**

Table 57: Other policy budgets

5.4.3 Accommodation surplus

The accommodation surplus component in the faculties' budgets represents the above-standard use of space, at the time the level playing field[4] of the costs and budgets was established in 2006. The accommodation surplus expires after the organisational unit is definitively housed. If, at the time of the budget, it is sufficiently certain that all or part of an organisational unit will relocate during the budget year, the accommodation surplus costs will be adjusted pro rata, based on the expected date of relocation. The same applies to the number of square metres, and thus the recharged accommodation costs.

The UvA's average mark-up factor, corrected for 'irrelevant properties' (IWO, chem storage, etc.) is 1.40. Faculties with a mark-up factor exceeding 1.40 are compensated for this by means of an accommodation surplus.
The table below shows the accommodation surpluses included in this Framework Letter.

Housing excess	For	2025	2026	2027	2028	2029
high add-on factor	FEB	152	161	164	164	164
high add-on factor	FMG	929	961	969	969	969
FdR	FdR	183	188	190	190	190
FGW	FGW	3.107	3.217	3.246	3.246	3.246
FGW - BH / OIH	FGW	381	381	381	381	381
Total		**4.752**	**4.909**	**4.949**	**4.949**	**4.949**

Table 58: Accommodation surplus

5.5 Central costs

All costs that are not related to the faculties, the units or the Real Estate Administration are included in the 2026 budget under the heading of 'central costs'. These are the centrally held costs for the Board, the staff, the theme budgets and the strategic resources for innovation. The staff and policy organisational units receive a percentage of the expected additions of the government grant and tuition fees to the allocation model.

5.5.1 Staff

The percentage for Staff for 2025 and beyond has been kept the same: 4% of the government grant and tuition fees. When calculating the budget for Staff, the expected wage/price indexation by central government was assumed to be 2%, in line with the scope for faculties and units. Funds for workloads and talent policy, the new starter grants and the sector plans from the Administrative Agreement are excluded from the basis for this budget. The budget for Staff will not change after it has been laid down in the draft budget. Because the budget depends on the budgeted government grant and tuition fees, the exact size of this budget could change late in the budget process. To make the executive staff budget process run more smoothly, it was agreed that the size of the budget will not change after the draft budget.

Under other policy budgets, in addition to the regular budget for the executive staff up to and including 2026, €1 million has been included so that there are more resources for policy implementation. The amounts are shown in Table 57 (under the

[4] 'Level playing field' is a principle of justice whereby it is not necessary for every faculty to have equal opportunities, but for all faculties to act according to the same rules.

headings 'Regular budget for staff' and 'Support for policy implementation and policy latitude'). All the costs of the executive staff, including new initiatives or expansions, should be financed from this on a multi-annual basis. These costs include the costs for the CSR. A budget of k€ 91 per year is included in the executive staff budget for this purpose.

5.5.2 Policy

At present, the policy budgets through the Executive Board only contain the UvA-wide policy investments that cannot be allocated to one or several units. This means that the entire management budget can be used for UvA-wide policy themes and that the Board itself can make choices in this respect. The percentage for Policy for 2025 and beyond has been kept the same, at 2.15% of the government grant and tuition fees. When calculating the policy budget through the Executive Board, the expected wage/price indexation was assumed to be 2%, in line with the scope for faculties and units. Funds for workloads and talent policy, the new starter grants and the sector plans from the Administrative Agreement are excluded from the basis for this budget. Like the Staff budget, the budget for Policy will not change after it has been laid down in the draft budget.

The table below outlines the currently expected policy expenditures from the management budget. As described in Section 2.6.1, quality agreement funds have been added to the decentralised policy budgets of faculties, resulting in a decrease in the budget for strategic investments in the table below. Only the funds for the central TLC of €2.25 million are still earmarked separately within the budget for policy. Following the evaluation of the TLC outline, steps will be taken to ascertain whether this will be maintained 'as is'.

In addition to the regular costs, the Staff and Policy budgets also finance temporary and other investments in UvA-wide themes, such as diversity, social safety, sustainability and the Ucademy. The Staff and Policy budgets must be balanced over the long term.

Theme budgets	**2025**	**2026**	**2027**	**2028**	**2029**
(Policy) budget	17.545	17.769	16.945	16.216	16.121
Transferred government funding	5.795	2.250	2.250	2.250	2.250
Available	**23.340**	**20.019**	**19.195**	**18.466**	**18.371**
Internationalization	1.049	1.049	1.049	1.049	-
Personnel & Participation	4.537	4.537	4.537	4.537	-
Information availability	365	365	365	365	-
Strategic communication	87	87	87	87	-
University facilities	550	550	550	550	-
Strategic investments	12.033	8.636	8.636	8.636	8.636
Other	1.650	1.650	1.650	1.650	1.650
TOTAL distributed budgets	**20.271**	**16.874**	**16.874**	**16.874**	**10.286**

Table 59: Theme-based funding and policy expenditure

5.6 Treasury

5.6.1 Administrative arrangement

The Treasury Administration includes the internal and other interest payments of the Real Estate Administration, external parties and the results of the participating interests that are consolidated, including UvA Ventures Holding bv. The costs include the external interest charges on the loans, the costs of feeding the valorisation fund and the costs of managing the Treasury Administration.

5.6.2 Cash availability

Currently, the UvA has a comfortable liquidity position. This is expected to continue for several years. This is partly due to the government funding for starter and incentive grants, for which the spending rate was slower than the rate of revenue up to and including 2024. An estimate of this impact is included in the long-term forecast. It also includes an update on the investment schedule. Investment planning has the effect of reducing the size of liquid assets over time and even creating a need for funding after a few years. Therefore, the expectation is that additional funding will be necessary from 2027 onwards. Based on these assumptions, a liquidity ratio of at least approximately 0.5 (which the UvA believes is a sufficiently safe level) will continue to be feasible. However, it is anticipated that the funding capacity limit will be reached in 2029. A strategic reorientation on investment in the Accommodations Plan is currently underway. Decision-making about this is expected later in 2025 and will lead to different funding needs.

5.6.3 Valorisation Fund

The UvA's valorisation fund has an annual budget of €750,000. For several years, this amount has been financed by the results of UvA Ventures Holding bv. If the result of UvA Ventures Holding bv is not sufficient, we can draw on the contract research funding reserve of UvA Ventures Holding bv. It is conceivable that valorisation activities will not only result in costs, but in revenues as well. However, this is difficult to predict, and to be on the safe side, this has not been estimated.

Payments Valorisation	For	2025	2026	2027	2028	2029
UvA Valorization Fund	BKT	750	750	750	750	750
Total		**750**	**750**	**750**	**750**	**750**

Table 60: Valorisation allocations

5.6.4 Interest charges and income

The size of the interest costs in 2026 is largely fixed. This is because the UvA has almost no variable-rate loans; because of this, the interest rate is fixed on most of its loans for the next few years. If new financing is raised, it will result in additional interest expenses. Besides interest expenses, the UvA also receives income from interest. The amount of this interest income is determined by the size of liquid assets and the current level of interest rates in the money market. Both the size of liquid assets and the level of interest rates are expected to decrease in coming years, reducing the UvA's income from interest.

Appendices

Appendix 1: Realisation of the result per organisational unit

	Budget result 2025-2028				Mutation				Results framework letter 2026-2029			
Faculties	2026	2027	2028	2029	2026	2027	2028	2029	2026	2027	2028	2029
FGw	-3.043	-703	46	0	0	0	0	0	-3.043	-703	46	0
FdR	-1.500	-1.500	0	0	0	0	0	0	-1.500	-1.500	0	0
FNWI	-4.198	-2.590	275	0	0	0	0	0	-4.198	-2.590	275	0
FEB	847	0	0	0	0	0	0	0	847	0	0	0
FMG	-1.000	0	0	0	0	0	0	0	-1.000	0	0	0
FdG	0	0	0	0	0	0	0	0	0	0	0	0
FdT 100%	0	0	0	0	0	0	0	0	0	0	0	0
AUC 100%	495	503	554	0	-495	-503	-554	0	0	0	0	0
IAS	0	0	0	0	0	0	0	0	0	0	0	0
FdT - 45%	0	0	0	0	0	0	0	0	0	0	0	0
AUC - 50%	-247	-252	-277	0	247	252	277	0	0	0	0	0
Not distributed_F	-2.615	-8.049	-11.577	0	4.500	6.055	9.583	-1.994	1.885	-1.994	-1.994	-1.994
TOTAL	**-11.262**	**-12.590**	**-10.978**	**0**	**4.252**	**5.803**	**9.305**	**-1.995**	**-7.010**	**-6.787**	**-1.673**	**-1.994**

	Budget result 2025-2028				Mutation				Results framework letter 2026-2029			
Services	2026	2027	2028	2029	2026	2027	2028	2029	2026	2027	2028	2029
IXA-UvA	100	130	130	130	-100	-130	-130	-130	0	0	0	0
AC	652	738	742	742	-249	-274	-278	-278	403	464	464	464
ICTS	1.400	1.700	1.700	1.700	-959	-1.277	-1.277	-1.277	441	423	423	423
FS	1.950	2.450	2.450	2.450	-1.295	-1.895	-1.895	-1.895	655	555	555	555
UB	904	837	861	861	-458	-251	-275	-275	446	586	586	586
StS	-696	0	0	0	0	0	0	0	-696	0	0	0
BC	100	200	200	200	-100	-171	-171	-171	0	29	29	29
SGZ	0	0	0	0	0	0	0	0	0	0	0	0
HO	30	40	40	40	-30	-40	-40	-40	0	0	0	0
EB	500	600	600	600	-500	-600	-600	-600	0	0	0	0
Not distributed_D	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	**4.942**	**6.696**	**6.724**	**6.724**	**-3.693**	**-4.639**	**-4.667**	**-4.667**	**1.249**	**2.057**	**2.057**	**2.057**

	Budget result 2025-2028				Mutation				Results framework letter 2026-2029			
	2026	2027	2028	2029	2026	2027	2028	2029	2026	2027	2028	2029
Executive Staff	-1.715	-1.907	-2.207	-2.207	0	0	0	0	-1.715	-1.907	-2.207	-2.207
Policy	1.692	2.134	2.434	2.434	-900	-1.023	-1.023	-1.023	792	1.111	1.411	1.411
Treasury	11.077	11.208	8.781	8.781	-1.815	-3.747	-3.421	-5.021	9.262	7.461	5.360	3.760
Property	-3.207	2.268	9.716	9.716	7.355	5.434	-637	3.697	4.148	7.702	9.079	13.413
TOTAL	**7.847**	**13.703**	**18.723**	**18.723**	**4.640**	**664**	**-5.081**	**-2.347**	**12.487**	**14.367**	**13.643**	**16.377**

	Budget result 2025-2028				Mutation				Results framework letter 2026-2029			
	2026	2027	2028	2029	2026	2027	2028	2029	2026	2027	2028	2029
Allocation education	18.014	15.483	15.532	15.532	1.830	8.640	10.133	9.759	19.844	24.123	25.665	25.291
Allocation research	-30.130	-29.930	-31.067	-31.067	3.561	5.363	6.503	11.432	-26.569	-24.567	-24.564	-19.635
TOTAL	**-12.116**	**-14.447**	**-15.535**	**-15.535**	**5.391**	**14.003**	**16.636**	**21.191**	**-6.725**	**-444**	**1.101**	**5.657**

TOTAL	**-10.589**	**-6.638**	**-1.066**	**9.913**	**10.591**	**15.831**	**16.193**	**12.182**	**2**	**9.193**	**15.128**	**22.096**

Appendix 2: Development of long-term budgets per faculty

FdG	2026	2027	2028	2029
Education				
Variable budget	39.844	41.704	41.558	41.558
- Credits	*33.569*	*34.884*	*34.738*	*34.738*
- Diplomas	*6.275*	*6.820*	*6.820*	*6.820*
State contribution/college fees passed on	1.973	1.973	1.940	1.940
Capacity budget	-	-	-	-
Policy budget	7.470	7.416	7.416	7.416
- Decentralised policy	*7.416*	*7.416*	*7.416*	*7.416*
- Central policy	*54*	-	-	-
- Compensation budget	-	-	-	-
Allocation Education	**49.287**	**51.093**	**50.914**	**50.914**
Research				
Variable budget	42.717	43.955	43.610	43.981
- Research storage	*9.961*	*10.426*	*10.389*	*10.389*
- Promotions	*26.656*	*27.429*	*27.120*	*27.491*
- Matching 2nd and 3rd flow of funds	*6.100*	*6.100*	*6.100*	*6.100*
Central government contribution	-	-	-	-
Capacity budget	-	-	-	-
Policy budget	14.633	14.397	14.397	14.175
- Decentralised policy	*7.517*	*7.517*	*7.517*	*7.517*
- Research priority areas	-	-	-	-
- Central policy	*7.116*	*6.880*	*6.880*	*6.659*
- Compensation budget	-	-	-	-
Allocation Research	**57.350**	**58.352**	**58.006**	**58.156**
TOTAL regular allocation	**106.638**	**109.445**	**108.920**	**109.070**

FGW	2026	2027	2028	2029
Education				
Variable budget	48.179	46.857	45.352	44.043
- Credits	*39.347*	*37.744*	*36.298*	*35.398*
- Diplomas	*8.832*	*9.113*	*9.054*	*8.646*
State contribution/college fees passed on	3.740	3.740	3.740	3.740
Capacity budget	6.395	6.395	6.395	6.395
Policy budget	9.114	8.793	8.793	8.793
- Decentralised policy	*8.591*	*8.591*	*8.591*	*8.591*
- Central policy	*523*	*202*	*202*	*202*
- Compensation budget	-	-	-	-
Allocation Education	**67.428**	**65.785**	**64.280**	**62.971**
Research				
Variable budget	22.958	22.471	22.328	22.017
- Research storage	*12.045*	*11.714*	*11.338*	*11.011*
- Promotions	*5.906*	*5.937*	*6.216*	*6.278*
- Matching 2nd and 3rd flow of funds	*5.007*	*4.820*	*4.775*	*4.729*
Central government contribution	1.401	1.401	1.401	1.401
Capacity budget	4.206	4.206	4.206	4.206
Policy budget	14.470	14.237	13.887	13.030
- Decentralised policy	*4.519*	*4.519*	*4.519*	*4.519*
- Research priority areas	*975*	*975*	*625*	*325*
- Central policy	*8.976*	*8.743*	*8.743*	*8.186*
- Compensation budget	-	-	-	-
Allocation Research	**43.035**	**42.316**	**41.823**	**40.655**
TOTAL regular allocation	**110.463**	**108.101**	**106.103**	**103.625**

FdR	2026	2027	2028	2029
Education				
Variable budget	32.026	30.893	30.521	30.521
- Credits	*24.547*	*23.791*	*23.530*	*23.530*
- Diplomas	*7.480*	*7.102*	*6.991*	*6.991*
State contribution/college fees passed on	1.946	1.946	1.946	1.946
Capacity budget	387	387	387	387
Policy budget	6.707	6.651	6.658	6.658
- Decentralised policy	*5.863*	*5.863*	*5.863*	*5.863*
- Central policy	*844*	*788*	*795*	*795*
- Compensation budget	-	-	-	-
Allocation Education	**41.066**	**39.878**	**39.512**	**39.512**
Research				
Variable budget	11.342	10.898	10.836	10.787
- Research storage	*8.007*	*7.723*	*7.630*	*7.630*
- Promotions	*1.175*	*1.361*	*1.361*	*1.330*
- Matching 2nd and 3rd flow of funds	*2.160*	*1.814*	*1.845*	*1.827*
Central government contribution	3.269	3.093	3.712	3.712
Capacity budget	-	-	-	-
Policy budget	8.004	7.558	7.261	6.831
- Decentralised policy	*2.269*	*2.269*	*2.269*	*2.269*
- Research priority areas	*600*	*300*	-	-
- Central policy	*5.135*	*4.989*	*4.992*	*4.562*
- Compensation budget	-	-	-	-
Allocation Research	**22.614**	**21.549**	**21.809**	**21.330**
TOTAL regular allocation	**63.681**	**61.427**	**61.321**	**60.841**

FdT	2026	2027	2028	2029
Education				
Variable budget	10.010	10.044	10.040	10.040
- Credits	-	-	-	-
- Diplomas	-	-	-	-
State contribution/college fees passed on	2.210	2.210	2.210	2.210
Capacity budget	-	-	-	-
Policy budget	7.302	7.302	7.302	7.302
- Decentralised policy	-	-	-	-
- Central policy	*7.302*	*7.302*	*7.302*	*7.302*
- Compensation budget	-	-	-	-
Allocation Education	**19.523**	**19.557**	**19.553**	**19.553**
Research				
Variable budget	2.935	2.869	2.803	2.695
- Research storage	-	-	-	-
- Promotions	-	-	-	-
- Matching 2nd and 3rd flow of funds	-	-	-	-
Central government contribution	475	475	475	475
Capacity budget	-	-	-	-
Policy budget	4.379	4.379	4.379	4.328
- Decentralised policy	-	-	-	-
- Research priority areas	-	-	-	-
- Central policy	*4.379*	*4.379*	*4.379*	*4.328*
- Compensation budget	-	-	-	-
Allocation Research	**7.788**	**7.723**	**7.657**	**7.498**
TOTAL regular allocation	**27.311**	**27.279**	**27.210**	**27.051**

FNWI	2026	2027	2028	2029
Education				
Variable budget	58.081	57.848	57.805	57.665
- Credits	*47.448*	*47.275*	*47.231*	*47.103*
- Diplomas	*10.633*	*10.574*	*10.574*	*10.562*
State contribution/college fees passed on	444	444	444	444
Capacity budget	2.188	2.188	2.188	2.188
Policy budget	12.233	12.124	12.124	12.124
- Decentralised policy	*10.827*	*10.827*	*10.827*	*10.827*
- Central policy	*1.406*	*1.297*	*1.297*	*1.297*
- Compensation budget	-	-	-	-
Allocation Education	**72.947**	**72.605**	**72.561**	**72.422**
Research				
Variable budget	49.344	51.150	52.742	52.609
- Research storage	*14.520*	*14.462*	*14.451*	*14.416*
- Promotions	*12.957*	*14.441*	*16.328*	*16.235*
- Matching 2nd and 3rd flow of funds	*21.867*	*22.247*	*21.963*	*21.957*
Central government contribution	16.131	16.665	15.251	15.251
Capacity budget	16.707	16.707	16.707	16.707
Policy budget	23.336	22.504	22.209	19.302
- Decentralised policy	*10.060*	*10.060*	*10.060*	*10.060*
- Research priority areas	*2.300*	*2.000*	*2.000*	-
- Central policy	*10.977*	*10.445*	*10.150*	*9.242*
- Compensation budget	-	-	-	-
Allocation Research	**105.519**	**107.027**	**106.910**	**103.869**
TOTAL regular allocation	**178.466**	**179.632**	**179.471**	**176.291**

FEB	2026	2027	2028	2029
Education				
Variable budget	42.156	41.255	40.612	39.968
- Credits	*33.076*	*32.175*	*31.532*	*30.888*
- Diplomas	*9.080*	*9.080*	*9.080*	*9.080*
State contribution/college fees passed on	290	290	290	290
Capacity budget	-	-	-	-
Policy budget	7.596	7.336	7.336	7.336
- Decentralised policy	*7.336*	*7.336*	*7.336*	*7.336*
- Central policy	*260*	-	-	-
- Compensation budget	-	-	-	-
Allocation Education	**50.042**	**48.881**	**48.237**	**47.594**
Research				
Variable budget	13.284	13.395	13.245	13.063
- Research storage	*10.539*	*10.314*	*10.153*	*9.992*
- Promotions	*1.732*	*1.908*	*1.930*	*1.920*
- Matching 2nd and 3rd flow of funds	*1.013*	*1.173*	*1.162*	*1.151*
Central government contribution	-	-	-	-
Capacity budget	1.803	1.803	1.803	1.803
Policy budget	6.294	6.276	6.276	4.951
- Decentralised policy	*2.900*	*2.900*	*2.900*	*2.900*
- Research priority areas	*350*	*350*	*350*	-
- Central policy	*3.044*	*3.026*	*3.026*	*2.050*
- Compensation budget	-	-	-	-
Allocation Research	**21.380**	**21.474**	**21.324**	**19.817**
TOTAL regular allocation	**71.422**	**70.355**	**69.561**	**67.411**

FMG	2026	2027	2028	2029
Education				
Variable budget	73.635	72.013	71.180	71.180
- Credits	*57.426*	*56.139*	*54.852*	*54.852*
- Diplomas	*16.209*	*15.874*	*16.328*	*16.328*
State contribution/college fees passed on	504	504	504	504
Capacity budget	1.287	1.287	1.287	1.287
Policy budget	15.359	14.997	14.997	14.997
- Decentralised policy	*13.927*	*13.927*	*13.927*	*13.927*
- Central policy	*1.431*	*1.069*	*1.069*	*1.069*
- Compensation budget	-	-	-	-
Allocation Education	**90.785**	**88.800**	**87.967**	**87.967**
Research				
Variable budget	37.510	37.316	37.510	37.407
- Research storage	*18.409*	*18.003*	*17.795*	*17.795*
- Promotions	*7.051*	*7.051*	*7.143*	*6.958*
- Matching 2nd and 3rd flow of funds	*12.050*	*12.262*	*12.572*	*12.654*
Central government contribution	-	-	-	-
Capacity budget	-	-	-	-
Policy budget	16.824	16.819	16.804	15.641
- Decentralised policy	*6.782*	*6.782*	*6.782*	*6.782*
- Research priority areas	*625*	*625*	*625*	*325*
- Central policy	*9.417*	*9.412*	*9.397*	*8.534*
- Compensation budget	-	-	-	-
Allocation Research	**54.334**	**54.135**	**54.314**	**53.048**
TOTAL regular allocation	**145.118**	**142.935**	**142.282**	**141.015**

AUC	2026	2027	2028	2029
Education				
Variable budget	11.611	11.738	11.817	11.817
- Credits	-	-	-	-
- Diplomas	-	-	-	-
State contribution/college fees passed on	1.548	1.548	1.548	1.548
Capacity budget	-	-	-	-
Policy budget	665	665	665	665
- Decentralised policy	-	-	-	-
- Central policy	*665*	*665*	*665*	*665*
- Compensation budget	-	-	-	-
Allocation Education	**13.825**	**13.951**	**14.031**	**14.031**
Research				
Variable budget	642	645	663	682
- Research storage	-	-	-	-
- Promotions	-	-	-	-
- Matching 2nd and 3rd flow of funds	-	-	-	-
Central government contribution	53	53	53	53
Capacity budget	-	-	-	-
Policy budget	218	218	218	169
- Decentralised policy	-	-	-	-
- Research priority areas	-	-	-	-
- Central policy	*218*	*218*	*218*	*169*
- Compensation budget	-	-	-	-
Allocation Research	**913**	**916**	**934**	**904**
TOTAL regular allocation	**14.738**	**14.868**	**14.965**	**14.935**

Appendix 3: Accommodations Plan investment table

HvP investeringsraming, bedragen in € 1.000	Begroting 2025					Kaderbrief 2026									Wijzigingen ten opzichte van HvP 2025							Toelichting
	2025	totaal 2026-2029	totaal 2030-2035	Aannames 2036-2040	totaal 2026-2040	Prognose 2025	2026	2027	2028	2029	totaal 2026-2029	totaal 2030-2035	Aannames 2036-2040	totaal 2026-2040	programma-uitbreiding	duurzaamheid in K€	prijsontwikkeling	risico's	programma-kwaliteit	planningswijziging	Totaal wijzigingen	
Universiteitskwartier	**30.389**	**148.889**	**18.515**	**28.166**	**195.570**	**-**	**23.437**	**49.151**	**60.496**	**45.827**	**178.910**	**11.687**	**-**	**190.596**	**-**	**-**	**8.641**	**-**	**-**	**-13.615**	**-4.974**	
Renovaties Universiteitskwartier	18.067	148.889	18.515	28.166	195.570		23.437	49.151	60.496	45.827	178.910	11.687	-	190.596			8.641			-13.615	-4.974	Dit betreft met name planningswijzigingen, door verschuivingen in de tijd van de grotere projecten BG5 en OMHP.
Renovatie UB in uitvoering	12.322	-	-	-	-		-	-	-	-	-	-	-	-						-	-	
Roeterseilandcampus	**2.626**	**746**	**-**	**-**	**746**	**-**	**1.087**	**-**	**-**	**-**	**1.087**	**-**	**-**	**1.087**	**-**	**-**	**53**	**-**	**-**	**288**	**341**	
Onderwijsruimten	-	-	-	-	-		-	-	-	-	-	-	-	-	-					-	-	
Programmauitbreiding REC	2.121	746	-	-	746		1.087	-	-	-	1.087	-	-	1.087			53			288	341	
REC P nazorg	505	-	-	-	-		-	-	-	-	-	-	-	-						-	-	
Amsterdam Science Park	**9.569**	**82.889**	**-**	**-**	**82.889**	**-**	**25.423**	**28.514**	**26.930**	**-**	**80.867**	**-**	**-**	**80.867**	**-10.000**	**-**	**3.906**	**2.350**	**-**	**1.722**	**-2.022**	
Programmauitbreiding ASP	4.014	50.197	-	-	50.197		13.173	15.840	26.930	-	55.943	-	-	55.943			2.702	2.350		694	5.746	LabQ: rekening gehouden met hogere erfpacht ivm hogere grondprijzen voor het private deel van het programma 2,35mln
Renovaties ASP	5.555	32.692	-	-	32.692		12.250	12.674	-	-	24.924	-	-	24.924	-10.000		1.204			1.028	-7.768	ASP 107 is geschrapt
Portefeuillebreed	**2.637**	**45.464**	**21.900**	**26.746**	**94.110**	**-**	**18.763**	**15.457**	**2.287**	**7.772**	**44.280**	**7.248**	**1.059**	**52.586**	**-43.300**	**-**	**-**	**-**	**-**	**1.776**	**-41.524**	
Duurzaamheid	2.637	24.133	16.567	26.746	67.446		13.430	10.125	-3.046	2.440	22.948	1.915	1.059	25.922	-43.300					1.776	-41.524	Bushuis en Oost-Indisch Huis geschrapt 9,1mln. UT MH en UB Singel geschrapt: 15,3mln REC JK geschrapt 42,3mln. Van deze projectbudgetten werd 24mln gedekt via herinvestering en onderhoud, dus dat bedrag valt vrij
Netcongestie	-	12.120	3.030	-	15.150		3.030	3.030	3.030	3.030	12.120	3.030	-	15.150				-		-	-	
Verzekeringseisen	-	9.211	2.303	-	11.514		2.303	2.303	2.303	2.303	9.211	2.303	-	11.514				-		-	-	
	-	-	-	-	-						-			-						-	-	
Instandhouding en FA	**14.241**	**93.312**	**-**	**-**	**93.312**	**-**	**19.523**	*34.043*	*28.884*	*35.607*	*118.058*	**-**	**-**	*118.058*	**-**	**-**	**-**	**-**	*14.876*	**7.354**	**22.229**	
Meerjaren Onderhoudsplan (structureel)	11.181	40.935	-	-	40.935		10.605	10.226	9.848	9.469	40.148	NTB	NTB	*40.148*						-788	-788	
Functionele Aanpassingen (structureel) plus wet- en regelgeving/toegankelijkheid	3.060	12.550	-	-	12.550		3.060	3.091	3.122	3.153	12.426	NTB	NTB	*12.426*					-124	-	-124	
Herinvesteringen (modelraming, na afloop van afschrijvingstermijn 30% initiele inv)	-	39.826	-	-	39.826		5.858	20.726	15.915	22.985	65.484	NTB	NTB	*65.484*					15.000	10.658	25.658	Een aantal herinvesteringen is naar voren gehaald: Allard Pierson Museum 5,8mln, BG1: 5,9mln, REC M 5,8mln. Verder zijn er stelposten voor 15mln opgenomen voor aanpassingen aan kantoren die nodig zijn om hybride werken beter te ondersteunen en de reductie in kantoorruimte te faciliteren. Het restant is correctie op een plancorrectie.
Effect pre- pro rata BTW regeling	**-1.134**	**-6.692**	**-1.987**	**-1.144**	**-6.692**	**-**	**-1.525**	**-2.024**	**-1.845**	**-2.066**	**-7.460**	**-1.748**	n.t.b.	*-9.208*						**-2.517**	**-2.517**	Schatting van het effect van de pre- pro rata btw regeling voor de begrotingsperiode (uitgangspunt is de vigerende afspraak van 12% teruggave van de BTW).
Correctie plan optimisme	**-5.000**	**-50.000**	**55.000**		**-**		**-15.000**	**-30.000**	**-30.000**	**10.000**	**-65.000**	**65.000**		**-**						**-**	**-**	Betreft correctie plan optimisme voor de kasstroom van de investeringen zoals opgenomen voor duurzaamheid, onderhoud ,verbouwingen en herinvesteringen.
Totaal in plannen opgenomen	**58.328**	**314.609**	**95.415**	**54.912**	**459.936**	**-**	**71.708**	**95.142**	**86.752**	**97.140**	**350.741**	**82.186**	**1.059**	**433.986**	**-53.300**	**-**	**12.600**	**2.350**	**14.876**	**-4.991**	**-28.466**	

Appendix 4: Calculation method for funding factors

The funding factors were revised in the 2022 budget. For more information on this revision and the method of calculating the funding factors, see the memo included in the appendices to the 2022 budget.

		rijksbijdrage	collegegeld					
	Tarief:	€ 3.942,82	€ 2.168					
Opleiding	Aantal EC Ba + Ma	Rijksbijdrage	Collegegeld (1e jaar gehalveerd)		Externe vergoeding per EC	Factor vergoeding t.o.v. Laag 240 EC	Aantal bekostigde inschrijvingen Ba en Ma	Factor x bekostigde inschrijvingen
Alfa/Gamma	240	(4 jaren inschrijving + 2 graden) x rijkstarief	0,5 + 3 jaren collegegeld					
Laag		(4 + 2) x € 3.942,82	3,5 x	€ 2.168,00	€ 130,19	1,00	15.643	15.643
Alfa/Gamma	270	(4 jaren inschrijving + 2 graden) x rijkstarief	0,5 + 3,5 jaren collegegeld					
Laag		(4 + 2) x € 3.942,82	4 x	€ 2.168,00	€ 119,74	0,92	147	135
Alfa/Gamma	300	(5 jaren inschrijving + 2 graden) x rijkstarief	0,5 + 4 jaren collegegeld					
Laag		(5 + 2) x € 3.942,82	4,5 x	€ 2.168,00	€ 124,52	0,96	557	533
Bèta	300	(5 jaren inschrijving + 2 graden) x rijkstarief	0,5 + 4 jaren collegegeld					
Hoog		(5 + 2) x 1,5 x € 3.942,82	4,5 x	€ 2.168,00	€ 170,52	1,31	4.980	6.523
Bèta	240	(4 jaren inschrijving + 2 graden) x rijkstarief	0,5 + 3 jaren collegegeld					
Hoog		(4 + 2) x 1,5 x € 3.942,82	3,5 x	€ 2.168,00	€ 179,47	1,38	374	516
Medisch	360	(6 jaren inschrijving + 2 graden) x rijkstarief	0,5 + 5 jaren collegegeld					
Top		(6 + 2) x 3 x € 3.942,82	5,5 x	€ 2.168,00	€ 295,98	2,27	2.149	4.886
							23.850	28.235

Bekostigingsfactor	#	x factor	
LAAG	16.347	16.311	1,00
HOOG	5.354	7.038	1,31
TOP	2.149	4.886	2,27
Inschrijvingen	23.850	28.235	

Annex 5 - Rules framework for tariff adjustment

UNIVERSITEIT VAN AMSTERDAM

To : Directors (operations) and Controllers
From : Finance & Control
Date : 07 October 2013 DEFINITION
2.0 Subject : Rules framework for tariff adjustment

As included in the SLA cycle, an annual review of internal service provision takes place and future service provision is discussed. This may lead to new services or a new fee structure. It is important that these structures fit within the frameworks of the UvA as a whole. To this end, an assessment framework has been developed. Services and customers can use this framework to see whether their wishes and ideas fit within the UvA's frameworks. For the Executive Board, the assessment framework is the basis for determining whether new structures can be established. This memo includes and explains the assessment framework. It also indicates the process to be followed for tariff proposals.

Background

Demand for new services

Customers pay the UvA's internal services for the services they provide. For the most part, these are fixed packages that customers are obliged to purchase internally at a price set by the CvB. The volume of services purchased changes annually based on the observed quantity purchased on the reference date. This methodology has been in use virtually unchanged since 2006 when the UvA switched to an integral cost allocation model.

Opportunities to improve cost allocation

In any case, based on the experience with the cost allocation system, there is a desire in new proposals to ensure that cost drivers better reflect the cost relationship and that desirable behaviour is better rewarded.

The cost drivers chosen in 2006 do not do optimal justice to the relationship between costs and added value in all cases. The premise that the unit had to be "easily measurable at acceptable costs" prevailed over the fact that the unit had to be a good expression of the direct cost relationship. A number of cost drivers were obviously "too coarse". If the total amount involved in such a package is not relatively high, or if the allocation to customers would not be substantially different with more accurate measurement of off-take, this is not such a problem. In recent years, however, at least a number of service packages have shown that there is a substantial distortion of actual costs, resulting in an "injustice" felt in the organisation. Because faculties were 100% compensated for the allocated costs when they were introduced, there is no

real injustice; but with that fact being forgotten due to personnel changes, it is good for services and customers to rethink this relationship.

In terms of rewarding desirable behaviour, two elements are important. First, new, better, tariff structures give customers new opportunities to influence the size of their costs and lead to new incentives for efficient behaviour of services. Second, a different allocation between fixed and variable package can provide better incentives. Most of the services are accommodated in fixed service packages, for which both costs and numbers of units are calibrated only once a year. For the sake of seeking greater efficiency and building in incentives to purchase only the necessary services and bear the costs for them, a larger part of the service could be made variable (actual costs, actual purchase).

Departments and faculties are free to make their own agreements on the variable packages. From the interest of the UvA as a whole, the fee agreements in this domain must also comply with the assessment framework. The intention is to test this more heavily in future budgets.

Review framework tariff structure.

The overview below shows the requirements for tariffs. There is a trade-off between the requirements. A highly recognisable, direct and activity-based tariff, for which the required information can only be provided at high cost by current information systems, is less desirable than a tariff that is reasonably recognisable and direct, but for which information is readily available. The preference is for tariffs that score as high as possible on all criteria.

Recognisable

Rates are charged for clearly defined services that are recognisable to customers. It must be clear what (general) quality requirements the service must meet. Preferably, the description of the service is approved by customers before it is submitted for decision-making.

Integral

At the UvA, integral costs are used. Tariffs provide coverage for both direct and indirect costs, for both fixed and variable costs. Conversely, all unit costs are allocated to a tariff.

Direct

Costs are allocated to services as directly as possible. In calculating tariffs, auxiliary cost carriers are used as much as possible. That is, where possible and practical, intermediate products are defined to determine the cost of the service.

Activity-based

When setting tariffs, cost drivers are based on cost drivers as much as possible: there should be a relationship between volume increase and cost increase.

Measurable

The amount of service is measurable. In other words, it can be established which customer receives what amount of service. This information should be obtainable at the lowest possible cost on the basis of accepted (group) records.

Pre-calculated

The tariff is set on the basis of budgeted costs for year t and realised number of units from year t-1. There is no recalculation of the tariff based on actual costs and actual number of units purchased.

Effective

The proposal shows what effect the new tariff structure aims to have, both in financial and qualitative terms. These include incentives for efficiency (for customer and supplier), better alignment of revenues and costs, better alignment with customer demand.

Process

Arising from an evaluation of the past budget year (t-1) between representatives of supplying services and receiving units, the supplying service makes a proposal for new tariffs and/or tariff structure for the coming budget year (t). This proposal is introduced in the appropriate forum according to the SLA calendar and discussed. The proposal shall at least contain a description of the service, tariff structure, the motivation for the change, a calculation of the cost price and an estimate of the financial impact on customers. An overview of tariffs is provided with t-1 numbers, showing how the total cost of the service would have been (re)distributed across the different packages if the recalibration had already taken place in t-1.

Changes in tariff structure or new services are submitted to F&C. F&C tests these against the above-mentioned ground rules framework and feeds the findings back to the unit so that the unit can make changes. Subsequently, the supplying services and receiving services have the opportunity to discuss and fine-tune this proposal until there is a final proposal. In the Directors' Consultation, the proposals and remaining bottlenecks are discussed and finalised. The Executive Board sets the rates by Framework Letter.

Once the structure is established, the tariffs will be processed in the framework letter. The framework letter is the moment that determines how to deal with budget-neutral imports. In general, the basic principle is that changes in tariff structure should not lead to major changes in purchasing power of declining units. For (the totality of) changes, the extent to which additional measures should be taken to counteract this should be considered. The intention is to jointly assess this for all adjustments and determine the compensation for budget neutrality per unit. These calculations will be provided to the controllers together with the draft Framework Letter for a technical review.

Bijlage – 6: Diensten en costdrivers

Product	Parameter	Meet-moment	Bron
Vastgoed / m2	m2 vvo	(01/06/t-1)	PLANON
Energie / m2	m2 vvo	(01/06/t-1)	PLANON
WPS UvAwerkplek (Standaard) desktop	Werkplek	(01/06/t-1)	ICTS
WPS UvAwerkplek (Standaard) laptop	Werkplek	(01/06/t-1)	ICTS
WPS UvAwerkplek (Speciaal) desktop	Werkplek	(01/06/t-1)	ICTS
WPS UvAwerkplek (Speciaal) laptop	Werkplek	(01/06/t-1)	ICTS
WPS UvAwerkplek (Zelfsupport)	Werkplek	(01/06/t-1)	ICTS
MIB Medewerker ICT Basisservices	IAR (headcount)	(01/06/t-1)	SAP-HR
OOS Onderwijs- en onderzoekdiensten / st	Ingeschreven studenten cursusjaar t-1 – t	(01/10/t-1)	SIS
RIS Research IT Services	# fte WP PID	(01/06/t-1)	SAP-HR
COS Connectiviteit services	m2 vvo	(01/06/t-1)	PLANON
Faciliteiten / m2	m2 vvo	(01/06/t-1)	PLANON
Schoonmaak / m2 gewogen	Gewogen m2 vvo	(01/06/t-1)	PLANON[1]
Openingstijden beveiliging	Openingstijden beveiliging	(01/06/t-1)	Bedrijfstijden beveiliging (i.c.m. m2 uit planon)
Faciliteiten / IAR PID	IAR PID (headcount)	(01/06/t-1)	SAP-HR
Faciliteiten / IAR PNID	IAR PNID (headcount)	(01/06/t-1)	SAP-HR
Faciliteiten / IAR GAST	IAR GAST (headcount)	(01/06/t-1)	SAP-HR
Faciliteiten / student	Inges. studenten cursusjaar t-1 – t	(01/10/t-1)	SIS
Digitaal toetsen / student	Afname aantal toetsen	(01/10/t-1)	SIS
Inkoop / k€ Overige kosten + inhuur PNID	K€ Overige kosten + inhuur PNID jaar t-2	(01/06/t-1)	SAP-FICO
BOL uren grote zalen	# reserverings-uren grote zalen BOL collegejaar t-2/t-1	(01/06/t-1)	Syllabus+
BOL taartpuntzalen	# taartpuntzalen collegejaar t-1/t	(01/06/t-1)	Syllabus+
UB / fte WP PID	# fte WP PID	(01/06/t-1)	SAP-HR
Studiecentra / student	Inges. studenten cursusjaar t-1 – t [2]	(01/10/t-1)	SIS
IXA-UvA basispakket	K€ Baten 2e & 3e geldstroom jaar t-2	(01/06/t-1)	SAP-FICO
MSIB Medewerker en Studenten ICT-Basisdienst	IAR (headcount) + Inges. studenten cursusjaar t-1	(01/06/t-1)	SAP-HR + SIS
UB / Wetenschappelijke Publicaties	het aantal wetenschappelijke publicaties per faculteit, kalenderjaar t-3	(01/06/t-1)	PURE
UB / WP fte PID + student	Inges. studenten cursusjaar t-1 – t + FTE WP FTE	(01/10/t-1)	SIS + SAP HR
Bedrijfsgezondheid / IAR PID	IAR PID (headcount)	(01/06/t-1)	SAP-HR
Communicatie / student	Inges. studenten cursusjaar t-1 – t	(01/10/t-1)	SIS
Financiële administratie / factuur	aantal inkomende en uitgaande facturen	(01/06/t-1)	SAP-FICO
Basisdienst AC / k€ Baten	K€ Baten jaar t-2	(01/06/t-1)	UvA-Data
Proj. Adm. / WBS regels	# WBS-en (gewogen)	(01/06/t-1)	SAP-FICO
CSA / student	Inges. studenten cursusjaar t-1 – t	(01/10/t-1)	SIS
Pers. & sal. adm. / IAR PID	IAR PID (headcount)	(01/06/t-1)	SAP-HR
Pers. & sal. adm. / IAR PNID	IAR PNID (headcount)	(01/06/t-1)	SAP-HR
Pers. & sal. adm. / IAR GAST	IAR GAST (headcount)	(01/06/t-1)	SAP-HR
Studentvoorzieningen / student	Inges. studenten cursusjaar t-1 – t	(01/10/t-1)	SIS
Personeelsadvertenties / IAR PID	IAR PID (headcount)	(01/06/t-1)	SAP-HR
UB / Facultaire collecties	Facultaire collecties	(01/06/t-1)	In afstemming met faculteiten
Corporate communicatie (totaal)	Corporate communicatie	(01/06/t-1)	BC
AVC multimediadiensten (totaal)	IC multimediadiensten	(01/06/t-1)	ICTS
CIS concern informatie systemen (totaal)	CIS	(01/06/t-1)	ICTS

[1] Rekening houdend met voorziene grote verschuivingen en met een weging voor het soort ruimtegebruik.

[2] Inclusief 50% van de AMC studenten

UNIVERSITEIT VAN AMSTERDAM

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Memo

Date
April 2025

Subject
Administrative evaluation allocation model - advice

Introduction

In early 2024, the plan of approach for the administrative evaluation of the UvA's allocation model was adopted. The inventoried bottlenecks (and positives) were described in the memo Administrative evaluation allocation model - inventory of bottlenecks, May 2024 and discussed with the CBO. This led to three larger questions that were inventoried as guiding issues for the next phase of the allocation model evaluation:

- How deal with growth and (especially) shrinkage?
- How much room for steering is there for faculties given the situation that more is needed for matching (of target allocations)?
- In what ways can the use of financial support better help realise the IP and inter-faculty cooperation.

These three topics were discussed during two working sessions with faculties (directors of operations and controllers) and staff members. For each topic, possible solutions were discussed. The solution directions were explained in a joint CBO/BVO. This memo describes recommendations regarding the solution directions.

In the coming years, the effect of growth and shrinkage of budgets will be dampened by no longer automatically passing them on in case of large results (>5%), but first investigating what is going on. Growth and shrinkage are further dampened by increasing the relative share of "fixed" components, both with regard to matching and (especially) in the decentralised policy budget. This also increases the room for steering at faculty level. Financially, this room is created by adding unlabelled budgets from the national contribution to the decentralised policy budget of faculties and by releasing/unlabelling central policy budgets of the UvA itself. This development also aims to reduce administrative and policy burden.
With the greater decentralised control room, faculties are more resilient to cope with developments in the coming years and achieve their education and research goals. This will realising the new UvA strategy from 2026 onwards. As the final allocation of central/decentralised deployment for the new strategy is not yet known, part of the released/untapped budgets will still be kept available for the new strategy.

The remainder of this memo explains the advices.

Dealing with growth and shrinkage
The issue of (growth and) contraction has become more concrete in recent weeks due to the austerity targets around the intake of international students. The modelling question around the allocation model here coincides with, or at least is strongly influenced bycurrent policy developments.

The working sessions concluded that the causes of shrinkage and possible measures are mostly not allocation model-related. However, there is a great need for certainty and a fear that shrinkage will happen too fast and units will not be able to anticipate this as quickly.
It was discussed that the link between funding within the UvA and funding by the state (inside= outside) should also maintained. Especially with decreasing student numbers, the continuation of the more variable internal funding of research will help to solve the financial bottleneck within allocation research, in the same way it was created: by development of the number of students.

Annex 1 the proportions of variable to fixed for both external and internal funding. It shows that internal education funding has almost the same variable/fixed ratio as external funding. For research, internal funding is more variable than external funding. This is due to the internally applied link between research and education. The importance of this link is consistently endorsed and characterised as important during the evaluation.

Undesirably large effects of shrinkage and growth can be solved by cushioning the effect of the decrease or increase in the number of funded services on the education and research budgets. In a way in which the most undesirable effects can be mitigated, but in which the urgency to take measures is maintained.
It is proposed to include the following consideration: if the change in the number of funded services for a faculty's internal allocation model exceeds 5% (positive or negative) compared to the previous final count, the Board and faculty will discuss whether temporisation is necessary. Both the centrally available resources and feasibility within the faculty are weighed up in the process.

In fact, this is not a modification of the allocation model itself, but a supplementary framework on how to apply in case of certain effects of strong growth or contraction that should enable faculties to mitigate the undesirable effects while remaining able to take the necessary action and safeguard the quality of teaching and research.

Control room for faculties and matching issues
How much room for steering is there for faculties given the situation that more is needed for matching (of target grants)? Matching raises the question that not only classic project grants involve a demand for internal funding, but that other projects and money flows also require own contributions from the university. This raises the of whether we can still respond to all opportunities and whether sufficient free (research) space remains for our own policy.

It first looks at measures to reduce matching pressure and then at the broader question regarding faculty steering room.

Matching issue
All faculties now face a cap relative to the required matching budget. It is not possible to increase these caps without affecting other components in the allocation model. In budget 2025, in anticipation of decision-making at

framework letter 2026 has already taken a measure that should help reduce the matching pressure at faculties. For 2026 and beyond, the funds added by OCW to the first flow of funds Stimulating European Research (SEO) (still pro forma) have been added to the matching budget. M€ 1.3 has been added to the matchmaking budget FdG and M€ 4.06 to the matchmaking budget that is distributed among the other faculties via the allocation model. As a first step, it is proposed to make this allocation permanent.

However, this does not solve the problem of the inadequacy of the matching budget. Appendix 2 contains an overview showing that the budget available for matching for faculties excluding FdG in 2025€ 2.9 has been cut and that this will increase to an expected€ 5.9 in 2028. The SEO resources are already included in the matching budget. For FdG, the cap also creates a difference between the budget and the need.

Therefore, as a second step, it is proposed to discuss whether it would desirable to draw up additional criteria regarding which types of projects can be matched from first-flow funding and by what percentage. The degree of knowledge sharing and academic quality are elements that could be included. Another variant is, for instance, to make acquisition of the benefits through a consortium a factor and/or to examine to what extent personal allocations should count. The additional policy to be drawn up will have to answer the question of which benefits can be expected to make faculty decide whether it wants to match the remaining amount itself or ensure that it is covered from other sources. However, this adjustment does create more administrative pressure by elaborating the criteria and having them land and apply within faculties. Limiting the use of the matching budget can only be done through central guidelines, if faculties have to make their own choices of what to match and what not to match and make the choice to exclude external benefits, they disadvantage themselves by participating in the distribution of the budget to a lesser extent.

The possibility of coverage from other sources also applies to matching at FdG[1], for which the matching budget agreement a bottleneck. The second table in Annex 2 shows the (expected) turnover as included in budget 2025 for the purpose of allocating the matching budget. It shows that FdG's turnover determines roughly half of the total turnover of all faculties combined. Apart from the substantive argument and the agreement made when the allocation model was introduced, there is no room financially for FdG to be included in the allocation in the same way as the other faculties. Such a policy adjustment does not seem desirable at the moment.

Steering room for faculties

If the matching budget does not increase further, it is even more important that the decentralised control space at faculties remains in order. That is the second part of this bottleneck, namely whether sufficient free (research) space remains for faculties to adequately support substantive and strategic choices.

When the allocation model was introduced, the decentralised education policy budget was set at 10% of the three-year average variable education budget. For the decentralised research budget, this was set at 20% of the variable budget.

[1]Final report of the allocation model working group of October 2016: given the 'Support for medical education and research' budget in the state funding, there is a risk of double funding and it can be argued that at teaching hospitals, matching should come from this specific component for medicine.

The tables below show that the decentralised budgets for education and research have fallen (well) below the 10% and 20% set when the allocation model was introduced. Because these budgets were fixed when the allocation model was introduced in 2019, growth in the variable budgets has led to a relatively smaller and smaller share of the decentral policy budget. Only at FdG is the decentralised education policy budget more than the norm at the introduction of 10% of the variable education budget.

Decentra	al policy budget	tuition vs 10% var		iabel budget o w			
				Average.	10%	Current	Differen
	2023	2024	2025	2023-2025	xmeans.	2025	ce 2025
FGW	37.746	42.167	45.929	41.947	4.195	3.910	-285
FdR	26.231	28.475	31.179	28.628	2.863	2.180	-683
FNWI *	46.456	53.679	58.465	52.866	5.287	4.616	-671
FEB	32.822	34.595	40.039	35.819	3.582	3.187	-395
FMG	60.845	68.559	74.618	68.008	6.801	5.421	-1.379
FdG	33.236	35.744	39.648	36.209	3.621	4.064	443
Total	237.337	263.219	289.878	263.478	26.348	23.378	-2.970

* 2023-2025 including correction for exit joint degree courses

Decentra	al policy budget	t relative to investigation 20% va		riable budget ɔz Average.	20%	Current	Difference
	2023	2024	2025	2023-2025	xmeans.	2025	2025
FGW	19.189	20.358	21.810	20.452	4.090	3.767	-323
FdR	9.066	9.459	10.506	9.677	1.935	1.710	-225
FNWI *	39.540	43.937	46.602	43.360	8.672	7.849	-823
FEB	10.762	11.039	12.730	11.510	2.302	2.116	-186
FMG	31.642	33.626	36.458	33.909	6.782	5.944	-838
FdG	32.339	34.443	39.528	35.437	7.087	6.831	-257
Total	142.538	152.863	167.634	154.345	30.869	28.217	-2.653

* 2023-2025 including correction for exit joint degree courses

As a first step to strengthen faculties' room for steering and more predictable funding, it is proposed to restore the level of decentralised policy budgets by replenishing it to the 10% of the variable budget for education and 20% for research. To this end, (part of) the undistributed and deployed IP funds from 2026 onwards could be used.

The table below shows the available IP resources (budget 2025).

Budgets related to implementation IP x€ 1.0000	2026	2027	2028
Education	4.000	-	-
Research	8.426	194	-
Valorisation	1.000	-	-
Not distributed	-	12.	12.
Available IP resources	*13.426*	*12.426*	*12.426*
Reserved/deployed for:			
Theme-based approach	2.694	2.694	2.500
Expanding education operating budget	2.970	2.970	2.970
Expanding policy budget for research	2.653	2.653	2.653
Remainder available:	*5.109*	*4.109*	*4.303*
Release for allocation	1.109	109	303
Available for strategic policy deployment	4.000	4.000	4.000

It also recommends adding funds from the former quality agreements to the decentralised education policy budgets (step 3).
The funds for quality agreements have been distributed pro rata to faculties with the exception the amount that was available for central TLC in previous years (M€ 2.25), pending the evaluation. This means that a faculty itself has to maintain the earmark for decentralised TLCs, where previously this came from centrally transferred funds. Annex 3 shows the calculations in detail.

The table below shows that this means a the widening of the revised decentralised education policy budgets to 20% of the average variable education budget; with M€ 3 from IP funds and M€ 26.3 from the former quality agreements.

Total effect of transferring budgets to decentralised policy budget education

x€ 1,000

	Policy bdg current 2025	Supplement to 10%	Kwal.midd. distribution	Policy bdg revised 2026	Revised as a % of gem 2023 2025
FGW	3.910	285	4.187	8.381	20%
FdR	2.180	683	2.857	5.720	20%
FNWI	4.616	671	5.276	10.563	20%
FEB	3.187	395	3.575	7.157	20%
FMG	5.421	1.379	6.787	13.588	20%
FdG	4.064	-443	3.614	7.235	20%
Total	23.378	2.970	26.296	52.644	

The table below shows the proposed revision of the decentralised policy research budget. The replenishment was made from the unallocated IP funds available for 2026 (M€5.7). Again, this is a two-step process:
1. supplement to the rate at introduction (20%) and then
2. addition of the already embedded faculty RPAs to the decentralised policy budget of the respective faculties.

A number of RPAs financed on the basis of old agreements are no longer an active part of the RPA policy, but are structurally embedded. In the budget, however, these are still on separate lines. This old RPA label is removed from the allocation and the amount is to the decentralised policy budgets. It is up to the dean or deans concerned to make further choices about the use of the funds, partly with a view to realising the goals of the old RPA policy.

This ensures that the decentralised research policy budget as a percentage of the variable education budget after addition of the RPA budget is not exactly the same for all faculties, but varies between 20% and 25%. Before addition of the faculty RPAs, the percentage is the same for all faculties, namely 20% of the variable research budget (averaged over 2023-2025).

Total effect of transferring budgets to decentralised policy budget research x€ 1,000	Policy bdg current 2025	Supplement to 20%	Policy bdg revised subtotal	Collapsed RPAs	Policy bdg revised 2026	Revised as a % of gem 2023 2025	Revised as a % of gem 2023 2025 excl. RPA
FGW	3.767	323	4.090	429	4.519	22%	20%
FdR	1.710	225	1.935	334	2.269	23%	20%
FNWI	7.849	823	8.672	1.388	10.060	23%	20%
FEB	2.116	186	2.302	598	2.900	25%	20%
FMG	5.944	838	6.782	-	6.782	20%	20%
FdG	6.831	257	7.087	429	7.516	21%	20%
Total	28.217	2.653	30.869	3.178	34.047		

With this method of broadening decentralised policy budgets and thereby faculties' room for steering, a significant part of the central policy budgets was added to the faculty budgets: M€35.1 (IP funds, quality agreements and faculty RPAs). In time, it can then be examined whether it is desirable to bring the variable/fixed ratio back more in line with the ratio in the central government contribution.

Strategic steering room for faculties and university
If some of the unused IP resources as described above are used to decentralised steering space, there is a risk that the UvA will have insufficient room to invest in the context of a new strategy. The allocation model takes into account strategic room for manoeuvre at university level through resources from central policy budgets. In recent years, policy budgets that were no longer needed were discontinued, or new budgets were added based on the annual framework letter or budget.

In view of the new strategy, a clean-up exercise is proposed among the central control budgets. This could consist of the following measures:
Go through the central policy budgets and see whether they require joint investment or for which there is a policy desire to at a different allocation. It is proposed that in the process of the framework letter and budget 2026, the members of the CBO and BVO will come to an interpretation of the test for the central policy budgets. In addition, it is proposed agree in principle on a minimum amount for specific central policy budgets. For example, by expressing the intention that no more specific budgets of less than €250,000 will be allocated, unless an external earmark applies or if it is part of the distribution of a larger amount over all faculties. It is also advised that when budgets are allocated to a specific unit, an end date should always be agreed and a periodic review of specifically allocated policy budgets should be carried out. Budgets that expire can be reduced to zero at an accelerated pace or permanently slashed to further expand decentralised control space.

The space resulting from the analysis will be reserved for deployment for the new strategy. In doing so, when the 2026 budget is drawn up, an agreement can be reached the division between central and decentralised deployment and the goals that should be achieved.

Facilitating IP objectives and inter-faculty cooperation
How do we deal with the current facilitation of the IP objectives and what scope do we need for a next IP. We propose to further explore, with to the IP objectives, how the use of financial support can better help with this.

The same applies to inter-faculty cooperation. We would like to further explore with faculties whether there are possibilities to better support this through the allocation model. We also want to explore what is needed for a next IP period.

Faculties indicate that the efforts to be made for the resources to stimulate the realisation of the objectives of the institution's plan are not in proportion to the budgets allocated, and that the utilisation of resources for earmarked objectives is very large anyway; this is a broader issue than only with regard to the IP. This is strongly related to the question described above whether sufficient free space remains for own (research) policy.

In the solution to the second bottleneck (faculties' room for manoeuvre), it was recommended to add part of the undistributed IP funds to the decentralised policy budgets. This leaves M€ 4 in undistributed IP funds for education and research that are available for strategic policy deployment. This can be decided by budget.
For valorisation, M€ 1 remains in 2026. Based on information from budget process 2025 and preparations for 2026 by taking stock of policy issues, it is proposed to let this budget lapse and thereby reduce the allocation. Regarding the already allocated or earmarked funds for the theme-oriented approach of M€ 2.7, it is proposed to continue these budgets as central policy budgets at least until completion of the evaluation, in line with the current strategy aimed at interdisciplinary cooperation.

The distribution of unused IP resources broadens the faculties' room for steering, but also implies that if the new institutional plan, yet to be up, shows a greater need for central budgets or central deployment of resources than is currently available, faculties will have to make that room from their decentralised policy budgets or that room will be created by making choices regarding the deployment of central policy budgets.

With regard to support for interfaculty educational cooperation, the conclusion based on the working sessions is that the bottlenecks are not so much in the financial domain of budgets. It is also and mainly about making mutual agreements on, among other things, fees and overcoming administrative hurdles. Now that (the determination of) the budget for educational cooperation is more known and faculties know what they can count on, it is preferable to continue this. Faculties have established mutual agreements.
For 2026 and beyond, M€ 3 is available. The advice is to evaluate after 2026, in conjunction with the new institutional plan, whether and in what way this financial incentive should be continued.

Annexes:

- 1. Ratio of variable and fixed funding
- 2. Specification matching budget
- 3. Overview of budgets by category
- 4. Calculation revision decentralised policy budgets
- 5. Notes working sessions solution directions

Annex 1 Ratio of variable and fixed funding

Income allocation model (state contribution and tuition fees)	Amounts in€ 1,000				Prccentueel share			
	2025	2026	2027	2028	2025	2026	2027	2028
Education								
variable (rb student-related and tuition fees)	312.688	313.158	304.367	300.357	67%	67%	66%	66%
fixed (rb amounts+ percentages)	155.874	155.066	154.730	154.614	33%	33%	34%	34%
	468.562	468.224	459.096	454.970	100%	100%	100%	100%
Research								
variable (degrees _ promotions+ cg part oz)	100.852	100.602	100.621	100.638	33%	33%	33%	33%
fixed (rb amounts+ percentages)	203.312	203.267	203.664	203.188	67%	67%	67%	67%
	304.164	303.868	304.285	303.825	100%	100%	100%	100%
Education + research								
variable	413.539	413.760	404.988	400.994	54%	54%	53%	53%
fixed	359.186	358.333	358.394	357.801	46%	46%	47%	47%
	772.726	772.092	763.382	758.796	100%	100%	100%	100%

Source: Budget 2025

Allocation model distribution	Amounts in€ 1,000				Prccentueel share			
	2025	2026	2027	2028	2025	2026	2027	2028
Education								
variable (credits and diplomas)	310.304	303.138	301.023	299.252	68%	67%	68%	68%
fixed	146.555	147.859	143.207	140.699	32%	33%	32%	32%
	456.859	450.997	444.230	439.951	100%	100%	100%	100%
Research								
variable (storage-ow 25%, matching and promotions)	171.652	178.335	180.231	181.764	51%	53%	54%	54%
fixed	164.691	157.129	155.167	154.081	49%	47%	46%	46%
	336.343	335.464	335.398	335.845	100%	100%	100%	100%
Education + research								
variable	481.956	481.474	481.254	481.016	61%	61%	62%	62%
fixed	311.245	304.988	298.375	294.780	39%	39%	38%	38%
	793.202	786.461	779.629	775.796	100%	100%	100%	100%

Source: Budget 2025

Annex 2 Specification of matching budget

Matching 1st, 2nd and 3rd flow of funds				x€ 1,000
Matching without max (cap)	2025	2026	2027	2028
FGW	4.883	5.303	5.303	5.303
FdR	1.805	2.006	2.061	2.116
FNWI	22.136	24.788	25.275	25.188
FEB	999	1.128	1.128	1.333
FMG	11.231	13.293	14.075	14.310
UB	244	280	165	165
Total excl. FdG (before cap)	41.297	46.797	48.006	48.414
FdG	4.800	6.100	6.100	6.100
Total for cap	46.097	52.897	54.106	54.514
Available	43.230	48.590	48.590	48.590
Cap	93,1%	90,8%	88,5%	87,8%
Matching budget (application cap)	2025	2026	2027	2028
FGW	4.544	4.815	4.693	4.654
FdR	1.679	1.821	1.824	1.857
FNWI	20.599	22.506	22.371	22.106
FEB	930	1.024	998	1.170
FMG	10.451	12.069	12.458	12.559
UB	227	254	146	145
Total excl. FdG (after cap)	38.430	42.490	42.490	42.490
FdG	4.800	6.100	6.100	6.100
Total after cap	43.230	48.590	48.590	48.590
Discount budget applied	2.867	4.307	5.516	5.924

Source: Budget 2025

(Estimated) income 2nd and 3rd flow of funds

FdG	2025	2026	2027	2028
Turnover 2nd GS NWO	54.500.000	54.500.000	54.500.000	54.500.000
Turnover 3rd HS EU	13.800.000	13.800.000	13.800.000	13.800.000
Turnover 3rd HS	55.900.000	55.900.000	55.900.000	55.900.000
Total all faculties	**2025**	**2026**	**2027**	**2028**
Turnover 2nd HS NWO	98.622.000	105.561.000	107.338.000	107.729.000
Turnover 3rd HS EU	44.793.000	48.521.000	48.321.000	49.071.000
Turnover 3rd HS	82.406.000	82.619.000	84.042.000	83.442.000

Source: Budget 2025

Annex 3 Tables revision decentralised policy budget

Decentralised policy budget ow supplement from IP resources

x € 1.000

	Current 2025	Top-up to 10%	Revised 2026
FGW	3.910	285	4.195
FdR	2.180	683	2.863
FNWI	4.616	671	5.287
FEB	3.187	395	3.582
FMG	5.421	1.379	6.801
FdG	4.064	-443	3.621
Total	23.378	2.970	26.348

Classifying resources former quality afspr. as decentralised policy budget

x€ 1,000

	Policy bdg revised 2026	Qual.midd. pro rata distribution	Policybdg. revised 2026		Resources quality agreements Current distribution	Difference	Pro rata / current
FGW	4.195	4.187	8.381		3.808	378	110%
FdR	2.863	2.857	5.720		2.433	424	117%
FNWI	5.287	5.276	10.563		4.629	647	114%
FEB	3.582	3.575	7.157		3.125	450	114%
FMG	6.801	6.787	13.588		5.495	1.293	124%
FdG	3.621	3.614	7.235		3.256	358	111%
Total	26.348	26.296	52.644		22.746	3.550	
		2.250		Policy	5.350	-3.100	
				Not distributed	450	-450	
		28.546		Total	28.546	0	

Faculty RPAs		**2026**
CREATE	FGw	429
The International Rule of Law and Private and Public European Law	FdR	334
Systems Biology	FNWI	334
GRAPPA	FNWI	328
Sustainable Chemistry	FNWI	429
QuSoft	FNWI	297
Communication-by-Action and Market Design	FEB	301
Complex human systems lab	FEB	297
Medical Integromics	FdG	429
Oral Infections and Inflammation	FdT	328
Oral Regenerative Medicine (Bioengineering)	FdT	329
Faculty RPAs		**3.835**
Excl. FdT		**3.178**

Annex 4: Overview of budgets by category

1. OW allocation model, earmarked state contribution and tuition fees

Budget	Nature	For	2026	2027	2028
		Total	*51.114.563*	*50.680.491*	*50.526.494*
Education policy space	Decentralised policy budget for education	FdG	4.063.977	4.063.977	4.063.977
Education policy space	Decentralised policy budget for education	FGW	3.909.909	3.909.909	3.909.909
Education policy space	Decentralised policy budget for education	FdR	2.179.990	2.179.990	2.179.990
Education policy space	Decentralised policy budget for education	FNWI	4.615.949	4.615.949	4.615.949
Education policy space	Decentralised policy budget for education	FEB	3.186.885	3.186.885	3.186.885
Education policy space	Decentralised policy budget for education	FMG	5.421.466	5.421.466	5.421.466
Award pilot Smarter college year 2024-2026	Transferred State education funding	Executive Staff	377.002	-	-
Knowledge security	Transferred State education funding	FdG	31.900	31.900	-
Knowledge security	Transferred State education funding	Executive Staff	63.800	63.800	-
Nature and chemistry sector plan	Transferred government education funding	FNWI	339.676	339.676	339.676
Expected government contribution yet to be passed on	Transferred government education funding	FdT	672.000	672.000	672.000
Expected government contribution yet to be passed on	Transferred government education funding	AUC	329.401	329.401	329.401
Fixed base reduction nf Medicine	Transferred government education funding	Not distributed	-64.677	-129.355	-194.032
Housing Conservator Training	Transferred government education funding	FGW	819.772	819.772	819.772
Healthcare training	Transferred government education funding	FdG	1.803.920	1.803.920	1.803.920
Sustainable humanities	Transferred government education funding	FGW	2.102.044	2.102.044	2.102.044
Comenius scholarships	Transferred government education funding	Not distributed	pm	pm	pm
Archive School	Transferred government education funding	FGW	279.019	279.019	279.019
Conservator training	Education capacity budget	FGW	2.502.682	2.502.682	2.502.682
Small-scale education PPLE	Education capacity budget	FdR	377.283	377.283	377.283
Small print	Education capacity budget	FGW	3.736.432	3.736.432	3.736.432
Infrastructure	Education capacity budget	FNWI	2.135.104	2.135.104	2.135.104
Beta/medical-profile gammafac.	Education capacity budget	FMG	1.255.587	1.255.587	1.255.587
PPLE ingrowth decentralised policy budget	Central policy budget for education	FdR	330.554	338.160	344.541
Policy budget education FdT	Central policy budget for education	FdT	7.302.430	7.302.430	7.302.430
Switching students	Education tuition fees passed on	FdG	91.000	91.000	91.000
Switching students	Education tuition fees passed on	FGW	415.000	415.000	415.000
Switching students	Education tuition fees passed on	FdR	97.000	97.000	97.000
Switching students	Education tuition fees passed on	FNWI	96.000	96.000	96.000
Switching students	Education tuition fees passed on	FEB	290.000	290.000	290.000
Switching students	Education tuition fees passed on	FMG	504.000	504.000	504.000
Institutional Fees PPLE	Education tuition fees passed on	FdR	1.849.458	1.849.458	1.849.458

2. OZ allocation model and earmarked state contribution

Budget	Nature	For	2026	2027	2028
		Total	*101.109.958*	*101.220.701*	*100.220.013*
Policy space research	Decentralised policy budget research	FdG	6.830.661	6.830.661	6.830.661
Policy space research	Decentralised policy budget research	FGW	3.767.080	3.767.080	3.767.080
Policy space research	Decentralised policy budget research	FdR	1.709.987	1.709.987	1.709.987
Policy space research	Decentralised policy budget research	FNWI	7.848.760	7.848.760	7.848.760
Policy space research	Decentralised policy budget research	FEB	2.116.298	2.116.298	2.116.298
Policy space research	Decentralised policy budget research	FMG	5.943.743	5.943.743	5.943.743
Gravity Second Genome of Plants	Government research funding passed on	FNWI	3.223.836	3.737.928	2.377.991
Gravity iCNS	Government research funding passed on	FNWI	2.459.789	2.459.789	2.459.789
Gravity ALGOSOC	Passed on State funding for research	FdR	2.241.482	2.072.949	2.667.628
Sector plan STEM (total)	Government research funding passed on	FNWI	8.461.539	8.461.539	8.461.539
Nature and chemistry sector plan	Government research funding passed on	FNWI	1.419.765	1.419.765	1.419.765
Sector plan SSH	Government research funding passed on	FdR	901.560	901.560	901.560
Expected government contribution yet to be passed on	Government research funding passed on	FdT	268.000	268.000	268.000
Expected government contribution yet to be passed on	Government research funding passed on	AUC	26.206	26.206	26.206
Fixed base reduction nf Medicine	Passed on State funding for research	Not distributed	-238.620	-477.240	-715.860
Sustainable Humanities	Government research funding passed on	FGW	1.401.363	1.401.363	1.401.363
Research profile fac.	Research capacity budget	FEB	1.802.858	1.802.858	1.802.858
Infrastructure	Research capacity budget	FNWI	16.707.378	16.707.378	16.707.378
Broad Humanities	Research capacity budget	FGW	4.205.895	4.205.895	4.205.895
Systems Biology	Central policy budget research	FNWI	334.000	334.000	334.000
Sustainable Chemistry	Central policy budget research	FNWI	429.000	429.000	429.000
Sector plan coalition agreement STEM	Central policy budget research	FNWI	5.415.419	5.415.419	5.415.419
Sector plan coalition agreement Medical	Central policy budget research	FdG	5.901.443	5.901.443	5.901.443
Sector plan coalition agreement SSH	Central policy budget research	FMG	4.887.390	4.887.390	4.887.390
Sector plan coalition agreement SSH	Central policy budget research	FGW	5.819.208	5.819.208	5.819.208
Sector plan coalition agreement SSH including matching	Central policy budget research	FdR	392.529	392.529	392.529
Sector plan coalition agreement SSH including matching	Central policy budget research	FEB	433.296	433.296	433.296
QuSoft	Central policy budget research	FNWI	297.000	297.000	297.000
PPLE ingrowth decentralised policy budget	Central policy budget research	FdR	165.277	169.080	172.271
Oral Regenerative Medicine (Bioengineering)	Central policy budget research	FdT	329.000	329.000	329.000
Oral Infections and Inflammation	Central policy budget research	FdT	328.000	328.000	328.000
Medical Integromics	Central policy budget research	FdG	429.000	429.000	429.000
GRAPPA	Central policy budget research	FNWI	328.000	328.000	328.000
CREATE	Central policy budget research	FGW	429.000	429.000	429.000
Complex human systems lab	Central policy budget research	FEB	297.000	297.000	297.000
Communication-by-Action and Market Design	Central policy budget research	FEB	301.000	301.000	301.000
Policy budget research FdT	Central policy budget research	FdT	3.496.817	3.496.817	3.496.817

3. Allocation (model) other

Budget	Nature	For	2026	2027	2028
		Total	*63.068.997*	*62.921.835*	*62.785.496*
Regular budget Staff	Other operating budgets	Executive Staff	29.854.037	29.708.174	29.568.043
Regular budget Heritage (until.)	Other operating budgets	UB	10.550.099	10.614.235	10.680.047
Regular budget Save	Other operating budgets	UB	6.618.316	6.631.284	6.644.584
Regular budget Policy	Other operating budgets	Policy	16.046.545	15.968.143	15.892.823

4. OW budget for specific units

Budget	Nature	For	2026	2027	2028
		Total	*8.815.506*	*7.315.506*	*7.315.506*
Strengthening TLCs	Other operating budgets	Executive Staff	1.500.000	-	-
Depreciation expense AP	Additional budgets services education	UB	150.000	150.000	150.000
CREA (include in SLA cycle)	Additional budgets services education	StS	1.463.000	1.463.000	1.463.000
Regular budget BAU (include in SLA cycle)	Additional budgets services education	BC	2.161.000	2.161.000	2.161.000
Recover investment from reserve - EB	Additional budgets services education	EB	-84.000	-84.000	-84.000
Internal variable funding two-year educational	mastersCentral policy budget education	FGW	77.525	77.525	77.525
AUC rate compensation	Central policy budget for education	AUC	665.367	665.367	665.367
ILO	Central policy budget for education	FMG	1.043.289	1.043.289	1.043.289
IIS	Central policy budget for education	FNWI	1.265.292	1.265.292	1.265.292
Housing costs REC A	Central policy budget for education	FdR	450.000	450.000	450.000
Extra impetus two-year educational masters	Central policy budget for education	FGW	24.033	24.033	24.033
Settlement of organisational changes FGw	Central policy budget for education	FGw	100.000	100.000	100.000

5. OZ budget for specific units

Budget	Nature	For	2026	2027	2028
		Total	*14.699.264*	*14.623.264*	*14.703.265*
RPA Urban Mental Health	Research Priority Areas	FNWI	2.000.000	2.000.000	2.000.000
RPA Trust in the digital society	Research Priority Areas	FdR	300.000	300.000	-
RPA Organizational Ethics	Research Priority Areas	FdR	300.000	-	-
RPA ENLENS	Research Priority Areas	FNWI	300.000	-	-
RPA Decolonial Futures	Research Priority Areas	FGW	350.000	350.000	-
RPA Human(e) AI	Research Priority Areas	FGw	300.000	300.000	300.000
RPA Emergent Phenomena in Society	Research Priority Areas	FEB	350.000	350.000	350.000
RPA resources available	Research Priority Areas	Not distributed	1.300.000	1.900.000	2.550.000
RPA Amsterdam Centre for European Studies	Research Priority Areas	FMG	300.000	300.000	300.000
IP - Sustainability research	Other operating budgets	FdR	1.000.000	1.000.000	1.000.000
Reservation support valorisation and partnerships	Additional budgets services research	Not distributed	55.000	55.000	250.000
UvA IAS	Central policy budget research	IAS	1.192.328	1.192.328	1.192.328
Support uniprofs AI	Central policy budget research	FdR	40.000	40.000	40.000
Support uniprofs AI	Central policy budget research	FNWI	40.000	40.000	40.000
Support uniprofs AI	Central policy budget research	FMG	40.000	40.000	40.000
Support uniprofs	Central policy budget research	Not distributed	80.000	40.000	40.000
Strengthening research intensity FEB	Central policy budget research	FEB	500.000	500.000	500.000
ELSA Lab	Central policy budget research	FdR	150.000	150.000	150.001
The International Rule of Law as well as Private and Public Europ	Central policy budget research	FdR	334.000	334.000	334.000
SARA	Central policy budget research	FNWI	1.305.233	1.305.233	1.305.233
FMG - Interest Spinoza	Central policy budget research	FMG	45.000	40.000	25.000
Sector plan coalition agreement SSH matching	Central policy budget research	FMG	560.000	560.000	560.000
Sector plan coalition agreement SSH matching	Central policy budget research	FGW	440.000	440.000	440.000
Lab REC	Central policy budget research	Not distributed	pm	pm	pm
Beta/engineering	Central policy budget research	Not distributed	-	501.000	501.000
Beta/engineering	Central policy budget research	FNWI	781.000	249.000	249.000
Operating contribution LAB42	Central policy budget research	FNWI	100.000	100.000	100.000
Promotional position IoP	Central policy budget research	FNWI	100.000	100.000	-
Policy budget ASSER	Central policy budget research	FdR	2.436.703	2.436.703	2.436.703

6. OW budget for all units with specific allocation

Budget	Nature	For	2026	2027	2028
		Total	*38.672.928*	*34.608.920*	*32.596.918*
(Provisional) resources quality agreements	Transferred government education funding	Policy	5.350.000	5.350.000	5.350.000
(Provisional) resources quality agreements	Transferred government education funding	FdG	3.255.747	3.395.187	3.398.911
(Provisional) resources quality agreements	Transferred government education funding	FGW	3.808.401	3.801.255	3.797.868
(Provisional) resources quality agreements	Transferred government education funding	FdR	2.432.767	2.366.252	2.352.731
(Provisional) resources quality agreements	Transferred government education funding	FNWI	4.629.353	4.628.955	4.649.443
(Provisional) resources quality agreements	Transferred government education funding	FEB	3.125.007	3.104.105	3.056.228
(Provisional) resources quality agreements	Transferred government education funding	FMG	5.494.909	5.386.422	5.414.992
(Provisional) resources quality agreements	Transferred government education funding	Not distributed	450.000	450.000	450.000
Provisional funds quality agreements	Transferred government education funding	FdT	1.005.152	1.005.152	1.005.152
Provisional funds quality agreements	Transferred government education funding	AUC	871.593	871.593	871.593
IP - Financial instruments	Other operating budgets	Not distributed	4.000.000	-	-
Interfaculty teaching commitment	Central policy budget for education	Not distributed	3.000.000	3.000.000	1.000.000
Additional resources switching pathways	Central policy budget for education	Not distributed	81.000	1.250.000	1.250.000
Additional resources switching pathways	Central policy budget for education	FdG	54.000	-	-
Additional resources switching pathways	Central policy budget for education	FGw	321.000	-	-
Additional resources switching pathways	Central policy budget for education	FdR	63.000	-	-
Additional resources switching pathways	Central policy budget for education	FNWI	109.000	-	-
Additional resources switching pathways	Central policy budget for education	FEB	260.000	-	-
Additional resources switching pathways	Central policy budget for education	FMG	362.000	-	-

7. OZ budget for all units with specific allocation

Budget	Nature	For	2026	2027	2028
		Total	*18.326.000*	*10.093.750*	*9.900.000*
IP - Financial instruments	Other operating budgets	Not distributed	5.732.250	-	-
IP - Financial instruments	Other operating budgets	FdR	38.750	38.750	-
IP - Financial instruments	Other operating budgets	FEB	38.750	38.750	-
IP - Financial instruments	Other operating budgets	FMG	77.500	77.500	-
IP - Financial instruments	Other operating budgets	FNWI	38.750	38.750	-
IP - Financial instruments - Continuous support	Other operating budgets	FdR	150.000	-	-
IP - Financial instruments - Continuous support	Other operating budgets	FdG	150.000	-	-
IP - Financial instruments - Continuous support	Other operating budgets	FGW	150.000	-	-
IP - Financial instruments - Continuous support	Other operating budgets	FMG	150.000	-	-
IP - Financial instruments - Continuous support	Other operating budgets	Not distributed	150.000	-	-
IP - Financial instruments - Start-up IP	Other operating budgets	FdR	150.000	-	-
IP - Financial instruments - Start-up IP	Other operating budgets	FdG	150.000	-	-
IP - Financial instruments - Start-up IP	Other operating budgets	FGW	150.000	-	-
IP - Financial instruments - Start-up IP	Other operating budgets	FMG	150.000	-	-
IP - Financial instruments - Start-up IP	Other operating budgets	Not distributed	150.000	-	-
IP - Financial instruments - mid-size	Other operating budgets	Not distributed	1.000.000	-	-
Transition policy	Central policy budget research	Not distributed	2.500.000	2.500.000	2.500.000
Workload and talent policy	Central policy budget research	Not distributed	7.400.000	7.400.000	7.400.000

8. Valorisation

Budget	Nature	For	2026	2027	2028
		Total	*3.045.000*	*2.045.000*	*1.850.000*
IP - Financial instruments - valorisation part UvA	Other operating budgets	Not distributed	1.000.000	-	-
Strengthening support for valorisation	Additional budgets services research	BKT	1.000.000	1.000.000	1.000.000
UvA Valorisation Fund	Benefits Valorisation	BKT	750.000	750.000	750.000
Robust	Central policy budget research	FNWI	120.000	120.000	-
PanAmsterdam AI collaboration	Central policy budget research	FNWI	75.000	75.000	-
Valorisation contribution LABQ	Central policy budget research	FNWI	100.000	100.000	100.000

9. Other

Budget	Nature	For	2026	2027	2028
		Total	*24.053.907*	*32.860.560*	*32.957.107*
IP - Financial instruments	Other operating budgets	Not distributed	-	12.232.250	12.426.000
Investments Vidi	Other operating budgets	Not distributed	4.000.000	4.000.000	4.000.000
Supporting policy implementation and policy space	Other operating budgets	Executive Staff	1.000.000	-	-
ICT projects	Other operating budgets	ICTS	2.943.000	2.943.000	2.943.000
ICT theme funding	Other operating budgets	ICTS	4.543.000	3.475.000	2.353.000
ICT theme funding: Reserved	Other operating budgets	Not distributed	2.560.000	2.853.000	3.975.000
Information security	Other operating budgets	Policy	1.338.000	601.000	-
Cybersecurity	Other operating budgets	Not distributed	-	-	412.178
Cybersecurity	Other operating budgets	FdG	29.921	30.369	30.369
Student Welfare	Other operating budgets	StS	718.370	718.370	718.370
Student Welfare	Other operating budgets	SGZ	100.000	100.000	100.000
Social security	Other operating budgets	Executive Staff	140.922	140.922	140.922
Social security	Other operating budgets	FdG	7.317	7.317	7.317
Data Science: Data scientists 2nd call	Other operating budgets	Not distributed	616.000	-	-
Data science: innovation fund	Other operating budgets	FMG	55.333	-	-
Data science: innovation fund	Other operating budgets	FdR	55.333	-	-
Data science: innovation fund	Other operating budgets	FNWI	165.999	-	-
Data science: innovation fund	Other operating budgets	FEB	55.333	-	-
Data science: innovation fund	Other operating budgets	FGW	55.333	-	-
high storage factor	Housing excesses	FEB	157.081	162.503	168.067
high storage factor	Housing excesses	FMG	946.594	964.666	983.210
FdR	Housing excesses	FdR	185.924	188.992	192.140
FGW	Housing excesses	FGW	3.168.448	3.231.171	3.295.534
FGW - BH / OIH	Housing excesses	FGW	381.000	381.000	381.000
AMS fairs	Central policy budget for education	StS	800.000	800.000	800.000
Compensation m2 CEDLA	Central policy budget research	FGW	31.000	31.000	31.000

Annex 5 Notes working sessions solution directions

How deal with growth and (especially) shrinkage? The issue of (growth and) shrinkage has become more concrete in recent weeks due to the austerity targets around the intake of international students. The modelling question around the allocation model here coincides with, or at least is strongly influenced by, current policy developments.	
Solution direction	**Consistency**
Work session 1	
Numerus fixus for English-language courses as a result of WIB	
Looking more outward - getting money from elsewhere in EU	Stopping 1st money flow
Don't just stop everything now, but think carefully at the front about what really needs to be done, and where savings can be used for now	Damping and gaining time
Balance fixed VS variable. - Determine scope of fixed and link to strategy - Fixed offers the advantage of reasoning from quality towards students	- Setting numerus fixus everywhere results in UvA no longer being accessible to everyone - Probably less staff needed
In terms of education and research, not grow / shrink faster than X% per year	- Capping - Deploy central reserves in case of larger decrease (internal solidarity)
Using NAP definition for good academic quality - Fixed base à financial preconditions can be tested against allocation model	
Work session 2	
Balance fixed VS variable. - Size of fixed and link to strategy/ambition. Condition: control over # of students. - Fixed offers the advantage of reasoning from quality towards students	- Set wide numerus fixus -> UvA no longer accessible to all - Likely to need less staff
In terms of education and research, do not grow / shrink faster than x% per year. Capping when growing, dampening when shrinking	Deploy central reserves in case of larger decrease (internal solidarity)
Using Normal Academic Level definition for good academic quality - Fixed base à financial preconditions can be tested against allocation model	
Take to elaboration:	
Much talked about causes of shrinkage and possible measures. Often not allocation model-related. Effects and measures covered in request for multi-year developments.	
Fear that shrinkage is too fast and cannot anticipated by units so quickly.	Attenuate contraction/growth effect in budgeting ow and oz. Need/urgent action maintained though.
Size of fixed link to strategy. Link inside= outside also important.	
	Allow deployment of reserves (temporarily) in case of large shrinkage. Calls for internal solidarity.
	Have target allocations incorporated into regular/fixed budgets. More stable base and freely spendable.

How much room for steering is there for faculties given the situation that more is needed for matching (of target grants)? Matching raises the question that not only classic project grants involve a demand internal funding, but that other projects and money flows also require own contributions from the university. This the question of whether we can still respond to all opportunities and whether sufficient free (research) space remains for our own policy.	
Solution direction	**Consistency**
Work session 1	
- Looking , external funding - 1st money flow, we want it?	
Matching cap off	- Higher turnover - Less money to other parts of the allocation model. This is especially beneficial for faculties that make heavy use of second and third money flows
Adopt uniform matching definition for faculty	
Set % growth cap for contract education offer	
- Fewer projects match trade-off framework. - Resolve within group - Better mix proposals	
Storage contract education	
Work session 2	
Matching cap off	- Does turnover go up then? - Less money to other parts of the allocation model. This is especially beneficial for faculties with a lot of second and third-flow funding
Matching fewer projects	Resolve within group/faculty
Better mix proposals, choice which projects to match? Policy line: which projects do we want to match? E.g. criterion: only of super high academic quality.	For example, matching foundations () limit
Storage contract education	
Take to elaboration:	
Main question: in these times, do we still want to use 1st money flow with this size. Is this coming under pressure.	
Two perspectives	
Matching budget not enough, cap .	Removing cap comes at the expense of other parts of allocation model while 1st money flow is already under pressure. And especially allocation oz.
	Have SEO budget slotted as matching budget.
Matching budget not enough: fewer projects matched	Make policy on it. For example, only of very high academic . No more e.g. charity or what mindre contributes to knowledge sharing.

How do we deal with the current facilitation of the IP objectives and what scope do we need for a next IP. We propose to further explore, with regard to the IP objectives, how the use of financial support can better help with this. The same applies to inter-faculty cooperation. We would like to further explore with the faculties whether there are possibilities to better support this through the allocation model. We also want to explore what is needed for the next IP period.

Solution direction	**Consistency**
Work session 1	
Setting standard for interfaculty. Settle what?	
Delete: Midsize does not outweigh benefits.	
"Faculties prefer free-spending money"	
We focus on 1st cash flow. Is now a lot of frustration to meet conditions	- We remain smaller as a UvA - Less money for science - Less social impact
Smaller WO, leading to higher quality of education	
Other criteria besides allocation model, such as number of students, etc.	
Work session 2	
Delete mid-size and the like (energy does not outweigh benefits). Is now a lot of frustration to conditions. Make list of budgets that can be dropped. "Faculties prefer freely spendable money"	
Setting standard for interfaculty. Settle what?	
Take to elaboration:	
Preferably free money. Efforts IP budgets do not match benefits.	Let IP funds sink in. Possibly link part to matching and Instrument III.
	Adding SEO resources to matching budget
	Review list budgets and see what to add to policy budget faculties.
Interfaculty: problems are also and mainly about content. Other obstacles.	Standard for internal reckoning may help. Find out: to what extent already covered by budget inter-faculty teaching commitment.