



UNIVERSITEIT VAN AMSTERDAM

2027 FRAMEWORK LETTER

We are 

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Foreword

The 2027 Framework Letter is being released against the backdrop of a rapidly changing geopolitical situation. The UvA's financial forecasts are also more uncertain than before. In recent years, we have gone from an Administrative Agreement in which politicians promised to make the necessary large investments in academic learning, to a General Agreement with severe cuts to higher education funding, and finally to a coalition agreement in which a minority government has pledged to reverse the cuts. We are proud of all the staff members who have helped to keep the UvA on course in these turbulent times.

Thanks to the coalition agreement, the future looks slightly brighter than it did when the 2026 Budget was drafted. However, at the time of writing, the details of the coalition agreement are still unclear. Despite the coalition agreement, the expected drop in student numbers means we will have to continue to pull out all the stops in many areas within the faculties, service units and executive staff to achieve a balanced budget in the coming years. Along with our fellow universities, we as the Executive Board will continue to emphasise the importance of investing in higher education.

In 2026, we will adopt the new strategy for the coming years with the aim of better positioning the University and making it an even better place to work and study. To this end, this Framework Letter presents the financial frameworks, incorporating the latest insights from the UvA's strategy, which is currently in development. Also included are the key points of the Accommodations Plan, which will be finalised in parallel with the Framework Letter.

12 May 2026

The Executive Board of the University of Amsterdam,

Vinod Subramaniam, President

Richard Goldstein, Vice-President

Peter-Paul Verbeek, Rector Magnificus

1 Introduction

The Framework Letter sets out guidelines and provides tools that the faculties, service units and other organisational units can use to prepare the 2027 Budget and the 2028 – 2030 long-term forecast. The Framework Letter has been drawn up on the basis of existing policy, which means that it is based on existing funding and current price movements.

Structure of this document

The next chapter describes relevant strategic developments. Chapter 3 sets out 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 4 explains the timeline for the Framework Letter and budget process. Chapter 5 sets out tables containing data on the two components of the allocation model (education and research), along with explanatory notes. Chapter 6 contains tables and explanatory notes regarding the internal services and central units. The basis for the data is provided for each of the topics discussed.

2 Strategic developments

This chapter of the Framework Letter outlines the major internal and external developments that are relevant to the 2027 Budget. In terms of internal developments, issues that will be important to the UvA in 2027 are touched on, even if they will not lead to a budget adjustment. This provides additional insight into the UvA's policy and other decisions and more opportunities to incorporate that decision-making into the UvA's Planning & Control cycle.

2.1 External developments

Geopolitical and economic developments

The 2027 Framework Letter comes against the backdrop of a tense geopolitical situation, with wars in Ukraine and the Middle East, growing rivalry between major powers and ongoing trade tensions. This has led to economic uncertainty, higher defence spending and pressure on the national budget. The resulting tensions and uncertainties are having an impact on our teaching, research and societal impact and introducing greater uncertainties into our long-term budget.

Coalition agreement

The coalition plans to invest in education and science with a structural investment of 1.5 billion across all components of the education chain. Among other things, the coalition wants to work on a talent strategy to attract international talent. The coalition agreement states that the assessment of non-Dutch-language programmes (TAO) will be dropped for new and existing degree programmes. The parties stress the importance of regional ecosystems, innovation, and connecting education to the labour market. An additional €100 million will be made available for innovation and regional campuses and €100 million for lifelong learning. Furthermore, the coalition is investing heavily in defence, including research focusing on resilience and security.

When the draft Framework Letter was being prepared, it was not yet clear exactly how the funds would be used and distributed among the various education sectors. The coalition agreement does say that this money will be spent on things such as reversing the funding cuts, investment in research and science, the regional investment fund for senior secondary vocational education (MBO), improving the quality of school teachers and putting more teachers in classrooms, strengthening the Inspectorate and improving students' purchasing power. More clarity on the coalition's final plans and the required Opposition support is not expected until the autumn, around Budget Day.

Internationalisation/Balanced Internationalisation Bill TAO off the table

The coalition agreement states that the Balanced Internationalisation Bill (WIB) will be amended and that, as part of these amendments, the assessment of non-Dutch-language programmes (TAO) for both new and existing degree programmes is off the table as far as the government is concerned. These plans for higher education give reason for cautious optimism. At the same time, much remains uncertain: not only must the cabinet, as a minority government, find support for each step, it is also unclear what the plans for changes in the bill mean for universities. Moreover, the coalition agreement mentions the intention to make additional administrative agreements with universities. The intended content and form of these agreements is not yet known. The possibility that they will include measures to control the student intake for non-Dutch-language programmes cannot be ruled out.

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-2026. The current CAO NU will expire on 30 June 2026. The goal of the employer is to reach a collective agreement that will last until 30 June 2028. In this Framework Letter, as in the 2026 Budget, we assume a 4% pay increase from 1 July 2026. Our calculations also assume an additional wage increase of 3% from 1 July 2027.

Labour market developments

An easing of labour market tension and the stabilising size of the organisation have made it less challenging to attract talent. On the other hand, demographic developments may create an imbalance between the inflow and outflow of employees. In particular, for a number of support and management positions in ICT, Real Estate and Finance, competition with other employers has not abated. This means that additional recruitment efforts remain necessary for these positions. Furthermore, there is still room for improvement in making better use of the internal labour market by removing internal barriers and strengthening the position of internal candidates. The use of a career broker is a good example. Partly prompted by the Employment Relationships Deregulation Act (Deregulerend Beoordeling Arbeidsrelaties, DBA), the hiring of external staff will be managed more tightly.

2.2 Developments at the UvA

2.2.1 New strategy

In 2026, the new UvA strategy for 2027 – 2032 will be adopted. In this strategy, we have reformulated our mission, to make it more appropriate for the current times: ‘We bring curious people together to learn to think independently and creatively. From Amsterdam – connected to the world – we find new ways to understand and solve complex issues.’ We express our values in the words ‘engaged, curious and individual’. We will give substance to these values in the years ahead by defining four major ambitions:

- We are a great place to work and study
- We are valued as a knowledge partner
- We create social impact in four areas: sustainability, digitalisation, health and a resilient society
- We provide space for talent.

Each of the ambitions will in turn be translated into a number of priorities for the years ahead. This is illustrated in the image below. The strategy has not yet been finalised. At the time of writing it is under consideration by the representative advisory bodies.

Strategische keuzes in beeld | Hoofdpijnen van de strategie - prioriteiten



The next few sections describe the developments for each ambition that are relevant to the Framework Letter.

2.2.2 A great place to work and study

The UvA wants to be a university where students and staff feel at home and can develop and excel. A strong academic community is not an afterthought; it is the basis for everything we do. When people feel safe, seen and connected, space is created for curiosity, debate, experimentation and talent development. At the UvA, we recognise and develop talent – from students and lecturers to researchers and operational management professionals – and give people room to grow and contribute.

Psychosocial occupational stress

In recent years, the UvA has invested considerable effort in reducing workloads and creating a socially safe working environment. Following the investigation by the Dutch Labour Inspectorate in 2023, psychosocial occupational stress has received greater attention and improvements to the working environment at the UvA are being worked on in a planned and systematic way. As a result, we have increasingly been able to implement more effective measures. During its recent visit, the Dutch Labour Inspectorate praised the way the UvA has dealt with psychosocial occupational stress in recent years. The inspectors noticed a marked improvement in the way we perform risk assessments and evaluations (RI&Es), the attention given to reducing workloads and our work on improving social safety. At the same time, the Inspectorate encouraged the UvA to continue on its current path, with an explicit focus on completing the PDCA cycle. For the time being, sufficient funds are available for this, but in time, the dedicated funds for high workloads and the talent policy may need to be used.

Prevention

Alongside efforts to reduce workloads, increasing attention will be given to preventing work-related absences. To make better use of early detection, efforts will include more accessible and visible support from the Staff Welfare Service and a standing offer of relapse prevention conversations. In addition, there will be improved capacity for preventative career coaching and better assurance of RI&Es and professionalisation of the prevention organisation.

Diversity, equality and inclusion

An inclusive university requires a working environment that welcomes people with diverse backgrounds and perspectives and has a culture of equality at its core. A great initiative in this regard is the development of a platform for dialogue, where dialogue is professionally supported and facilitated. In addition, special attention will be given to strengthening the position of vulnerable groups, such as minorities or groups that have had to contend with an inequality of opportunities in society, and supporting staff and students 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. Given the pressure on funding, this has become an even greater challenge.

Vision on Teaching and Learning

At the UvA, students learn that through their academic education, they become an integral part of society by visibly and meaningfully contributing to scientific and social issues. We call this academic citizenship. In 2027, we hope to translate the new Vision on Teaching and Learning, which will be adopted in 2026, into our curricula.

Student wellbeing – engagement and facilities

The funds for student wellbeing provided by the Ministry of Education, Culture and Science are invested in Student Services. They are used to strengthen our formulated goals; for instance, a great deal of attention is given 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 reduced waiting times considerably. We are also working on improving communications around student wellbeing.

The UvA’s Profiling Fund was evaluated in 2026. This led to a review of the regulations to be implemented in 2027. As part of the review, the increase in the 2024 allowance for student council members to strengthen participation in decision-making was approved by the Executive Board.

For some of its student facilities and forms of engagement, the UvA relies on partners such as the USC and CREA. The UvA is currently holding discussions with these parties about the desired commitment and the required resources. Where these facilities are important for student wellbeing, the UvA would like to contribute to them.

Language policy

The UvA is preparing for the expected passing of the amended Balanced Internationalisation Bill. From 2027, we will make additional efforts to facilitate the learning of Dutch as a second language. This was also a desire expressed by the Central Student Council (CSR). An additional €800,000 per year has been set aside for this purpose in the Framework Letter.

Policy on studying with a disability

The UvA offers students with a disability, chronic illness, neurodivergence or dyslexia support that enables full participation in education and assessments. We do this with basic, teaching and learning, examination and customised adjustments, which are set out in a policy framework.

The framework provides direction, clarity and consistency in student support and enables staff to fulfil their roles within a clear structure. We will continue implementing the framework in 2027.

Operational management processes

The decentralised organisational structure of our university has contributed to diversity in the implementation of operational management processes. As a result, opportunities for more efficient and effective chain processes have not always been fully exploited. Partly stemming from the ViDi proposals (see below), there will therefore be a greater focus on the simplification and harmonisation of operational management processes, alongside an examination of governance, compliance and quality.

ViDi

Through the ViDi action plan, which was launched in 2025, we expect to structurally reduce operating costs by at least 2 percentage points (about €20 million), with no loss of quality. The organisational units submitted 29 proposals under the action plan, 19 of which were approved for implementation and received funding. Together, these proposals are expected to deliver lasting savings of over €18.2 million from 2027. €1.8 million was made available for implementation of the initiatives in 2025, with €2.7 million made available in 2026.

The initiative that aims to deliver the majority of the savings (around €12 million) concerns a more efficient use of office accommodation. Using less space will lead to lower accommodation and service costs without changing the Accommodations Plan rate. The ambition is for these savings to be made by 2030. The savings will be gradually incorporated into the budgets of organisational units over the next few years.

In addition, the service units have deducted the shortfall in the ViDi target in the 2026 Budget from their rates for 2027 and beyond. For 2027 and subsequent years, the Framework Letter incorporates a reduction in rates of €784,000 per year.

The progress of the ViDi measures and the savings achieved will be monitored in 2026 and beyond through the management reports (Q2 and Q4) and the periodic consultations between the Executive Board, faculties, executive staff and service units.

Accommodation: a great place to work and study

The UvA's buildings are more than just a roof over our head: they are a great place to study and work. Our buildings inspire, stimulate and facilitate thousands of students and staff every day. The physical environment contributes directly to study success, job satisfaction and the quality of teaching, research and valorisation. With the new Accommodations Plan, the UvA continues to invest in attractive and vibrant campuses, with a sustainable and wisely used real estate portfolio.

We regard feeling welcome and comfortable on campus as an important precondition. We meet this precondition by creating safe, healthy, sustainable and

accessible environments, with facilities focused on student and staff wellbeing, and attractive and green outdoor spaces.

Accommodation also plays a key role in facilitating valorisation. By providing physical spaces for collaboration with knowledge partners and businesses – including co-creation space, offices, labs and spaces for startups – we facilitate the entire valorisation chain and ensure that new knowledge is more quickly transformed into social and economic added value. The key points of the new Accommodations Plan are presented in Section 3.4.3.

2.2.3 Excelling and contributing

Strategic themes

The new strategy builds on the theme-based approach from the 2021 – 2026 Strategic Plan ‘Inspiring Generations’. In the next few years, we will continue to invest in interfaculty collaboration on the themes of sustainability, responsible digitalisation, health and a resilient society. By doing so, we will make a substantive contribution to urgent and complex social issues through our teaching and research. €1.5 million per year has been set aside for each theme.

As a broad-based research university, we connect disciplines across faculties to interpret these major social issues, put them on the agenda and help find solutions. The themes encourage interdisciplinary research and long-term collaborations with external partners, and are a catalyst for external funding. In the coming years, we will invest in interdisciplinary programmes and develop future-oriented education that prepares students for these transitions.

In interfaculty collaborations, particular attention will be given to our teaching and research in the area of technology. The UvA is not a university of technology, but it has a great deal of expertise in the development of technology, such as AI and quantum technology, critical reflection on technology, and issues relating to the transition of technological developments. This makes the UvA an important partner in creating a profile for and helping to develop the Amsterdam Metropolitan Area. The focus in the region and the University’s focus align well with the priority areas mentioned in the Wennink report, including digitalisation and AI, resilience and security, energy and climate technology, and life sciences and biotech. Efforts will be made to strengthen the quantum technology domain in the coming years, in anticipation of the completion of the LabQ building. The UvA is a leading player in the development of quantum algorithms.

Encouraging interdisciplinary education

In the new Strategy, we express our intention to strengthen our position in research, education and impact in the areas of sustainability, digitalisation, health and a resilient society. We also want to give responsible technology a place in our education. Both intentions call for a push to firmly embed interdisciplinary education in our curricula.

UvA and VU Amsterdam collaborations

The UvA and VU Amsterdam collaborate in many ways, particularly in the Amsterdam UMC, ACTA, Amsterdam University College (AUC) and joint degree programmes, particularly in Science. These collaborations will continue in 2027 and beyond. The costs (and revenues) for such collaborations fall on the organisational units concerned.

Collaboration with third parties

In 2025, the UvA started reviewing the university-wide Policy Framework on Collaboration with Third Parties (2022). This review resulted in updated guidelines, which were adopted in July 2025. The updated policy framework will be adopted in 2026, providing an assessment framework for envisaged and existing partnerships with external partners. The connection between academic freedom and responsibility is central to this assessment, and collaborations will always be considered individually with reference to three dimensions: 1) the risk of contributing to armed conflict or gross and systematic human rights violations; 2) the risk to knowledge security or risk of misuse of knowledge for undesirable military or terrorist purposes; and 3) the risk of contributing to an irreversible adverse impact on the environment, biodiversity, human health, cultural heritage or animal welfare.

The institution-wide Advisory Committee on External Collaborations (ACEC) provides support for complex or high-risk cases at the request of Executive Board and deans by preparing advisory reports at the request of deans or directors. Due to the high number of requests for ACEC support in the context of developments in society, a permanent secretary was appointed to the Executive Staff/Academic Affairs in late 2025 to streamline the process. The guidelines will be reviewed for the first time in the summer of 2026 and adjusted where necessary.

Sustainability

In the coming years, we will intensify our efforts regarding sustainability. We are setting up an ESG programme to work on this goal and have increased the budget for it. In addition to “green sustainability” (the Environment), the programme will also address Social and Governance themes. The cost of staffing the ESG programme will come out of the Executive Staff budget.

Digitalisation and AI (including generative AI)

AI offers crucial opportunities and challenges for higher education and the UvA in general. Generative AI can contribute significantly to efficiency and innovation in education, research and operational management. The technology supports new forms of teaching, faster data analysis, innovations in the performance of research, improved and more efficient administrative processes and new ways of working. The UvA has high ambitions when it comes to AI. The UvA is committed to the responsible and careful use of AI. Alongside the scientific dimension, there is a clear remit to invest in generative and other AI services for lecturers, researchers, support and management staff, and students.

In 2025, we started implementing the ‘Navigating the ocean of artificial intelligence’ project plan. The focus in 2025 was on education: an Awareness and AI literacy programme aimed at lecturers and degree programmes was launched, responsible UvA AI Chat infrastructure was created for the use of generative and other AI applications and AI was incorporated into the Education and Assessment Policy.

In 2026, the focus will be expanded to include research and operational management, and work will be done to embed generative AI in education. Funding for the programme (up to 2028) is included in the Framework Letter. Particular attention is being given to designing and creating an AI governance model to implement risk management in the application of AI systems and comply with national and European laws and regulations. An important prerequisite is that these

developments must align with the public values the UvA stands for, as well as safeguarding our digital autonomy and ensuring a responsible use of AI.

Realising these ambitions and seizing these opportunities will require serious investments, which will enable generative AI to emerge as a new ICT service for education, research and operational management. However, an important prerequisite is that this must be done in line with the public values of the UvA relating to digital sovereignty, and must enable 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.

2.2.4 We value and develop all talent

Leadership and supervision

Our university operates in a dynamic context, in which international and technological developments, increasing financial pressures and issues of social safety and high workloads have a strong impact on working at the UvA. This requires strong and agile leadership at all levels of the organisation. It also requires supervisors who provide direction, create space and trust, and can move effectively in this changing environment, taking their teams with them. The UvA therefore intends to invest in agile leadership in the coming years as a prerequisite for successful teaching and research and optimal collaboration.

We have launched a multi-year programme to strengthen leadership and supervision throughout the university. We are making expectations clearer, providing better support for supervisors (especially new supervisors) in their role, making targeted investments in skills and creating the preconditions for good leadership to grow and become permanently embedded in our organisation.

Strengthening leadership and effective supervision requires a long-term investment in development, culture and structure. At the same time, there are targeted steps UvA can take in the short term that could have a visible impact. This means that as well as incidental project costs, we will have structural costs for developing, implementing and assuring the six action lines.

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.

Employability fund

Agreements have been made in the local consultative committee regarding the spending goals for the employability fund. The fund – the costs of which were charged to 2025 – aims to support employees with their professional development and career mobility in times of funding cuts and reorganisation. The €4.6 million fund will temporarily provide additional financial resources to help and guide employees to develop sustainably and to seize new opportunities within or outside academia.

3 Key points of the budget

This chapter presents the key points of the UvA's budget by providing details of the following topics:

- Long-term forecast (Section 3.1) and differences from the long-term forecast for 2026 – 2029 (Section 3.2);
- Financial policy and principles, including the allocation model (Section 3.3);
- Explanation of the policy-based, real estate and ICT investments (Section 3.4);
- The risk section (Section 3.5).

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 consent from the Joint Meeting regarding the key points of the annual budget. Pursuant to the Management and Administration Regulations, the key points of the annual budget are set out in the Framework Letter and the draft budget, including, at a minimum, the intended distribution of funds between the faculties and service units, including across the policy areas of education, research, accommodation and management, investments and staffing.

The UvA gives effect to 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 set out in this chapter.

If, after the adoption of the Framework Letter, developments emerge which affect the key points of the annual budget, the amended key points of the budget will be submitted for consent to the Joint Meeting in the draft UvA budget for 2027.

Improved consent process

Every year, the Executive Board seeks to obtain the consent of the Joint Meeting on the key points of the budget before the summer. In the event of changes to the key points in the draft budget that differ from the key points set out in the Framework Letter, we try to complete the consent process in respect of the amended key points before December. However, in past years, the consent process has often not been completed until after the relevant budget year has 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 (FP&C) and the finance committees of the Central Student Council (CSR) and Central Works Council (COR) reviewed the consent process. Based on this review, the consent process was improved by focusing on four dimensions, which are explained in more detail below: scope, materiality, process and assessment framework. Last year, the improved process – thanks in part to efforts by and good coordination between the finance committees of the CSR and COR, the FP&C and the Executive Board – helped to achieve timely consent on the key points of the 2026 Budget.

Scope

In the consent process, it is important to focus on the key points of the budget. In past years, issues that were not relevant to the key points of the budget (and, as such, were not part of the consent process) regularly came up in discussions about the key points of the budget. This resulted in unintentional and unnecessary delays to the consent process. These delays were unnecessary in the sense that the issues did not relate to the key points of the budget, and as such, no changes to the key points were

being suggested. Also, time spent on these issues during the budget process reduced the time available to discuss the key points of the budget.

To ensure that these issues, which have not been submitted for consent, are discussed by the Executive Board and the Joint Meeting, they are placed on the agenda for the consultative meetings with the CSR and/or COR. These issues are included in the long-term agenda. In addition, periodic reports are made to the Joint Meeting to follow up on these issues.

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 an assessment that is contrary to the wishes of the Joint Meeting, the Executive Board will explain in writing the deciding factor(s) 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.

3.1 Long-term forecast

Long-term forecast in figures

The tables below show the long-term forecast based on the developments described in Chapter 2. This includes all the prices, budgets and frameworks contained in this Framework Letter. The 2026 figures were taken from the 2026 Budget.

UvA long-term forecast	2026	2027	2028	2029	2030
INCOME					
Government grant (Ministry of Education, Culture and Science)	730.216	737.895	726.511	712.493	707.774
Tuition, course, lecture and exam fees	165.252	165.884	164.422	162.028	162.028
Income from work carried out for third parties	152.902	149.012	151.712	155.168	155.168
Other income	29.727	29.144	28.326	30.139	28.157
TOTAL INCOME	1.078.097	1.081.934	1.070.971	1.059.828	1.053.127
EXPENSES					
Staffing costs	786.935	788.720	774.657	766.761	760.786
Depreciation	45.973	46.626	48.325	48.424	50.159
Accommodation expenses	82.884	80.191	79.619	78.762	78.165
Other expenses	171.507	172.994	171.833	168.932	166.340
TOTAL EXPENSES	1.087.299	1.088.530	1.074.434	1.062.878	1.055.451
	-	-	-	-	-
Net income/expense	-9.202	-6.596	-3.463	-3.050	-2.324
	-	-	-	-	-
Financial income and expenses	1.856	1.127	2.063	1.649	924
Result	-7.346	-5.469	-1.400	-1.400	-1.400
	-	-	-	-	-
Tax	-	-	-	-	-
Income from holdings in companies	1.000	1.400	1.400	1.400	1.400
Result after tax	-6.346	-4.069	0	0	0
	-	-	-	-	-
Share of third parties	-	-	-	-	-
RESULT	-6.346	-4.069	0	0	0
Proceeds from the sale of property		PM		PM	PM
Mutation (earmarked) reserve	6.665	4.262	2.613	1.475	1.475

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. This means that the long-term forecasts in the 2026 Budget for all expected income and expenses have not been fully updated. However, the forecasts for the government grant, statutory tuition fees, internally funded outputs, financial income and expenses and the expected results for each organisational unit have been updated. The latter item includes a new forecast for the real estate administration results based on the new Accommodations Plan.

In the coalition agreement, it was agreed that the previous government's spending cuts would be cancelled. It is not known at the time of writing exactly what this means for the government grant to be received in 2027 and beyond. For now, only the reversal of the internationalisation target has been incorporated in the forecasts.

The long-term forecast shows that, based on the expectations in the Framework Letter, the income for 2027 will be slightly higher than the income for 2026. This

increase will be insufficient to fully offset the cost increases resulting from inflation and the collective labour agreement (based on our expectations of the contents of the new CAO NU). Income is expected to gradually decline after 2027. The drop in income will mainly be due to an expected decrease in the number of students and thus the quantity of funded outputs. The macro framework for the government grant (the total amount earmarked by the Ministry of Education, Culture and Science for academic education and research) also shows a decline in the years ahead due to falling student numbers.

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 organisational units will manage to achieve the multi-year results as updated for the Framework Letter. The expected decrease in the government grant and the reduction in costs that will be required as a result will increase the financial pressure on all parts of the University. The increase in the government grant resulting from the coalition agreement is expected to reduce this pressure only in a limited number of places.

Two contingencies are included in the long-term forecasts. First, for 2028, 2029 and 2030, undistributed negative policy funding for research of -€2.6 million, -€5.2 million and -€7.8 million respectively, has been included to reduce the deficit in funds allocated for research in the long-term forecast. Within the next twelve months, it will be determined in consultation with the organisation what additional measures are needed to bring the deficit down to this order of magnitude in the coming years. In addition, for 2028, 2029 and 2030, a contingency has been included so as to achieve a balanced budget for these years. Without this contingency, the results for these years would be -€5.1 million, €9.3 million and €8.1 million respectively. Given the uncertainties in the long-term forecasts (including the practical details of the coalition agreement), it was decided to show a nil result for these years using this method, in line with the policy of having a balanced budget in the long term.

The table below shows the result from the UvA's non-consolidated, long-term budget, broken down into the UvA's organisational components. The first contingency described above is included in the "Education Allocation" line. The second contingency is included in the "Faculties" line. We explain each organisational component below.

UvA long-term organisational forecast	2026	2027	2028	2029	2030
Allocation					
Allocation to education	7.186	4.305	4.293	8.520	6.656
Allocation to research	-28.660	-19.596	-14.661	-9.074	-6.777
Subtotal for allocation	-21.475	-15.291	-10.368	-554	-121
Organisation					
Faculties	4.973	-2.557	-271	-11.751	-10.083
Services	421	-151	140	965	965
Executive staff and policy	-923	-923	-923	-923	-923
Subtotal for organisation	4.471	-3.631	-1.053	-11.708	-10.040
Real Estate & Treasury					
Real Estate	2.263	6.720	2.082	2.986	1.909
Treasury	8.395	8.133	9.340	9.277	8.253
Subtotal for real estate & treasury	10.658	14.853	11.422	12.263	10.162
RESULT	-6.346	-4.069	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 2026 – 2029 based on the information currently available. The government grant includes the removal of the internationalisation target, the expected negative effect of the 2026 baseline forecast, the expected wage/price indexation for 2027 (3%) and the latest insights regarding the funded outputs in the government grant. The wage/price indexation estimated for 2026 has been kept at 4%, the same level as in the budget. The statutory tuition fees forecast has also been updated. The new figure assumes a slightly smaller decrease in the number of students and incorporates the expectation that statutory tuition fees will be €2,761 in 2027 – 2028.

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. Its conclusions were set out in the 2021 report ‘Adequacy, efficiency and cost allocation in secondary vocational and higher education and research’ (Toereikendheid, doelmatigheid en kostentoerekening in het mbo, hbo en wo&o) and are largely still applicable.

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. In line with the vision for the allocation model, the objective is to aim for a neutral (= 0) result in the long term. 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 the 2027 Framework Letter, as in the 2026 Framework Letter, the financial headroom available in the allocation model has been used to increase education funding and prices by 2%, while research funding and prices remain the same. In a deviation from the budget, earmarked government grant funds have been indexed by 3%, to incorporate the anticipated wage-price adjustment for 2027. In addition, the variable faculty funds have been updated based

on the faculties' forecasts for the 2027 – 2030 budget. For 2028 – 2030, the contingency described earlier is included within the funds allocated for research. Chapter 5 contains a further breakdown of the addition and distribution.

Organisation

The results for the faculties, service units, executive staff and policy, as shown in the table above, are based on the forecast results submitted by the organisational units in February 2026.

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 for each organisational unit as shown in Annex 1 of this Framework Letter will be permitted only for compelling reasons and only if the corresponding headroom can be found within the draft budget of the UvA as a whole.

For 2027, a collective negative result of -€2.5 million is currently expected for the faculties. In the long term, the faculty result includes the contingency described earlier. The service units are expected to produce a nil result in 2027, or close to it. The result for executive staff and policy is unchanged from the long-term forecast in the 2026 – 2029 budget.

Real estate and treasury administration

The result for the real estate administration has been updated on the basis of the most recent insights with regard to the new Accommodations Plan. The result for the treasury administration was updated for the Framework Letter on the basis of current insights regarding the return on invested capital from the real estate administration, the result from participating interests and the interest income and expenses based on the planned investments and operating results for the years ahead.

The table below shows the UvA's financial indicators for 2026 to 2030, based on the budget as set out in this Framework Letter. The financial indicators for 2026 are based on the 2026 Budget and the balance sheet as at 31 December 2025.

The standards mentioned in the policy section are explained in Section 3.3, along with the impact on those standards of the plans discussed in this Framework Letter.

Ratios	2026	2027	2028	2029	2030
Solvency I	38%	42%	42%	41%	39%
Solvency II	43%	46%	47%	46%	44%
Liquidity	0,8	0,7	0,5	0,5	0,5
DSCR	3,0	3,2	2,8	3,2	2,6
Signal value excess reserves	0,4	0,4	0,4	0,4	0,4

Table 3: UvA financial indicators

Based on the updated Accommodations Plan, the UvA's financial position is expected to remain solid, and the ratios are expected to remain within the desired frameworks. As a result of the high level of investment, additional external financing will have to be raised from 2029 onwards. The amount of external financing will remain within acceptable limits. Raising external financing leads to higher interest and repayment obligations. This explains the fall in the DSCR, which will otherwise remain at a comfortable level over the planning period.

3.2 Updates relative to the long-term budget for 2026 – 2029

The table below shows the change from the result shown in the 2026 – 2029 budget to the result indicated in this Framework Letter. Below the ‘Change in result from Budget 2026 – 2029 to Framework Letter 2027 – 2030’ overview table, the changes are explained for each item. Because the 2026 Budget did not include figures for 2030, that year has also been left out of the change tables.

Structure of changes	2027	2028	2029
Start: Net Result in Budget 2026	-3,6	0,0	0,0
<i>Updated income</i>			
Government grant	23,4	25,2	26,2
Tuition fees	0,3	1,7	1,6
Income from work for third parties	0,0	0,0	0,0
Other income	-0,3	-0,3	-0,3
<i>Subtotal</i>	23,4	26,5	27,4
<i>Actualisation of expenses</i>			
<u>Personnel expenditure</u>	15,2	15,2	15,5
<u>Depreciation expenses</u>	-0,1	3,2	2,6
<u>Housing costs</u>	0,6	0,9	1,5
<u>Other expenses</u>	6,5	6,5	6,6
<i>Subtotal</i>	22,2	25,7	26,2
<i>Update of financial income and expenses and result from participating interests</i>			
Result from participating interests	0,0	0,0	0,0
<i>Subtotal</i>	-1,6	-0,8	-1,3
Net result of draft budget for 2027 after update	-4,1	0,0	0,0

Table 4: Change in result from Budget 2026 – 2029 to Framework Letter 2027 – 2030

3.2.1 Updated income figures

Government grant

The estimates of the government grant have been updated based on the latest insights. The biggest change relates to the 3% wage/price adjustment that has been included for 2027. The 2026 wage/price indexation estimate has been kept at 4% pending the actual wage/price adjustment. The removal of the internationalisation target (in anticipation of further details of the coalition agreement) and the expected impact of the 2026 baseline forecast have also been incorporated. 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 education outputs will remain the same in 2027 as in 2026. A slight growth in market share is expected for the years 2028 – 2030. The market share of doctorate conferrals has decreased slightly, but this is offset in the government grant for research by a higher market share of funded degree certificates. The market share of doctorate conferrals is assumed to remain roughly the same in the years 2028 – 2030, while a slight increase

is expected in the market share of degree certificates. These forecasts do not take into account the possible impact of the WIB.

<i>Updated income</i>	2027	2028	2029
<u>Government grant</u>	<u>23,4</u>	<u>25,2</u>	<u>26,2</u>
Reversal of internationalisation targets	2,8	4,9	5,3
Wage/price adjustment	20,8	20,6	20,3
Estimated baseline projection for 2026	-1,7	-1,7	-1,7
Change in market share for education	1,4	1,4	2,1
Change in market share for research	0,2	0,2	0,3
Other movements in government contribution	-0,1	-0,2	-0,2

Table 5: Updated income figures – Government grant

Tuition fees

Tuition fees will be slightly higher than indicated in the 2026 – 2029 budget due to indexation of the statutory tuition fee rate for the 2027 – 2028 academic year. At the same time, the expected number of students has been revised slightly downwards. At present, it is difficult to forecast revenue from institutional tuition fees. This is estimated by the faculties during the drafting of the budget.

<i>Updated income</i>	2027	2028	2029
<u>Tuition fees</u>	<u>0,3</u>	<u>1,7</u>	<u>1,6</u>
Statutory tuition fees	0,3	1,8	1,8
Institutional tuition fees	0,0	-0,1	-0,2

Table 6: Updated income figures – Tuition fees

Income from work performed for third parties and other income

The income from work performed for third parties and other income are the same as in the 2026 Budget.

<i>Updated income</i>	2027	2028	2029
<u>Income from work for third parties</u>	<u>0,0</u>	<u>0,0</u>	<u>0,0</u>
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

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

3.2.2 Updated expenses

Personnel expenses have been adjusted upwards by €15.2 million from the 2026 budget,

with Other expenses being adjusted upwards by €6.5 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.

<i>Updated income</i>	2027	2028	2029
<u>Personnel expenditure</u>	<u>15,2</u>	<u>15,2</u>	<u>15,5</u>
<i>Faculties</i>	13,2	11,3	10,0
<i>Services</i>	2,8	2,5	2,9
<i>Central</i>	-0,8	1,4	2,5

Table 8: Updated expenditure – Staffing costs

<i>Updated income</i>	2027	2028	2029
<u>Other expenses</u>	<u>6,5</u>	<u>6,5</u>	<u>6,6</u>
<i>Faculties</i>	5,6	4,8	4,3
<i>Services</i>	1,2	1,1	1,3
<i>Central</i>	-0,4	0,6	1,1

Table 9: Updated expenditure – Other expenses

Accommodation costs and depreciation expenses have been updated based on the new Accommodations Plan.

<i>Updated income</i>	2027	2028	2029
<u>Housing costs</u>	<u>0,6</u>	<u>0,9</u>	<u>1,5</u>
<i>Faculties</i>	0,1	0,1	0,0
<i>Services</i>	0,0	0,0	0,0
<i>Central</i>	0,6	0,8	1,5

Table 10: Updated expenses – Accommodation costs

<i>Updated income</i>	2027	2028	2029
<u>Depreciation expenses</u>	<u>-0,1</u>	<u>3,2</u>	<u>2,6</u>
<i>Faculties</i>	0,0	0,0	0,0
<i>Services</i>	0,0	0,0	0,0
<i>Central</i>	-0,1	3,2	2,6

Table 11: Updated expenses – Depreciation

3.2.3 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 remains the same as in the 2026 Budget.

<i>Updated income</i>	2027	2028	2029
Financial income and expenses	-1,6	-0,8	-1,3
Result from participating interests	0,0	0,0	0,0

Table 12: Update of financial income and expenses and result of participating interests

3.2.4 Allocation model, internal services and organisational unit results

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.

During the drafting of the 2026 Budget, the faculties estimated the expected number of credits and other variables that are important for the allocation model. The forecasts were updated in February, and show that the number of credits and degree certificates that will be obtained by government-funded students in 2027 has risen since the 2027 Budget forecasts.

The higher number of funded outputs will lead to a higher allocation to the faculties, amounting to €11 million. At the same time, the allocation to the faculties has decreased by €3.6 million due to a lower price per doctorate conferral due to the increasing number of doctorate conferrals in the macro framework. The addition to the allocation model has increased due to the upwards adjustment to the government

grant (€23.4 million) and tuition fees (€0.3 million). The overall headroom created will be used to increase the education prices and funding by 2%. This is reflected in this Framework Letter. In addition, all earmarked government grant funds, including the funds for the sector plans, have been indexed with the estimated wage/price indexation for 2027 of 3%. The forecasts for 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 earmarked government grant funds are always finalised at the end of the year based on the actual indexation in the latest version of the final 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, the faculties and service units have agreed that the same wage/price compensation percentage applied to the faculties will be used as the general percentage applicable for the service 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%).

Organisational unit results

All organisational units were asked for a new forecast of expected results for 2027 – 2030 for this Framework Letter. The faculties' results worsened by €4.7 million. This is partly due to the use of earmarked reserves by the Faculty of Science (for the technology profile) and the Faculty of Social and Behavioural Sciences (for the Urban Impact Lab). The service units' results have decreased by €0.9 million. This includes the impact of the reduction in rates if the ViDi targets are met. For the administration and executive staff, the result remains equal. The results achieved by the treasury administration have decreased by €0.7 million, while the results achieved by Real Estate have increased by €0.6 million compared with the expectations in the 2027 Budget.

3.2.5 New initiatives and developments

In mid-February, all of 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 input is included in the internal UvA developments described in Chapter 2. The following paragraphs describe what these

developments mean for the strategic and policy funding set out in the Framework Letter.

Spending on strategic themes

As explained in Section 2.2.3, spending on the four strategic themes of sustainability, responsible digitalisation, health and a resilient society will remain unchanged under the new UvA Strategic Plan. €1.5 million per year has been set aside for each theme (€6 million per year in total). The Seven programme will be combined with the strategic theme of sustainability. The €1 million per year of funding previously earmarked for Seven will therefore lapse with effect from 2027.

Ongoing funding for interfaculty education

According to the long-term forecast in the 2026 Budget, funding for interfaculty education is set to decrease by €2 million per year (from €3 million to €1 million per year) after 2027. Because interdisciplinary education will continue to play an important role in the new strategy, this decrease has been removed from the long-term forecast and structural funding of €3 million per year has been included for interfaculty education.

Boost for Dutch as a second language courses

As described in Chapter 2, from 2027 the UvA will make additional efforts to facilitate the learning of Dutch as a second language. €800,000 per year has been set aside for this purpose in the Framework Letter.

Transition and compensation funding

In the 2026 Budget, funds were set aside over several years to help cope with transition issues following the Schoof government's funding cuts and the introduction of the WIB (€5 million for 2027 and 2028 and €2.5 million in 2029). It is expected that these funds will no longer be needed due to the investments the new government will make in higher education. These funds will therefore no longer be set aside for this purpose.

Savings on central policy funding

The 2026 Budget included savings on central policy funding of €2.5 million per year from 2027. In this Framework Letter, these savings have been partially achieved by cancelling the long-term RPA funds that had been earmarked in the 2026 Budget but not yet allocated (€1.25 million in 2027 and a structural €1.9 million from 2028). Greater savings are not considered achievable for 2027, but for 2028 and beyond, the remaining goal of saving €0.6 million per year on central policy funding remains.

3.3 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 money for faculty RPAs within

‘policy funding for research’ has been moved from the RPAs to the decentralised policy funding allocated to faculties. This money was previously a lump sum amount under ‘central policy latitude’. This adjustment has been prompted by the administrative evaluation of the allocation model. Starting from the 2027 Framework Letter, the funding available for RPAs is being gradually adjusted from €5.5 million to €3.6 million from 2028, as described in Section 3.2.5.

In the 2021 Framework Letter, the matching definition was amended to accommodate developments with regard to the conditions of new financing from the Ministry of Education, Culture and Science in particular, which are equal, virtually equal, comparable or highly comparable to the financing conditions for other sources of funding (Dutch Research Council) 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. Annex 2 outlines the long-term changes in funding for each faculty. In 2026, a number of changes will be made as a result of the incorporation of the recommendations from the executive management review of the allocation model. These are described in Section 2.2 of the 2026 Framework Letter.

Funding for the Faculty of Dentistry and Amsterdam University College

The funding for AUC and the Faculty of Dentistry in the 2027 Framework Letter is in accordance with the agreements made 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 funded outputs 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);
- income related to the number of enrolments, degree certificates and other output-related parameters of the government grant, for both the research and education 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 for wage/price increases in 2026, both VU Amsterdam and the UvA will include the same estimate of the compensation (namely 3%) in their framework letters. The

government's actual indexation for wage/price increases in 2026 – once it is known – will be included in the draft budget instead of the 4% estimated. The expected compensation from the government for wage/price increases of 3% has been included for 2027. Coordination between VU Amsterdam and the UvA on the wage/price adjustment to be applied to the government grant for 2027 was still being discussed at the time of drafting this Framework Letter.

- 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 system funds centrally, while the remaining 74% is allocated to its faculties to be spent at the decentralised level. As ACTA is embedded in the operational management of VU Amsterdam, this central percentage also applies to ACTA. This means that 26% of the former Student Loans Act funds jointly received by ACTA from VU Amsterdam and the UvA are retained by VU Amsterdam for central teaching facilities of which ACTA can make full use. Furthermore, ACTA, like the other VU Amsterdam faculties, is involved in deciding how these central funds will be spent.
- 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.
- Since the 2024 – 2025 academic year, students are automatically enrolled with the coordinator of a joint degree. Any impact on things such as the allocation of funding and the charging on of costs for internal services, which is partly based on the number of enrolled students, is worked out by the UvA and VU Amsterdam in coordination with AUC.

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.

Developments with respect to the collective labour agreement and staffing policy

As stated, it is difficult at this point in time to assess the impact of a new collective labour agreement on wage costs in 2027. In this Framework Letter, as in the 2026 Budget, we have assumed a collective agreement increase of 4% with effect from 1 July 2026. We have also assumed a collective agreement increase of 3% with effect from 1 July 2027, equal to the expected wage/price adjustment in the government grant.

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

Transparency and quality of the budget

The UvA considers financial transparency important and will continue to make efforts in this regard, including using UvAdata and infographics, publishing and sharing Planning and Control (P&C) documents and improving financial control processes at all levels.¹

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

¹ See also www.uva.nl/financien.

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. To stimulate the decision-making and spending process within the organisational units, clarity will be provided as early as possible in the process of drafting the 2027 Budget regarding the level and any conditions for earmarked funds, so that organisational units are aware as early as possible of the additional funds that will be made available and are able to act accordingly.

Affordable accommodation

The UvA aims to keep the basic accommodation costs (internal rent, excluding service provision) to no more than 10% of revenue. Including service provision and energy, the accommodation ratio should be a maximum of 15%.

Solvency I

This is the standard solvency ratio (equity/total assets). Over the planning period, this ratio will remain at a solid level of around 40%.

Solvency II

This ratio is monitored by the Inspectorate of Education, which adds the 'provisions' balance sheet item to the equity. The alert threshold used by the Inspectorate of Education is 30%. During the planning period, this ratio will remain well above that.

Liquidity

The Inspectorate of Education uses 0.5 as the alert threshold for liquidity. In practice, the UvA uses the same threshold value. Raising additional financing in 2029 and 2030 will ensure the ratio remains at 0.5.

DSCR

The DSCR is an indicator that shows the amount of operating cash flow (EBITDA) in relation to the regular interest and repayment obligations on the long-term loans raised by the organisation. A minimum standard of 1.0 was agreed in the covenants with the lender (BNG). In practice, a ratio of 2.0 is a safe threshold value to aim for. The ratio remains well above that value.

Alert threshold for excessive reserves

Exceeding the alert threshold value of 1 is considered by the Inspectorate of Education as an indication that an institution may be creating unnecessary buffers of public funds. The UvA's normative public equity remains well below the new alert threshold.

Long-term financial break-even result for the entire UvA

The UvA strives to achieve, at a minimum, a nil result for the University as a whole. Funds may be temporarily committed for specific goals, as is the case with earmarked reserves, but there must be a nil result or better in the long term. Based on the plans set out in this Framework Letter, profitability will remain at 0% in the long term (2027 aside).

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.

Faculty 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.

3.4 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
- ICT 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.

3.4.1 Policy investments

In 2027, the UvA will invest in various policy themes through:

- decentralised policy funding allocated to faculties via the allocation model;
- central policy funding allocated to faculties via the allocation model;
- other policy funding (including strategic investment budgets) allocated to faculties and service units via the allocation model;
- funding for Research Priority Areas;

- theme-based budgets via the management budget.

Policy funding via the allocation model is explained in more detail and broken down in Chapter 5. Section 6.5 provides an explanation of policy investments by the Executive 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. Since 2021, these are included under ‘Other policy investments’. A breakdown of this item can be found in Section 3.4.2, where it is explained further.

Funds for the UvA’s new strategy will be spent under strategic investment budgets. In addition to the €6 million per year mentioned in Section 3.2.5 that has been set aside for the strategic themes (including Seven), another €1.5 million per year is available for the new strategy.

Research Priority Areas (RPAs)

Research Priority Areas aim to explore and encourage innovation in research by bringing together different disciplines across faculty boundaries. The policy was last reviewed in late 2018, at which time the emphasis was placed more on encouraging interfaculty research focusing on scientific innovation than on developing key areas for academic research. This objective is still valid. The policy will be reviewed again in 2026, and the best way to achieve this objective in the coming years will be considered. Starting from the 2027 Framework Letter, the funding available for RPAs is being gradually adjusted from €5.5 million to €3.6 million from 2028.

Research Priority Areas	For	2026	2027	2028	2029	2030
RPA Urban Mental Health	FNWI	2,000	2,000	2,000	-	-
RPA Trust in the digital society	FdR	300	300	-	-	-
RPA Organizational Ethics	FdR	300	-	-	-	-
RPA ENLENS	FNWI	300	-	-	-	-
RPA Decolonial Futures	FGW	350	350	-	-	-
RPA Human(e) AI	FdR	300	300	300	-	-
RPA Emergent Phenomena in Society	FEB	350	350	350	-	-
Available RPA resources	Not distributed	650	-	-	2,950	3,600
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	-	-
Total		5,500	4,250	3,600	3,600	3,600

Table 13: RPAs

3.4.2 ICT 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

‘ICT Projects’ is used to fund small and medium-sized projects in all areas of information provision. We also provide theme-based funding on 14 individual topics. In total, €4.5 million will be available for theme-based funding in 2027. Together with the ‘ICT Projects’ funding, the hours for the ICT portfolio and the contribution to SURF, the total funds available for the ICT portfolio in 2026 will be €7.5 million.

Theme-based

funding

The 'Theme-based Funding' budgets provide an indicative multi-year view by domain. During 2026, the details of these budgets will be developed in consultation with the faculties and service units. The details will be recorded in the 2027 Long-Term Implementation Plan (MJUP)/ICT Portfolio. 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 2027, the education domain will work towards 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 will be achieved through the ongoing development of IT solutions for researchers.

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 2027, implementation of an application to support the doctorate process will be completed.

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 through the SAP Expertise Centre Annual Plan (improvements and innovations in the financial domain, HR domain, management information and underlying technical infrastructure) and through a project designed to professionalise the management of research projects (replacement of SAP PPM).

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.

A UNL committee has been launched to promote the collective digital autonomy of Dutch universities through work on a shared vision, knowledge building and control over high-risk digital infrastructure. The Dutch universities are working on a common digitalisation strategy, with digital autonomy as one of the themes. The impact of these two developments on the ICT portfolio is not yet known.

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)	2026	2027	2028	2029	2030
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	529	529	529	529	529
ICT projects: Hours ICTS	1.460	1.460	1.460	1.460	1.460
<i>Subtotal ICT projects regular</i>	2.989	2.989	2.989	2.989	2.989
ICT theme funding: Education	602	550	550	550	-
ICT theme funding: Lifelong learning	-	200	-	-	-
ICT theme funding: Research*	400	700	300	300	-
ICT theme funding: Education Logistics	1.787	1.260	1.036	1.036	-
ICT theme funding: educational logistics Study plan	341	588	588	250	-
ICT theme funding: Operations	548	338	338	250	-
ICT theme funding Business operations UvAweb	59	259	259	259	-
ICT theme funding: Information security	50	-	-	-	-
ICT theme funding: Data and AI for the UvA	150	-	-	-	-
ICT theme funding: basic services	574	-	-	-	-
<i>Subtotal thematic funding awarded</i>	4.511	3.895	3.071	2.645	-
ICT theme funding: Reserved	-	616	1.440	1.866	4.511
TOTAL	7.500	7.500	7.500	7.500	7.500

Table 14: Long-term ICT investments

3.4.3 Real estate investments and the Accommodations Plan (Key points of the Accommodations Plan)

The new Accommodations Plan will be finalised in mid-2026 and submitted as a separate document for consultation and decision-making. In drafting the new Accommodations Plan strategy, difficult decisions were made with regard to the real estate portfolio. These decisions are explained in more detail below.

Campus development

The UvA has open city campuses with inspiring and vibrant common areas and high-quality facilities, focused on connection, community-building, collaboration and meeting people, where education, research and knowledge valorisation are central.

We are committed to creating a compact University Quarter (UQ). The OMHP and BG5 listed buildings will be renovated, with a lower level of ambition than before to keep the costs and risks at an acceptable level. Reinvestment projects will be being launched for BG1 and the Allard Pierson building. The UvA is creating a thermal energy storage (TES) system to achieve its sustainability ambitions and investing in attractive outdoor spaces. In time, the remaining buildings will no longer be used for UvA purposes and will be placed in the Strategic Real Estate Reserve.

The Roeterseiland Campus (REC) will be improved with the creation of a USC sports facility. Outdoor spaces will be made greener to increase the nature inclusiveness and climate adaptability of the campus. The biggest challenge at the REC in the next few years will be increasing the occupancy rates of office space. This will be achieved both by investing in quality and by reducing the amount of floor space required, so the freed-up space can be used for other purposes.

At the Amsterdam Science Park (ASP), work continues on the renovation of ASP 904 and planning for the construction of LabQ, a dedicated building focusing on co-creation in the quantum sciences. In the short term, the ASP area development will continue to take shape with the construction of a residential tower block and an ecological zone. Due to grid congestion, the area development is expected to stagnate in the coming years. Once there is more capacity in the power grid, the UvA plans to continue working with the city council, knowledge partners and businesses in the field of science and technology to develop the area.

Making the buildings and campuses more sustainable

Sustainability, diversity and inclusiveness are key strategic pillars for the UvA. The sustainability ambitions are unchanged: The UvA will invest around €90 million over the next few years to make its buildings Paris Proof, All Electric by 2040. Paris Proof refers to the Paris Climate Agreement, which agreed that a 95% reduction in carbon emissions was needed to limit global warming to 1.5°C. Power grid constraints may pose a planning risk.

Maintenance costs

The buildings used for the primary process are maintained at the desired quality level through reinvestment. Over the next few years, more funds will be made available for major maintenance, to catch up on the backlog of recent years. From 2030, the major maintenance budget will be €12 million per year for the entire portfolio (including the SVR).

For day-to-day maintenance, more financial headroom will also be included in the years ahead, due to the higher cost of maintaining older buildings, such as the PCHH, for longer. From 2030, the day-to-day maintenance budget will decrease from €10 million to €8 million per year, depending on whether the quality of the accommodation is at the desired level across the entire portfolio.

Strategic Real Estate Reserve and divestment

Buildings that are not required for the primary process, but that remain owned and strategically relevant, are placed in the Strategic Real Estate Reserve (SVR). This maintains flexibility in the portfolio and also allows room for strategic decisions in the long term. With an active commitment to leasing and options for use, vacancies are avoided and external income is generated. When deciding how to use SVR space, the UvA considers different forms and duration of use, as well as different target groups (commercial, civil society). If it is not feasible to operate buildings on a cost-recovery basis, the UvA will consider divestment. Divestment is also needed to finance the extensive investment programme.

The sale process for the UB Singel building will be completed in 2026, with an intended disposal in late 2026/early 2027. Sales are not quantified in this Framework Letter, but are included as token entries and marked 'pm'. The Accommodations Plan assumes that other buildings, including Maagdenhuis, the university theatre and PC Hoofthuis, could also be divested over time. Final decisions on these divestments are yet to be made. The decision to sell also depends on the amount of funding needed to implement our accommodation ambitions in the years ahead.

Student housing

There has always been a shortage of student rooms in Amsterdam. The shortage of affordable student housing in Amsterdam has increased sharply in recent years, partly due to the large-scale sale of houses by private owners because of stricter

rules on renting and the regulation of rents under the Affordable Rent Act (Wet Betaalbare huur). This is an issue for both Dutch students and international students. Via an underwriting guarantee, the UvA (through Student Services) acts as an intermediary for international students with regard to a quota of student rooms provided by third parties.

The UvA is not legally allowed to invest in student housing itself. However, the UvA is doing everything within its power to promote an increase in the availability of affordable rooms. For example, in conjunction with market parties and housing corporations, the UvA is investigating whether its own real estate portfolio and landholdings could be used for this purpose. In the short term, this will lead to the release of a parcel of land at the ASP to provide housing for UvA students and staff. Options for temporary land allocation at the ASP are also being explored.

Investment and operations

With a reduction of around €100 million in investments, the new Accommodations Plan is less extensive than the previous Accommodations Plan, but it still contains a substantial investment ambition of around €454 million over the next five years.

By 2032, the major projects are expected to be completed and the Accommodations Plan will enter a maintenance phase. From 2032 onwards, investments will consist mainly of maintenance, sustainability improvements and reinvestment to ensure that the quality of the portfolio remains at the desired level. The Accommodations Plan is thus guiding the UvA towards a portfolio that can be maintained in the long term for an acceptable cost and at a sufficient level of quality.

Investments and maintenance costs in € million

	2026-2030	2031-2035
HvP projects:	176	15
<i>ASP: Lab Q (incl. growth fund subsidy)</i>		
<i>UK: OMHP, BG5, other UK</i>		
<i>REC: Facade, USC sports centre</i>		
Maintenance, safety, network congestion	121	106
sustainability	46	52
Reinvestments, functional modifications, other	106	86
risk premiums	20	0
Total M€	469	260

Table 15: Planned Accommodations Plan investments in the coming years, including the annual costs of day-to-day maintenance and major maintenance.

For 2027, the Accommodations Plan rate is capped at €300/m². This ensures the real estate remains in line with the market average range for civic property in Amsterdam. The Accommodations Plan provides room to keep the rate at €300/m² in 2028 and 2029 as well, excluding inflation. From 2030, the Accommodations Plan rate will gradually increase by €1.50 per m² per year, stabilising at €312/m² in 2037.

The result for the Real Estate Division will continue to be positive in the coming years. From 2031, the real estate operations will have a negative result due to the capitalisation of extensive Accommodations Plan projects and a reduction in income for the Accommodations Plan due to the intended use of space. After 2040, the real estate operations will become positive again, creating scope for new investments.

3.5 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 Annual Report² contains a more comprehensive risk section that includes non-financial risks. The Finance, Planning & Control Department is responsible for managing the system. The table below shows inherent risks, which means that it presents the risks before any management measures are taken. The table presents the assessment of the likelihood of their occurrence as low (1), significant (2) and high (3), and the assessment of the level of their impact as significant (1), high (2) and very high (3). The risks are ranked in terms of priority based on the outcome of those assessments (likelihood x impact). The overview also shows the residual risk, where the likelihood and impact displayed relate to the estimated possible negative consequences for the UvA following implementation of the relevant management measures. Because there are only three weighting levels for both likelihood and impact, the inherent risk and residual risk may have the same score even if the risk has decreased within the risk category. An explanation of the risks including management measures is provided below the risk overview; these management measures are necessary to minimise the occurrence of the risk and its negative impact on the UvA.

No.	Risk description	Probability	Impact	kxi	Probability	Impact	kxi
	<i>(Financial risks)</i>	<i>Inherent risk</i>			<i>Residual risk</i>		
1	Decline in student intake due to demographic trends, regulation of international student intake and other factors.	3	3	9	3	2	6
2	Uncertainty and budget cuts in government policy	3	2	6	3	2	6
3	High costs and complexity of the property portfolio	3	2	6	2	2	4
4	Units are unable to reduce space utilisation	3	2	6	2	2	4

Outcome: probability × impact

	Take immediate action
	Take immediate action
	Action is required to reduce risk
	Action is recommended to reduce risk

More details on (1): Demographic contraction, the proposed regulation of the international student intake (the Balanced Internationalisation Bill) and a shortage of affordable student housing may reduce the intake of Dutch and International students. As a result, overall student numbers may fall short of expectations, reducing the government grant and tuition fees. This will put pressure on revenue; meanwhile, costs for support and accommodation will not fall in proportion to student numbers, leaving less money available for teaching and research.

Universities have submitted a proposal for self-regulation, which has likely resulted in the assessment of non-Dutch-language programmes being removed for existing programmes. A different approach in this regard was announced in the coalition agreement in early 2026. Changes in the student intake and accommodation requirements will be monitored and incorporated in the Budget and Accommodations Plan, with a focus on a smaller and more flexible real estate portfolio.

² See www.uva.nl/jaarverslag for the most recently published annual report.

More details on (2): Government policy decisions have had a detrimental impact on funding for education, research and valorisation, putting pressure on the UvA's short and long-term budgets. Research by PwC Strategy (2021) showed that more research funding is needed to reduce workloads and improve the ratio between education and research income; that ratio has since been put under further pressure by partially reversed budget increases and potentially insufficient indexation, which could have the effect of a funding cut in disguise. Unpredictable government policies, including the possibility that the government could renege on promises, increase uncertainty in the UvA's long-term planning and strategy. New choices included in the coalition agreement presented in early 2026 seem to reduce this risk in the short term, but they require further details and remain uncertain, partly due to the fact that this is a minority government. Macroeconomic and geopolitical developments may put pressure on public finances in the medium term and lead to higher costs, so this risk remains for the longer term. Developments will be monitored closely and incorporated into the budget cycle. This includes ongoing attention to the expected long-term developments and the measures that will be required as a result.

More details on (3): Accommodation projects can experience delays and budget overruns due to price increases, grid congestion and changing municipal requirements. This could lead to higher costs or the inability to finance investments, and possibly additional maintenance costs for existing buildings due to delays. The review of the Accommodations Plan led to the mitigation of many real estate risks, mainly by reducing the complexity of the University Quarter projects, making judicious choices regarding the size of the portfolio and reducing maintenance costs. The adjustments to the University Quarter projects (BG5 and OMHP) will create new implementation risks; the financial impacts have been taken into account in the Accommodations Plan. Project risks will be limited through strict project definitions, focused control and monitoring, and phased decision-making that allows for timely adjustment of planning and measures. Sustainability is a separate part of the Accommodations Plan. To prevent grid congestion, units with high capacity demand will be relocated to locations with available grid capacity and smarter energy use within the contracted amount of power will be encouraged.

More details on (4): The new Accommodations Plan is more firmly committed to the principle of less floor space but higher quality, and a significant reduction in the amount of floor space required. This is partly due to a desired contraction, but it is mainly due to the commitment to use office space more efficiently. A more compact portfolio is more sustainable and has lower maintenance costs. To achieve the reduction, organisational units will have to start freeing up space, which will require a major organisational effort. If the UvA is able to achieve the desired space reduction in a timely manner, in the future the real estate portfolio will be larger than intended. This will increase the costs of the Accommodations Plan, which could have a detrimental impact on funds for education and research. This will be managed by strengthening the ViDi programme "Efficient use of office space" and taking concrete steps to intensify the use of space. Conversely, the UvA may decide to maintain a larger portfolio using the same funds, at the expense of the quality or sustainability of the buildings.

4 Framework Letter and budget process

This year's timeline for the Framework Letter and Budget process is as follows:

13/02/2026	- Input of policy priorities of organisational units and staff for Framework Letter + submission of forecasts of organisational units - Submission of Joint Meeting's policy priorities
04/03/2026	Discuss final versions of SLAs, rate proposals and PDCs in the Operational Managers' Meeting
12/03/2026	Submission of service units' 2027 rate proposals
07/04/2026	Discussion of draft Framework Letter at Central Executive Council (CBO) / operational management meeting
12/05/2026	Adoption of 2027 Framework Letter subject to consent from the central representative advisory bodies with regard to the key points of the budget
19/05/2026	Publication of Framework Letter, start of central representative advisory bodies' consent period for the key points of the 2027 Budget and start of consultation period for the 2027 Framework Letter
02/06/2026	End of consultation period for the 2027 Framework Letter
12/06/2026	Deadline for submission of questions by central representative advisory bodies on behalf of the Joint Consultative Meeting
12/06/2026	Determination of the numbers for fixed services as of 1 June (excluding student numbers) for the 2027 Budget
17/06/2026	- Submission of forecast of numbers for fixed services for 2028 – 2030 (incl. student numbers forecast for 2027) - Submission of reconciled and non-reconciled 2027 – 2030 internal settlement statements
22/06/2026	Response by Executive Board (via FP&C) to questions from representative advisory bodies on behalf of the Joint Consultative Meeting
26/06/2026	Joint Consultative Meeting between the Joint Meeting and the Executive Board concerning the key points of the budget as set out in the Framework Letter
30/06/2026	End of the consent period for the key points of the 2027 Budget, as set out in the 2027 Framework Letter
01/07/2026	Adoption of the final Framework Letter with consent
09/07/2026	Budget tool loaded with all central data, technical budget instructions and budget format made available to organisational units
21/08/2026	Submission of 2027 – 2030 forecast for funded outputs
04/09/2026	Submission of draft 2027 – 2030 budgets for organisational units, including explanatory notes
29/09/2026	Adoption of the draft 2027 – 2030 budget, including the draft Accommodations Plan, by the Executive Board and submission to the Central Student Council and Central Works Council for consultation, and, insofar as there are any changes to the key points of the annual budget, to the Joint Meeting for consent
05/10/2026	- Start of the central representative advisory bodies' consent period for the amended key points of the 2027 Budget

	<ul style="list-style-type: none"> - Start of the decentralised representative advisory bodies' consultation period for the draft organisational unit budgets - Start of the consultation period for the Central Works Council and Central Student Council for the UvA's draft 2027 budget - Start of the general consultation period on the UvA's draft 2027 budget
07/10/2026	Draft UvA budget for 2027 – 2030 discussed at operational management meeting
08/10/2026	Draft UvA budget for 2027 – 2030 discussed by Central Executive Council
19/10/2026	End of the general consultation period on the UvA's draft budget
21/10/2026	Counting of student numbers and funded outputs (credits and diplomas) to be included in the 2027 Budget
26/10/2026	Deadline for submission of questions by central representative advisory bodies on behalf of the Joint Consultative Meeting
26/10/2026	Submission of updated estimates for 2028 – 2030 of funded outputs and student numbers
03/11/2026	Deadline for response from Executive Board (via FP&C) to questions from representative advisory bodies on behalf of the Joint Consultative Meeting
06/11/2026	Consultative meeting on the Budget between the Central Works Council, the Central Student Council and the Executive Board
06/11/2026	Submission of the final organisational budgets for 2027 – 2030 (subject to consultation with decentralised representative advisory bodies)
09/11/2026	End of decentralised representative advisory bodies' consultation period
23/11/2026	<ul style="list-style-type: none"> - End of Joint Meeting consent period for the amended key points of the 2027 Budget, only insofar as changes were made to the key points of the budget - End of Central Works Council and Central Student Council consultation period for the UvA's draft 2027 budget
01/12/2026	Adoption of the final UvA Budget by the Executive Board
02/12/2026	Closure of the budgeting tool for organisational units
14/12/2026	Approval of the UvA Budget by the Supervisory Board

Consent and consultation

Early on in the process, the Executive Board consults the Joint Meeting with regard to the key points of the budget. Chapter 3 of the 2027 Framework Letter, 'Key points of the budget', sets out the matters on which the Joint Meeting's consent will be 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.

Consultation of the decentralised representative advisory bodies

In the autumn, the decentralised 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 will be discussed in different places within the UvA. As in previous years, the decentralised representative advisory bodies' consultation period has a duration of five weeks and the central representative advisory bodies' consultation period is seven weeks.

General consultation and the right to be consulted

The Framework Letter and 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 English translations of the Framework Letter and draft budget will be submitted to the Joint Meeting at the same time as the Dutch versions of these documents.

Organisational unit budgets

The organisational units must submit their draft budgets, including explanatory notes, to Finance, Planning & Control (FP&C) by 4 September 2026. All organisational units will be asked to discuss their draft budgets with the relevant decentralised representative advisory bodies and submit them to these bodies for consultation by no later than 5 October 2026. 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. Also included is a template for the explanatory notes on the draft budget. The results of the consultations with the representative advisory bodies must be taken into consideration when drafting the final unitary budget. Subject to the outcome of the consultations with the decentralised representative advisory bodies, the final budgets of the organisational units must be submitted to the Executive Board by 6 November 2026. The organisational unit budgets will be put on the agenda for a periodic executive consultation (PBO) meeting in the autumn.

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 fixed services (excluding student numbers)

The numbers for fixed services in 2027, excluding student numbers for 2027, will be determined in June. All organisational units will also be asked to provide a forecast for these numbers for 2028 – 2030 in June. These numbers will be included in the draft and final organisational unit budgets for 2027.

Student numbers

The faculties will be asked to provide forecasts of student numbers for 2027 – 2030 in June, which will be used for the draft organisational unit budgets for the fixed service packages and the tuition fees to be passed on for the Faculty of Dentistry and AUC. The final student numbers for 2027 will be determined in October. The faculties will then be asked to provide updated forecasts of student numbers for 2028 – 2030. These numbers will be included in the organisational units' final budgets for 2027.

Internally funded outputs

The Faculties of Humanities, Science, Economics and Business, Social and Behavioural Sciences and Medicine, as well as Amsterdam Law School, were asked to provide forecasts of internally funded outputs in February: credits and diplomas for 2027 – 2030 and doctorate conferrals and revenue from research projects for 2028 – 2030. The doctorate conferrals and revenue from research projects for the 2027 Budget will be determined in early May, after the adoption of the Annual Report and Annual Statement of Accounts. These numbers are included in the Framework Letter. At the end of August, the same faculties will be asked to update the forecasts provided in February.³ These forecasts will be included in the organisational units' draft budgets. The final numbers for internally funded outputs for 2027 will be determined in October. The faculties will then be asked to provide

³ For internal budgeting purposes, an initial forecast may also be provided in July.

updated forecasts for internally funded outputs for 2028 – 2030. These numbers will be included in the organisational units' final budgets for 2027.

Government grant funding units

Funding units for the 2027 government grant: the Ministry of Education, Culture and Science usually determines the numbers of enrolments, diplomas and doctorate conferrals in June. In February, the Faculty of Dentistry and AUC were asked to provide forecasts of the funding units for 2028 – 2030 for the Framework Letter. The draft funding units for 2027 have been incorporated into the Framework Letter. The Faculty of Dentistry and AUC can submit updates of their forecasts for 2028 – 2030 at the same time as the numbers requested from the other faculties, so that the updated forecasts can be included in the draft and final budgets.

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 service units, a significant increase or decrease in the numbers for fixed services during the budget year will lead to a discussion on how this will affect the service unit's result. For all organisational units, a significant increase in internal income during the budget process may lead to additional costs in the budget only after consultation with FP&C. 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

The UvA's draft budget for 2027 – 2030 will be prepared in early October, based on the draft budgets submitted by the organisational units, the additional clarity that Budget Day will provide with regard to the government grant and the tuition fees based on enrolments as of 1 September. 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 final budgets submitted by the organisational units, the counts and the associated consultation, the Executive Board will prepare and adopt the final UvA budget for 2027 – 2030 in early December. The Supervisory Board's approval of the 2027 – 2030 budget is scheduled for 14 December 2026.

Format and instructions

Each organisational unit is expected to provide a budget for 2027, including a long-term forecast to 2030. Unless the Executive Board grants it permission to deviate from this rule, each organisational unit must present a balanced long-term budget.

Budgets must be prepared using the allocation system, prices and budgets included in the Framework Letter. These are set out in Chapter 5. 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 a comprehensive format that the faculties must use when submitting their draft organisational unit budgets to the decentralised representative advisory bodies. Since the 2024 budget year, a copy of the draft organisational unit budget in this format must also be given 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.

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 sheet

A long-term balance sheet must be appended 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 long-term balance sheet that corresponds to the long-term budget will be appended to the 2027 Budget. Other organisational units that expect to make investments in the coming years are asked to report on this.

5 Allocation tables and explanatory notes

5.1 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 the 2025 – 2026 academic year, 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 innovations.⁴ 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.

5.2 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.

⁴ 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 website.⁵ The following sections explain the application, technical implementation and, finally, the result of the allocation model for education and research for 2025 – 2029.

5.3 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.

5.4 Allocation model: education component

5.4.1 Explanation

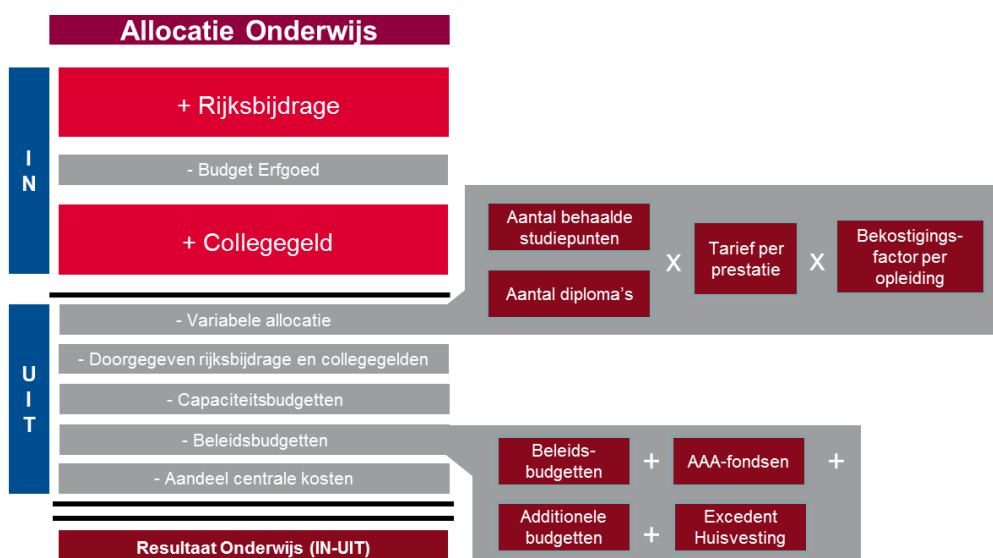
The Education section of the allocation model ensures the distribution of centrally received education resources among the faculties.

The allocation for education consists of the following five categories:

- variable allocation;
- earmarked government grant funds and tuition fees;
- capacity budgets;
- policy budgets;

⁵<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 3.3). This is done according to the same variables as the government grant itself and a component from the UvA's fixed funding (the fixed part of the government grant) that increases on the basis of historical distribution.

5.4.2 Education allocation model income

Government grant

The long-term estimate (2027 – 2030) of the government grant for education has been updated on the basis of the latest insights. The total expected government grant for education for 2027 is €392 million. This forecast is based on the provisional 2027 status allocation (Ministry of Education, Culture and Science funding picture with the numbers of funded outputs), the long-term developments in the macro framework in the most recent government grant letter and information shared by the Ministry and by 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	2026	2027	2028	2029	2030
Weighted education funding units UvA	46.055	46.843	46.131	45.602	45.139
Price per weighted education unit wo	4.630	4.284	4.196	4.160	4.164
Market share UvA in student-related funding	11,33%	11,33%	11,35%	11,39%	11,43%
Total student-related funding wo (x 1,000)	1.881.775	1.771.226	1.706.025	1.665.434	1.643.722
Student-related funding UvA (x 1,000)	213.225	200.674	193.555	189.695	187.945
% education surcharge UvA	11,03%	11,02%	11,01%	11,00%	11,00%
Total education surcharge WO (x 1,000)	1.446.839	1.445.466	1.444.293	1.443.121	1.443.121
Education surcharge in % UvA (x 1,000)	159.615	159.338	159.060	158.783	158.783
Vulnerable programs (x1,000)	3.493	3.493	3.493	3.493	3.493
Special provisions (x1,000)	2.027	1.658	1.414	1.414	1.414
Education surcharge in amounts UvA (x1,000)	5.520	5.151	4.908	4.908	4.908

Table 16: Government grant for education

Based on the provisional status allocation, the UvA's market share for the variable education component in the 2027 government grant is 11.33%. The expected variable funding therefore comes to €201 million.

The UvA has a percentage of 11.02% 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 2027 is expected to be €159 million.

Expected wage and price indexation 2026	15.193	14.606	14.301	14.135	14.065
NPO: Compensation tuition fees	-	11.393	11.155	11.026	10.971
Reference Estimate 2026	-	1.699-	1.702-	1.709-	1.715-
Remove the internationalisation target	-	2.832	4.879	5.353	2.401
Expected changes in government contribution to education (x 1,000)	15.193	27.133	28.632	28.806	25.723
Sustainable Humanities from RB OW to RB OZ	1.397-	1.397-	1.397-	1.397-	1.397-
State contribution VU for AUC	1.110	1.211	1.190	1.139	1.134
Technical corrections to education contribution (x 1,000)	287-	187-	207-	259-	264-
Total national education contribution (x 1,000)	393.266	392.108	385.949	381.933	377.095

Table 17: Changes and technical corrections in the government grant for teaching

In the 2026 – 2029 budget, additional funds were estimated for a 2026 wage/price indexation of 4%. The budget instructions will update the amounts for the actual wage/price adjustment for 2026. An estimated wage/price indexation of 3% has been included for 2027.

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 will lead to a correction to the government grant for education of €0.2 million in 2027.

Tuition fees

The entire income from statutory tuition fees is added as income from the education allocation model. The student numbers as estimated for the 2026 – 2029 budget have been revised slightly downwards based on the latest insights from the faculties. The current expectation is that the total number of students (used to calculate the fixed services costs in the budget) will fall from 43,147 in 2026 to 40,920 in 2030.

In their own budgets, the faculties forecast that 88.5% of their expected income will come from institutional tuition fees. Of this forecast, 11.5% is included as an addition to the allocation model, 80% of which is for education. This percentage is in line with the research mark-up on the variable education budget in the allocation model (25%).

For 2027, the tuition fee addition to the allocation for education will be €105 million.

Central revenue tuition fees	2026	2027	2028	2029	2030
<i>College year</i>	25/26	26/27	27/28	28/29	29/30
Regular students without discount (as of October)	34.936	34.229	33.744	33.321	33.321
Tuition fees without discount regular	2.601	2.694	2.761	2.761	2.761
Tuition fees old-year students regular rate (x 1,000)	90.869	92.213	93.179	92.010	92.010
Tuition fees small-scale intensive students (PPLE and AUC) (x 1,000)	7.459	7.459	7.459	7.459	7.459
Tuition fees part-time students (x 1,000)	1.577	1.577	1.577	1.577	1.577
Tuition fees transitional students (x 1,000)	1.280	1.280	1.280	1.280	1.280
Tuition fees other (x 1,000)	353	353	353	353	353
Tuition fees students not on a regular basis (x 1,000)	10.669	10.669	10.669	10.669	10.669
Refund percentage	5,94%	5,94%	5,94%	5,94%	5,94%
Refunded tuition fees	6.031-	6.111-	6.169-	6.099-	6.099-
Percentage of students entering after October	1,38%	1,38%	1,38%	1,38%	1,38%
Tuition fees of students entering after October	1.401	1.420	1.433	1.417	1.417
Corrections due to AUC, PPLE, part-time, flex and switch					
Tuition fees per academic year	96.908	98.191	99.113	97.997	97.997
Conversion of academic year to calendar year	97.335	98.498	98.741	97.997	97.997
Remittance faculties ICG education	6.063	6.014	5.845	5.685	5.685
Remittance faculties ICG research	1.516	1.503	1.461	1.421	1.421
Total central tuition fees	104.914	106.015	106.047	105.104	105.104
Total income from allocation model education	103.398	104.512	104.586	103.682	103.682
Total income from research allocation model	1.516	1.503	1.461	1.421	1.421

Table 18: Tuition fee income budget

5.4.3 Variable education budget

Allocation model for education outputs

The table below shows the forecast for funded outputs 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 outputs in the table below does not include the outputs achieved by students paying institutional tuition fees.

Funded performance education	2026	2027	2028	2029	2030
FEB					
Credits low	263.399	268.892	257.500	250.000	250.000
Diplomas low	2.321	2.300	2.150	2.000	2.000
FdR					
Credits low	198.168	200.363	196.515	190.223	184.376
Diplomas low	1.804	1.790	1.737	1.665	1.589
FGW					
Credits low	319.715	307.205	287.702	273.372	267.678
Credits high	3.480	3.500	3.500	3.500	3.500
Diplomas low	2.166	2.153	2.218	2.092	1.991
Diplomas high	37	35	35	35	35
FNWI					
Credits high	286.237	281.146	288.843	289.607	288.002
Diplomas high	1.932	1.863	1.942	1.938	1.934
FMG					
Credits low	435.288	430.000	430.000	430.000	430.000
Credits high	17.920	17.000	17.000	16.000	16.000
Diplomas low	3.548	3.450	3.300	3.300	3.300
Diplomas high	147	150	140	130	130
FdG					
Credits high	9.023	9.500	10.000	10.500	11.000
Credits top	120.697	122.000	122.000	121.000	121.000
Diplomas high	49	50	55	60	65
Diplomas top	648	660	660	650	650
TOTAL					
Credits low	1.216.570	1.206.460	1.171.717	1.143.595	1.132.054
Credits high	316.660	311.146	319.343	319.607	318.502
Credits top	120.697	122.000	122.000	121.000	121.000
Diplomas low	9.839	9.693	9.405	9.057	8.880
Diplomas high	2.165	2.098	2.172	2.163	2.164
Diplomas top	648	660	660	650	650

Table 19: UvA allocation model for educational outputs

For the Faculty of Dentistry and AUC, the variable allocation is based on the number of government-funded enrolments and degree certificates and the earmarked 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 2027 budget are based on the provisional status allocation for 2027 and the following years, based on the forecasts from the Faculty of Dentistry and AUC. The final 2027 status allocation is expected to be known when the 2027 draft budget is drawn up.

Funded performance education	2026	2027	2028	2029	2030
AUC					
Enrolments high UvA	704	678	683	687	694
Bachelor degree high UvA	103	112	111	105	104
Enrolments high VU	-	-	-	-	-
Bachelor degree high VU	103	112	111	105	104
Number of non-EEA students	152	147	142	137	132
Number of senior year EER students	722	727	732	737	742
FdT					
Enrolments top	364	400	400	400	400
Bachelor degree top	78	62	64	64	64
Master's degree top	83	80	64	64	64
Dissertations	17	15	15	15	15
Number of non-EEA students	28	28	28	28	28
Number of senior year EER students	459	459	459	459	459

Table 20: Status allocation for education outputs and student numbers for the Faculty of Dentistry and AUC

Funding factors

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

Funding factor	2026	2027	2028	2029	2030
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 21: Funding factors

Further explanation of the funding factors can be found in Chapter 5.3.

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	2026	2027	2028	2029	2030
Credits	128,70	131,30	131,30	131,30	131,30
Diplomas	4.540	4.630	4.630	4.630	4.630

Table 22: 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	2026	2027	2028	2029	2030
Enrollment top (FdT)	16.887	16.271	16.049	15.986	16.042
Bachelor top (FdT)	16.887	16.271	16.049	15.986	16.042
Master top (FdT)	16.887	16.271	16.049	15.986	16.042
Enrollment high (AUC)	8.443	8.135	8.025	7.993	8.021
Bachelor high (AUC)	8.443	8.135	8.025	7.993	8.021
Enrollment high VU (AUC)	8.443	8.135	8.025	7.993	8.021
Bachelor high VU (AUC)	8.443	8.135	8.025	7.993	8.021
Tuition fee FdT	2.601	2.694	2.761	2.761	2.761
Tuition fee AUC	5.400	5.580	5.580	5.580	5.580

Table 23: Government grant education rates and tuition fees

The total variable education budget of the faculties is shown in Chapter 5.4.7.

5.4.4 Earmarked 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.

Earmarked 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 tuition fees. The institutional tuition fees are forecast by the faculties themselves and are therefore not included in the table of earmarked 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 €1,347 per pre-Master's student following a standard 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 earmarked government grant funds have been indexed based on the estimated wage/price indexation for 2026 and 2027. These funds will be updated in the budget once the 2026 wage/price adjustment has been incorporated into the government grant letter.

Passed on Government funding for education	For	2026	2027	2028	2029	2030
Allocation pilot Smarter college year 2024-2026	Executive Staff	391	-	-	-	-
Knowledge security	FdG	33	34	-	-	-
Knowledge security	Executive Staff	66	68	-	-	-
Sector Plan for Physical Sciences and Chemistry	FNWI	348	355	355	355	355
Strengthening employee participation	Policy	154	158	-	-	-
Expected government contribution yet to be passed on.	FdT	524	1,016	1,016	1,016	1,016
Expected government contribution yet to be passed on.	AUC	342	588	588	588	588
Fixed base reduction nfMedicine	FdG	62-	127-	190-	253-	317-
(Provisional) resources quality agreements	Policy	2,450	2,450	2,450	2,450	2,450
Provisional funds quality agreements	FdT	1,042	1,042	1,042	1,042	1,042
Provisional funds quality agreements	AUC	874	874	874	874	874
Housing Conservator Training	FGW	850	876	876	876	876
Health Sciences	FdG	1,849	1,886	1,886	1,886	1,886
Sustainable humanities	FGW	2,180	2,245	2,245	2,245	2,245
Archive school	FGW	286	292	292	292	292
Total		11,328	11,759	11,435	11,371	11,308

Table 24: Earmarked government grant for education

Tuition fees passed on in education	For	2026	2027	2028	2029	2030
Switching students	FdG	111	111	111	111	111
Switching students	FGW	331	331	331	331	331
Switching students	FdR	139	139	139	139	139
Switching students	FNWI	69	69	69	69	69
Switching students	FEB	319	319	319	319	319
Switching students	FMG	471	471	471	471	471
Institutional Fees PPLE	FdR	1,877	1,946	1,965	1,965	1,965
Total		3,317	3,386	3,405	3,405	3,405

Table 25: Earmarked tuition fees

5.4.5 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	2026	2027	2028	2029	2030
Restorer training	FGW	2,565	2,617	2,617	2,617	2,617
Small teaching PPLE	FdR	387	394	394	394	394
Small arts	FGW	3,830	3,906	3,906	3,906	3,906
Infrastructure	FNWI	2,188	2,232	2,232	2,232	2,232
Beta/medical-profile gamma fac.	FMG	1,287	1,313	1,313	1,313	1,313
Total		10,257	10,462	10,462	10,462	10,462

Table 26: Capacity budgets for education

5.4.6 Policy budget for education

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

- local policy latitude;
- central policy latitude.

The fixed amount of the faculties' decentralised policy funding is set at 10% of the variable education funding plus a proportionate amount from the former quality agreements (adjusted during the review of the allocation model in the 2026 Framework Letter). The allocated policy funding is available to faculties to use at their own discretion.

Decentralised policy budget education	For	2026	2027	2028	2029	2030
Policy Area Education	FdG	7.870	8.027	8.027	8.027	8.027
Policy Area Education	FGW	8.591	8.763	8.763	8.763	8.763
Policy Area Education	FdR	5.863	5.980	5.980	5.980	5.980
Policy Area Education	FNWI	10.827	11.044	11.044	11.044	11.044
Policy Area Education	FEB	7.336	7.483	7.483	7.483	7.483
Policy Area Education	FMG	13.927	14.206	14.206	14.206	14.206
Total		54.414	55.503	55.503	55.503	55.503

Table 27: 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 will take place in 2026. This review will be part of the policy to be developed around pre-Master's programmes and pre-Master's students. The review will be completed in the second half of 2026, after the 2027 Budget has been drafted. Therefore, regardless of the outcome of the review, the funding for 2027 will be allocated to the faculties in the draft budget in line with the 2026 amounts, so that it can be taken into account when preparing the draft budget. In the 2027 Budget, these funds will be updated for the actual number of pre-Master's students. For 2028 and beyond, the annual amount of €1.25 million remains reserved as 'not distributed', pending the review.

Central government education budget	For	2026	2027	2028	2029	2030
Internal variable funding two-year educational masters	FGW	107	79	79	79	79
AUC tariff compensation	AUC	738	738	738	738	738
PPLE growth decentralized policy budget	FdR	23	30	37	37	37
ILO	FMG	1.069	1.091	1.091	1.091	1.091
IIS	FNWI	1.297	1.323	1.323	1.323	1.323
Housing expenses REC A	FdR	450	450	450	450	450
Extra impulse two-year educational master's	FGW	34	25	25	25	25
Inter-faculty teaching	Not distributed	2.366	2.634	2.838	2.946	2.946
Intensive courses in Dutch as a Second Language	Not distributed	-	800	800	800	800
Start-up costs for master's program	FNWI	426	366	162	54	54
Educational development action line 1	FGW	208	-	-	-	-
Policy Budget Education FdT	FdT	7.573	7.573	7.573	7.573	7.573
AMS scholarships	StS	700	700	700	700	700
Settlement of organizational changes FGw	FGw	100	100	100	100	100
Additional resources for switching programs	Not distributed	-	1.250	1.250	1.250	1.250
Additional resources for switching programs	FdG	69	-	-	-	-
Additional resources for switching programs	FGw	241	-	-	-	-
Additional resources for switching programs	FdR	88	-	-	-	-
Additional resources for switching programs	FNWI	50	-	-	-	-
Additional resources for switching programs	FEB	233	-	-	-	-
Additional resources for switching programs	FMG	170	-	-	-	-
Total		15.942	17.158	17.165	17.165	17.165

Table 28: Central policy latitude for education

5.4.7 Total education budget

2027	FEB	FdR	FGW	FNWI	FMG	FdG	FdT	AUC	Policy	StS	Not distributed	TOTAL
Education												
Variable budget	45.955	34.595	51.119	59.657	76.266	45.236	10.055	11.395	-	-	-	334.278
- Credits	35.306	26.308	40.938	48.358	59.383	37.996	-	-	-	-	-	248.288
- Diplomas	10.649	8.288	10.181	11.299	16.883	7.240	-	-	-	-	-	64.540
State contribution/college fees passed on	319	2.085	3.744	424	471	1.904	2.058	1.463	2.608	-	-	15.077
Capacity budget	-	394	6.523	2.232	1.313	-	-	-	-	-	-	10.462
Policy budget	7.483	6.460	8.967	12.732	15.296	8.027	7.573	738	-	700	4.684	72.661
- Decentralised policy	7.483	5.980	8.763	11.044	14.206	8.027	-	-	-	-	-	55.503
- Central policy	-	480	204	1.689	1.091	-	7.573	738	-	700	4.684	17.158
- Compensation budget	-	-	-	-	-	-	-	-	-	-	-	-
Allocation Education	53.756	43.535	70.353	75.046	93.346	55.168	19.686	13.596	2.608	700	4.684	432.478

Table 29: Education budget by faculty

5.4.8 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	2026	2027	2028	2029	2030
Income					
Government grant for education	393.266	392.108	385.949	381.933	377.095
Tuition fees	103.398	104.512	104.586	103.682	103.682
- Heritage & Storage education	-10.891	-11.139	-11.066	-11.103	-11.057
Total income education	485.774	485.481	479.469	474.513	469.720
Allocation					
Variable allocation for education	-331.078	-334.278	-329.880	-324.066	-321.670
Transferred government grant and tuition fees	-14.645	-15.145	-14.840	-14.776	-14.713
Capacity budget education	-10.257	-10.462	-10.462	-10.462	-10.462
Policy budget education	-70.356	-72.661	-72.668	-72.668	-72.668
Additional budget education	-5.092	-5.132	-5.119	-5.128	-4.967
Other policy budget education	-17.080	-14.008	-13.078	-9.965	-9.922
Share of centrale costs of education	-30.235	-29.490	-29.128	-28.928	-28.643
Total allocation for education	-478.743	-481.176	-475.176	-465.993	-463.045
Result education	7.031	4.305	4.293	8.520	6.675

Table 30: 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 5.4.2;
- less the part of the budget apportioned to education for heritage and preservation. These budgets are covered in Section 6.4.

Allocation

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

- the variable education allocation to faculties as detailed in Section 5.4.3;
- the government grant for teaching and tuition fees passed on to the faculties as detailed in Section 5.4.4;
- the capacity budgets for education for the faculties as detailed in Section 5.4.5;
- 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 6.4.1 and 6.4.3;
- 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 funding for the Executive Board and executive staff are set out in Section 6.5.

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.

5.5 Allocation model: research component

5.5.1 Explanation

The research element 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;
- earmarked government grant funds and tuition fees;
- capacity budgets;
- policy budgets;
- share of central costs.

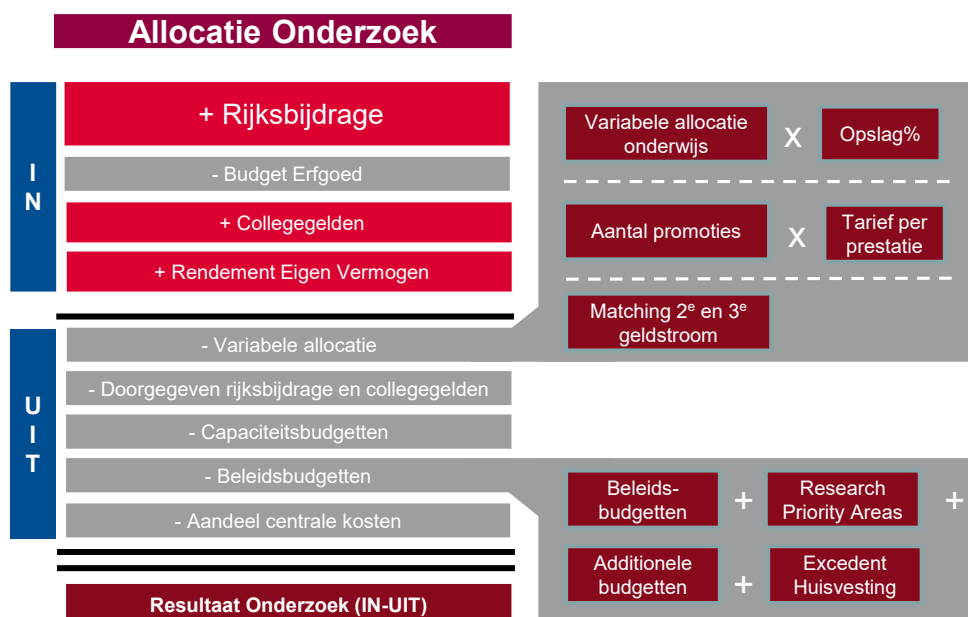


Figure 1: Schematic representation of the allocation model: Research component

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 (the fixed part of the government grant) that increases on the basis of historical distribution.

5.5.2 Income from the allocation model for research

Government grant

The long-term estimate (2027 – 2030) of the government grant for research has been updated on the basis of the latest insights. The total expected government grant for research for 2027 is €325 million. This forecast is based on the provisional 2027 status allocation (numbers of funded outputs as set out in a statement from 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 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	2026	2027	2028	2029	2030
Weighted funding units research UvA	19.970	20.879	21.021	20.464	20.248
Price per weighted unit of research (wo)	2.129	2.041	2.037	2.081	2.111
UvA degrees (x 1,000)	42.508	42.609	42.820	42.593	42.737
Market share UvA in degrees	11,23%	11,27%	11,33%	11,37%	11,41%
Total university degrees (x 1,000)	378.607	378.076	378.054	374.622	374.622
UvA degrees (x 1,000)	42.508	42.609	42.820	42.593	42.737
UvA PhDs (3 yrs average)	593	629	663	685	699
Design certificates UvA (3 yrs average)	20	21	22	22	22
Price per PhD wo	91.421	84.430	80.275	77.087	75.541
Price per design certificate wo	76.184	70.358	66.896	64.239	62.951
PhDs and design cert. UvA (x 1,000)	55.752	54.561	54.702	54.195	54.188
UvA's market share in PhDs and design certificates	11,12%	10,90%	10,93%	10,93%	10,93%
Total PhDs and design certificates wo (x 1,000)	501.192	500.490	500.460	495.918	495.918
PhDs and ontw.cert. UvA (x 1,000)	55.752	54.561	54.702	54.195	54.188
% research storage UvA	9,50%	9,50%	9,50%	9,50%	9,50%
Total research storage capacity wo (x 1,000)	1.586.236	1.583.519	1.586.413	1.589.224	1.588.742
Research storage % UvA (x 1,000)	150.680	150.422	150.697	150.964	150.918
Workload and Talent Policy I	4.995	4.995	4.995	4.995	4.995
Workload and Talent Policy II	8.866	8.866	8.866	5.710	5.710
Gravity resources	7.902	8.246	7.483	5.568	5.690
STEM Sector Plan	4.431	4.431	4.431	4.431	4.431
Sector plan STEM - transfer 2nd HS	4.005	4.005	4.005	4.005	4.005
Sector Plan SSH	899	899	899	899	899
SSH Humanities	5.343	5.343	5.343	5.343	5.343
SSH Social and behavioural sciences	4.297	4.297	4.297	4.297	4.297
SSH Cross-thematic SSH	1.858	1.858	1.858	1.858	1.858
Beta Earth and Environmental Sciences	1.265	1.265	1.265	1.265	1.265
Beta Astronomy (UL)	674	674	674	674	674
Beta Biology	2.323	2.323	2.323	2.323	2.323
Beta Computer Science	1.138	1.138	1.138	1.138	1.138
Medical and health sciences	5.884	5.884	5.884	5.884	5.884
Research storage in amounts (x1,000)	53.881	54.226	53.463	48.391	48.513
Expected wage and price indexation 2025	-	-	-	-	-
Expected wage and price indexation 2026	12.113	12.073	12.067	11.846	11.854
Sector Plan for Science and Technology - FdG section	250	250	250	250	250
Expected changes in national research funding (x 1,000)	12.363	21.739	21.730	21.335	21.351
Sustainable Humanities from RB OW to RBOZ	1.397	1.397	1.397	1.397	1.397
Government contribution to VU for AUC	340	354	361	362	355
Technical corrections to the state research contribution (x 1,000)	1.738	1.752	1.758	1.759	1.752
Total public research funding	316.921	325.309	325.169	319.237	319.460

Table 31: Government grant for research cf. government grant letter

Based on the provisional status allocation, the UvA's market share for the variable component for degrees in 2027 is 11.27%. The expected funding for degrees therefore comes to €43 million. The UvA's market share for doctorate conferrals

and design certificates for 2027 is expected to be 10.9%. This brings the total for this funding to €55 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 2027 is expected to be €150 million.

In the 2026 – 2029 budget, additional funds were estimated for a 2026 wage/price indexation of 4%. An estimated wage/price indexation of 3% has been included for 2027.

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 will lead to a correction of the government grant for research of €1.8 million in 2027.

Tuition fees

In their own budgets, the faculties forecast that 88.5% of their expected income will come from institutional tuition fees. Of this forecast, 11.5% is included as an addition to the allocation model, 20% of which is for research. For 2027, the tuition fee addition to the allocation for research will be €1.5 million. See Table 18 in Section 5.4.2.

Return on Equity

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

5.5.3 Variable research budget

Allocation model for research outputs

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 for 2027 – 2030 are shown in the table below. The three-year average number of doctorate conferrals for 2027 funding (2023 – 2025 average) includes the latest doctorate conferral numbers for 2025. For 2028 – 2030, the faculties' forecasts are included in the three-year average. The 2025 revenue for the purpose of matching for 2027 is based on the actual revenue in the 2025 Annual Statement of Accounts. The 2026 – 2028 revenue for the purpose of matching for 2028 – 2030 is based on the forecasts provided by the organisational units in February 2026.

Funded research performance	2026	2027	2028	2029	2030
FEB					
Promotions 3-year average (number)	18,7	21,0	21,2	21,1	20,7
Turnover 2nd GS HOT (€ 1.000)	-	-	-	-	-
Turnover 2nd GS NWO (€ 1.000)	1.146	1.676	1.676	1.676	1.676
Turnover 3rd GS EU (€1,000)	846	745	745	745	745
Turnover 3rd GS (€1,000)	812	442	442	442	442
FdR					
Promotions 3-year average (number)	12,7	16,7	16,7	16,3	14,7
Turnover 2nd GS HOT (€1,000)	-	-	-	-	-
Turnover 2nd GS NWO (€1,000)	1.743	1.837	1.887	1.887	1.887
Turnover 3rd GS EU (€1,000)	1.688	1.412	1.462	1.462	1.462
Turnover 3rd HR (€1,000)	4.807	3.096	3.146	3.146	3.146
FGW					
Promotions 3-year average (number)	63,7	65,3	68,7	69,3	70,0
Turnover 2nd GS HOT (€1,000)	-	-	-	-	-
Turnover 2nd GS NWO (€1,000)	6.328	6.200	6.100	5.900	5.900
Turnover 3rd GS EU (€1,000)	4.105	4.950	5.100	5.000	5.000
Turnover 3rd GS (€1,000)	1.544	1.900	2.400	2.100	2.100
FNWI					
Promotions 3-year average (number)	139,7	157,0	183,0	191,3	195,7
Turnover 2nd GS HOT (€1,000)	-	-	-	-	-
Turnover 2nd GS NWO (€1,000)	26.104	25.660	27.200	28.700	29.000
Turnover 3rd GS EU (€ 1,000)	15.500	17.130	18.400	19.700	21.700
Turnover 3rd GS (€ 1,000)	18.550	17.640	18.100	18.500	18.600
FMG					
Promotions 3-year average (number)	76,0	82,7	87,0	86,7	83,3
Turnover 2nd GS HOT (€1,000)	-	-	-	-	-
Turnover 2nd GS NWO (€1,000)	14.539	15.690	16.200	16.720	17.270
Turnover 3rd GS EU (€1,000)	11.466	12.140	12.800	13.500	14.250
Turnover 3rd GS (€1,000)	2.787	2.795	2.810	2.840	2.910
FdG					
Promotions 3-year average (number)	287,3	291,7	291,0	304,3	319,7
Turnover 2nd GS HOT (€1,000)	-	-	-	-	-
Turnover 2nd GS NWO (€1,000)	54.500	13.600	13.600	13.600	13.600
Turnover 3rd GS EU (€ 1,000)	13.800	16.900	16.900	16.900	16.900
Turnover 3rd GS (€1,000)	55.900	184.000	184.000	184.000	184.000
UB					
Promotions 3-year average (number)	-	-	-	-	-
Turnover 2nd GS HOT (€1,000)	-	-	-	-	-
Turnover 2nd GS NWO (€1,000)	234	174	137	137	137
Turnover 3rd GS EU (€1,000)	-	-	-	-	-
Turnover 3rd GS (€1,000)	1.927	1.741	1.363	1.363	1.363
TOTAL					
Promotions 3-year average (number)	598,0	634,3	667,6	689,1	704,0
Turnover 2nd GS HOT (€1,000)	-	-	-	-	-
Turnover 2nd GS NWO (€1,000)	104.595	64.837	66.800	68.620	69.470
Turnover 3rd GS EU (€1,000)	47.404	53.277	55.407	57.307	60.057
Turnover 3rd GS (€1,000)	86.328	211.614	212.261	212.391	212.561

Table 32: Research outputs

For the Faculty of Dentistry and AUC, the variable allocation is based on the number of government-funded degree certificates and doctorate conferrals. The number of degree certificates for the 2027 budget in the Framework Letter is based on the figures in the budget for 2026 and beyond, as well as on the forecasts from the Faculty of Dentistry and AUC. The final 2027 status allocation is expected to be known by the time the draft budget is prepared. The number of doctorate conferrals is based on the actual numbers for 2023 – 2025.

Funded performance research	2026	2027	2028	2029	2030
AUC					
Bachelor's degree high 3-year average	205,3	212,7	217,0	218,7	213,3
FdT					
Bachelor's degree top 3 year average	86,3	69,0	68,0	63,3	64,0
Master's degree top 3 year average	80,3	81,0	75,7	69,3	64,0
Dissertations 3 year average	15,7	15,3	15,7	15,0	15,0

Table 33: Status allocation for research outputs

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	2026	2027	2028	2029	2030
Add on research (%)	25,00%	25,00%	25,00%	25,00%	25,00%

Table 34: 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 doctorate conferral for 2027 – 2030 is equal to the price indicated for the relevant years in the most recent final government grant letter.

Tariff research parameter	2026	2027	2028	2029	2030
PhDs	92.771	87.022	84.771	84.002	84.002

Table 35: 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 €47.6 million (excluding the matching budget for the Faculty of Medicine). This indicates that the matching requirement is €5.1 million higher than the matching budget 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	2026	2027	2028	2029	2030
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 36: 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	2026	2027	2028	2029	2030
Bachelor high (AUC)	3.193	3.117	3.111	3.098	3.113
Master high (AUC)	6.386	6.234	6.221	6.196	6.225
Bachelor top (FdT)	6.386	6.234	6.221	6.196	6.225
Master top (FdT)	12.771	12.468	12.443	12.392	12.450
Dissertations (FdT)	91.421	84.430	84.771	84.002	84.002

Table 37: Rates of the government grant for research

The total variable research budget of the faculties is shown in Chapter 5.5.7.

5.5.4 Earmarked government grant for research

The earmarked 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 2026 wage/price indexation and the estimated 2027 wage/price indexation.

Passed on government grant for research	For	2026	2027	2028	2029	2030
Gravity Second Genome of Plants	FNWI	3.343	3.992	2.540	-	-
Gravity iCNS	FNWI	2.551	2.627	2.627	2.586	2.586
Gravity ALGOSOC	FdR	2.324	2.214	2.849	3.300	3.300
Sector Plan for Science and Technology (total FNWI)	FNWI	8.774	9.037	9.037	9.037	9.037
Sector Plan for Science and Technology - FdGsec	FdG	250	258	258	258	258
Sector Plan for Physical Sciences and Chemistry	FNWI	1.420	1.420	1.420	1.420	1.420
SSH Sector Plan – Law	FdR	935	963	963	963	963
Expected government contribution yet to be passed	FdT	212	400	400	400	400
Expected government contribution yet to be passed	AUC	37	64	64	64	64
Fixed base reduction of Medicine	FdG	227-	467-	701-	935-	1.168-
Sustainable humanities	FGW	1.453	1.497	1.497	1.497	1.497
Total		21.072	22.005	20.954	18.590	18.357

Table 38: Earmarked 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.

5.5.5 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	2026	2027	2028	2029	2030
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 39: Research capacity budgets

5.5.6 Policy budget for research

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

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

The local policy latitude is intended to achieve strategic research goals. The fixed amount of the faculties' decentralised policy funding is set at 20% of the variable research funding plus the already incorporated faculty RPAs (adjusted during the review of the allocation model in the 2026 Framework Letter). The policy budget allocated is available to faculties to use at their own discretion.

Decentralized policy budget for research	For	2026	2027	2028	2029	2030
Compensation budget	FdG	7.517	7.517	7.517	7.517	7.517
Compensation budget	FGW	4.519	4.519	4.519	4.519	4.519
Compensation budget	FdR	2.269	2.269	2.269	2.269	2.269
Compensation budget	FNWI	10.060	10.060	10.060	10.060	10.060
Compensation budget	FEB	2.900	2.900	2.900	2.900	2.900
Compensation budget	FMG	6.782	6.782	6.782	6.782	6.782
Total		34.047	34.047	34.047	34.047	34.047

Table 40: 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 3.4.1. 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 funding is shown in the table below.

Central Research policy budget	For	2026	2027	2028	2029	2030
Robust	FNWI	120	120	-	-	-
PanAmsterdam AI collaboration	FNWI	75	75	-	-	-
Valorisation contribution LABQ	FNWI	100	100	100	100	100
UvA IAS	IAS	1.277	1.277	1.277	1.277	1.277
Support uniprofs	FdR	80	80	80	80	40
Support uniprofs	FNWI	40	40	40	-	-
Support uniprofs	FMG	40	40	40	40	40
Support uniprofs	Executive Staff	40	40	40	40	40
Strengthening research intensity FEB	FEB	500	500	500	-	-
ELSA Lab	FdR	150	-	-	-	-
Sector Plan Coalition Agreement STEM	FNWI	5.615	5.784	5.784	5.784	5.784
Sector plan coalition agreement Medical	FdG	6.120	6.303	6.303	6.303	6.303
Sector plan coalition agreement SSH	FMG	4.873	5.019	5.019	5.019	5.019
Sector Plan Coalition Agreement SSH	FGW	6.034	6.215	6.215	6.215	6.215
Sector Plan Coalition Agreement SSH including matching	FdR	407	419	419	419	419
Sector Plan Coalition Agreement SSH including matching	FEB	449	446	446	446	446
SARA	FNWI	1.305	1.305	1.305	1.305	1.305
Investigation into the shortfall in allocation	Not distributed	-	-	2.600-	5.200-	7.800-
FMG - Interest Spinoza	FMG	25	25	25	-	-
PPL growth decentralized policy budget	FdR	11	14	17	17	17
Oral Regenerative Medicine (Bioengineering)	FdT	329	329	329	329	329
Oral Infections and Inflammation	FdT	328	328	328	328	328
Sector plan coalition agreement SSH matching	FMG	560	560	560	560	560
Sector plan coalition agreement SSH matching	FGW	440	440	440	440	440
Beta/engineering	Not distributed	-	501	501	750	750
Beta/engineering	FNWI	781	249	249	-	-
Operating contribution LAB42	FNWI	100	100	100	100	100
Compensation m2 CEDLA	FGW	31	31	31	31	31
Promotion position IoP	FNWI	100	100	-	-	-
Savings central policy budgets	Not distributed	-	-	600-	600-	600-
Workload and talent policy	FGW	2.092	2.116	2.116	1.522	1.522
Workload and talent policy	FdR	1.516	1.534	1.534	1.103	1.103
Workload and talent policy	FNWI	2.068	2.092	2.092	1.504	1.504
Workload and talent policy	FEB	1.739	1.759	1.759	1.265	1.265
Workload and talent policy	FMG	3.028	3.063	3.063	2.202	2.202
Workload and talent policy	FdG	811	821	821	590	590
Workload and talent policy	FdT	134	131	131	94	94
Workload and talent policy	AUC	209	205	205	148	148
Workload and talent policy	Executive Staff	-	214	214	214	214
Bontenbal amendment	FGW	505	520	520	520	520
Bontenbal amendment	FdR	366	377	377	377	377
Bontenbal amendment	FNWI	499	514	514	514	514
Bontenbal amendment	FEB	420	433	433	433	433
Bontenbal amendment	FMG	731	753	753	753	753
Bontenbal amendment	FdG	196	202	202	202	202
Bontenbal amendment	FdT	32	32	32	32	32
Bontenbal amendment	AUC	51	51	51	51	51
Research guarantee facility	Not distributed	-	-	-	-	-
Policy budget ASSER	FdR	2.454	2.454	2.454	2.454	2.454
Policy budget CEDLA	FGW	-	-	-	-	-
Research policy budget FdT	FdT	3.626	3.626	3.626	3.626	3.626
Total		50.410	51.340	47.848	41.389	38.749

Table 41: Central research policy latitude

5.5.7 Total research funding

The total research funding by faculty for 2027 is shown in the table below.

2027	FEB	FdR	FGW	FNWI	FMG	FdG	FdI	AUC	UB	IAS	Not distributed	TOTAL
Research												
Variable budget	14.505	11.938	23.585	50.026	38.827	42.790	2.735	663	326	-	-	185.395
- Research storage	11.489	8.649	12.780	14.914	19.067	11.309	-	-	-	-	-	78.207
- Promotions	1.827	1.450	5.685	13.662	7.194	25.381	-	-	-	-	-	55.201
- Matching 2nd and 3rd flow of funds	1.189	1.839	5.120	21.450	12.566	6.100	-	-	326	-	-	48.590
Central government contribution	-	3.177	1.497	17.077	-	-210	400	64	-	-	-	22.005
Capacity budget	1.803	-	4.206	16.707	-	-	-	-	-	-	-	22.716
Policy budget	6.389	7.747	14.517	22.539	16.867	14.842	4.447	256	-	1.277	501	89.382
- Decentralised policy	2.900	2.269	4.519	10.060	6.782	7.517	-	-	-	-	-	34.047
- Research priority areas	350	600	675	2.000	625	-	-	-	-	-	-	4.250
- Central policy	3.138	4.878	9.323	10.480	9.460	7.326	4.447	256	-	1.277	501	51.086
- Compensation budget	-	-	-	-	-	-	-	-	-	-	-	-
Allocation Research	22.697	22.862	43.805	106.350	55.693	57.423	7.581	983	326	1.277	501	319.498

Table 42: Research funding by faculty

5.5.8 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	2026	2027	2028	2029	2030
Income					
Government grant for research	316.921	325.309	325.169	319.237	319.460
Tuition fees research	1.516	1.503	1.461	1.421	1.421
Return on equity	10.400	10.400	10.400	10.400	10.400
- Heritage & Storage research	-6.949	-7.297	-7.335	-7.299	-7.347
Total income research	321.888	329.915	329.695	323.760	323.934
Allocation					
Variable allocation for research	-185.093	-185.395	-185.746	-185.437	-186.113
Transferred government grant and tuition fees	-21.072	-22.005	-20.954	-18.590	-18.357
Capacity budget research	-22.716	-22.716	-22.716	-22.716	-22.716
Policy budget research	-89.956	-89.636	-85.494	-79.036	-76.396
Additional budget research	-2.802	-2.866	-3.074	-3.065	-3.076
Other policy budget research	-10.899	-9.176	-8.669	-6.551	-6.593
Share of centrale costs of research	-17.744	-17.717	-17.703	-17.439	-17.447
Total allocation for research	-350.281	-349.511	-344.356	-332.834	-330.698
Result research	-28.394	-19.596	-14.661	-9.074	-6.764

Table 43: Allocation Model for Research

Income

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 5.5.2;
- 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 5.5.3;
- the research government grant passed on to the faculties as detailed in Section 5.5.4;
- the research capacity budgets for the faculties as detailed in Section 5.5.5;
- the research policy budgets for the faculties as detailed in Section 5.5.6;
- 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 funding for the Executive Board and executive staff are set out in Section 6.5.

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.

5.6 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 paragraphs (see Chapter 5). The split between education and research for 2027 can be derived from Sections 5.4.7 and 5.5.7. As the budgets included in this table are based on expected numbers of funded outputs, 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	2026	2027	2028	2029	2030
Faculty of Humanities	114.927	114.157	110.967	106.958	105.039
Faculty of Law	65.692	66.397	65.758	63.925	62.296
Faculty of Science	180.674	181.396	183.906	179.450	179.528
Faculty of Economics and Business	74.340	76.453	73.639	70.132	70.064
Faculty of Social and Behavioural Sciences	147.720	149.040	148.227	146.688	146.212
Faculty of Medicine	111.984	112.591	111.692	111.702	112.839
Faculty of Dentistry (55%)	26.869	27.268	26.912	26.661	26.634
Amsterdam University College	14.480	14.579	14.543	14.423	14.503
Institute for Advanced Studies	1.277	1.277	1.277	1.277	1.277
Other	3.016	5.185	2.189	2.896	946
Total	740.979	748.342	739.110	724.111	719.336

Table 44: Total allocation per faculty

The table shows an expected increase in the distribution of funds to the faculties of approximately €7.4 million in 2027, compared with 2026. The 2026 Budget had projected an increase of €23 million.

6 Internal service provision and central costs – tables and explanatory notes

6.1 Explanatory notes on internal service provision

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.

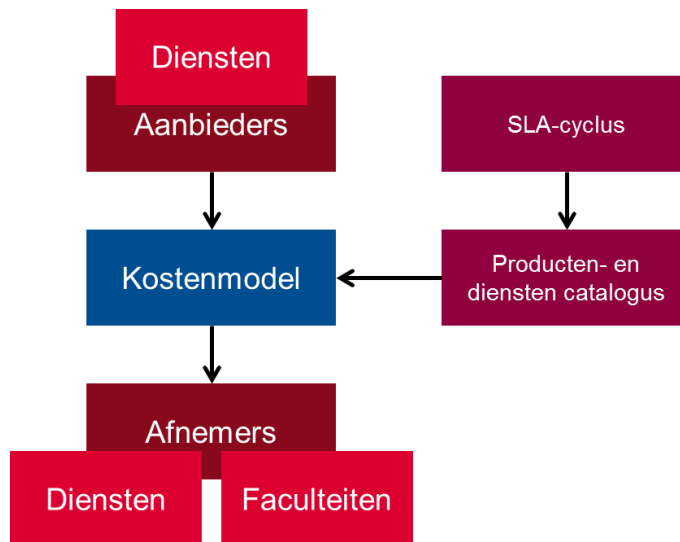


Figure 2: internal services cost model

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.

6.2 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 unfolding in practice. The results achieved have been incorporated into the rates.

Regular discussions between the faculties and service 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	2026	2027	2028	2029	2030
Faculty of Humanities	42.931	42.876	42.578	42.446	42.286
Faculty of Law	23.835	23.066	22.838	22.657	22.476
Faculty of Science	62.118	61.648	61.967	64.240	64.454
Faculty of Economics and Business	34.011	34.570	34.288	33.988	34.076
Faculty of Social and Behavioural Sciences	54.644	55.171	55.258	55.550	55.715
Faculty of Medicine	3.818	3.895	3.936	3.966	3.978
Faculty of Dentistry (55%)	854	895	905	913	916
Amsterdam University College	4.272	4.329	4.342	4.361	4.376
Institute for Advanced Studies	346	349	348	349	350
Total	226.830	226.799	226.460	228.471	228.627

Table 45: Internal charging on of costs of fixed and variable service packages (incl. real estate)

6.3 Units

6.3.1 Real Estate

For 2027, the Accommodations Plan rate is capped at €300/m². This ensures the real estate remains in line with the market average range for civic property in Amsterdam. The Accommodations Plan provides room to keep the rate at €300/m² in 2028 and 2029 as well, excluding inflation. From 2030, the Accommodations Plan rate will gradually increase by €1.50 per m² per year, stabilising at €312/m² in 2037.

Real estate rate	2026	2027	2028	2029	2030
Real estate / m ²	296,70	300,00	300,00	300,00	301,50

Table 46: Real Estate rate

6.3.2 Energy

The Energy Department's overall budget for 2026 shows a decrease from 2025 due to the savings made, as set out in the SLA. For 2027, the decrease in energy consumption that has begun is expected to continue. At the same time, further price increases in the energy market have been taken into account. On balance, the Energy Department's costs for the UvA are expected to decrease. For 2027, this decrease is expected to be 4%. However, this depends on a calm and peaceful global situation, so it is subject to significant influence from geopolitical developments.

Energy costs	2026	2027	2028	2029	2030
Energy / m2	59,70	57,31	57,31	57,31	57,31

Table 47: Energy rate

6.3.3 University Library

For the purposes of the 2027 – 2030 Budget, the multi-year rates of the University Library have been indexed in accordance with the central instructions issued for this purpose. These rate adjustments were structured in three phases. First, the University Library deducted the remaining positive budget result due to unmet ViDi targets (€288,500) from its rates. After this deduction, the University Library indexed its rates generically by the centrally capped percentage of 2% to partially offset the expected wage and price increases. Finally, as the last step in this process, corrections were made for rate adjustments by the other central service units other than the capped 2% wage and price indexation. This ensured that rate adjustments by the other central service units would have no net impact on the result of the University Library. Because rate reductions were applied in addition to the 2% indexation mentioned above, this will result in net downwards adjustments in the long term. Despite the fact that the above adjustments imply further service cuts, the University Library still aims to create sufficient financial headroom through efficiency improvements, space savings and tight control of staffing frameworks to cope with declining student numbers while implementing its policy plan.

University library rates	2026	2027	2028	2029	2030
Centers of study / student	395,05	401,84	407,04	412,10	412,30
University library / Faculty collections	1,62	1,65	1,67	1,69	1,69
Library / fte WP PID	460,19	468,11	474,16	480,06	480,29
University Library / Scientific Publications	99,47	101,17	102,48	103,76	103,81
University Library / WP fte PID + student	136,09	138,43	140,22	141,96	142,03

Table 48: University Library rates

6.3.4 ICT Services

Education domain

The Education, Research and Students (OOS) rate has fallen (-€1.27) because the agreement with Instructure for Canvas was better than expected. The replacement of FeedbackFruits with Peerceptiv resulted in a decrease (-€0.31). Gitlab for students is a new service that will cost €13,000 (€0.31).

In addition, there are five developments in the Education domain that will almost certainly affect the SLA rates in 2028 and possibly also as early as 2026 and/or 2027, on a variable charging-on basis:

1. The Thesis Workflow project to create a working, reliable and user-friendly information system to support the thesis process.
2. With the application of Generative AI in education, experiments are being conducted within the AI programme. Experiments are needed, among other things, to understand the need for structural service provision.
3. Due to the European Accessibility Act, digital accessibility has come to the attention of the Virtual Learning Environment (VLE) Board. In the future, this may lead to the need to add a specific application to the VLE landscape to efficiently create accessible learning materials.
4. The use of Bring Your Own Device (BYOD) for computer-based testing is being explored by the VLE Board with the involvement of all relevant stakeholders. A pilot is planned for 2026.

Research domain

For Research Drive, there is an increase in storage (€21,000) in use, a rate hike of €5.77. A new service, the Research Data Hub (RDH), is being developed. The RDH will support researchers in archiving and publishing research data. The RDH is scheduled to go live in Q3/Q4 of 2026. The costs for ongoing development, adoption and management (€49,000) and storage (€130,000) total €179,000, which will increase the rate by €49.14.

Operational Management domain

The GIS funds will increase by €30,000 in total. The GIS funds for the Administration Centre (AC) include +€40,000 SAP costs and -€128,000 for other Group Information Systems (GIS). The GIS funds for Facility Services (FS) amount to -€17,000. The GIS funds for the Communications Office will increase by €135,000.

With the purchase of Piwik PRO, we are offering all UvA sites and online applications a user and privacy-friendly statistics tool that has features that are of interest to the UvA. Over time, Piwik Pro may largely or completely replace the use of Google Analytics, which will increase the MSIB rate by €1.68.

Basic Services domain

Software licences worth €400,000 have been moved out of the fixed rates and into supplementary services. As a result, the rate per staff member (MIB) will decrease by -€33.69.

Continuing with Zoom will cost an additional €25,000, and the MSIB rate will increase by €0.46 as a result.

The ViDi savings of €450,000 are divided between the items ‘ViDi savings UvA workstation (Standard) desktop’ (-€93.34) and ‘ViDi savings UvA workstation (Standard) laptop’ (-€93.34).

SURF’s rates have increased substantially for 2026. This is mainly because the rates for the basic service package and the sector package have switched to a new calculation method (based on the government grant, among other things) from 2026, and new services have been added to the package. This is a change that was approved by SURF’s members but is beyond their control, and it applies to all member institutions (15 universities & 36 institutions offering higher education with an applied emphasis (HBO)). The main changes for 2026 are:

1. Indexing of rates by 4.0%, according to Statistics Netherlands’ service price index (DPI);
2. Price adjustments for a number of services:
 - a. Basic service package for research universities
 - EduID (from 2026 to 2031, NPULS will fund 33.33%, rather than 100%)
 - b. Sector service package for institutions offering higher education with an applied emphasis
 - SURFsharekit (new, was additional)
 - Edusources (new, was additional)
 - Procurement content and Data Hub & Policy Support Open Access (new)
 - Edubadges (NPULS contribution will end)
 - SURFeduhub (remediation indexation from 2024, excluding 2026 indexation)
 - c. Individual packages
 - SURFsecureID (12% rate increase excluding indexation)
 - SURF Research Drive (20% rate increase excluding indexation)

3. A gradual introduction of the key government grant, ensuring a fairer model in terms of distribution of SURF costs within the research-oriented higher education and higher education with an applied emphasis sectors.

The increase in SURF costs for 2027, excluding Research IT costs (in the RIS rate), amounts to €464,000, a €39.08 increase in the MIB rate.

Rate ICTS	2026	2027	2028	2029	2030
COS Connectivity Services	24,93	25,50	26,21	26,82	27,21
CIS concern information systems (total)	4.882	4.912	4.912	4.912	4.912
AVC multimedia services (total)	108	108	108	108	108
MIB Employee ICT Basic Services	875,74	902,86	927,84	949,72	963,42
OOS Education and Research Services / student	263,48	268,23	275,65	282,15	286,22
MSIB Clerk and Stud. ICT Basic Service	9,71	10,39	10,68	10,93	11,09
RIS Research IT Services	238,94	299,46	307,75	315,01	319,55
WPS UvA werkplek (Standard) desktop	1.083,75	1.013,05	1.041,08	1.065,63	1.081,00
WPS UvA workplace (Standard) laptop	1.248,94	1.182,02	1.214,73	1.243,37	1.261,30
WPS UvA werkplek (Special) desktop	1.487,13	1.521,13	1.563,22	1.600,08	1.623,16
WPS UvA workplace (Special) laptop	1.652,32	1.690,10	1.736,86	1.777,82	1.803,46
WPS UvA workplace (Self support)	136,24	139,36	143,21	146,59	148,70

Table 49: ICT Services' rates

6.3.5 Facility Services

For the purposes of the 2027 – 2030 budget, the rates for 2027 and beyond were prepared in accordance with the central instruction to cap the rate increase at 2%. In line with the general principles, a 3% per year decline in student numbers was taken into consideration. On balance, this will lead to a €1.2 million (1.9%) increase in income for Facility Services in 2027 for the fixed package. This is made up of the 2% overall indexation rates for 2026, the negative impact of declining student numbers, compensation for a previously incurred deficit on the charged-on fixed package and the increase in internal expenses.

However, this limited rate increase will be offset by higher increases in actual costs. The external and independent increases within Facility Services add up to €2.9 million for 2027. These include the expected increase in personnel expenses (€0.7 million), indexation of service contracts by an average of 4.2% (€1.4 million) and the increases for internal service provision (€0.7 million) and depreciation (€0.1 million). Facility Services has only limited control over these costs due to legal provisions, the Code of Responsible Market Conduct covenant, commitments in the collective labour agreement, contractual obligations and costs passed on from other service units, among other factors.

Given the savings directive, a limited number of add-ons have been submitted, totalling €0.7 million: bicycle coaches, further development of purchasing and contract management, cleaning the University Library Vendelstraat building, covering the cost of free period products (once a week without extra top-ups) and relocation costs. Some of these activities are already offered and are currently still charged as variable services.

The 2027 SLA includes a variety of savings measures, totalling €2.4 million for 2027. This includes savings on teaching rooms, the tenant's share under the Long-Term Maintenance Plan (MJOP), supplier indexations, closing more buildings in the holidays and/or evenings, and cleaning and security. Additional explorations are also ongoing into further optimisation of the products and services catalogue

and more efficient control over projects, of which the financial gain has not yet been quantified.

Despite these measures, a negative result of €0.7 million still remains for Facility Services in the 2027 draft budget. This shows that the limited room for rate increases is insufficient to fully offset the external and independent cost increases. Following discussion of the SLA in the operational management meeting, we are working with the faculties to go through the products and services catalogue and the structural variable agreements with a fine-toothed comb to find a way to offset these increases.

FS rates	2026	2027	2028	2029	2030
BOL pie slice halls	15,614,56	16,067,18	16,067,18	16,067,18	16,067,18
BOL hours large halls	30,06	31,33	31,33	31,33	31,33
Facilities / IAR GAST	62,15	64,06	64,06	64,06	64,06
Facilities / IAR PID	323,44	333,36	333,36	333,36	333,36
Facilities / IAR PNID	134,94	139,08	139,08	139,08	139,08
Facilities / m2	58,57	60,51	59,36	59,36	59,36
Facilities / student	188,82	194,61	194,61	194,61	194,61
Purchase / k€ Other costs + hiring PNID	13,65	15,33	15,33	15,33	15,33
Opening hours security	65,90	63,82	62,36	62,36	62,36
Cleaning / m2 weighted	32,59	31,49	30,41	30,41	30,41

Table 50: Facility Services rates

6.3.6 Administration Centre

The AC rates have all been raised by 2% to compensate for wage/price increases. For the services in the products and services catalogue, the AC was able to keep two of the seven rates the same (apart from the 2% wage/price indexation). It achieved this through ongoing optimisation of operations, the use of digitalisation and RPAs.

AC basic services rate per €1,000 of income

The basic services rate has increased due to higher charging on of ICTS services. The ViDi application under “Continuous Monitoring” resulted in a rate cut. As part of its cost reduction efforts, the AC has discontinued the previously approved annual increase for development of the SAP Roadmap. This also resulted in a rate cut.

Central Student Administration (CSA) rate per student

The SIS Enrolment team will be expanded by 1.0 FTE due to additional work around development, management and user support since Master Admissions will also be facilitated through SIS. This will result in a rate increase. In accordance with the one in, one out principle, the Admissions team will be reduced by 0.5 FTE, resulting in a rate reduction. Registering the progress of PhD candidates is not included in the rate; this is charged via data management to the faculties and executive staff who use it.

Financial administration rate per invoice

The ViDi application under “Improving invoice processing training for professionals” resulted in a rate cut.

Personnel and Salary Administration rate per individual employment relationship with a guest (IAR GAST)

Aside from the 2% increase, this rate has not changed.

Personnel and Salary Administration rate per individual employment relationship with UvA-employed personnel (IAR PID)

The ViDi application under “Employee identification on entry into service” will be cancelled out by administrative costs. On balance, there is no adjustment to this rate (aside from the 2% increase).

Personnel and Salary Administration rate per individual employment relationship with personnel not employed by the UvA (IAR PNID)

Aside from the 2% increase, this rate has not changed.

Project administration / WBS rules

Aside from the 2% increase, this rate has not changed.

AC rates	2026	2027	2028	2029	2030
Basic AC service / k€ Income	4,72	4,90	4,90	4,90	4,90
CSA / student	200,65	209,27	212,33	212,33	212,33
Financial administration / invoice	29,08	29,54	29,54	29,54	29,54
Pers. & sal. adm. / IAR GAST	62,84	64,10	64,10	64,10	64,10
Pers. & sal. adm. / IAR PID	391,95	399,79	399,79	399,79	399,79
Pers. & sal. adm. / IAR PNID	188,60	192,37	192,37	192,37	192,37
Proj. Adm. / WBS rules	65,57	66,88	66,88	66,88	66,88

Table 51: Administration Centre rates

6.3.7 Communications Office

By making savings – which were necessary because, among other things, the collective agreement costs and central information system costs are increasing – the rate increase has been limited to the permitted 2%. However, it is still uncertain how student numbers will develop. The costs for ongoing development of the new websites is a major concern. After all, a website is never finished. Having opted for a more common system, it is expected that fewer specialists will be needed for website development, which will reduce the costs.

Rates BC	2026	2027	2028	2029	2030
Communication / student	163,65	166,93	166,93	166,93	166,93
Corporate communication (total)	1.295	1.321	1.321	1.321	1.321
Staff advertisements / IAR PID	76,00	77,52	77,52	77,52	77,52

Table 52: Communications Office rates

6.3.8 Student Services

At Student Services, 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’ education support services. These efforts have already begun to bear fruit. In the past three years, we have seen that the stabilisation and even reduction of staffing levels is possible.

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.

Service provision by Student Services

In addition to the 2% increase, the rate will rise by €8.39 in 2027. The reasons for this rate increase are as follows:

1. The acquisition of the Voorfabriek building from CREA (accommodation for student organisations) increases the amount of floor space used by Student Services.
2. An additional staff member (0.6 FTE) is needed to manage the Voorfabriek building.

Grants and scholarships

The grants account for a €1.12 decrease in the rate for 2027. The main reason for this decrease is that the calculation was based on higher student numbers than for the 2026 rate. Other changes to the rate for grants can be explained as follows:

1. A process has begun with the ASVA student union regarding their objectives and services to students and facilitation of these by the UvA. Related to this process, ASVA is considering a proposal to reduce its grant from €177,000 to €100,000.
2. The grant for the Institute for Dutch Language Education (INTT) will be increased by €152,000; €82,000 for indexation and €70,000 to meet increased demand of up to 1,000 students.
3. The contribution to Student Health Services will be increased from €142,000 to €152,000.
4. An evaluation and recommendation process is underway for the Profiling Fund. At the moment, it is unclear what the financial impact will be, and the Executive Board is yet to make any decisions. Accordingly, there is no change in the amount for this proposal compared with last year.
5. Grants from the Office of International Student Mobility (BIS) and the International Student Network (ISN) contribution have been reduced. The INCiTE summer programme has been discontinued and the ISN contribution has been reduced. For the time being, the remaining BIS grants cannot be terminated or reduced because they are included in contracts with partners. The envisaged savings for 2026 therefore cannot be realised and the amount will again be included in the rate for 2027.

The above rate changes will result in a deficit of €515,000 for Student Services. This will be recorded as a negative result for Student Services in the 2027 Budget. For 2028, the aim is to halve this deficit, by continuing active HR policies and a hiring freeze without negatively affecting services. It will then be possible to achieve a nil result again from 2029. Of course, the above ambition depends on developments in student numbers.

Rate StS	2026	2027	2028	2029	2030
Student services / student	399,41	414,25	414,25	414,25	414,25

Table 53: Student Services rates

6.3.9 Occupational Health and Safety Service

The 2026 SLA rate is currently €265 per IAR PID. Given the actual costs for 2025, the indexation of these costs in 2026 and the indexation for 2027 (which is expected to be similar), the 2027 SLA rate comes to €281.65 per IAR PID. This should be sufficient to cover the total central costs for occupational health and safety services in 2027.

Price health and safety	2026	2027	2028	2029	2030
Occupational health / IAR PID	265,00	281,65	293,48	293,48	293,48

Table 54: Occupational Health and Safety Service rates

6.3.10 IXA-UvA

The rate for the IXA-UvA basic package has been indexed by 2%.

Price health and safety	2026	2027	2028	2029	2030
IXA-UvA Basic Package	23,50	23,97	23,97	23,97	23,97

Table 55: IXA-UvA rates

6.3.11 Real Estate Development

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

6.4 Additional and other policy budgets

6.4.1 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	2026	2027	2028	2029	2030
Depreciation costs AP	UB	150	150	150	150	-
Regular budget BAU (include in SLA cycle)	BC	2.204	2.248	2.248	2.248	2.248
Total		2.354	2.398	2.398	2.398	2.248

Table 56: Additional budgets for teaching services

Additional budgets for research services	For	2026	2027	2028	2029	2030
Reservation for support for valorization and partnerships	Not distributed	55	55	250	250	250
Strengthening support for valorisation	BKT	1.000	1.020	1.020	1.020	1.020
Total		1.055	1.075	1.270	1.270	1.270

Table 57: Additional budgets for research units

6.4.2 Operating budgets for units and central budgets

The budgets from the percentages for Staff and Policy (Section 6.5) are shown 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	2026	2027	2028	2029	2030
Strengthening TLCs	Executive Staff	1.500	-	-	-	-
IP - Financial instruments Strategic Plan	FdR	39	39	-	-	-
IP - Financial instruments Strategic Plan	FEB	39	39	-	-	-
IP - Financial instruments Strategic Plan	FMG	78	78	-	-	-
IP - Financial instruments Strategic Plan	FNWI	39	39	-	-	-
IP - Financial Instruments - Continuous support	FdR	150	-	-	-	-
IP - Financial Instruments - Continuous support	FdG	150	-	-	-	-
IP - Financial Instruments - Continuous support	FGW	150	-	-	-	-
IP - Financial Instruments - Continuous support	FMG	150	-	-	-	-
IP - Financial Instruments - Continuous support	Not distributed	150	-	-	-	-
Financial instruments IP - Start-up IP	FdR	150	-	-	-	-
Financial instruments IP - Start-up IP	FdG	150	-	-	-	-
Financial instruments IP - Start-up IP	FGW	150	-	-	-	-
Financial instruments IP - Start-up IP	FMG	150	-	-	-	-
Financial instruments IP - Start-up IP	Not distributed	150	-	-	-	-
IP - Financial instruments - mid size	FdR	200	-	-	-	-
IP - Financial instruments - mid size	FdG	200	-	-	-	-
IP - Financial instruments - mid size	FGW	300	-	-	-	-
IP - Financial instruments - mid size	FMG	300	-	-	-	-
IP - sustainability study	FdR	1.000	-	-	-	-
Strategic themes	Not distributed	-	6.000	6.000	6.000	6.000
Strategic policy budget	Not distributed	2.028	1.500	1.500	1.500	1.500
Data Science Center - Phase 2	UB	1.973	1.973	1.973	-	-
Investments Vidi	Not distributed	2.463	-	-	-	-
Vidi budget AC	AC	100	-	-	-	-
Vidi budget FS	FS	300	-	-	-	-
Vidi budget B&B	Executive Staff	1.137	-	-	-	-
Generative AI	ICTS	3.600	3.460	2.960	-	-
Business case AUF	BC	300	300	300	-	-
Support policy implementation and policy space	Executive Staff	1.000	-	-	-	-
Regular budget Staff	Executive Staff	30.555	30.685	30.440	30.139	29.959
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	529	529	529	529	529
ICT projects: Hours ICTS	ICTS	1.460	1.460	1.460	1.460	1.460
ICT theme funding: Education	ICTS	602	550	550	550	-
ICT Thematic funding: E-science*	ICTS	-	200	-	-	-
ICT theme funding: Research	ICTS	400	700	300	300	-
ICT Theme-based funding: Education Logistics	ICTS	1.787	1.260	1.036	1.036	-
ICT theme funding: Educational logistics Study plan	ICTS	341	588	588	250	-
ICT theme funding: Operations	ICTS	548	338	338	250	-
ICT theme funding Business operations UvAweb	ICTS	59	259	259	259	-
ICT theme funding: Information security	ICTS	50	-	-	-	-
ICT theme funding: Data and AI for the UvA	ICTS	150	-	-	-	-
ICT theme funding: basic services	ICTS	574	-	-	-	-
ICT theme funding: Reserved	Not distributed	-	616	1.440	1.866	4.511
Information security	Beleid	1.338	601	-	-	-
Cybersecurity	Not distributed	-	-	440	440	440
Cybersecurity	FdG	31	32	32	32	32
Student welfare	StS	745	767	767	767	767
Student welfare	SGZ	113	117	117	117	117
Social security	Executive Staff	146	151	151	151	151
Social security	FdG	8	8	8	8	8
Regular budget Heritage (until.)	UB	10.984	11.337	11.337	11.337	11.350
Data Science: Data scientists 2nd call	Not distributed	616	-	-	-	-
Data Science: Data scientists 2nd call	FNWI	-	581	-	-	-
Data Science: Data scientists 2nd call	UB	-	35	-	-	-
Data Science: Innovation fund	FMG	55	-	-	-	-
Data Science: Innovation fund	FdR	55	-	-	-	-
Data Science: Innovation fund	FNWI	166	-	-	-	-
Data Science: Innovation fund	FEB	55	-	-	-	-
Data Science: Innovation fund	FGW	55	-	-	-	-
Regular budget Storage	UB	6.856	7.064	7.065	7.065	7.067
Regular policy budget	Policy	16.423	16.523	16.391	16.229	16.132
Total		93.797	88.826	86.980	81.284	81.023

Table 58: Other policy budgets

6.4.3 Accommodation surplus

The accommodation surplus component in the faculties' budgets represents the amount by which the floor space used exceeds the space standard, as at the time the level playing field⁶ for costs and funding 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 buildings' (IWO, chemicals storage, etc.) is 1.39. Faculties with a mark-up factor exceeding 1.39 are compensated for this by means of an accommodation surplus. In the table below, the accommodation surpluses have been kept at the same level as in the 2026 – 2029 budget. They will still be updated for the draft budget.

Housing excess	For	2026	2027	2028	2029	2030
High add-on factor	FEB	161	164	164	164	165
High add-on factor	FMG	961	969	969	969	973
FdR	FdR	188	190	190	190	190
FGW	FGW	2.793	2.821	2.821	2.821	2.834
FGW - BH/ OIH	FGW	381	381	381	381	381
Total		4.484	4.525	4.525	4.525	4.543

Table 59: Accommodation surplus

6.5 Central costs

All costs that are not related to the faculties, service units or Real Estate Administration are included in the 2027 Budget under the heading 'central costs'. These are the costs at the central level for the Executive Board, the staff, the theme-based funds and the strategic funds 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.

6.5.1 Staff

The percentage for Staff for 2027 and beyond has been kept the same: 4% of the government grant and tuition fees. When calculating the budget for Staff, the expected government wage/price indexation was assumed to be 2%, the same as last year, in line with the scope for faculties and service 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.

The budget is shown in Table 58 (under the heading "Regular budget for staff"). All the costs of the executive staff, including new initiatives or expansions, should be

⁶ '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.

financed from this on a multi-annual basis. These costs include the costs for the CSR. A budget of €91,500 per year is included in the executive staff budget for this purpose.

6.5.2 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 2027 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. 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. Within the strategic investments, €2.45 million is included for the central TLC. Following the evaluation of the TLC outline, steps will be taken to ascertain whether this will be maintained ‘as is’. Also, as in previous years, a structural amount of €3 million has been included to be spent on supporting strategic initiatives. A portion of those funds has been allocated to projects such as the history of our colonial past, the Open Science project and Learning & Development. When these projects end, the funds will become available for other initiatives.

Theme budgets	2026	2027	2028	2029	2030
(Policy) budget	17.761	17.124	16.391	16.229	16.132
Transferred government funding	2.604	2.608	2.450	2.450	2.450
Additional budget	-	-	-	-	-
Available	20.365	19.732	18.841	18.679	18.582
Internationalization	1.091	1.094	1.094	1.094	1.094
Personnel & Participation	3.834	3.834	3.834	3.834	3.834
Information availability	456	456	456	456	456
Strategic communication	48	48	48	48	48
University facilities	604	604	604	604	604
Strategic investments	8.989	8.989	8.989	8.989	8.989
Other	1.550	1.550	1.550	1.550	1.550
TOTAL distributed budgets	16.572	16.575	16.575	16.575	16.575

Table 60: Theme-based funding and policy expenditure

6.6 Treasury

6.6.1 Administrative arrangement

The Treasury Administration income includes the internal and external return on invested capital from the Real Estate Administration and the results of the participating interests that are consolidated, including UvA Ventures Holding BV. Its costs include the balance of external interest expenses and income, the allocation to Research, the cost of feeding the valorisation fund and the cost of managing the Treasury Administration.

6.6.2 Cash availability

Currently, the UvA has an extremely comfortable liquidity position. This is expected to continue for several years. This is partly due to lower-than-planned capital expenditure in 2025, a better-than-expected result for 2025, and a government grant for starter and incentive grants where the pace of expenditure up to the end of 2025 was lower than the pace of revenue. An estimate of the timing of this expenditure is included in the long-term forecast. Similarly, the forecast is based on an update to the investment schedule. The investment schedule has the effect of reducing the size of liquid assets over time and even creating a need for financing after a few years. The expectation is that additional financing will be necessary from 2029 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.

6.6.3 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	2026	2027	2028	2029	2030
UvA Valorization Fund	BKT	750	750	750	750	750
Total		750	750	750	750	750

Table 61: Valorisation allocations

6.6.4 Interest charges and income

The amount of the interest expenses from 2027 to 2030 is largely fixed. This is because the UvA has very few loans with variable interest rates. 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.

Annexes

Annex 1: Realisation of the result per organisational unit

	Budget result 2026-2029			
	2027	2028	2029	2030
Faculties				
FGw	79	0	0	0
FdR	1.000	1.200	1.000	0
FNWI	-2.803	0	0	0
FEb	2.784	236	0	0
FMG	0	0	0	0
FdG	0	0	0	0
FdT 100%	1.111	880	820	0
AUC 100%	463	652	633	0
IAS	0	0	0	0
FdT - 45%	-500	-396	-369	0
AUC - 50%	-232	-198	-102	0
Not distributed F	250	1.568	-6.695	0
TOTAL	2.153	3.943	-4.711	0

Mutation				Results framework letter 2027-2030			
2027	2028	2029	2030	2027	2028	2029	2030
0	-2.131	1	0	79	-2.131	1	0
-1.000	-1.200	-1.000	0	0	0	0	0
-1.999	-1.500	-1.000	-500	-4.802	-1.500	-1.000	-500
1.181	-144	0	0	3.964	92	0	0
-1.000	-1.000	-500	0	-1.000	-1.000	-500	0
0	0	0	0	0	0	0	0
0	0	0	0	1.111	880	820	0
-281	-285	-332	100	182	367	301	100
0	0	0	0	0	0	0	0
0	0	0	0	-500	-396	-369	0
141	15	-49	-50	-91	-184	-151	-50
-1.750	2.036	-4.156	-9.633	-1.500	3.603	-10.851	-9.633
-4.709	-4.210	-7.036	-10.082	-2.556	-267	-11.747	-10.082

	Budget result 2026-2029			
	2027	2028	2029	2030
Services				
IXA-UvA	0	0	0	0
AC	464	464	464	0
ICTS	450	450	450	0
FS	-1.310	-1.170	0	0
UB	1.115	1.149	965	0
StS	0	0	0	0
BC	0	0	0	0
SGZ	0	0	0	0
HO	0	0	0	0
EB	0	0	0	0
Not distributed D	0	0	0	0
TOTAL	721	894	1.880	0

Mutation				Results framework letter 2027-2030			
2027	2028	2029	2030	2027	2028	2029	2030
0	0	0	0	0	0	0	0
-464	-464	-464	0	0	0	0	0
-450	-450	-450	0	0	0	0	0
560	420	0	0	-750	-750	0	0
0	0	0	965	1.115	1.149	965	965
-515	-258	0	0	-515	-258	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
-871	-753	-915	965	-150	141	965	965

	Budget result 2026-2029			
	2027	2028	2029	2030
Executive Staff	6.073	8.363	11.945	0
Policy	8.805	9.102	8.070	0
Treasury	6.129	6.309	6.705	0
Property	-6.925	-7.105	-7.501	0
TOTAL	14.081	16.669	19.218	0

Mutation				Results framework letter 2027-2030			
2027	2028	2029	2030	2027	2028	2029	2030
647	-6.281	-8.959	1.909	6.720	2.082	2.986	1.909
-672	238	1.207	8.253	8.133	9.340	9.277	8.253
-127	-127	-127	6.578	6.002	6.182	6.578	6.578
0	0	0	-7.501	-6.925	-7.105	-7.501	-7.501
-151	-6.170	-7.878	9.239	13.930	10.499	11.340	9.239

	Budget result 2026-2029			
	2027	2028	2029	2030
Allocation education	8.935	7.829	8.493	0
Allocation research	-29.488	-29.329	-24.876	0
TOTAL	-20.553	-21.500	-16.383	0

Mutation				Results framework letter 2027-2030			
2027	2028	2029	2030	2027	2028	2029	2030
-4.630	-3.536	27	6.656	4.305	4.293	8.520	6.656
9.892	14.668	15.802	-6.777	-19.596	-14.661	-9.074	-6.777
5.262	11.133	15.829	-121	-15.291	-10.368	-554	-121

TOTAL	-3.600	-	-	-
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-469	0	-	-	-4.069	-	-	-
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Annex 2: Development of long-term budgets per faculty

FdG	2027	2028	2029	2030
Education				
Variable budget	45.236	45.352	45.066	45.182
- Credits	37.996	38.082	37.870	37.956
- Diplomas	7.240	7.270	7.195	7.226
State contribution/college fees passed on	1.904	1.807	1.744	1.680
Capacity budget	-	-	-	-
Policy budget	8.027	8.027	8.027	8.027
- Decentralised policy	8.027	8.027	8.027	8.027
- Central policy	-	-	-	-
- Compensation budget	-	-	-	-
Allocation Education	55.168	55.187	54.836	54.889
Research				
Variable budget	42.790	42.106	42.931	44.248
- Research storage	11.309	11.338	11.266	11.295
- Promotions	25.381	24.668	25.565	26.853
- Matching 2nd and 3rd flow offunds	6.100	6.100	6.100	6.100
Central government contribution	-210	-443	-677	-911
Capacity budget	-	-	-	-
Policy budget	14.842	14.842	14.612	14.612
- Decentralised policy	7.517	7.517	7.517	7.517
- Research priority areas	-	-	-	-
- Central policy	7.326	7.326	7.095	7.095
- Compensation budget	-	-	-	-
Allocation Research	57.423	56.505	56.866	57.949
TOTAL regular allocation	112.591	111.692	111.702	112.839

FGW	2027	2028	2029	2030
Education				
Variable budget	51.119	48.859	46.394	45.179
- Credits	40.938	38.377	36.496	35.748
- Diplomas	10.181	10.482	9.898	9.431
State contribution/college fees passed on	3.744	3.744	3.744	3.744
Capacity budget	6.523	6.523	6.523	6.523
Policy budget	8.967	8.967	8.967	8.967
- Decentralised policy	8.763	8.763	8.763	8.763
- Central policy	204	204	204	204
- Compensation budget	-	-	-	-
Allocation Education	70.353	68.093	65.628	64.413
Research				
Variable budget	23.585	23.005	22.055	21.676
- Research storage	12.780	12.215	11.598	11.295
- Promotions	5.685	5.821	5.824	5.880
- Matching 2nd and 3rd flow offunds	5.120	4.969	4.632	4.501
Central government contribution	1.497	1.497	1.497	1.497
Capacity budget	4.206	4.206	4.206	4.206
Policy budget	14.517	14.167	13.572	13.247
- Decentralised policy	4.519	4.519	4.519	4.519
- Research priority areas	675	325	325	-
- Central policy	9.323	9.323	8.728	8.728
- Compensation budget	-	-	-	-
Allocation Research	43.805	42.875	41.330	40.626
TOTAL regular allocation	114.157	110.967	106.958	105.039

FdR	2027	2028	2029	2030
Education				
Variable budget	34.595	33.845	32.685	31.566
- Credits	26.308	25.802	24.976	24.209
- Diplomas	8.288	8.042	7.709	7.357
State contribution/college fees passed on	2.085	2.104	2.104	2.104
Capacity budget	394	394	394	394
Policy budget	6.460	6.467	6.467	6.467
- Decentralised policy	5.980	5.980	5.980	5.980
- Central policy	480	487	487	487
- Compensation budget	-	-	-	-
Allocation Education	43.535	42.810	41.651	40.531
Research				
Variable budget	11.938	11.685	11.292	10.823
- Research storage	8.649	8.461	8.171	7.891
- Promotions	1.450	1.413	1.372	1.232
- Matching 2nd and 3rd flow of funds	1.839	1.811	1.749	1.699
Central government contribution	3.177	3.812	4.263	4.263
Capacity budget	-	-	-	-
Policy budget	7.747	7.450	6.719	6.679
- Decentralised policy	2.269	2.269	2.269	2.269
- Research priority areas	600	300	-	-
- Central policy	4.878	4.881	4.450	4.410
- Compensation budget	-	-	-	-
Allocation Research	22.862	22.947	22.274	21.765
TOTAL regular allocation	66.397	65.758	63.925	62.296

FdT	2027	2028	2029	2030
Education				
Variable budget	10.055	9.741	9.708	9.738
- Credits	-	-	-	-
- Diplomas	-	-	-	-
State contribution/college fees passed on	2.058	2.058	2.058	2.058
Capacity budget	-	-	-	-
Policy budget	7.573	7.573	7.573	7.573
- Decentralised policy	-	-	-	-
- Central policy	7.573	7.573	7.573	7.573
- Compensation budget	-	-	-	-
Allocation Education	19.686	19.372	19.339	19.368
Research				
Variable budget	2.735	2.693	2.512	2.455
- Research storage	-	-	-	-
- Promotions	-	-	-	-
- Matching 2nd and 3rd flow of funds	-	-	-	-
Central government contribution	400	400	400	400
Capacity budget	-	-	-	-
Policy budget	4.447	4.447	4.410	4.410
- Decentralised policy	-	-	-	-
- Research priority areas	-	-	-	-
- Central policy	4.447	4.447	4.410	4.410
- Compensation budget	-	-	-	-
Allocation Research	7.581	7.539	7.321	7.265
TOTAL regular allocation	27.268	26.912	26.661	26.634

FNWI	2027	2028	2029	2030
Education				
Variable budget	59.657	61.460	61.567	61.267
- Credits	48.358	49.682	49.813	49.537
- Diplomas	11.299	11.778	11.754	11.730
State contribution/college fees passed on	424	424	424	424
Capacity budget	2.232	2.232	2.232	2.232
Policy budget	12.732	12.528	12.420	12.420
- Decentralised policy	11.044	11.044	11.044	11.044
- Central policy	1.689	1.485	1.377	1.377
- Compensation budget	-	-	-	-
Allocation Education	75.046	76.645	76.644	76.344
Research				
Variable budget	50.026	52.685	53.687	54.066
- Research storage	14.914	15.365	15.392	15.317
- Promotions	13.662	15.513	16.072	16.436
- Matching 2nd and 3rd flow of funds	21.450	21.807	22.223	22.313
Central government contribution	17.077	15.624	13.043	13.043
Capacity budget	16.707	16.707	16.707	16.707
Policy budget	22.539	22.244	19.368	19.368
- Decentralised policy	10.060	10.060	10.060	10.060
- Research priority areas	2.000	2.000	-	-
- Central policy	10.480	10.185	9.308	9.308
- Compensation budget	-	-	-	-
Allocation Research	106.350	107.261	102.805	103.184
TOTAL regular allocation	181.396	183.906	179.450	179.528

FEB	2027	2028	2029	2030
Education				
Variable budget	45.955	43.764	42.085	42.085
- Credits	35.306	33.810	32.825	32.825
- Diplomas	10.649	9.955	9.260	9.260
State contribution/college fees passed on	319	319	319	319
Capacity budget	-	-	-	-
Policy budget	7.483	7.483	7.483	7.483
- Decentralised policy	7.483	7.483	7.483	7.483
- Central policy	-	-	-	-
- Compensation budget	-	-	-	-
Allocation Education	53.756	51.566	49.887	49.887
Research				
Variable budget	14.505	13.882	13.398	13.330
- Research storage	11.489	10.941	10.521	10.521
- Promotions	1.827	1.800	1.775	1.739
- Matching 2nd and 3rd flow of funds	1.189	1.141	1.101	1.070
Central government contribution	-	-	-	-
Capacity budget	1.803	1.803	1.803	1.803
Policy budget	6.389	6.389	5.044	5.044
- Decentralised policy	2.900	2.900	2.900	2.900
- Research priority areas	350	350	-	-
- Central policy	3.138	3.138	2.144	2.144
- Compensation budget	-	-	-	-
Allocation Research	22.697	22.073	20.245	20.177
TOTAL regular allocation	76.453	73.639	70.132	70.064

FMG	2027	2028	2029	2030
Education				
Variable budget	76.266	75.511	75.278	75.278
- Credits	59.383	59.383	59.211	59.211
- Diplomas	16.883	16.128	16.067	16.067
State contribution/college fees passed on	471	471	471	471
Capacity budget	1.313	1.313	1.313	1.313
Policy budget	15.296	15.296	15.296	15.296
- Decentralised policy	14.206	14.206	14.206	14.206
- Central policy	1.091	1.091	1.091	1.091
- Compensation budget	-	-	-	-
Allocation Education	93.346	92.591	92.359	92.359
Research				
Variable budget	38.827	38.769	38.648	38.497
- Research storage	19.067	18.878	18.820	18.820
- Promotions	7.194	7.375	7.280	7.000
- Matching 2nd and 3rd flow offunds	12.566	12.516	12.548	12.677
Central government contribution	-	-	-	-
Capacity budget	-	-	-	-
Policy budget	16.867	16.867	15.681	15.356
- Decentralised policy	6.782	6.782	6.782	6.782
- Research priority areas	625	625	325	-
- Central policy	9.460	9.460	8.574	8.574
- Compensation budget	-	-	-	-
Allocation Research	55.693	55.636	54.329	53.853
TOTAL regular allocation	149.040	148.227	146.688	146.212

AUC	2027	2028	2029	2030
Education				
Variable budget	11.395	11.347	11.282	11.375
- Credits	-	-	-	-
- Diplomas	-	-	-	-
State contribution/college fees passed on	1.463	1.463	1.463	1.463
Capacity budget	-	-	-	-
Policy budget	738	738	738	738
- Decentralised policy	-	-	-	-
- Central policy	738	738	738	738
- Compensation budget	-	-	-	-
Allocation Education	13.596	13.548	13.483	13.576
Research				
Variable budget	663	675	677	664
- Research storage	-	-	-	-
- Promotions	-	-	-	-
- Matching 2nd and 3rd flow offunds	-	-	-	-
Central government contribution	64	64	64	64
Capacity budget	-	-	-	-
Policy budget	256	256	198	198
- Decentralised policy	-	-	-	-
- Research priority areas	-	-	-	-
- Central policy	256	256	198	198
- Compensation budget	-	-	-	-
Allocation Research	983	995	940	926
TOTAL regular allocation	14.579	14.543	14.423	14.503

Annex 3: 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 annexes to the 2022 Budget.

Opleiding	Tarief:		rijksbijdrage	collegegeld	Externe vergoeding per EC	Factor vergoeding t.o.v. Laag 240 EC	Aantal bekostigde inschrijvingen Ba en Ma	Factor x bekostigde inschrijvingen
	Aantal EC Ba + Ma	Rijksbijdrage	€ 3.942,82	€ 2.168				
Alfa/Gamma Laag	240	(4 jaren inschrijving + 2 graden) x rijksstarief (4 + 2) x € 3.942,82	0,5 + 3 jaren collegegeld 3,5 x € 2.168,00	€ 130,19	1,00	15.643	15.643	
Alfa/Gamma Laag	270	(4 jaren inschrijving + 2 graden) x rijksstarief (4 + 2) x € 3.942,82	0,5 + 3,5 jaren collegegeld 4 x € 2.168,00	€ 119,74	0,92	147	135	
Alfa/Gamma Laag	300	(5 jaren inschrijving + 2 graden) x rijksstarief (5 + 2) x € 3.942,82	0,5 + 4 jaren collegegeld 4,5 x € 2.168,00	€ 124,52	0,96	557	533	
Bèta Hoog	300	(5 jaren inschrijving + 2 graden) x rijksstarief (5 + 2) x 1,5 x € 3.942,82	0,5 + 4 jaren collegegeld 4,5 x € 2.168,00	€ 170,52	1,31	4.980	6.523	
Bèta Hoog	240	(4 jaren inschrijving + 2 graden) x rijksstarief (4 + 2) x 1,5 x € 3.942,82	0,5 + 3 jaren collegegeld 3,5 x € 2.168,00	€ 179,47	1,38	374	516	
Medisch Top	360	(6 jaren inschrijving + 2 graden) x rijksstarief (6 + 2) x 3 x € 3.942,82	0,5 + 5 jaren collegegeld 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
HOOG	5.354	7.038
TOP	2.149	4.886
Inschrijvingen	23.850	28.235