Institutional budget
University of Groningen 2026
in a multi-year perspective

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1 Introduction

We present to you the budget of the University of Groningen. This budget, which is composed of the financial sub-plans of the faculties and services, covers the period from 2026 to 2030. This multi-year perspective provides a broad overview of how the UG finances its education, research, and impact activities, and the costs involved. The strategic plan is our starting point for this. In financial terms, these are extraordinary times for the UG, which is reflected in the budget. In this budget, we discuss the above topics in more detail.

Institutional Plan 2026-2031
This institutional budget has been drawn up in the context of the transition to a new institutional plan for 2026-2031. Work is currently underway on the new institutional plan for 2026-2031, which is expected to be presented in its definitive form in early 2026. This transition means that the multi-year budget is largely based on the current 2021-2026 institutional plan 'Making Connections', while at the same time looking ahead to the forthcoming 2026-2031 institutional plan.

The core of the current strategy is to have *an impact*. Impact through conducting top-level research and offering excellent education. And by recognising and rewarding the talents of our students, teachers, researchers, and staff, and allowing them to flourish. We are implementing this strategy through, among other things, the four interdisciplinary Schools and our University of the North initiative. These are also elements that will continue in the new institutional plan. With the new institutional plan, the UG is working on the fifth generation of the university. This institutional plan is structured around the pillars of Openness, Agility, and Independence. Furthermore, the new institutional plan will focus on the transition required to achieve this.

Four Schools
The UG has four interdisciplinary Schools. Each school has a specific focus area related to international challenges (such as the UN Sustainable Development Goals and the Grand Challenges Europe) and regional issues. The chosen focus areas are:

Wubbo Ockels School	focused on energy transition and climate change for a sustainable planet
Aletta Jacobs School	focused on healthy ageing and public health, working towards a healthy society
Jantina Tammes School	focused on digital information, artificial intelligence, and technological progress for a knowledge society
Rudolf Agricola School	focused on governance, politics, and sustainable processes to create a sustainable society

The performance and direction of the themes in the Schools are evaluated every five years and can then be adjusted or discontinued on that basis. Each School is structured as a flexible network and is characterised by collaboration with the outside world, the promotion of interdisciplinary research and education, and the design and development of research questions and education within a community of interested academic staff from different faculties.

University of the North
The complex challenges facing society mentioned above also ask for cooperation between knowledge institutions. The UG has taken the initiative to establish the University of the North (UvhN), an open network of cooperating knowledge institutions at the levels of universities (WO), universities of applied sciences (HBO), and secondary vocational education (MBO) in the northern Netherlands. The network focuses on increasing broad prosperity in the region. The Regional Innovation Strategy for the Northern Netherlands (RIS3) is the starting point for the activities within UvhN.

Recognition and Rewards
In our strategic plan, we pay particular attention to academic and personal (career-oriented) development. For students, we are committed to providing first-class education to train them to become independent, critical, and responsible global citizens. Developing intercultural skills is an important tool in this regard. We embrace the national programme of Recognition and Rewards for our employees. This programme encourages a broader view of the individual development of our

academic talents. Based on personal qualities, we work with employees to develop differentiated career paths for research, education, leadership, and/or social impact.

Strategic policy resources included in the 2026 budget
In addition to the resources deployed by the faculties, central policy resources are available for the implementation of the institutional plan. In the 2026 budget in a multi-year perspective, €4.0 million will be deployed in phases to implement the plans set out in the UG institutional plan. We monitor the implementation annually and make adjustments where necessary in order to keep up to speed with a changing world. In 2026, these resources will be deployed as follows:

1. Contribution to interdisciplinary Schools: €1.75 million
2. Further development of the Impact Organisation through the University of the North. We will allocate a total of €1.45 million for this purpose.
3. Implementation of a transition plan, to be specified in more detail, for the implementation of the new Institutional Plan 2026-2031. We are reserving €0.8 million for this in 2026.

The 2026 budget also includes funds in various places for the realisation of strategic topics, such as reserving money for an employability fund and the strategic use of IT in the field of AI and digital sovereignty.

Major financial developments
In recent years, a number of major financial issues have arisen that have affected the results and have asked for policy adjustments. These issues mainly concerned rising energy costs, increased costs for the support organisation, expenses to make our property portfolio more sustainable, the reduction in student volume funding, and wage and price increases that were only partially compensated by the government contribution.

In order to achieve responsible, broadly supported and carefully implemented cost-cutting measures, the programme Back in Balance (TeRUG in Balans) 2026 was launched in 2023. In this programme, we are working together, based on the vision of joint governance, on the four main themes of energy, housing, support, and education & research. We have worked hard in recent years, but unfortunately, partly due to additional cuts by the Schoof government, this has not led to a balanced budget in 2026.

In the framework coalition agreement (HLA) that was drafted, the Schoof government had implemented substantial cuts to higher education, including the scrapping of sector plan funds, a reduction in the Research & Science fund, the phasing out of the national growth fund, and a reduction in international bachelor's students. An intensive process followed to reach an actual coalition agreement. This ultimately resulted in the discontinuation of starter and incentive grants in favour of continuing sector plan funding. Discussions on internationalisation led to the scrapping of the Language Test for Foreign Language Education (TAO) and a proposal for self-regulation by educational institutions, which still needs to be worked out further together with the minister. The reduction of recruitment activities abroad and the negative sentiment towards international students have also already limited the influx of international students. The 2025 reference estimate shows a further decline in the number of Dutch and EEA students compared to previous estimates, which has led to a negative adjustment of the government contribution to universities for the coming years. Furthermore, in response to the 2025 Spring Memorandum, the Ministry of Education, Culture and Science has imposed additional targets, including not granting price compensation in 2025. All this not only means that the UG will not be in balance in 2026, but also that substantial cutbacks will be required in the coming years.

Results for 2026 and multi-year perspective
For 2026, the UG has budgeted an operating result of -€12.1 million. This result is lower than was assumed in last year's budget. Reasons for this include lower revenues due to the non-granting of the 2025 price adjustment and a reduction in student volume funding. Furthermore, the targets included in the previous budget for 2026 have not led to the desired level of implementation, and more costs have been allocated for real estate maintenance.

From a multi-year perspective, it is clear that the structural result of the UG will decline to -€35.2 million in 2030. This is due to the downward revision of student numbers at the UG. In addition, an adjusted distribution of the reduction in internationalisation target between universities and

universities of applied sciences is detrimental to universities. Besides that, two minor austerity targets have been incorporated with regard to NIS2 and the sector plans. Together with the 1% profitability target set for 2030, this means that structural savings of €45 million will have to be realised between 2026 and 2030.

In 2025, implementation of the Action Plan for the Framework Coalition Agreement (HLA) began, setting out measures that could reduce expenditure or generate additional income for the UG as a whole. At present, only the 'real estate optimisation programme' from action line 2 is a concrete measure that will contribute to the agreed savings target. The other lines of action are still in the exploratory planning phase. This needs to be accelerated in order to be included in the austerity measures.

This requires the UG to take far-reaching measures to achieve the necessary turnaround in a timely manner. The Management Council is currently working on a mandate formulation which, once approved by the Board of the University, will be used to develop a proposal for the implementation of the 2026-2030 cost-cutting target. The aim is to incorporate the outcome of this into the 2027 Financial Framework, which will clarify where and how the cost-cutting targets will be achieved.

Balance sheet and liquidity
The UG's balance sheet at the end of 2025 is very solid. Solvency II is expected to be 44%, which is the same as in 2024 and still well above the Inspectorate's warning threshold of 30%. Solvency shows a stable picture in the long term. The budget includes estimated investments in accordance with the updated investment plan. Combined with the negative budget results and the expenditure of the old tranches of starter and incentive grants, this shows an undesirable development in the UG's liquidity, with the Inspectorate's warning threshold being reached at the end of 2027.

Budget decision-making
On 18 November 2025, the Board of the University adopted the Final Allocation for 2025 and the Institutional Budget for 2026 in a multi-year perspective, subject to the University Council's consent on the main points of the budget and a positive advice from the University Council on the 2026 Institutional Budget as a whole.

The University Council approved the main point of the Institutional Budget 2026, on 11 December 2025.

The Supervisory Board approved the budget at its meeting on 16 December 2025, subject positive advice from the University Council.

On January 22 2026, the University Council issued a positive advice on the Institutional Budget 2026 as a whole.

2. Financial Framework

2.1 Government contribution

With regard to the government contribution, this 2026 Institutional Budget is based on the 1st RB letter 2026 published in September 2025 by the Education Executive Service (DUO) of the Ministry of Education, Culture and Science on the estimated government contribution for the years 2026 and beyond. The estimate is based on the wage and price levels of 2025.

The aforementioned letter includes an overview of the 2026 funding framework. For the years after 2026, an indicative specification of the government contribution per university is provided.

For the UG, the government contribution in 2026 will be €603.7 million (2025: €615.6 million). In addition to the government contribution distributed through the ministerial funding model, the UG will receive earmarked funds for the workplace function of the UMCG (€118.3 million) in 2026. These funds will be passed on in full to the UMCG.

In 2026, the UG's share of the government contribution will be 9.84%. This is slightly higher than the UG's share in 2025 (9.56%).

2.2 Size of the government contribution and changes compared to the framework

The government contribution to universities is distributed on the basis of three indicators. These indicators are the number of enrolments, the number of degrees and, for research, the number of PhD graduates. In addition, each university receives a number of specific allocations, and each university has a fixed start value in the funding.

The government contribution will amount to €603,666,000 in 2026 and was €615,634,000 in 2025. The government contribution for the workplace function of the academic hospital (UMCG) will amount to €118,298,000 in 2026 and was €113,384,000 in 2025. These funds have been made available by the Ministry of Education, Culture and Science for the workplace function that the academic hospital fulfils for medical training. This contribution is adjusted annually in line with developments in wages and prices. The contribution is passed on in full to the UMCG.

The Government Contribution Letter (1st RB Letter 2026) and the Framework 2026 show the following differences:

Rijksbijdrage en overige inkomsten		Kaderstelling	Begroting 2026	Verschil
Onderwijs	Studentgebonden	188.194.747	189.709.189	1.514.442
	Onderwijspercentage	131.113.071	131.113.071	0
	Kwetsbare opleidingen	2.660.396	2.660.396	0
	Bijz.voorzieningen	1.950.552	2.427.992	477.440
Onderzoek	Studentgebonden	96.069.418	95.881.072	-188.346
	Onderzoekspercentage	131.461.963	131.290.687	-171.276
	Zwaartekracht	1.852.181	1.852.181	0
	Sectorplannen totaal	34.712.186	34.712.186	0
	Werkdruk & talentbeleid (startersbeurzen)	8.149.354	14.018.995	5.869.641
Werkplaatsfunctie Academische centra		117.781.007	118.298.326	517.319
Totale Rijksbijdrage		**713.944.875**	**721.964.095**	**8.019.220**
Werkplaatsfunctie Academische centra		-117.781.007	-118.298.326	-517.319
Totaal Academische Centra		**-117.781.007**	**-118.298.326**	**-517.319**
Verwachte mutatie algemene inkomsten RB OCW:				
Matching Horizon Europe		3.500.000	3.500.000	0
Loon- en prijsbijstelling			418.000	418.000
Startersbeurzen		3.500.000		-3.500.000
Stimulering onderlingen samenwerking Uni's		2.500.000		-2.500.000
Mutatie werkdruk en talentbeleid		-400.000		400.000
Enlight		289.164	289.164	0
Bachelor Fries		357.500		-357.500
Totaal verwachte mutaties OCW		**9.746.664**	**4.207.164**	**-5.539.500**
Overige inkomsten:				
Rentebaten		5.934.000	6.157.000	223.000
Rentelasten		-4.758.000	-4.758.000	0
Verkoopresultaat vastgoed			5.100.000	5.100.000
Collegegelden (Incl bovenwettelijk)		106.867.120	106.565.654	-301.466
Totaal overige inkomsten		**108.043.120**	**113.064.654**	**5.021.534**
Totaal inkomsten		**713.953.652**	**720.937.587**	**6.983.935**

2.3 Expected mutations in the government contribution

A number of measures from the coalition agreement have already been incorporated into the government contribution. These concern the reversal of the starter and incentive grant funds from 2025 and the addition of the workload and talent policy funds, also from 2025.

We are also seeing the financial consequences of the Internationalisation in Balance Act (WIB) coming our way. The number of non-Dutch students still seems stable, but we are seeing a decline in the number of Dutch students. Based on an analysis, the UG expects a decline of approximately 10%. This means lower government funding and lower tuition fee revenues. Between 2025 and 2030, we expect a further decline in the basic government contribution from €615.6 million to €569.9 million.

It is still unclear how this will play out with a new cabinet to be formed.

2.4 Other contributions from the central government

In addition to the government contribution included in the letter from the Ministry of Education, Culture and Science, the UG expects to receive a further €3.5 million in subsidies from the Netherlands Enterprise Agency (RVO) subsidy scheme Matching Horizon Europe. The aim of this subsidy scheme is to promote participation in Horizon Europe projects and to lower the financial threshold for participation. The subsidy must be applied for annually. It is expected that the subsidy will be granted annually until 2030.

Furthermore, a contribution from the Ministry of OCW is expected in 2026 for the European Universities initiative. This is determined annually by OCW. The UG expects to receive an amount of €289,000 in 2026. This is in line with last year.

The additional contributions for the bachelor's programme in Frisian are included in the government contribution until 2030.

Finally, compensation of €418,000 is expected for inflation of wages and prices (in 2025 this was €3.3 million).

2.5 Tuition fee income

Other income as part of the first-stream funding mainly consists of tuition fees and income from interest.

The UG expects total tuition fees to amount to €106.6 million in 2026. Of this amount, €22.9 million relates to the so-called above-statutory tuition fees. Tuition fee income will continue to rise in 2026, but will then decline despite the increase of the tuition fees. The decline in student numbers will lead to a decrease in the total tuition fee income.

DUO prognose	25/26	26/27	27/28	28/29	29/30
Aantallen	32.800	32.300	31.750	31.200	30.750
Collegegelden (in k€)	2026	2027	2028	2029	2030
Aantallen per kalenderjaar	32.633	32.117	31.567	31.050	30600
Wettelijk collegegeld	€ 83.586	€ 83.033	€ 82.075	€ 81.570	€ 79.386
Bovenwettelijk collegegeld (85% faculteiten)	€ 19.532	€ 19.083	€ 18.664	€ 18.479	€ 18.480
Bovenwettelijk collegegeld (15% centraal)	€ 3.447	€ 3.367	€ 3.294	€ 3.261	€ 3.261
Collegegelden	**€ 106.565**	**€ 105.483**	**€ 104.033**	**€ 103.310**	**€ 101.127**

The tuition fee estimate is based on DUO's higher education student forecast. DUO makes additional forecasts for each institution, phase, and nationality classification, based on the reference estimate.

As was the case last year, a decline in student numbers is expected. The decline is particularly noticeable among Dutch students. This excludes the effects of the WIB.

2.6 Interest income and expenses

From 2023 onwards, interest expenses will be budgeted in connection with the external financing of new real estate to be built. Interest expenses will fall slightly in the coming years due to repayments and are budgeted at €4.8 million for 2026 (2025: €4.9 million). As these funds will be spent gradually and the credit interest rate (Euribor) has fallen from 3% to 2% over the past year, lower interest income is expected in the coming years, from €8.8 million in 2025 to €4.8 million in 2029.

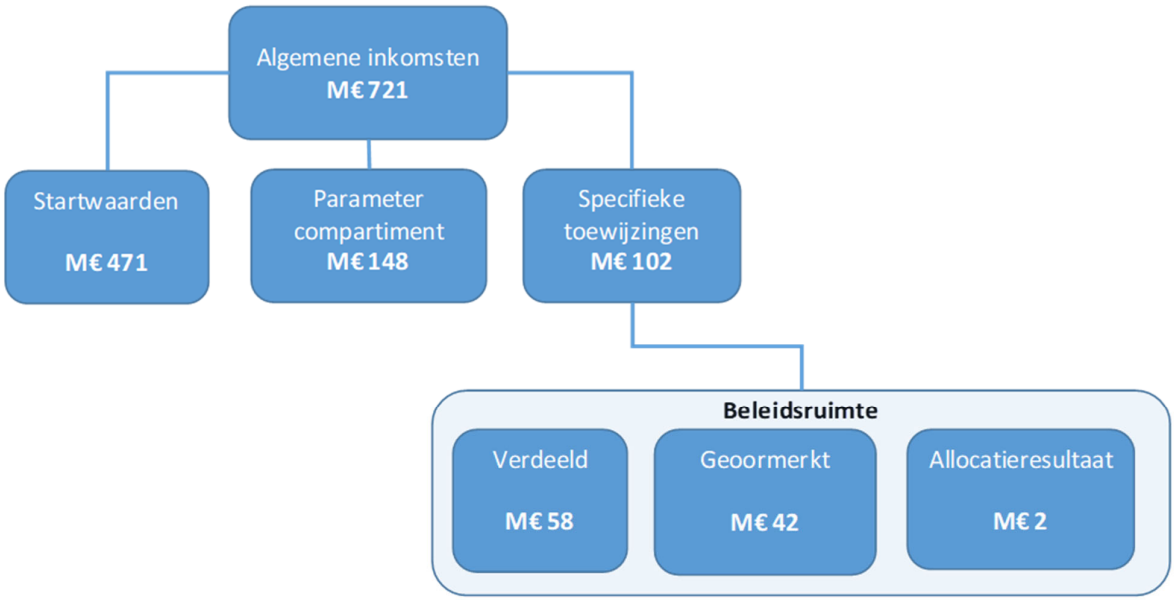
3 Main features of the budget

3.1 Distribution of general income

One part of the Student Loan Act concerns the right of the co-participation body to approve the main points of the institutional budget. This right of consent was first applied to the 2016 budget. In collaboration with the University Council, the institution has laid down the planning and content of the right of consent in the University Council Regulations.

At the UG, the Financial Framework is the first step in the budget process. Because major financial decisions can obviously still be taken after the Financial Framework has been adopted in April, it has been agreed to include an additional chapter titled 'main points of the budget' in both the Financial Framework and the Institutional Budget. The right of consent applies to new allocations above the agreed threshold value included in this chapter. For Education, Research, and Operations allocations, the threshold value is set at €0.5 million. For investments in real estate, the threshold lies at €5.0 million (based on 2015 price levels). Throughout the year, new allocations and investments that exceed the threshold value will be submitted to the University Council for consent.
The right of consent relates to the allocation of general income. This is the part over which the BoU has control. The second and third funding streams are not subject to the right of consent due to the nature of the allocations. Consent in broad terms relates to the university level and not to the faculty level.

Schematically, the allocation of general income in 2026 can be represented as follows:



General income is distributed among the units in three categories: start value, parameter compartment, and specific allocations.

The start value concerns the structural basic funding of the units and changes annually with structural allocations such as wage and price adjustments and student volume funding. The size of the start value therefore does not change in line with the size of the unit. The parameter compartment does. The faculties receive variable remuneration depending on the number of funded enrolments, funded degrees, and PhD graduates. The higher these numbers, the higher the remuneration. The allocation among the faculties (on the one hand for the number of funded degrees and enrolments and on the other hand for the number of PhD graduates) takes place in accordance with the 2026 Framework.
The category 'specific allocations' concerns funds for a specific purpose that are in principle temporary in nature. These funds may be added to the budget of the units (distributed) or still be reserved in Funds and Reserves (earmarked). Finally, this is the allocation result. This is the closing item. In 2026,

fewer funds will be distributed to the units and fewer funds will be reserved for a specific purpose, so that the allocation result is currently positive.

In total, €721 million in general income will be received and distributed in 2026. The share of start values amounts to €471 million, the share that is distributed on the basis of funded enrolments, degrees, and PhD graduates (parameter compartment) amounts to €148 million, and the specific allocations amount to €102 million. Of these specific allocations, €58 million is distributed among the faculties and services and €42 million is reserved for faculties and units under Funds and Reserves. Finally, there are the freely disposable funds for university policies, which amount to €2.3 million in 2026.

The earmarked amount of €42 million consists of, among other things:

- €15.6 million in expected revenues for above-statutory tuition fees earmarked for the faculties.
- €2.1 million reserve for top-ups for international PhD candidates who are pursuing their PhD at the UG with their own scholarship
- €5.0 million reserve for the IT innovation fund
- €3.2 million in expected contributions from Matching Horizon Europe, adjusted for promised contributions
- €1.8 million for leadership of the interdisciplinary Schools

The specific allocations to faculties and services amount to €58 million.
These include:

- Real estate depreciation and maintenance costs (€14.1 million);
- Allocations for, among other things, student wellbeing (€714,000), cybersecurity (€202,000), social safety (€281,000), chemical building blocks (€208,000), and setting up a bachelor's programme in Frisian (€358,000)

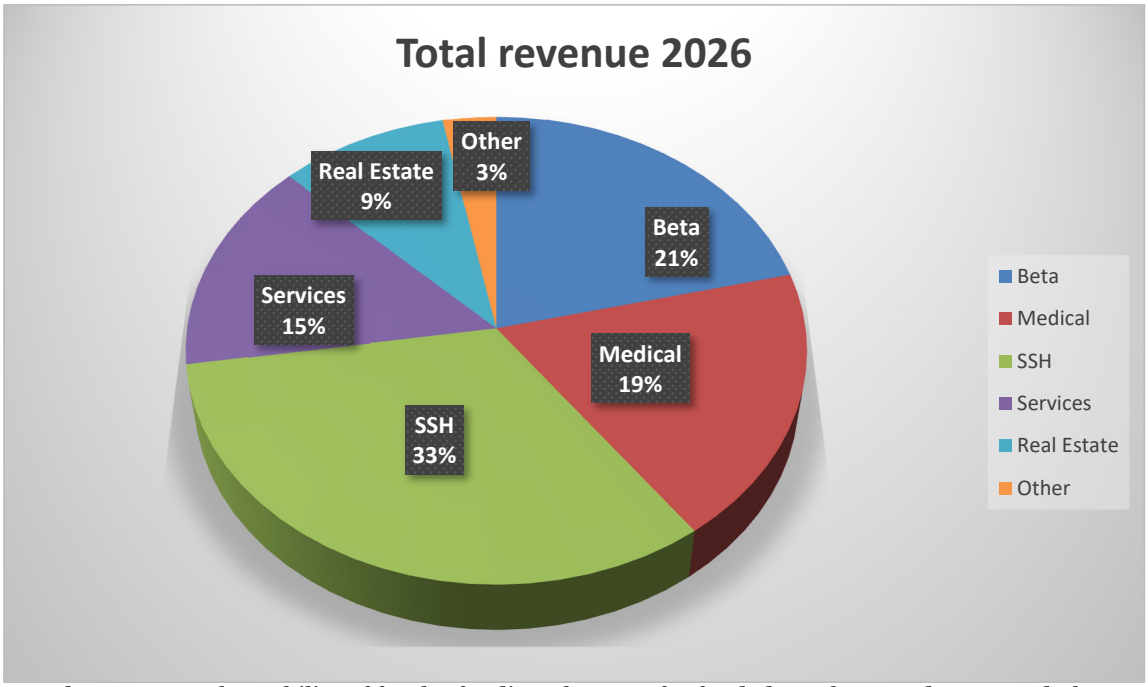
The following items were agreed to be the main points of the budget:

a. Changes to the internal allocation model
b. Additional investments in education, research, and operations ≥ €500,000
c. Investments in real estate ≥ €5,000,000

3.2 The internal allocation model

The Ministry of Education, Culture and Science uses a distribution model to allocate part of the government contribution to higher education among the universities. Internally, the Board of the University also uses an allocation model to distribute part of the general income among the faculties. The basic principle here is that the external allocation indicators are also used in the UG's internal model. The decision was made to pass on the incentives and effects of the external model one-to-one in the internal allocation. In the UG's current allocation model, the number of enrolments, degrees and PhD graduates are therefore the determining indicators.

No changes have been made to the internal allocation model. General income is distributed among the faculties and services as follows:



In order to ensure the stability of faculty funding, the rates for funded enrolments, degrees and PhD graduates are stable. For enrolments and degrees, the rate is set at €2,500 per enrolment/degree, and for PhD graduates at €67,000 per obtained PhD.

			2026				
	Totaal 2025	**Algemene inkomsten**	**Verwachte mutaties**	**Totaal**	**Verschil**	**2025 in %**	**2026 in %**
Beta	142.116	143.012	6.298	149.310	7.194	20,3%	21,2%
Medisch	130.039	129.263	2.677	131.940	1.901	18,5%	18,7%
SSH	227.665	222.125	7.673	229.798	2.133	32,4%	32,6%
Sabtotaal faculteiten	**499.820**	**494.400**	**16.648**	**511.048**	**11.228**	**71,2%**	**72,6%**
Diensten	96.991	95.736	8.268	104.004	7.013	13,8%	14,8%
Vastgoed	62.852	66.822	928	67.750	4.898	9,0%	9,6%
Overig	42.023	19.546	1.958	21.504	-20.519	6,0%	3,1%
Totaal	**701.686**	**676.504**	**27.802**	**704.306**	**2.620**	**100%**	**100,0%**

In 2026, including expected mutations, the faculties together will receive 72.6% of the available general income. This is more than in 2025 (71.2%).

The share of central services has increased from 13.8% to 14.8%. General income will increase from €97.0 million to €104.0 million. The main reasons for this increase are:

- Additional resources for cybersecurity (€2.2 million);
- Additional resources for social safety and student wellbeing.

The general income of the real estate organisation is expected to increase from €62.8 million to €67.8 million in 2026. The main reasons for this increase are a larger budget for maintenance in combination with making the real estate portfolio more sustainable.

Finally, general income in the Other category (Funds & Reserves and OBBA) will decrease. This category almost doubled in 2025 due to funds in the Funds & Reserves (F&R) that were still to be allocated. In 2026, there will be virtually no funds left to allocate in the F&R.

3.3 Specific allocations of general income

Below are tables showing all allocations made by the Board of the University since the 2026-2030 Financial Framework. In each section, we first explain the policy area and its associated objectives, based on the original UG Institutional Plan 2021-2026. This is followed by an explanation of the main achievements that are envisioned, together with the costs required to achieve them. This methodology is based on the first four key questions of the Duisenberg method. The remaining two key questions, concerning the assessment and recommendations of the University Council, will be discussed during the budget discussions with the committee.

Section I. Policy intensifications in line with the UG Institutional Plan

The UG Institutional Plan 2021-2026 is currently being implemented. In addition to the mission, vision, and values of the UG, the strategic plan also describes the strategic goals that our university wants to achieve in the coming years. These strategic goals are linked to concrete actions and operationalisations. Below, we summarise these and link them to the main decisions and financial allocations determined by the Board of the University. For the sake of completeness, we conclude with a list of all financial allocations made since the 2026-2030 Financial Framework.

Education

Overview of the policy area:

To optimize our educational activities, we now use a mix of our on-campus and online educational methods, although face-to-face teaching on site will remain a cornerstone of our education. Combining our vibrant campus life with online and blended learning creates opportunities for meaningful interaction between students and teachers. Digital technologies and the integration of various forms of online education increase the possibilities for making education more flexible and personalised, and also facilitate lifelong learning. In recent years, successful pilots have been set up for innovative educational concepts as part of an ambitious renewal of the education system. We took the lead in this with pilots such as the international classroom and active and collaborative educational concepts, learning communities, the flipped classroom, and the use of various e-learning tools. The Covid-19 pandemic demonstrated the importance of e-learning and helped us to accelerate its further development and strengthening over the five years of this institutional plan.

Goals:

We will increase the innovation potential of our education and place strong emphases on the relevance of recognising and rewarding good education and on the further development of the Teaching Academy Groningen. We exchange, generate, and integrate knowledge in an innovative, close-knit, academic community, where interdisciplinarity builds on a strong disciplinary foundation, and where the diversity of the community helps to develop the full potential of our students. We will increase the focus on the interdisciplinarity of our academic community to enable our students and staff to collaborate with, and learn from, people from different backgrounds, thereby positioning them optimally to solve the contemporary challenges facing science and society. We will continue to invest in developing our close-knit learning communities of students and teachers, which leads to students becoming active and engaged, and which is a prerequisite for open dialogue, critical thinking, and debate. We provide students with the necessary skills, competences, attitudes, and knowledge to compete successfully in the global labour market, and encourage students and professionals to embrace lifelong learning and to increase their employability.

Achievements:

The UG is investing in the University of the North's stimulus fund (point 1). The fund has initially been set up for three years with a budget of €75,000 per year. In addition to the UG, Hanze University of Applied Sciences, NHL University of Applied Sciences, the UMCG, and Van Hall Larenstein University of Applied Sciences are also participating in the fund. The UG is taking concrete steps in the field of AI (point 2). To this end, the existing structures surrounding AI at the UG will first be better connected and formalised, and supplemented with generic support focused on the most important vulnerabilities. This will create a minimum starting point that can be scaled up in the future.

Research

Overview of the policy area:

The success of research at the University of Groningen is based on our disciplinary breadth and strong academic disciplines. These are the foundations on which our academic reputation is built. In order to maintain our position and to continue making our contribution in a rapidly changing global society, we

face a number of challenges in the coming years. We can only meet the increasing competition for funding and talent, and the need for social impact and accountability, by being innovative in our research, supporting our staff, being an attractive employer, and strengthening our links with society.

Goals:
We encourage and support the best disciplinary and interdisciplinary research at our university; we value research in all its forms, taking into account contributions to interdisciplinary research, societal impact, team spirit, the team itself, and Open Science; we create a research environment that optimally supports daily research practice and Open Science.

Achievements:
The UG is investing in the University of the North's stimulus fund (point 1). The fund has initially been set up for three years with a budget of €75,000 per year. In addition to the UG, Hanze University of Applied Sciences, NHL University of Applied Sciences, the UMCG, and Van Hall Larenstein University of Applied Sciences are participating in the fund. The UG is taking concrete steps in the field of AI (point 2). To this end, the existing structures surrounding AI at the UG will first be better connected and formalised, and supplemented with generic support focused on the most important vulnerabilities. This will create a minimum starting point that can be scaled up in the future.

Impact
Overview of the policy area:
The university is part of society. We create and share knowledge through our education and research, we work with and for external partners, and we set up new activities and initiatives. In this way, we contribute to society, and it is a contribution that society expects from us. Society is currently facing major challenges in areas such as climate, sustainability, social resilience, ageing, and digital changes. Our contribution to the necessary solutions is therefore all the more important. We can only achieve this if we provide our staff and students with the best possible support in all forms of social impact. Such a strong emphasis on social impact asks for professional and broad support, with a strong focus on outreach and social engagement.

Goals:
We are setting up a professional impact organisation that supports students and academics and collaborates with the University of the North to enter into partnerships, generate social impact, and carry out public and outreach activities. We provide students with the necessary knowledge and skills and teach them how to apply these in social contexts such as projects, internships, challenges, and start-ups, both during and after their studies. We explicitly recognise and value interdisciplinary collaboration with external partners and the generation of social impact; we play a proactive role in realising social impact by utilising the wealth of knowledge and expertise at our university, with the four Schools and the University of the North as spearheads.

Achievements:
The UG will continue to invest in the Groningen Engineering Centre (GEC 2.0, point 4) to develop it into a university-wide platform that actively connects engineering with medical, social sciences and the humanities. GEC 2.0 also strengthens the external profile of the UG as the leading technical university in the North.

Operations
Overview of the policy area:
Operations must support every member of the academic community in their efforts to achieve the goals of the strategic plan. Our ambitions can only be realised through the combined efforts of dedicated and talented staff and a supporting and resilient organisation. That is why we need future-proof ways of organising our work and collaborations. Our core principles are community spirit, connections, and leadership based on trust. If we as a university want to contribute to a sustainable society, we must behave and act sustainably, not only in education and research, but also in our daily operations.

Goals:
We are broadening the perspectives for recognition and rewards and possible career paths; we are increasing the employability of staff and strengthening lifelong learning and the UG communities; we are monitoring the inclusiveness and social safety of the working environment; and we are striving for a good work-life balance for all employees. We are introducing a new Sustainability Roadmap. The

objectives of the roadmap are directly linked to the United Nations Sustainable Development Goals. In terms of business operations, the roadmap focuses on achieving a carbon-neutral university by 2035 and on promoting awareness of sustainable behaviour among our staff and students. We are developing a strategy to make sustainability a more prominent theme in our education and research, in addition to our four Schools. We are improving uniform business operations by developing and implementing systems and procedures that support interfaculty collaboration in the areas of research, education, and operations, by strengthening our data collection and accessibility, and by aligning our administrative processes to achieve optimal accountability and efficiency.

Achievements:
The present budget does not contain any new performance targets.

Total costs for Education, Research, and Operations within the framework of the Strategic Plan: €3,302,700

	toekenningen in relatie Strategisch Plan	verklaring	tijdelijk k€	structureel k€	domein
1	Aanjaagfonds Universiteit van het Noorden	Bedrag onder limiet	225,0		OW en OZ
2	AI-Netwerk	Ter instemming UR februari 2026	1.155,0		OW en OZ
3	Promotieplaatsen YAG	Staand beleid	408,0		OZ
4	Groningen Engineering Center 2.0	Positief advies UR oktober 2025	690,0		OW, OZ en Impact
5	Leerstoel Groningse Taal en Cultuur	Staand beleid	153,0		OW, OZ en Impact
6	Dual Career Support	Staand beleid	98,7		OW en OZ
7	Topsport Studenten	Staand beleid		10,0	OW en Impact
8	Internationale lidmaatschappen en strategische samenwerkingspartners	Staand beleid	400,0	163,0	OW, OZ en Impact

Section II. Allocations from Research and Educational Policy

Achievements:
In order to retain specific knowledge within a domain of strategic importance to the University of Groningen, the Executive Board has decided to contribute to strategic talent policy at FSE for a period of five years (item 18.).

Total costs for Education and Research Policy: €28,428,700

	toekenningen Onderwijs en Onderzoek	verklaring	tijdelijk k€	structureel k€	domein
9	Aletta Jacobsleerstoelen	Staand beleid	900,0		OW en OZ
10	Compensatieregeling promovendi/postdocs FSE ivm Feringagebouw	Instemming UR augustus 2025	2.000,0		OZ
11	BirdEyes	Bedrag onder limiet	17,5		OW en OZ
12	Bachelor Fries	Uitwerking OCW-beleid	2.405,0		OW en OZ
13	Promotietrajecten Noordelijke Hogescholen	Staand beleid	792,0		OZ
14	Bovenwettelijk collegegeld	Staand beleid	19.107,2		OW
15	Toekenningen Matching Horizon Europe	Staand beleid	3.125,1		OZ
16	Stimuleringsfonds Interdisciplinaire Projecten	Staand beleid	150,0		OZ
17	Studentenwelzijn	Instemming UR juni 2025	2.179,2		OW
18	Strategisch talentbeleid	Ter instemming UR december 2025	1.508,0		OW en OZ
19	Centrale trekkingsrechten top-ups	Staand beleid	-3.550,0	-1.500,0	OZ
20	Teaching Academy Groningen	Staand beleid	500,0		OW en Impact
21	Faciliteiten Buitenlandse studenten	Staand beleid	505,5		OW en Impact
22	Enlight	Uitwerking OCW-beleid	289,2		OW en OZ

Section III. Allocations from Operational Management Policy

Achievements:
The intended new digital workplace landscape will be realised (item 27).

Total costs for Operational Management: €55,854,400

	toekenningen Bedrijfsvoering	verklaring	tijdelijk k€	structureel k€	domein
23	Versterken Medezeggenschap	Uitwerking OCW-beleid/besproken UR mei 2025	286,5		Bedrijfsvoering
24	Continuering CIO-Office	Staand beleid/positief advies UR augustus 2025		700,0	Bedrijfsvoering
25	PhD support	Bedrag onder limiet	532,0		Bedrijfsvoering
26	Prijscompensatie CIT	Bedrag onder limiet		418,0	Bedrijfsvoering
27	IT Innovatiefonds				
	Nieuw Digitaal Werkpleklandschap fase 2	Instemming UR augustus 2025	2.610,0		Bedrijfsvoering
	Artificial Intelligence Innovation Identifier (A3i)	Bedrag onder limiet/Ter informatie UR november 2025	219,8		Bedrijfsvoering
28	Sportcase	Bedrag onder limiet	27,0		Bedrijfsvoering
29	Projectenbudget University Services	Staand beleid	972,9	90,0	Bedrijfsvoering
30	Fysieke beveiligingsorganisatie	Ter advisering UR december 2025	720,0		Bedrijfsvoering
31	Onderhoud Vastgoed	Staand beleid		6.608,0	Bedrijfsvoering
32	Wettelijke lasten	Staand beleid		1.207,5	Bedrijfsvoering
33	Afschrijvingen	Staand beleid	11.087,3		Bedrijfsvoering
34	Verzekeringen	Staand beleid		130,0	Bedrijfsvoering
35	Duurzaamheid	Bedrag onder limiet	360,0		Bedrijfsvoering
36	Huren	Staand beleid		-1.210,4	Bedrijfsvoering
37	Exploitatiekosten Vastgoedorganisatie	Staand beleid	11.367,6		Bedrijfsvoering
38	Smart Buildings 2.0	Staand beleid	878,0		Bedrijfsvoering
39	AI / Digitale Soevereiniteit	Instemming UR volgt op plan	10.525,0		Bedrijfsvoering
40	Employability Fonds	Uitwerking cao-afspraken	4.151,2		Bedrijfsvoering
41	Participatiewet	Ter informatie UR april 2025	3.750,0		Bedrijfsvoering
42	Subsidies en lidmaatschappen	Bedrag onder limiet	211,8	212,2	Bedrijfsvoering

3.4 Investments in Real Estate

The projects included in the investment planning are based on the transformation task: the difference between current real estate assets and accommodation requirements. The University Council's right of consent also applies to investments in real estate. This concerns investments exceeding €5.0 million. Because it is not advisable from a competitive point of view to disclose the budget in advance when tendering for projects, the University Council is first consulted on which projects (above €5.0 million) the Board of the University intends to carry out. After tendering, the University Council is informed of the final investment amount.

The following projects are currently planned for each campus in 2026:

Zernike

- Completion of construction of the Feringa Building
- Preparation for transformation of Nijenborgh 4 location
- Construction of the new sports centre
- Preparation for optimisation of Duisenberg Building and disposal of Blauwborgje 8
- Connection of buildings to WarmteStad (sustainable heating)

City centre

- Renovation of the Administration Building (Bestuursgebouw)
- End of lease and sale of several properties for the purpose of optimising real estate
- Implementation of Haddingestraat 13 layout to replace the ACLO train station location
- Planning for the Harmonie complex

Healthy Aging Campus

- Renovation and new construction at Bloemsingel 1 for University College Groningen (UCG)
- Elaboration of the ADL complex master plan, including preparations for the relocation of research groups to the new CLDR laboratory building
- Preparation for new CLDR lab building, in collaboration with the UMCG
- Preparation for the construction of Noordplein around the Anda Kerkhoven Education Centre (in accordance with the HAC area vision)
- Preparation for the upgrade of the Central Animal Testing Facility building (CDP)
- Connecting buildings to the thermal energy storage system (WKO)

4 Budget in a multi-year perspective

4.1 Introduction

The UG presents its budget, balance sheet, and cash flow statements as budgeted for the next five years. The following assumptions have been included:

1. Government contribution: the government contribution from the 2026 Financial Framework has been updated to reflect the most recent information from the Ministry of Education, Culture and Science, historical trends, and developments in the number of international students. The administrative agreement funds (BestuursakkoordMIDDELEN) for sector plans and starter and incentive grants have been designated as 'non-normative' by the Ministry of OCW. This means that these funds will only form part of the operating budget in the year in which they are budgeted to be spent.
2. Tuition fees: the tuition fee revenues from the 2026 Financial Framework have been updated based on the most recent figures. The most recent indexations of the rates and the projected student numbers determined by the Board of the University have been applied.
3. Related parties are included on the basis of the most recent realisation figures.
4. Investments are included in accordance with the recently adopted investment planning.

4.2 Operations in a multi-year perspective

Staat van baten- en lasten		Realisatie	Begroting	Meerjarenperspectief				
*(Alle bedragen in € * 1.000)*		2024	2025	2026	2027	2028	2029	2030
BATEN	Rijksbijdragen	594.962	592.413	616.161	605.207	594.474	582.248	572.591
	College-, cursus-, les- en examengelden	95.828	105.813	106.566	105.483	104.033	103.310	101.128
	Baten werk in opdrachten van derden	197.975	192.916	217.084	219.759	221.424	222.695	224.440
	Overige baten	65.922	75.802	93.531	89.962	90.228	91.449	91.942
		954.688	**966.944**	**1.033.342**	**1.020.412**	**1.010.160**	**999.702**	**990.101**
LASTEN	Personeelslasten	714.407	730.818	752.819	742.889	737.019	727.477	724.381
	Afschrijvingen	55.027	57.761	57.723	61.143	64.080	64.902	68.397
	Huisvestingslasten	67.431	61.645	66.908	63.708	62.713	62.746	63.096
	Overige lasten	165.179	156.694	169.371	171.489	171.182	169.187	170.164
		1.002.044	**1.006.918**	**1.046.822**	**1.039.229**	**1.034.994**	**1.024.312**	**1.026.039**
Saldo baten en lasten gewone bedrijfsvoering		**-47.356**	**-39.974**	**-13.480**	**-18.817**	**-24.833**	**-24.610**	**-35.938**
Saldo rentebaten en -lasten		7.295	3.461	1.399	474	238	515	758
Saldo baten en lasten incl. financiële baten en lasten		**-40.061**	**-36.513**	**-12.081**	**-18.343**	**-24.596**	**-24.095**	**-35.180**
Werkdruk & talentbeleid			7.900	-	-	-	-	-
Effectueren maatregelen actieplan HLA			5.000	-	-	-	-	-
Resultaat deelnemingen		-1.374	-	-	-	-	-	-
RESULTAAT		**-41.434**	**-23.613**	**-12.081**	**-18.343**	**-24.596**	**-24.095**	**-35.180**

The UG's multi-year perspective does not show the desired results in line with Back in Balance. Although the result in 2026 has improved compared to 2025, in the years thereafter the result deteriorates again to a negative result of -€35.2 million in 2030. The budget does not include sufficient cost-cutting measures to compensate for the decline in revenue, particularly as a result of falling student numbers.

Personnel costs show an increase in 2026 compared to the 2025 budget, followed by a gradual decline until 2030 to a level that is virtually the same as in 2025. The increase in 2026 is mainly due to the collective labour agreement (CAO) wage increase in 2025, which will have a full impact on costs from 2026 onwards. The decline after 2026 mainly reflects the effect of the cost-cutting measures taken by the faculties and services, such as, in principle, not replacing staff who leave through natural attrition, extensification measures, and aligning staffing levels with lower student numbers. This will reduce the number of FTEs, which is reflected in a downward trend in personnel costs.

In the multi-year perspective, in addition to the commissioning of the Feringa Building, the effects of the extensive sustainability programme are visible in the increase in depreciation charges from €55 million in 2024 to €68.4 million in 2030. In the 2026 budget, the share of accommodation costs is 11.9%, which will rise to 12.8% in 2030.

In the multi-year perspective, we are assuming interest income of 2.25% on our liquid assets equivalents, which is 0.25% lower than in the 2025 institutional budget. In addition, the decline in interest income is a consequence of declining liquidity.

The UG has a target profitability of 0-3% in order to be able to absorb future setbacks and to continue making targeted investments. For the period 2026-2030, it has been agreed to work towards a profitability of 1% at the end of 2030. This means that the UG is facing a restructuring task of €45 million.

4.3 Balance in a multi-year perspective

Balans		Realisatie	Realisatie	Meerjarenperspectief					
*(Alle bedragen in € * 1.000)*		2023	2024	2025	2026	2027	2028	2029	2030
ACTIVA									
Vaste Activa	immateriële vaste activa	1.712	0	0	0	0	0	0	0
	materiële vaste activa	791.073	801.296	852.129	914.397	987.685	993.065	976.966	956.639
	financiële vaste activa	18.385	13.712	8.712	8.712	8.712	8.712	8.712	8.712
Vlottende Activa									
	voorraden	645	672	672	672	672	672	672	672
	vorderingen	164.456	168.646	116.027	115.119	116.897	115.968	116.896	116.988
	liquide middelen	202.094	337.703	301.399	197.766	70.514	5.866	-11.940	-41.402
		1.178.365	**1.322.029**	**1.278.939**	**1.236.666**	**1.184.480**	**1.124.283**	**1.091.306**	**1.041.609**
PASSIVA									
Eigen vermogen	algemene reserve	536.649	524.098	499.368	487.287	468.944	444.348	420.253	385.073
	bestemmingsreserve privaat	3.846	2.111	2.111	2.111	2.111	2.111	2.111	2.111
	bestemmingsfonds publiek	686	686	686	686	686	686	686	686
Eigen vermogen	*totaal*	*568.330*	*526.895*	*502.165*	*490.084*	*471.741*	*447.145*	*423.050*	*387.870*
Voorzieningen	voorzieningen	47.195	55.670	56.143	54.783	54.773	53.005	52.957	47.273
Schulden	langlopende schulden	132.500	256.167	247.334	238.501	229.668	220.835	212.002	203.169
	kortlopende schulden	430.340	483.298	473.298	453.298	428.298	403.298	403.298	403.298
		1.178.365	**1.322.029**	**1.278.939**	**1.236.666**	**1.184.480**	**1.124.283**	**1.091.306**	**1.041.609**

The UG's investment planning was updated in the autumn of 2025 and includes substantial investments in renovation our real estate and making it more sustainable. In the planning period from 2026 to 2030, the UG has budgeted a total of €339 million for investments in real estate. During the same period, investments in ICT, equipment, and inventory are budgeted at a total of €87 million. Due to these investments and depreciation, the book value of tangible fixed assets will increase from €801 million in 2024 to €957 million in 2030.

The UG has built up capital in recent years, resulting in a solid balance sheet. Due to the budgeted results during the 2026-2030 planning period, solvency will stabilise at around 44% (see table below). Solvency will remain well above the Ministry of OCW's warning threshold throughout the planning period.

Financiele indicatoren*	signalerings-waarde IvhO	Universi-teiten	RUG realisatie		RUG meerjaren begroting 2026						Streef-waarde
		2024	2023	2024	2025	2026	2027	2028	2029	2030	
Solvabiliteit 2	< 0,3	0,44	0,52	0,44	0,44	0,44	0,44	0,44	0,44	0,42	> 0,3
Liquiditeit	< 0,50	0,87	0,85	1,05	0,88	0,69	0,44	0,30	0,26	0,19	> 0,50
Rentabiliteit	n.v.t.	-1,2%	-3%	-5%	-	-1,3%	-1,8%	-2,5%	-2,5%	-3,6%	0% < > 3%
Aandeel contractbaten	n.v.t.	n.v.t.	-	0,21	-	21%	22%	22%	22%	23%	> 30%
Huisvestingslasten	n.v.t.	n.v.t.	-	0,12	-	12%	12%	12%	12%	13%	< 15%
Absolute omvang liq. mid.	< €2,0 mln	n.v.t.	202	338	301	198	71	6	-12	-41	< €2,0 mln

*(*bron: https://duo.nl/open_onderwijsdata/images/gegevensboek-wo-2020-2024.pdf)*

4.4 Liquidity in a multi-year perspective

The development of liquidity has been determined on the basis of the institution's expected exploitation results and the implementation of the investment plan. The table below shows the development.

Kasstromen overzicht (in €1000)	2024	2025	2026	2027	2028	2029	2030
Beginsaldo liquiditeiten	**202.093**	**337.703**	**301.399**	**197.766**	**70.514**	**5.866**	**-11.940**
Saldo baten en lasten	-47.356	-28.599	-13.480	-18.817	-24.833	-24.610	-35.938
Ontvangen en betaalde interest	7.295	3.869	1.399	474	238	515	758
Resultaat deelnemingen	-1.374	0	0	0	0	0	0
Mutatie werkkapitaal en voorzieningen	61.888	10.008	-23.332	-25.891	-25.872	-80	-4.789
Afschrijvingslasten	55.027	57.761	57.723	61.143	64.080	64.902	68.397
Kasstroom operationele activiteiten	**75.480**	**43.039**	**22.310**	**16.909**	**13.612**	**40.727**	**28.428**
Investeringen in vastgoed	-51.499	-59.357	-105.763	-113.600	-50.362	-33.627	-35.257
Investeringen ICT, apparatuur, inventaris	-20.872	-14.154	-16.347	-21.728	-19.065	-16.073	-13.801
Kasstroom investeringen	**-72.371**	**-73.510**	**-122.110**	**-135.328**	**-69.426**	**-49.700**	**-49.058**
Opname/aflossing vreemd vermogen	132.500	-8.833	-8.833	-8.833	-8.833	-8.833	-8.833
Opname deposito's		3.000	5.000	0	0	0	0
Kasstroom financieringsactiviteiten	**132.500**	**-5.833**	**-3.833**	**-8.833**	**-8.833**	**-8.833**	**-8.833**
							0
Liquiditeitssaldo per 31.12	***337.703***	***301.399***	***197.766***	***70.514***	***5.866***	***-11.940***	***-41.402***

Due to the extensive investment agenda, the UG's liquid assets have decreased in recent years. As substantial investments will continue to be made in the coming years, the UG has attracted external financing of €265 million. In 2025, repayment of the loan commenced at €8.8 million per year.

The development of liquidity is a cause for concern and will reach the warning threshold set by the Inspectorate of Education at the end of 2027.

Explanation of liquidity balance calculation
The 2025 forecast and the 2026 budget are the starting point for the liquidity forecast. The sub-plans of all units form the basis for this. For the period 2026-2030, the liquidity forecast is based on the UG budget in a multi-year perspective. A forecast of investments has been incorporated on the basis of the updated investment planning. This is based on a number of assumptions:

- A forecast for real estate investments has been made on the basis of the established investment planning (November 2025). This forecast is based on area plans (City centre, Zernike, and UMCG).
- Depreciation has been determined by the existing depreciation on fixed assets, plus the effects of investments in real estate and ICT, inventory, and equipment according to the sub-plans.
- The investment agenda means that external financing was taken out in 2023 and 2024. An interest rate of 1.89% applies to the long-term loan. These amounts are fixed in accordance with the financing agreement with the Ministry of OCW.

4.5 Uncertainties in the budget

A number of assumptions have been made in the calculations that affect the final outcome.

1. The 2026 budget was drawn up on the basis of 32,800 students. The number of students will slowly but surely decline due to the ageing population in our region. The current political climate creates uncertainty about the development of the number of international students from within and outside the EU.

2. Discussions on the Internationalisation in Balance Act (WIB) last year led to a proposal for self-regulation by universities. However, this self-regulation still needs to be worked out in more detail with the minister.
3. A number of faculties and units have defined growth ambitions in the area of income from so-called 2nd and 3rd funding streams. The UG lags behind its fellow universities at the national level. The realisation of these ambitions is still uncertain.
4. The size of the investment portfolio has a major impact on the amount of liquid assets. This is determined by the pace of investments, meaning the extent to which the strategic real estate plan is realised, and price developments in the construction sector. The calculation of the investment volume takes into account recent price levels, which are indexed towards the end of the financial year.
5. With regard to energy, there is uncertainty about the new energy contract to be tendered from the 2029 financial year onwards, partly due to the obligation to purchase green energy and the associated higher costs. Although there is currently no legal ban on the purchase of grey, i.e. fossil-generated electricity, it is expected that this will become considerably more difficult and costly in practice. As the share of renewable energy increases and CO_2 reduction targets become more stringent, suppliers will be less likely to offer standard grey energy contracts. In addition, the cost of fossil-based electricity is likely to rise as a result of CO_2 pricing and scarcity. The availability of grey energy on the grid will therefore be limited. The market is clearly moving towards 100% sustainable electricity, which means that the UG must take into account that purchasing grey energy is no longer a realistic or responsible option.
6. The Netherlands is on the eve of a new cabinet formation, the outcome of which may have consequences for education and thus for the UG's future income.
7. The stock position is €220,000 for the I-Shop and €452,000 for the Faculty of Science and Engineering (FSE). Limited storage space is available in the Feringa building, which means that the warehouses are being cleared out and downsized. This will reduce the total stock value, but this has not been taken into account in the budget.
8. The funds under management are included under public earmarked funds. These are public donations for which it is not known when funds will be received or spent. Therefore, the position will remain unchanged in the coming years.

4.6 Restructuring task 2026-2030

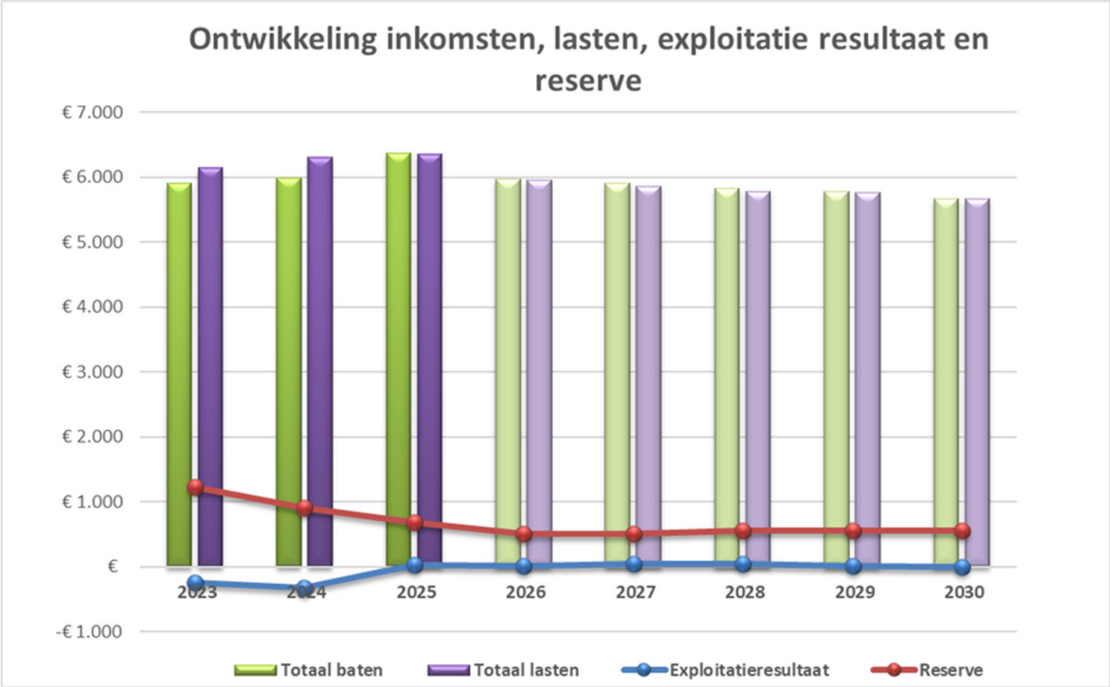
The UG has set a target profitability of 0-3% in order to be able to absorb future setbacks and continue to make targeted investments. For the period 2026-2030, it has been agreed to work towards a profitability of 1% by the end of 2030. Together with the expected negative result in the multi-year perspective, this means that the University of Groningen is facing a restructuring task of €45 million in the period 2026-2030.

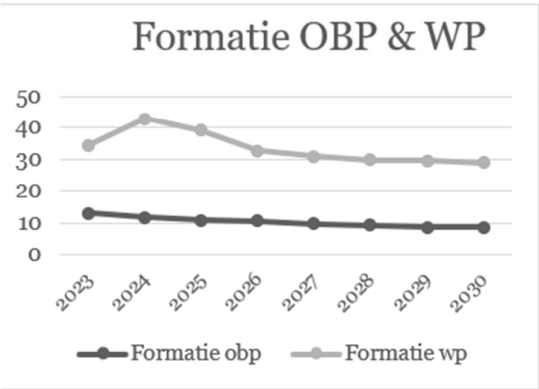
In addition to the ambition to meet the target profitability, the development of liquidity gives cause to realise the desired restructuring. The plan for implementing the 2026-2030 cost-cutting measures and the timeline within which this can be achieved is therefore essential for the University of Groningen.

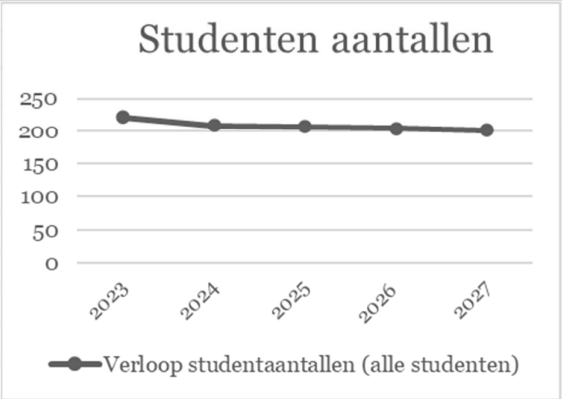
Work is currently underway on the assignment and composition of the advisory group that is to come up with a proposal for the implementation of the restructuring task that can be included in the 2027 Financial Framework (April 2026).

5. Explanation of the units

Religion, Culture & Society



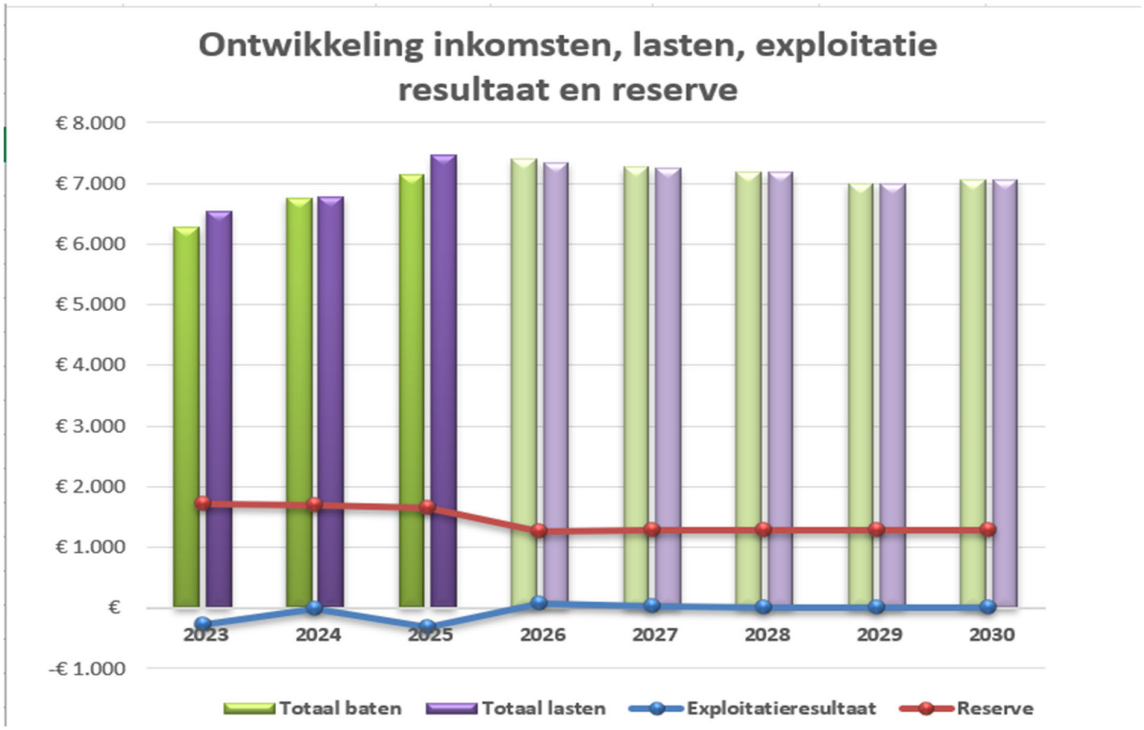


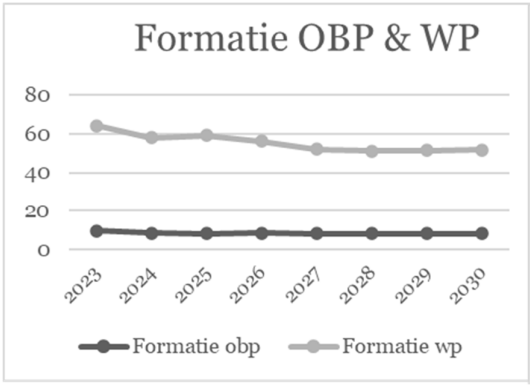


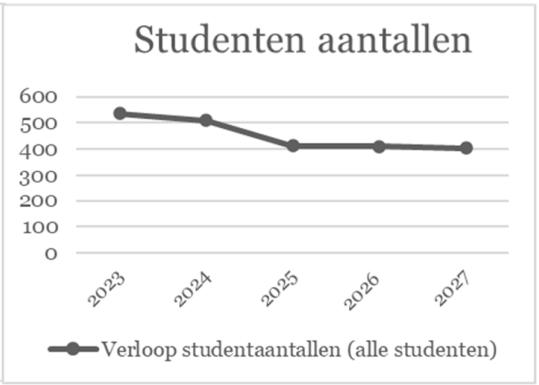
The total budget of the Faculty of Religion, Culture and Society will decrease by 10% due to national cutbacks in education and political policies on internationalisation. This decline in income will necessitate a reduction in faculty costs, which mainly consist of personnel expenses. The board is addressing this by implementing changes in education and exploring opportunities for collaboration in operations. In addition, a strategic personnel plan has been drawn up in which the number of professors will be reduced from seven to three over a period of 10 years, based on natural attrition. Despite this downsizing scenario, the Faculty of Religion, Culture and Society still has the ambition to increase the number of students in its programmes. This remains a priority, as does increasing the number of project grants and setting up or continuing two Erasmus Mundus educational programmes. The faculty has always had a relatively high reserve. In recent years, the board has used this reserve in a targeted manner to support its strategy. With the present budget, the operating result and resiliency are stabilising at an acceptable level, in line with the budget guidelines.

Conclusion by the Board of the University:
The budget is approved.

Philosophy



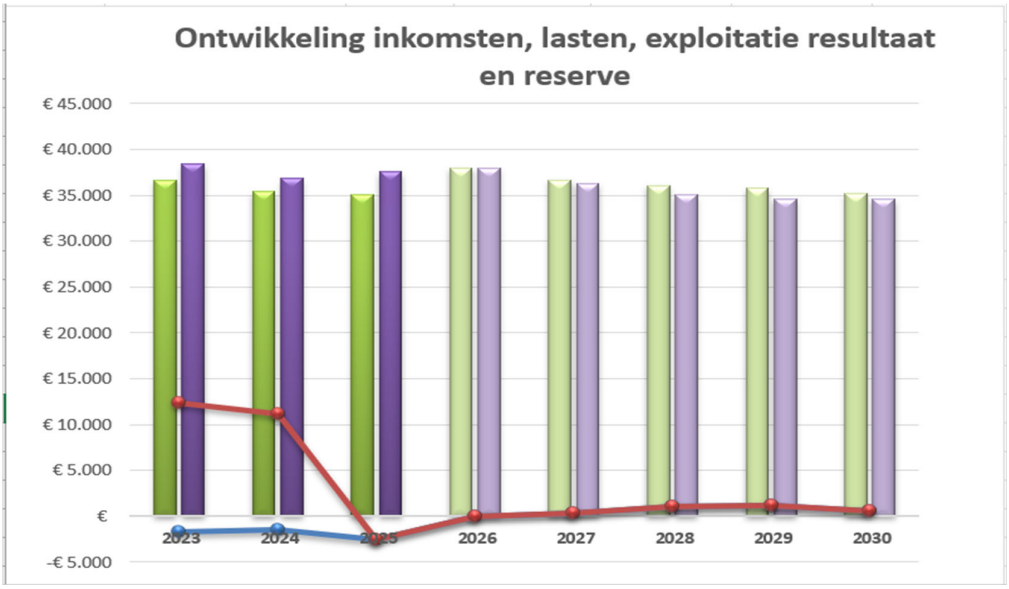


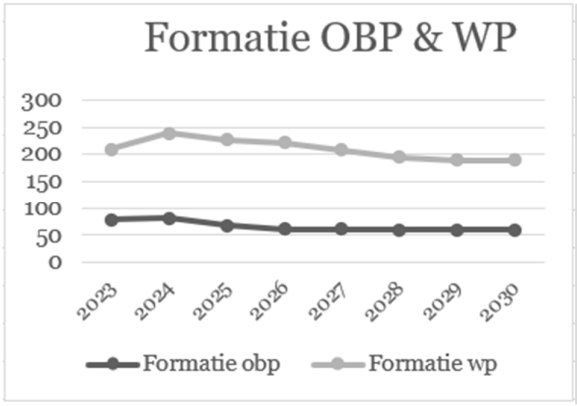


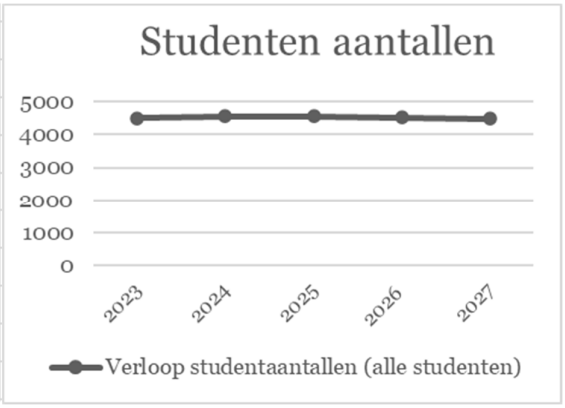
In order to present a balanced budget, the faculty board had to opt for significant budget cuts based on far-reaching, but currently not irreversible, policy measures. The policy measures chosen are those that the board considers feasible. The main objective is to spare existing staff as much as possible. More difficult choices, particularly in the area of staff reductions, may have to be made once the exact consequences of the WIB and the details of the Framework Coalition Agreement are known. For now, this involves reducing the flexible workforce, reducing the use of student assistants, and further downsizing academic staff where natural attrition does not offer a solution. Cutbacks also beg the question of how to increase income. This could include increasing student enrolment, increasing the number of PhD candidates for the purpose of funding based on the number of PhD graduates, and increasing income from the 2nd and 3rd funding streams. The faculty has made extra efforts in all three areas in recent years.

Conclusion of the Board of the University:
The budget is approved.

Law





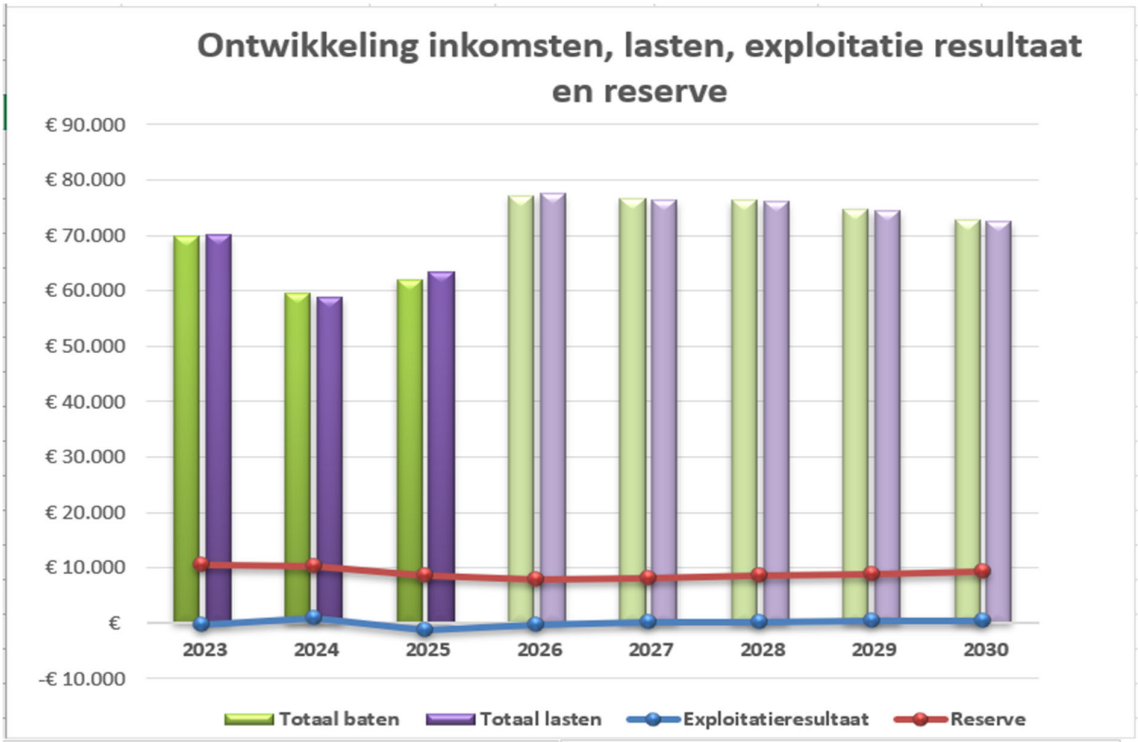


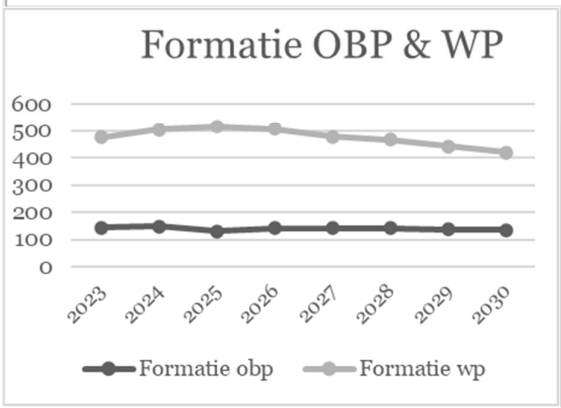
Until 2022, the Faculty of Law (FRG) had stable operations, with predominantly positive results averaging 1% of the total revenue. From 2023 onwards, the positive result has turned into a negative result due to a sharp increase in the number of FTEs in combination with a 9% increase in wages following the Collective Labour Agreement (CAO). In addition, the preliminary calculation for the 2nd and 3rd funding streams did not take the CAO increase into account.
This year, for the 2026 budget, the faculty has worked with Back in Balance in order to return to a balanced budget from 2026 onwards. The faculty will achieve this by reducing the number of FTEs (approx. 41 FTE) and further increasing the 2nd and 3rd income streams.

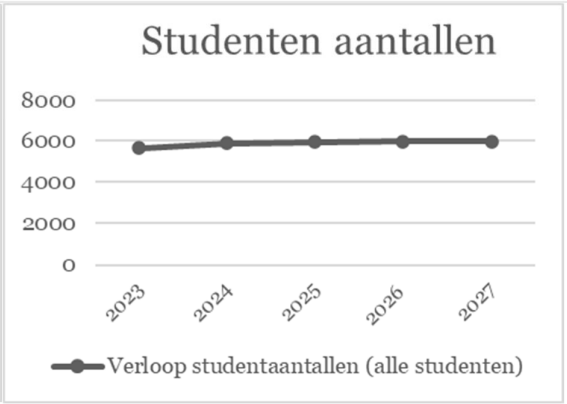
After peaking in 2021, the number of students is declining slightly and FRG expects the number of students to stabilize. The WIB will also have an impact on FRG.
The funding rate is around 51%. This percentage is relatively low due to the students coming from universities of applied sciences already having used up their government funding. Sister faculties recognise this picture; research has been conducted into this in the recent past. The percentage remains stable.

Conclusion of the Board of the University:
The budget is approved.

Arts





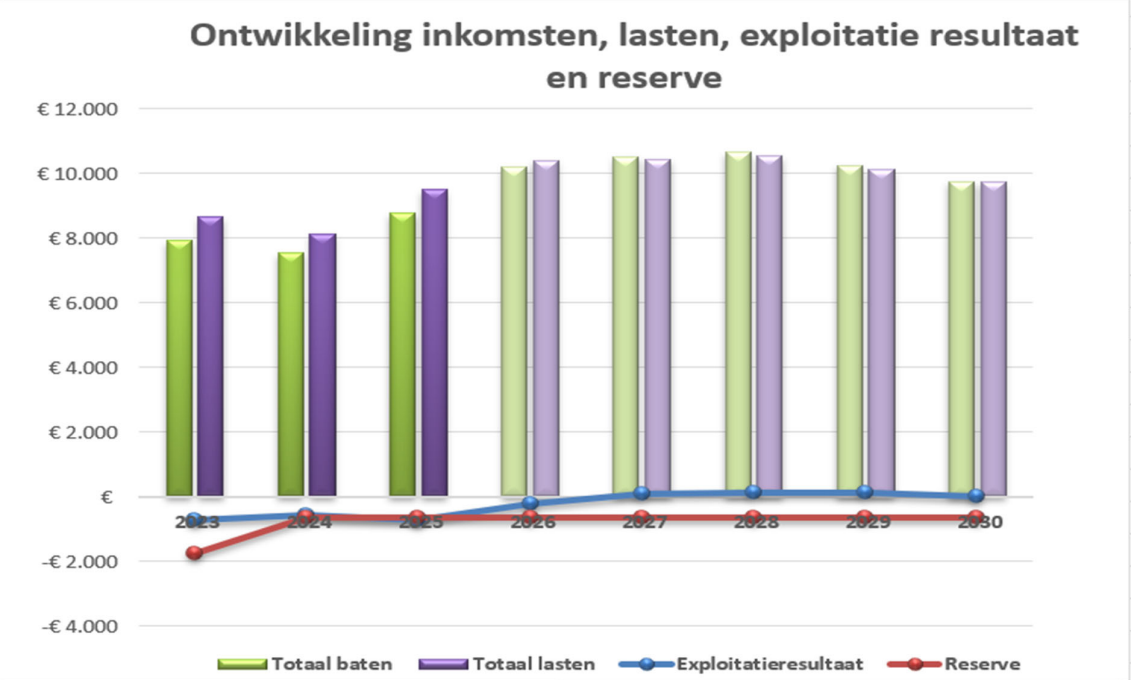


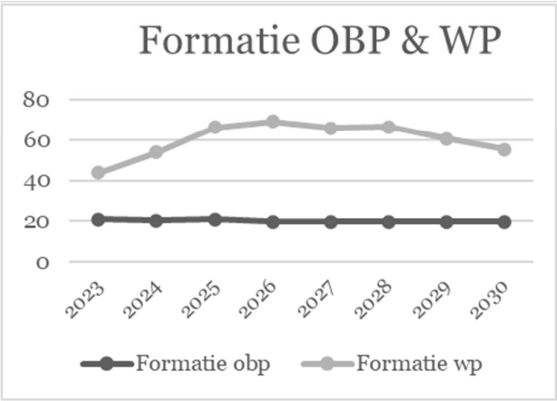
The multi-year budget of the Faculty of Arts forms a solid basis for a new strategic orientation, in which explicit room has been reserved for the transition. The board has taken a number of targeted measures to this end. Firstly, it has been decided to actively manage the development of the provision for leave hours. This provision amounts to almost €7 million and increases disproportionately with each collective labour agreement wage increase. Reducing the provision contributes to a better work-life balance, but also requires stricter registration and management of leave. A second measure concerns the decision to finance PhD candidates entirely from the second and third funding streams (i.e. projects) and no longer from the first funding stream. A temporary exception to this is the phasing out of starter and incentive grants, the available funds for which are largely used to finance PhD candidates. In the field of education, work is continuing on the development and implementation of educational extensification and on improving the balance between educational demand and supply. In the field of research, the faculty is focusing on further alignment and growth of the project portfolio and on exploiting external opportunities such as Nij Begun. In addition, efforts are being made to improve the efficiency of PhD programmes that take a long time to complete. In the area of operational management, the following measures, among others, are being taken: not automatically replacing staff leaving through natural attrition, vacancy management, and introducing Strategic Personnel Planning (SPP) for support staff (OBP), as is already the case for academic staff. In terms of marketing, the

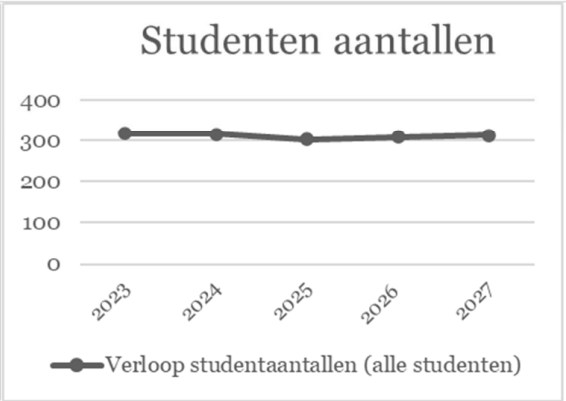
development of a strategic student planning for publicly funded students is an important measure that should guide future multi-year budgets. In addition, the board is investigating a restructuring of operations and the use of Intelligent Process Automation (IPA) – a form of robotisation and artificial intelligence – within the educational institute is being intensified.
The main driver behind all these measures is the expected decline in student numbers, although it is still unclear how significant this decline will be in the coming years. In combination with the above measures, the faculty is building a solid foundation for the desired transition. In that light, the coming years are considered transitional years, in which it must become clearer which strategic direction the faculty board will choose, which opportunities and threats will arise, which strengths can be built upon, and which areas for improvement need to be addressed.

Conclusion of the Board of the University:
The budget is approved.

Campus Fryslân







Campus Fryslân has budgeted a loss of €213,000 for 2026 (2025 budget: -€878,000). A positive result is expected from 2027 onwards. The resiliency rate remains negative. For this reason, the BoU has not yet approved the budget for 2027. For the period from 2027 onwards, Campus Fryslân expects to improve its results through the developments/measures outlined below.

Firstly, the faculty expect student numbers to grow in the coming years. This will be achieved, among other things, by a higher intake in the master's phase as a result of the development of a joint minor with NHL Stenden, thereby facilitating the transition to the CF master's programmes. We see that the number of enrolments as of 1 October 2025 is almost cut in half compared to one year before. Whether this is an incident remains to be seen. The decline has mainly occurred in applications from Chinese students.
Incidentally, the faculty expects that the WIB will not have an effect on student numbers, as it expects to receive approval to continue offering bachelor's programmes in English. It remains uncertain whether this will be the case. Currently, more than 50% of the students at Campus Fryslân are from outside the Netherlands. The effects of the WIB could therefore be significant.

Secondly, the faculty expects to achieve better results by improving the staff-student ratio. For the programme Global Responsibility and Leadership (GRL), the target ratio is 1:15. The faculty has noted

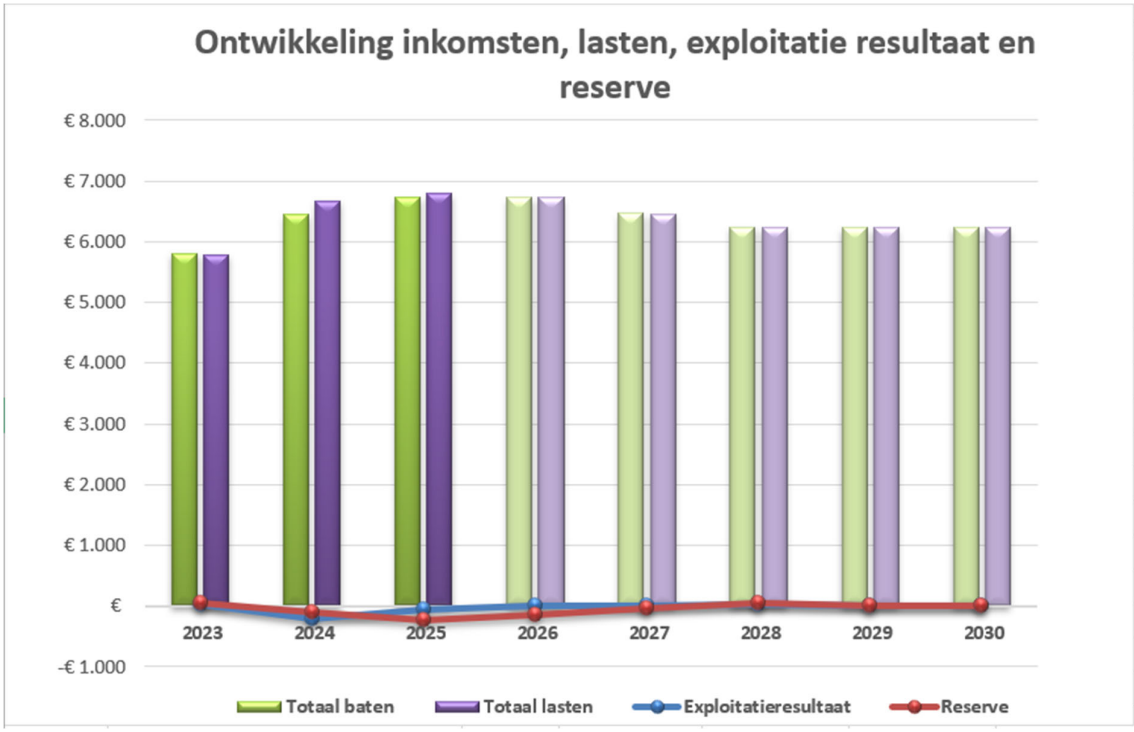
that enrolment for GRL is lagging behind expectations and that measures are needed to keep the programme financially viable. Together with UCG, we are now investigating possible forms of cooperation between the two programmes in order to arrive at a future-proof plan. The plans will be presented in the spring of 2025 and are to be implemented from 2026/2027 onwards.

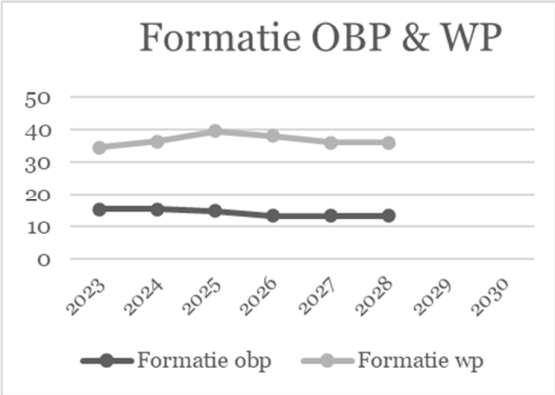
The WP formation will increase by 9 FTE in 2025 because the participants of the PhD student experiment became PhD employees of the university. Subsequently, the WP staffing will decline as these PhD candidates will graduate and leave. The number of WP staff assigned to projects will also grow significantly. This growth is the result of the ReGeNL project, which is expected to start at the end of 2025 and will employ 9 FTE staff. Participation in the ReGeNL project will generate more than €2 million in third-party funding for CF annually in the coming years.

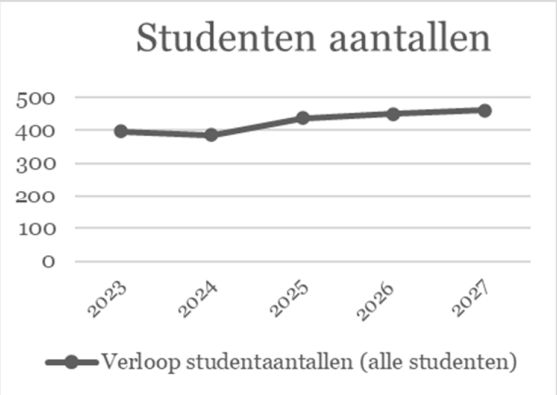
Finally, the faculty has adjusted its PhD allocation strategy. From 2024 onwards, only sandwich, top-up, and externally funded research positions will be made available. This is because the available resources are limited as a result of the end of the provincial subsidy period, the termination of the PhD student experiment, and the reversal of the starter and incentive grant scheme. This will have consequences for the number of PhDs. The faculty expects growth to continue until 2025, after which the number of PhDs will decline.

Conclusion of the Board of the University:
The 2026 budget is approved.

University College Groningen



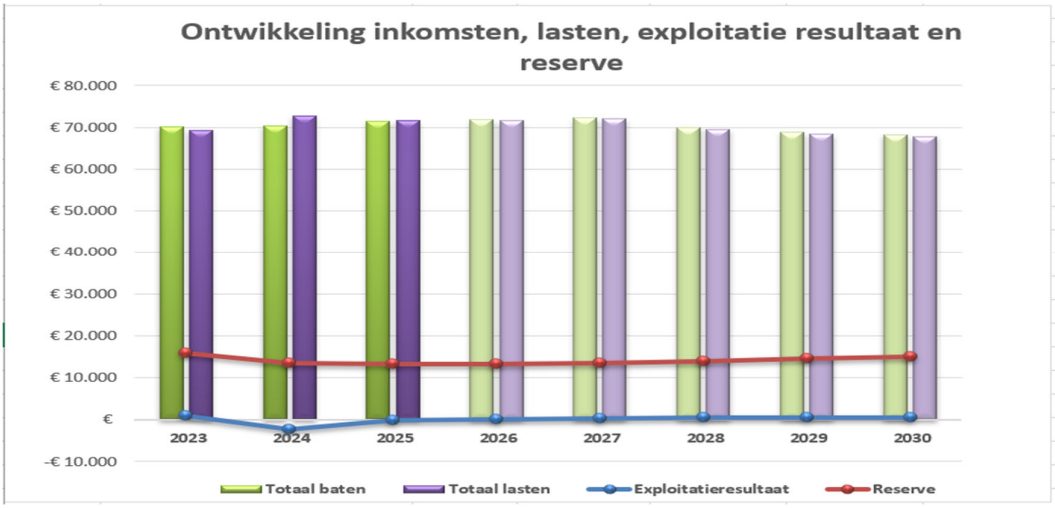


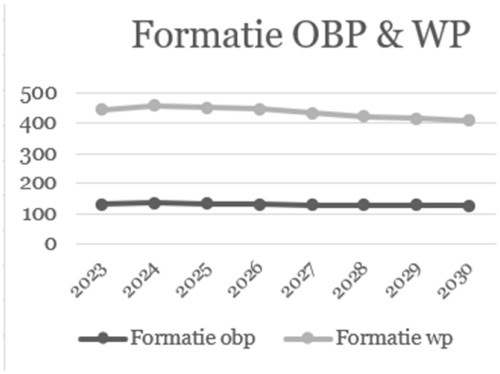


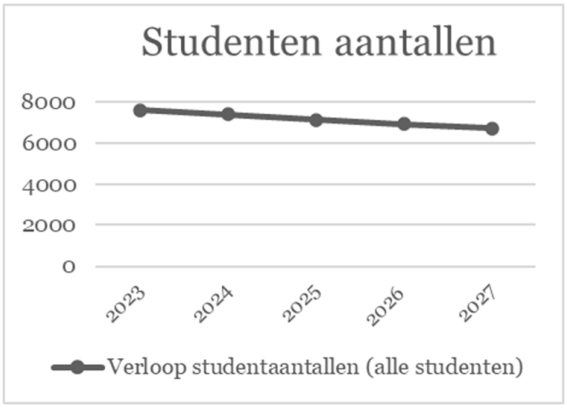
Since 2023, the exploitation of the UCG consists of UCG-Liberal Arts and Sciences (UCG-LAS). The annual financial result is normally close to zero, but a provision to be made due to a dismissal has resulted in a loss for 2024. Since its inception 10 years ago, the faculty has built up few financial reserves.
An important development for UCG is the move to the Healthy Ageing Campus next to the UMCG in early 2027. It is still unclear what impact the move will have on future accommodation costs.
UCG expects a stable influx of students in the coming years. This differs from the DUO forecasts.
The number of employees is stable. In 2028, a number of lecturers will leave and will be replaced by cheaper lecturers. This will have a positive effect on the budgeted result.

Conclusion of the Board of the University
The budget is approved.

Economics & Business Administration





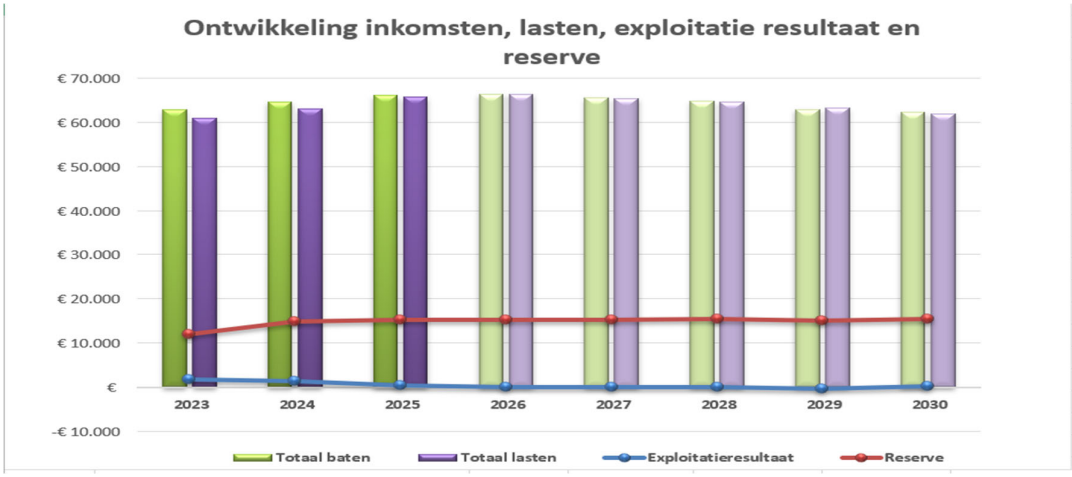


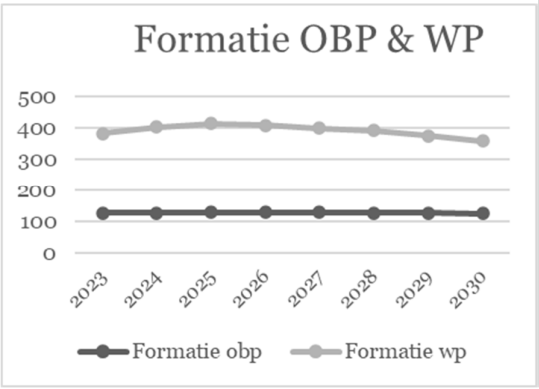
FEB expects another negative result in 2025, but a balanced budget will be achieved from 2026 onwards. In the years after 2026, the result will rise to approximately €0.5 million in 2029 and 2030. This will be accompanied by various financial measures taken by the faculty.

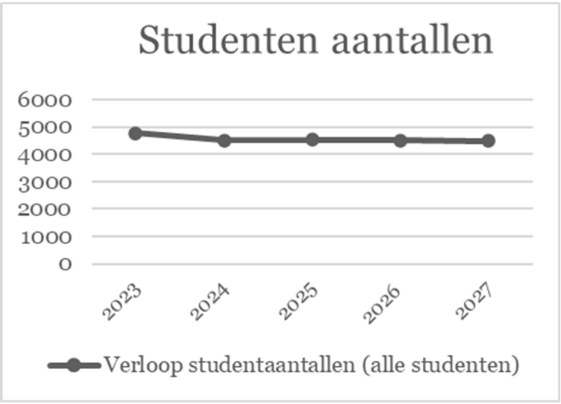
In order to compensate for the decline in income, FEB already implemented a package of measures in 2024. These were short-term measures that provided time and space to consider further measures. These included the introduction of a strict vacancy management policy, a further reduction in 'slack space', and a reduction in the number of first-funding PhDs. In order to achieve a balanced budget in 2026, an additional package of measures was required, and a break-even task force formulated various measures in the areas of education, research, and operations. The measures to be taken were adopted by the faculty at the end of 2024 and implementation began in 2025, with full implementation in 2026. FEB is applying a feasibility percentage of 80% for the savings to be achieved as a result of the measures.
From 2028 onwards, income will decline further as FEB expects a further decline in student numbers due to demographic factors and the effects of deglobalisation. Further measures are needed to maintain the spending balance after 2027. As these will have a strategic impact, they will be defined in conjunction with FEB's new strategic plan. This will involve a combination of cost-cutting measures (e.g. through the use of AI) and increasing additional income, for example by increasing the attractiveness and throughput of the programmes and growth of the UGBS.
In 2030, the resiliency rate will be 22%. FEB is aiming for a resiliency rate of at least 15%, given the increasing uncertainty.

Conclusion of the Board of the University:
The budget is approved.

Behavioural and Social Sciences







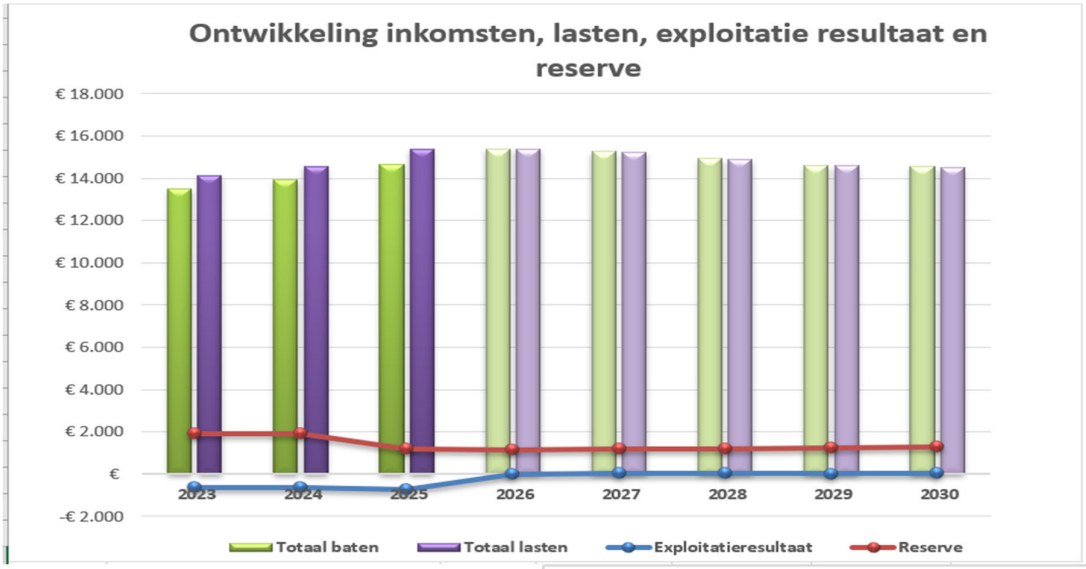
In recent years, the Faculty of Behavioural and Social Sciences (GMW) has entered a period of relative calm and stability in terms of its organisation and finances. This is bearing fruit and, at the same time, offers perspective in view of the current financial developments and uncertainties. The reserves will remain stable throughout the planning period and the resiliency rate will remain healthy.

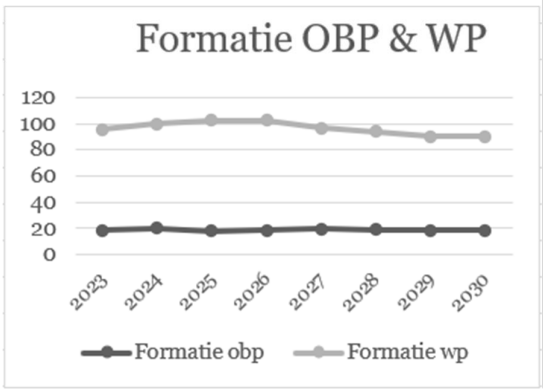
The faculty's budget is based on the principle that all resources are used for education and research and that, at the same time, financial management is continued in a sound manner. Financial developments and uncertainties will have an impact on plans and activities in the coming years. The guiding principle here is austerity and efficiency. A number of measures have been in place since 2024 to achieve a balanced operating budget. These include strict vacancy management and absorbing as much of the cutbacks as possible through natural attrition, no PhDs being funded from the first income stream, and various savings on other personnel and material costs.

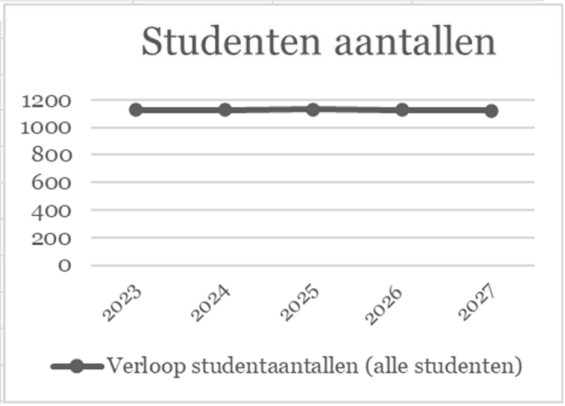
GMW will continue to implement the measures set out in its memorandum 'Stronger together in times of financial contraction'. These measures relate to task extensification, innovation, and process improvement, as well as generating additional income. The measures are also aimed at creating space so that absorbing cutbacks through natural attrition does not lead to a further increase in the workload. For this reason, other, less labour-intensive forms of internships and thesis supervision are being explored, and the Heymans AI tool has been rolled out in education, as well as Slim Stampen.

Conclusion of the Board of the University:
The budget is approved.

Spatial Sciences







Since the autumn of 2022, the faculty's financial policy has been focused on keeping the financial situation manageable – with cutbacks where necessary, while continuing pursuing strategic and policy priorities as much as possible.

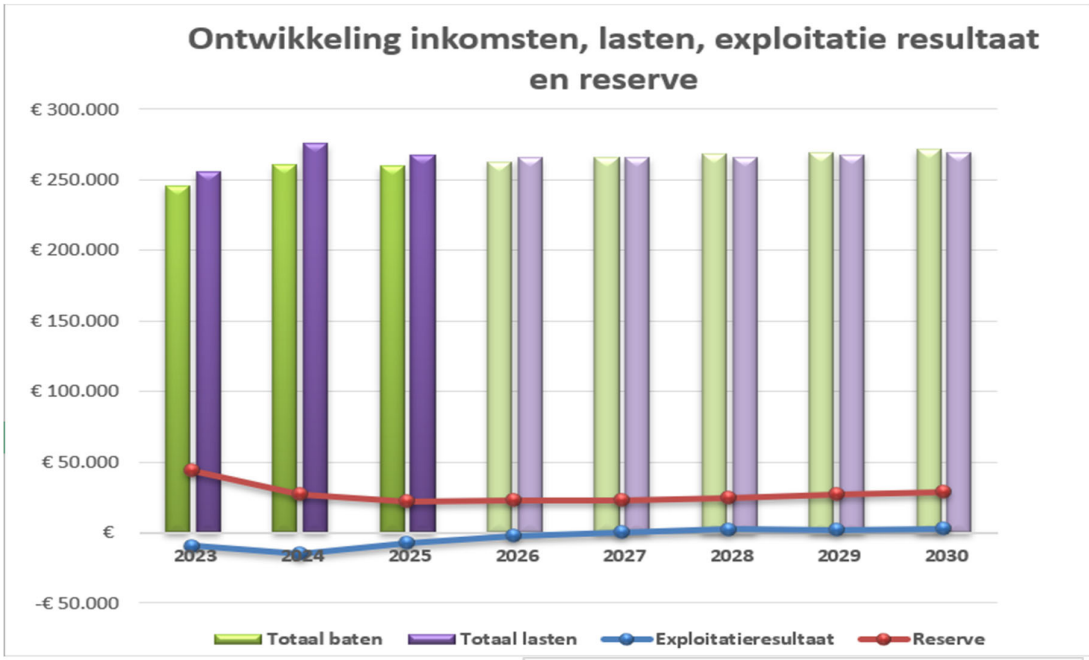
Over the past year, the faculty board has reviewed processes and working methods within the faculty and further developed its strategy and policy. For example, the board is preparing internally for a possible decline in student numbers, partly due to the Internationalisation in Balance Act and domestic demographic developments. Furthermore, efforts will continue to be made to maintain the number of PhD candidates by informing the faculty about scholarship programmes and double doctorates. In line with the development of a new strategic plan for the UG, the faculty will also start thinking about a new strategic plan this year.

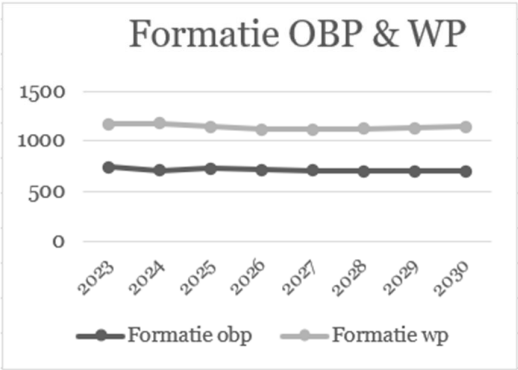
In order to present a balanced budget, the faculty board has had to opt for significant budget cuts based on far-reaching, but currently not irreversible, policy measures. The policy measures chosen are those that the board considers to be feasible in principle. The main objective is to spare existing staff as much as possible. More difficult choices, particularly in the area of staff reductions, may have to be made once the exact consequences of the WIB and the details of the Framework Coalition Agreement are known.

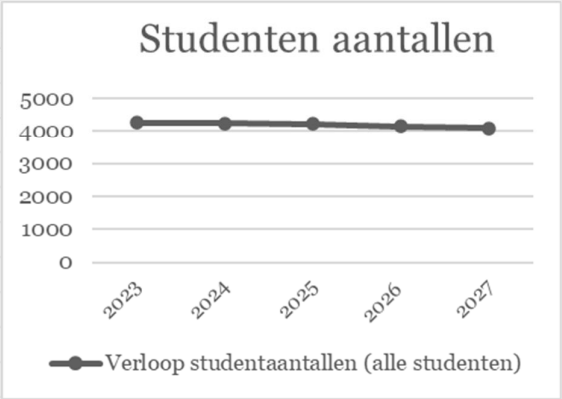
The above ensures that the expected operating results and the development of the reserve during the planning period comply with the budget guidelines.

Conclusion of the Board of the University:
The budget is approved.

University Medical Centre Groningen R&D



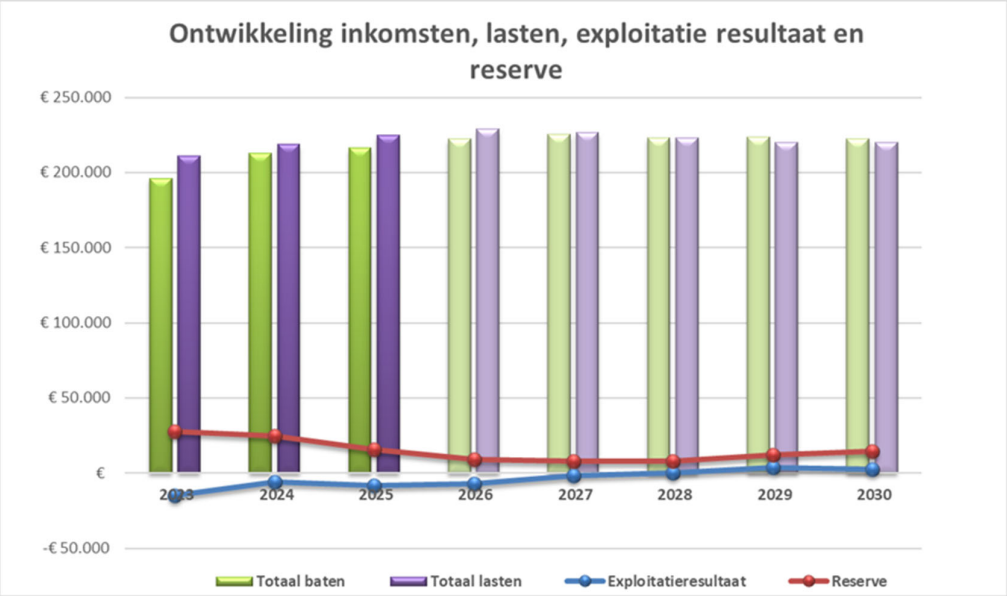


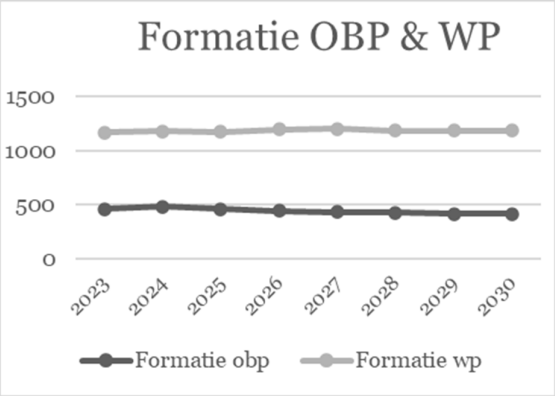


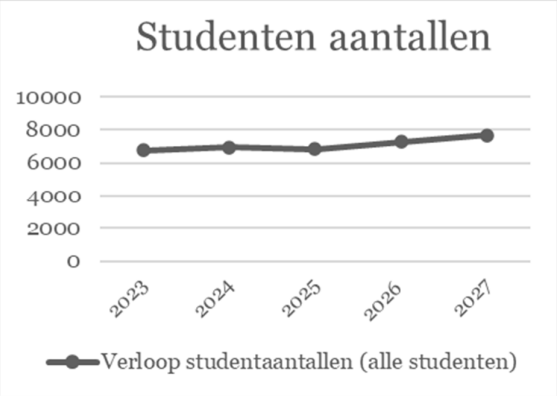
Operating results were positive until 2020. In 2020, the result was negative due to the coronavirus pandemic. The release of the coronavirus-related loss provision formed in 2020, due to the allocation of NPO research funds, meant that the result was positive again in 2021. In 2022 and 2023, the results were significantly negative, mainly due to high energy costs and the implementation of the Research Strategy investment plan.
In mid-2023, UMCG R&D launched a programme aimed at developing a broad plan of action to improve the results. The faculty has now formulated a package of measures and translated these into financial terms in the 2025 budget. The main themes of the measures are increasing revenue, making portfolio choices, and increasing efficiency. Despite the fact that the faculty has made great strides with the formulated efficiency measures, it has not yet succeeded in achieving the required spending balance in 2026. The budget is currently ambitious and UMCG does not consider faster cutbacks to be responsible, partly in view of the fact that the multi-year budget is developing towards a positive result. The development of results is reflected in the reserve position. Resilience will fall from 18% in 2023 to 11% in 2030. In view of the risk profile, the minimum level of resilience agreed with the Board of the University is 20%. A resilience level below the agreed level (20%) is not acceptable in the longer term with a view to maintaining financial flexibility and resilience.

Conclusion of the Board of the University:
The budget is approved.

Science and Engineering







The financial result shows a loss of €8.4 million in 2025, but recovers to a positive result of €2.7 million in 2030. Reserves are declining due to losses, with an expected turning point in 2028.

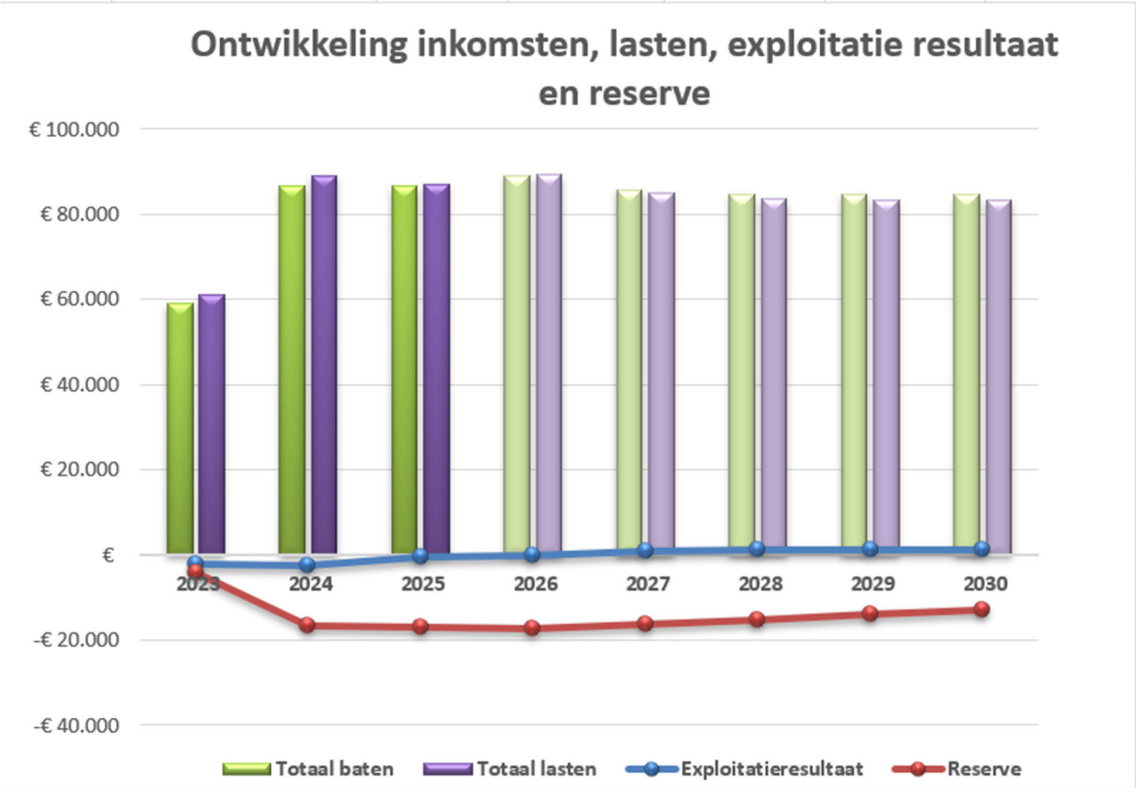
Fixed and specific income is declining due to factors such as budget cuts and a decrease in student volume funds. The variable income depends on the numbers of students that enroll and graduate. After a decline due to the fixed quota (2022–2023), an increase is expected from 2025/2026 onwards due to its abolition. External funding, such as research funding from NWO, is important; in 2026, this will increase by €3.4 million due to higher project income.

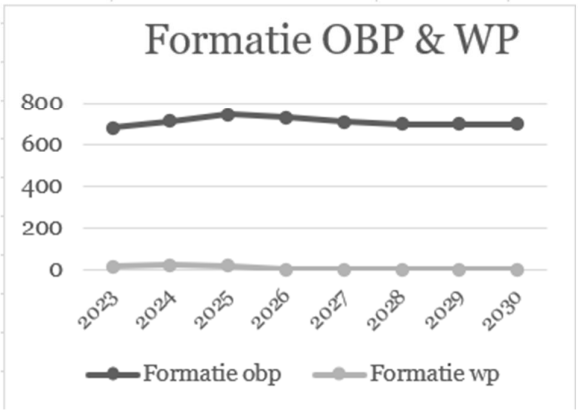
Depreciation will increase due to investments (e.g. the Feringa building), but will decrease after 2027. Accommodation costs will increase due to new buildings and higher energy prices. Personnel costs will decrease due to cutbacks.

For the period 2025–2030, FSE expects the total number of students to grow to 7,900. The number of PhDs (270) in 2025 is higher than anticipated in the financial framework (214).

Conclusion of the Board of the University:
The budget is approved.

University Services





The multi-year budget for 2026-2029 for University Services (US) is once again characterised by considerable uncertainty, partly due to the substantial cutbacks by the Schoof cabinet, demographic developments, and the volatile geopolitical situation. US will have to cut costs by around three million euros in the coming years in order to present a balanced budget, but has opted to aim for an austerity target of five million euros in order to make room for the new UG strategy and innovations in operational management in 2027 and 2028. The budget therefore also includes pre-investments in automation and training, for example to encourage voluntary mobility.

US can save on its operations through smart solutions and efficient processes, with operational excellence playing a key role. All organisational units are looking for efficiency gains and task reductions in order to achieve a balanced budget in 2026. US has determined its cost-cutting targets along three lines of action:
-reassessment of tasks based on an assessment framework along the lines of statutory and non-statutory tasks;
-reduction in accommodation, with a starting point of 8 m² per FTE;

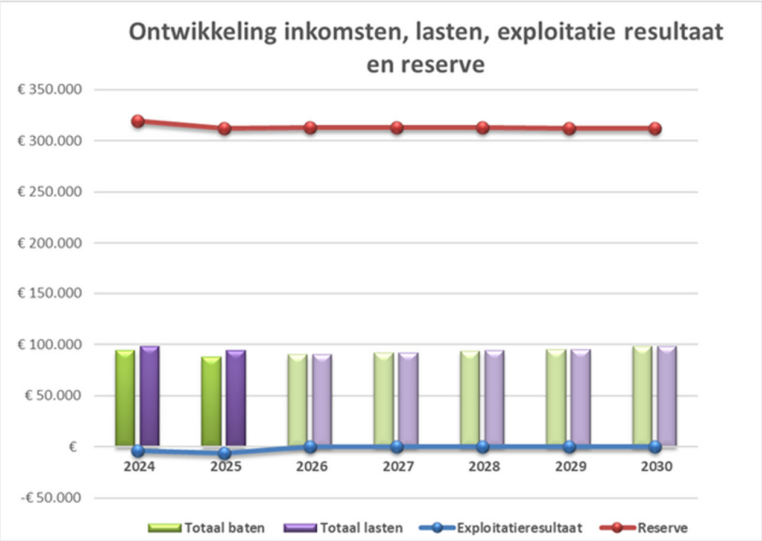
-anticipating a decline in the size of the UG, with the starting point being a reduction in the number of FTEs, based on a 10% decrease in student numbers and a corresponding decrease in the WP.

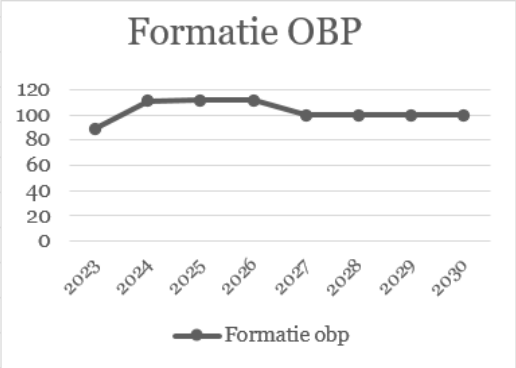
These action lines have been further elaborated and discussed with the BoU and thus incorporated into the new budget for 2026-2029. The result is a budget that will close in 2026 with a very small deficit of €150,000 and which will have a surplus of €1 million in 2029. The most important part is the first action line, which involves reviewing all areas of responsibility within US:
-is it a statutory task, part of the UG strategy,
-can it be optimised or automated,
-can it be reduced or discontinued, target group/impact.

This has resulted in a package of measures amounting to €5 million. To a large extent, this is an improvement based on efficiency measures, but it is also partly due to the reduction or discontinuation of certain services and activities. All of this has led to the 2026-2029 budget having a robust foundation that will lead to a sustainable positive result in 2028/2029.

Conclusion of the Board of the University:
The budget is approved.

Real Estate



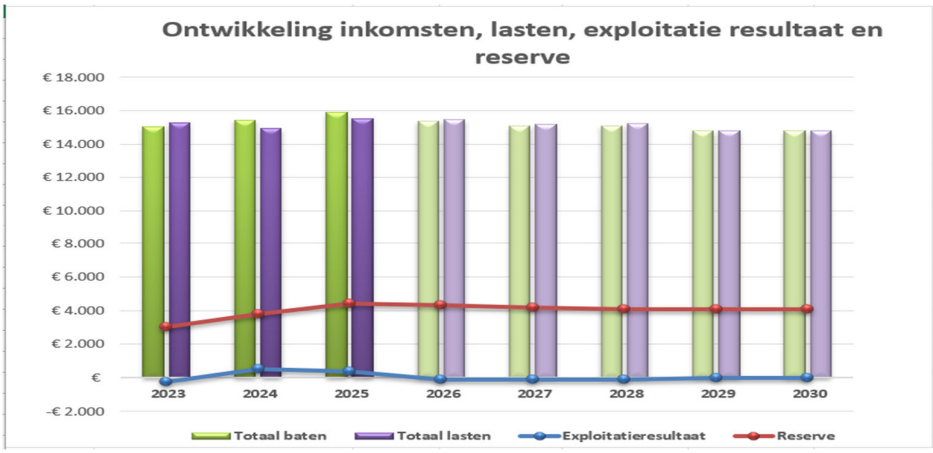


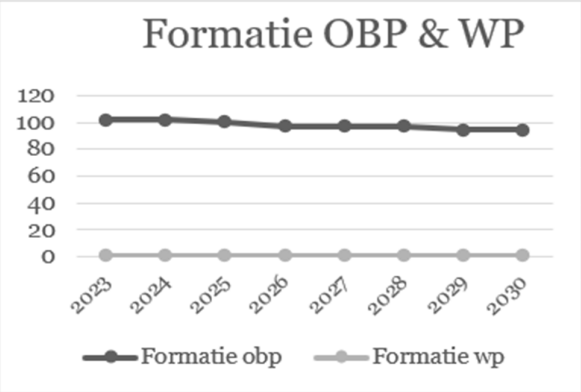
The multi-year perspective remains largely unchanged; significant changes are mainly visible in the depreciation and maintenance costs of real estate projects. One aspect that is currently missing from the multi-year perspective is the savings to be realised as a result of the optimisation and sustainability of the real estate. This optimisation will lead to lower energy costs. The aim is to achieve structural savings (across the UG), while ensuring that the real estate portfolio remains future-proof and compliant. This is made difficult by the fact that legal requirements, safety, and sustainability require investments that do not always yield immediate savings. Opportunities lie in real estate optimisation, data realisation, and risk-driven maintenance in order to use resources more efficiently.

The real estate organisation faces various operational and financial challenges and risks. In terms of personnel, it is difficult to recruit skilled staff, while there is also absenteeism and a challenging labour market. In terms of energy, there is uncertainty about the new energy contract that is yet to be tendered, partly due to the obligation to purchase green energy and the associated higher costs. In addition, unforeseen corrective maintenance measures and the indexation of contracts may lead to additional costs. Finally, there are risks associated with deviations in depreciation caused by project delays or higher costs.

Conclusion of the Board of the University:
The budget is approved.

Library of the University of Groningen

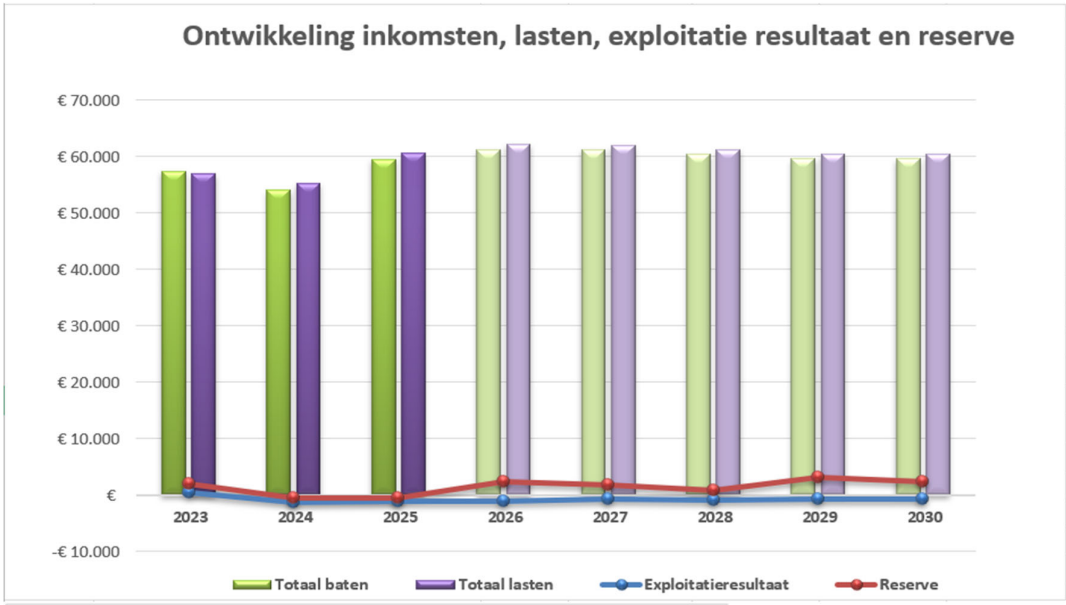


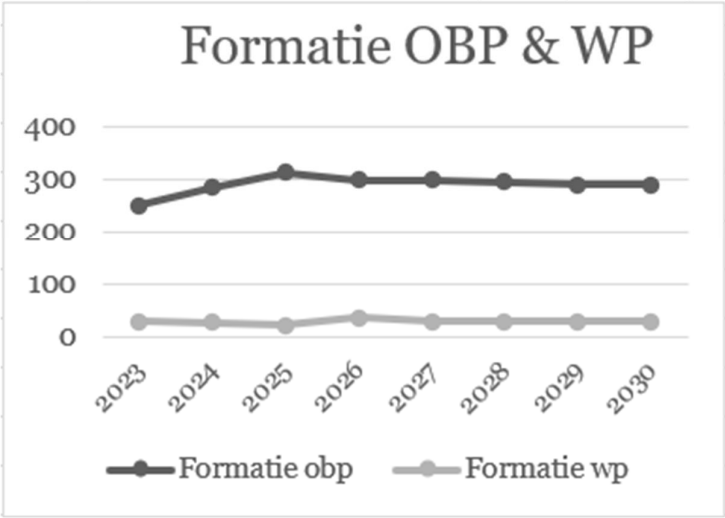


The multi-year budget for the University Library's own operations will be balanced from 2026 onwards. This will be achieved in particular by not replacing natural attrition and by implementing the measures taken under Back in Balance. One of these measures concerns energy saving. Although the latest renovation has limited new savings opportunities for the University Library, a critical look is being taken at a possible further reduction in comfort times. The SHA_RE artwork will also be dismantled in early 2026, because replacing the light panels is expensive and energy consumption is high.
A budget shortage is anticipated in 2027 and 2028 for the activities of the Documentation Centre for Dutch Political Parties (DNPP), which fall under the responsibility of the University Library. This is due to the delay that occurred earlier in filling temporary vacancies. As a result, the allocation of the central contribution had to be postponed, creating a temporary friction deficit.
The most significant cost-cutting measure implemented by the University Library involves not replacing staff who leave the organisation through natural attrition. In order to keep the workload manageable, the University Library is streamlining its work processes, making policy-driven choices in its services (e.g. reducing library services, particularly in the evenings and at weekends) and increasing the mobility and empowerment of its staff. It is being examined whether certain activities can be discontinued or carried out in a different, less labour-intensive manner. Core tasks will be retained, while other nice-to-have services will be phased out. The University Library will focus more on self-service, innovation (e.g. AI), outsourcing, and phasing out activities, such as the Zernike location which was stopped on 1 September 2025. In order to maintain the quality of its services, the University Library will continue to seek cooperation with other services and faculties.
The result of the General Literature Budget (GLB) will still be negative in 2026, but will be zero for the rest of the planning period.

Conclusion of the Board of the University:
The budget is approved.

Centre for Information Technology

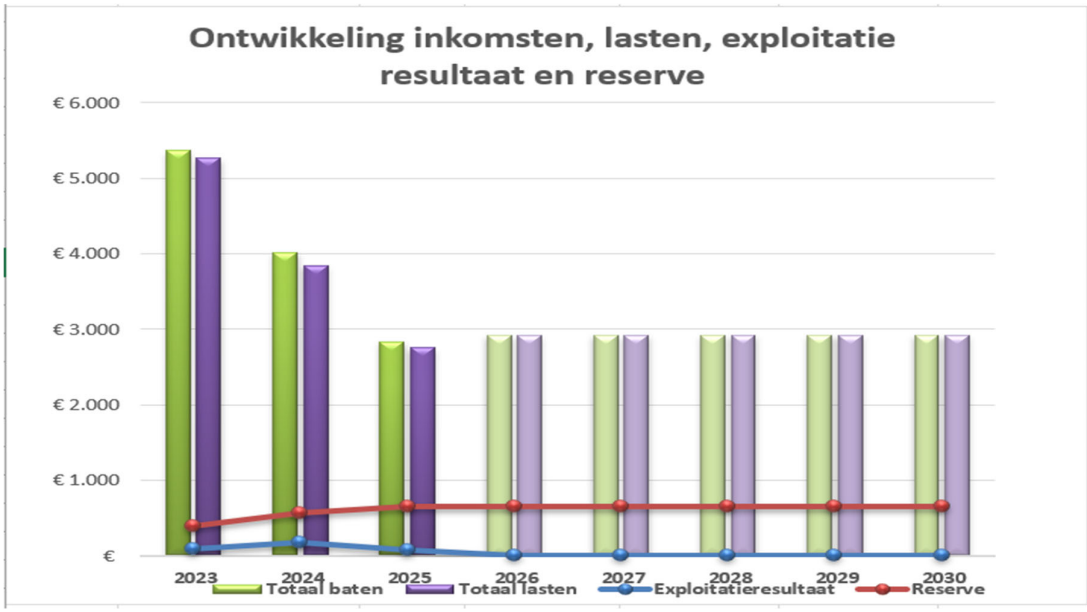


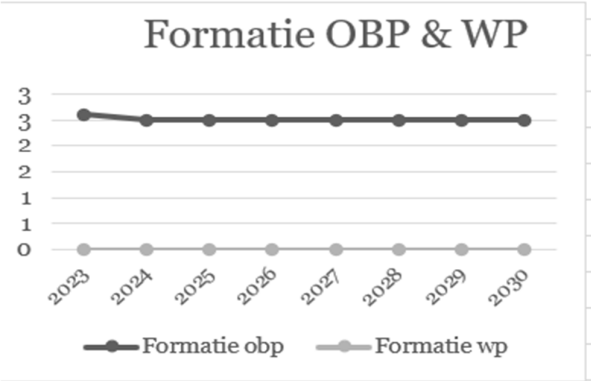


The financial impact of the Framework Coalition Agreement on the UG is substantial, and this also has consequences for the support services. The CIT will make significant cuts in order to restore the balance of its operations. This involves both cutbacks in the internal organisation and a reduction in the services provided to the faculties. The steps taken by the CIT in the budget are significant, and implementing the cuts themselves and managing the associated reduction in service to other units will be a handful from 2026 onwards. Nevertheless, the 2026 budget is still in deficit. It is therefore expected that additional steps will ultimately be necessary. Due to price hikes by third parties, CIT's costs are rising faster than those of the faculties, but it is confronted with the faculties' cutbacks as well as the UG's AI ambition. Collaboration with faculties and making good agreements is essential in order to make the right choices. Cooperation is necessary.

Conclusion of the Board of the University:
The budget is approved.

Facility Services Zernike West





From 2025 onwards, all energy costs will be charged directly to residents without the intervention of FSZW. The part of the general income in the FSZW budget related to energy costs has been transferred to the units housed there in the 2026 Financial Framework.

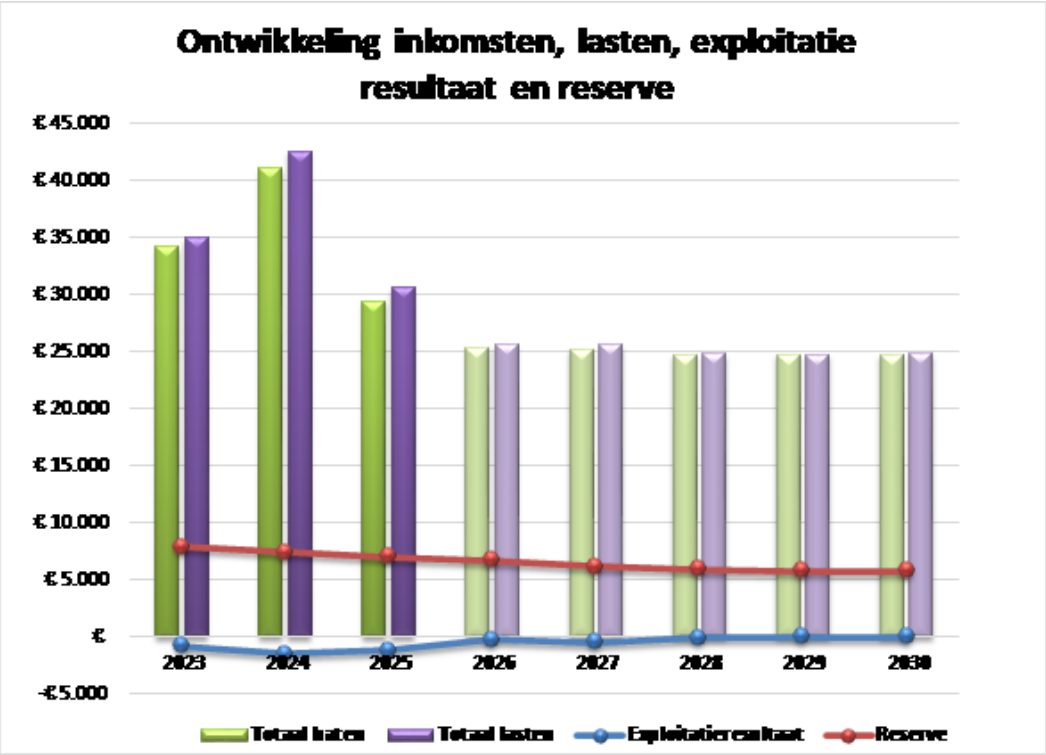
The reserve position has significantly gotten depleted since 2020 and especially in 2022. In the period 2020-2022, a lower rate was passed on to residents in order to return part of the high reserve. As a result, high energy costs and collective labour agreement wage increases, for example, were not passed on, which had a significant impact on FSZW's reserve position. From 2023 onwards, the rate per square metre will again be based on the current price level and all FSZW costs will be passed on to the resident units. In the 2026 budget, income and expenditure are balanced on an annual basis. The rate per square metre that is charged will then be at the 2025 price level.

The size of the freely disposable reserve is stable and will amount to €0.7 million at the end of the planning period. The resilience capacity will then be 22%.

The occupancy figures reflect the effect of the transition from the permanent occupancy of FSZW to the then Facility Company (now University Services) as of 1 January 2022. This transition is related to the Central Facilities Organisation. FSZW will be charged for the costs. This sub-plan only takes into account the FTEs falling within the flexible shell.

Conclusion of the Board of the University
The budget is approved.

Other Management and Administration Activities (OBBA)

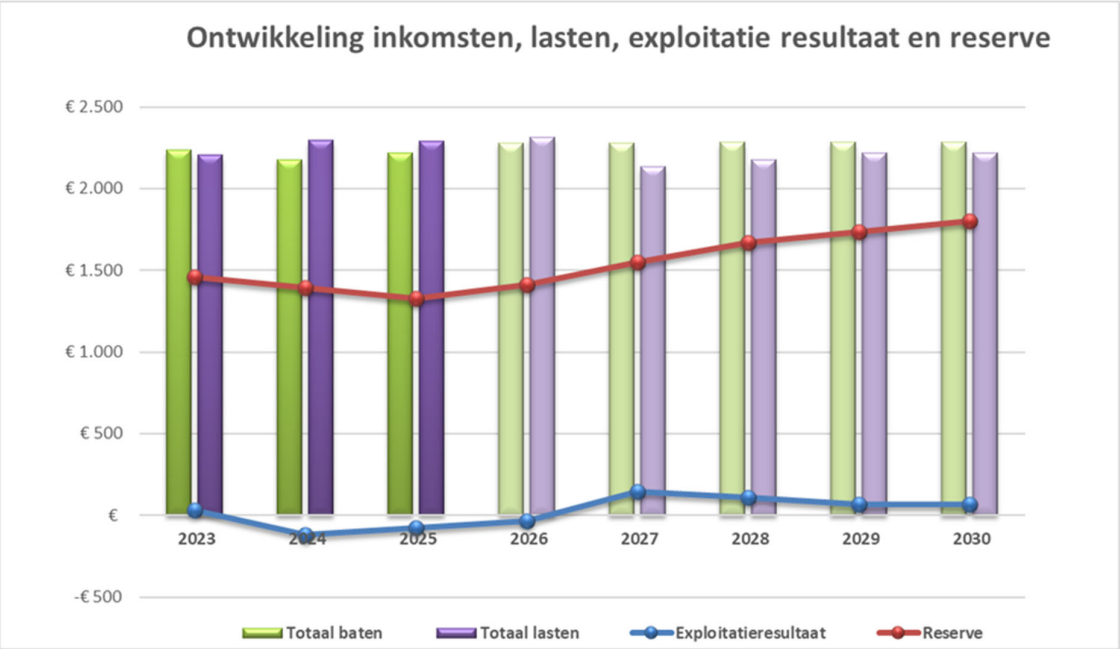


Other Management and Administration Activities (OBBA) consist of an administrative collection of sub-budgets that are managed centrally because they do not belong to a faculty or service. Results and reserves are developing steadily, in line with the nature and scope of the activities in the sub-budgets. The reduction in costs and revenues from 2026 onwards mainly relates to the lower costs required for the implementation of drawing rights for top-ups.
The OBBA consists of:

- Administrative activities, including administrative costs, the dean of the graduate school, and the honours college.
- Financial activities, including the auditor's fees and the depreciation costs of the operational management application. Depreciation charges will decline in the long term.
- International activities, including the international mobility programme 'Marco Polo' and Erasmus+, as well as Dutch language courses and contributions to international networks;
- Personnel activities, including training places, co-participation bodies, and the implementation of the Participation Act (P-wet);
- PR; including the Groningen Agreement and the reserve for the anniversary celebrations;
- Student activities; this includes the implementation of drawing rights for top-ups, the Graduation Fund, the CUOS, the emergency fund, and the professional athletes' sports fund. Due to the end of the PhD student experiment, the costs will decrease significantly starting in 2025.
- Contributions; this includes the contribution to the Ukrant, expenditure on memberships such as UNL, and the housing officer.

Conclusion by the Board of the University:
The budget is approved.

KNIR



The Royal Netherlands Institute in Rome (KNIR) is a Campus of Excellence for Dutch universities in the historical and cultural heart of Europe. The Institute organises courses for students of all levels and programmes, and provides scholarships and accommodation in Rome to outstanding students and researchers in various disciplines. Operations are developing steadily.

Conclusion of the Board of the University:
The budget is hereby adopted.

Appendix 1

Staffing overview

Bezetting 2026-2030

alle aantallen in fte's	Totaal WP					Totaal OBP					Totaal bezetting				
	2026	2027	2028	2029	2030	2026	2027	2028	2029	2030	2026	2027	2028	2029	2030
RCM	32.8	31.2	29.9	29.7	29.2	10.4	9.6	9.3	8.6	8.6	43.2	40.8	39.2	38.3	37.8
WB	56.2	52.2	51.3	51.4	51.7	8.6	8.1	8.1	8.1	8.1	64.7	60.2	59.3	59.4	59.8
Rechten	223.7	210.2	195.6	190.8	190.8	61.3	60.9	60.2	59.6	59.6	285.0	271.1	255.8	250.4	250.4
Letteren	506.0	478.1	466.8	442.4	418.7	140.4	141.7	142.0	138.0	135.3	646.3	619.8	608.7	580.4	554.0
Campus Fryslân	69.1	34.5	34.5	34.5	34.5	19.6	13.6	13.6	13.6	13.6	88.7	48.1	48.1	48.1	48.1
UCG	38.3	66.0	66.5	60.6	55.4	13.8	19.8	19.8	19.8	19.8	52.1	85.8	86.3	80.4	75.2
Eco en Bedr.k	445.8	434.0	423.1	415.6	410.6	130.0	129.0	127.8	127.8	126.8	575.8	563.0	550.9	543.4	537.4
GMW	408.2	398.6	391.1	374.7	359.2	129.7	128.4	127.4	126.8	126.3	537.9	527.0	518.5	501.5	485.5
RW	102.0	96.4	93.7	90.5	89.7	18.8	19.8	18.8	18.6	18.6	120.8	116.3	112.6	109.1	108.3
UMCG O&O	1112.5	1116.3	1120.4	1130.6	1142.5	711.6	705.4	698.8	698.1	698.8	1824.1	1821.7	1819.2	1828.7	1841.3
FSE	1202.7	1201.3	1189.4	1187.9	1187.9	441.3	433.5	425.3	415.1	415.1	1644.0	1634.8	1614.7	1603.0	1603.0
Tot Fac.	4197.3	4118.9	4062.3	4008.6	3970.2	1685.4	1669.7	1650.9	1634.1	1630.6	5882.7	5788.6	5713.3	5642.7	5600.8
University Services	2.7	2.6	2.6	2.6	2.6	728.3	708.2	697.9	695.9	696.0	731.0	710.8	700.5	698.5	698.6
Bibliotheek	2.3	2.2	2.2	2.2	2.2	96.0	96.1	95.8	93.2	93.2	98.3	98.3	98.0	95.4	95.4
CIT	37.0	30.8	30.6	30.5	30.5	299.3	298.0	295.3	290.6	290.6	336.3	328.7	325.9	321.1	321.1
Tot Centr.Begr.	42.0	35.6	35.4	35.3	35.3	1123.7	1102.2	1088.9	1079.7	1079.8	1165.6	1137.8	1124.4	1115.0	1115.1
FSZW	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
KNIR	1.5	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	1.5	1.0	1.0	1.0	1.0
Tot Ov.Begr.	1.5	1.0	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0	1.5	1.0	1.0	1.0	1.0
OBBA	9.1	67.3	64.9	64.5	64.5	67.8	8.4	6.7	6.6	6.6	76.9	75.7	71.6	71.1	71.1
Vastgoed	0.0	0.0	0.0	0.0	0.0	101.3	99.9	99.9	99.9	99.9	101.3	99.9	99.9	99.9	99.9
Tot Bes. & Beh. Act.	9.1	67.3	64.9	64.5	64.5	169.0	108.3	106.6	106.5	106.5	178.1	175.6	171.5	171.0	171.0
Tot RUG	4249.9	4222.8	4163.7	4109.4	4071.0	2978.1	2880.2	2846.4	2820.3	2816.9	7228.0	7103.0	7010.1	6929.7	6887.9