



Radboud Universiteit

ANNUAL PLAN AND BUDGET 2026

>> Faculty of Social Sciences <<



Adopted by the faculty board on Oct. 1, 2025

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Introduction

The university has chosen hope, or confidence in the future, as its theme for the year 2026. As a faculty, we are also looking forward to the new year with hope. We have a solid foundation on which to build. In 2025, we saw many examples that give us confidence for the period ahead.

We are working together to achieve this, even in these times of austerity. For example, in 2025 we returned a large number of square metres of office space, and together with the employee participation council, directors, department heads, staff and students, we made plans for a future-proof Faculty of Social Sciences. Some of these plans have already been realised, while others will be implemented in 2026. The plans are in line with our strategy, which focuses on quality, people and the environment.

Making plans also means making choices. Making choices implies letting go and dealing with change. The austerity plans and measures, combined with work pressure, require continuous balancing and prioritising. This is clearly something we have needed to a lesser extent in recent years. It requires leadership, empathy and making concessions. Sometimes, quality will be compromised in order to keep the work pressure manageable.

Our website provides regular updates on [the progress of the plans](#), so that all staff and students can see how we are doing. We believe this is important, because we need each other, and that requires transparency, connection, and a joint approach.

The focus on cost-cutting does not mean that other important issues are being forgotten or neglected. Social safety, leadership, quality of education and research, and recognition and appreciation are still on the agenda. Thanks to investments in these areas in recent years, we hope that we will be able to reap the rewards of these efforts in the coming year.

Together, we will make 2026 a successful year, with hope and confidence.

1. Objectives and risks

1.1 Objectives

Objective: We are a broad-based university and attract students with high-quality and (inter) disciplinary programmes and innovative forms of education.

Concretisation of objectives (strategies)	Making measurable (measures)	Actions and activities to achieve objectives	Key points from the policy letter ¹
In our education, we focus on quality, connection and flexibility	In 2026, there will be fewer tests and the proportion of formative tests (compared to summative tests) will be greater than in previous years.	A faculty assessment policy has been established based on the university's educational vision. By 2026, this policy will have been further implemented within the programmes.	1
	In 2026, there will be greater collaboration between programmes through (interdisciplinary) elective courses and minors.	Collaboration between programmes will be strengthened through (interdisciplinary) elective courses and minors.	1,4,5
	In 2026, we will develop a system for reassessing the programme portfolio and apply it to a number of programmes. This will give us a comprehensive overview of the performance and relevance of programmes and thus a future-proof educational offering at FSW.	In consultation with students, analyse and reassess the programme portfolio for the new faculty strategy (including growth) and profiling.	1,4,5
	By 2026, the new faculty guidelines for thesis supervision will have been developed and implemented. In the long term, this will reduce the number of students who take too long to graduate.	Partly due to the implementation of the faculty guidelines for thesis supervision, students will be helped to graduate on time.	1, 8
Our education forms a strong chain: Bachelor's, Master's, post-Master's	From 2026 onwards, the result of RCSW will be a structural minimum of €200k per year.	Optimising post-master's programmes and intensifying collaboration within the faculty in order to achieve expansion of relevant offerings.	1,3,4
	By 2026, the plan for faculty honours education will have been finalised and implemented where possible.	Based on a university vision on honours education, the faculty will draw up a plan for faculty honours education.	1,3,4,5

¹ The key points from the policy letter are included in Appendix 1.

Objective: **We have an excellent international and national reputation** and profile ourselves in a limited number of thematic areas in which we excel, strategically collaborating with other knowledge institutions.

Concretisation of objectives (strategies)	Making measurable (measures)	Actions and activities to achieve objectives	Key points from the policy letter
Our education and research are intertwined and are valued equally valued	<p>A positive mid-term evaluation has been completed for all KPIs in the sector plans.</p> <p>The involvement of faculty units in the sector plans has been increased through the spring and autumn discussions.</p>	<p>We are investing in thematic interdisciplinary education and research through the sector plan themes, involving partners. We are implementing the mid-term evaluation of the sector plan resources.</p>	2
	<p>The Intersectional Gender Studies and Human Neuroscience programmes started in 2026.</p> <p>The visibility of interfaculty and interdisciplinary collaborations has also been increased, including on the website, which has seen an increase in the number of visits.</p>	<p>Encourage and consolidate interdisciplinary and/or interfaculty education and research programmes to inspire and stimulate new initiatives. The visibility of good examples such as Human Neurosciences, NOLAI, Radboud AI, RUNOMI, Active Living, and Intersectional Gender Studies will be increased. This will be achieved through faculty websites, news items, and other means of communication.</p>	2
	<p>By 2026, various development profiles for academic staff will have been developed and implemented.</p> <p>In 2026, a faculty workload model for teaching will have been established, which includes a realistic workload for teaching and allows room for development and professionalisation. The workload model will be piloted in the 2026-2027 academic year within one of the programmes.</p>	<p>Based on the advice from the faculty working group on Recognition and Appreciation, various actions are being taken to ensure equal appreciation of teaching and research, including a realistic workload model for teaching and development profiles with room for emphasis on teaching, among other things.</p>	6
In our research, quality takes precedence over quantity	<p>By 2026, a recalibrated research portfolio in line with the faculty strategy will be ready.</p> <p>The recommendations of the RSCR Task Force have been implemented. The recommendations of the Donders Institute's research review have been incorporated into an action plan.</p>	<p>Analyse and recalibrate the research portfolio in consultation with the new faculty strategy. Specific actions include: future-proofing the RSCR research institute and implementing the recommendations of the Donders Institute research review Institute (including DCC).</p>	2
	<p>FSW is more visible both internally and externally on the theme of value-driven AI, for example through leading roles in university collaborations, working groups, etc.</p>	<p>The faculty aligns with the chosen profile areas within the new university strategy for 2026-2031. In 2026, we will profile ourselves on the theme of Value-driven AI.</p>	2

Objective: We act as a catalyst for the region by proactively addressing opportunities and challenges together with governments, the business community and civil society organisations.

Concretisation of objectives (strategies)	Making measurable (measures)	Actions and activities to achieve objectives	Key points from the policy letter
Our education and research have both scientific and societal impact	The faculty impact strategy will be ready in 2026. Part of this strategy involves collaboration with external partners.	Further shaping the (faculty) impact strategy in 2026. In the design, more attention will be paid to collaboration with external partners.	3, 7
	In 2026, several socially engaged learning (SEL) pilots will have been carried out and a draft roadmap will have been developed for further embedding in the programmes. In addition, SEL learning projects, internships and socially engaged research hubs (MGO hubs) will have been realised in collaboration with external partners and evaluated for their social and academic added value. The results and best practices have been compiled and shared across the faculty.	Strengthen cooperation with and/or for social partners in our education and research, including through MGL (social projects/internships), co-design and co-creation, and through education for professionals.	3, 4, 7
In our education and research, we focus on 'team science'.	By 2026, a number of best practices relating to collaboration will have been established and shared. In addition, there will be more collaboration within existing courses in 2026.	Promoting collaboration in education and research in submitting research proposals, supervising PhD students, and teacher professionalisation.	2, 3, 4

Objective: We are an inspiring, accessible and safe place where everyone feels at home

Concretisation of objectives (strategies)	Making objectives measurable (measures)	Actions and activities to achieve objectives	Key points from the policy letter
We create a pleasant study and working environment	<p>In the biennial staff survey in 2026:</p> <ol style="list-style-type: none"> 1. the percentage of employees who have experienced undesirable behaviour has decreased; 2. the percentage of employees who have experienced undesirable behaviour and subsequently reported it has increased. <p>Occupancy of student workspaces in the Maria Montessori building remains below 95%.</p> <p>The board is in frequent contact with study associations and student members of programme committees, including through the student assessor, the programme directors and a regular lunch between student members of programme committees and the faculty board.</p>	<p>The faculty participates in the university-wide Prevent-Care-Cure programme to maintain focus on culture and a socially safe environment.</p> <p>The faculty ensures the availability of sufficient suitable student workspaces, even after a third party has moved into the vacant office spaces.</p> <p>The faculty solicits input from students in order to further improve the study environment.</p>	6 4, 6 4, 6
The Maria Montessori building provides excellent facilities for students and staff.	<p>Increase in information security maturity level from 1.5 to 2.0</p> <p>Increase in privacy maturity level from 1.7 to 2.0.</p>	<p>We are working to increase the level of information security and privacy and, in collaboration with the university, comply with:</p> <ul style="list-style-type: none"> - Implementing the retention and destruction policy - Completing the FSW processing register - Risk reduction NOLAI (including compliance with the AI Act) - Continuing risk mitigation actions from 2025, reassessing risks and establishing new measures; raising awareness; embedding in processes - Implementation of NBA3. 	6, 9, 11
We are committed to sustainability in each of the five domains	<p>At least three sustainability initiatives will be made visible within the Maria Montessori building by the end of 2026.</p>	<p>In the area of sustainability, we will focus in 2026 on making visible all ongoing initiatives in education, research and operations. To this end, we will work together with the Sustainability team and students within the faculty and make use of the campaign materials already available.</p>	11

Objective: Our organisation is agile and resilient and operates as a single team with shared responsibility, a professional culture and scope for developing personal and professional talents.

Concretisation of objectives (strategies)	Making measurable (measures)	Actions and activities to achieve objectives	Key points from the policy letter
Effective and efficient use of resources	All cost-cutting projects have a visible positive effect on the realisation of the 2026 budget.	Implementation of the faculty programme: 'A future-proof FSW'. This programme consists of 16 actions aimed at effective spending and increasing efficiency in education, research and operations.	11
	The actions from the improvement plans from the various columns are being implemented within our faculty.	The faculty is participating in the university's 'optimisation of operational management' project.	11
	A financially sound multi-year perspective has been drawn up for the Bachelor's programme in New Way of Working and the Master's programme in Integrated Governance Studies.	The new programmes to be launched will be included in the faculty's multi-year budget.	11
We are creating a pleasant study and working environment	By 2026, various development profiles for academic staff will have been developed and implemented.	In 2026, we will focus on talent development through the following actions: development profiles for academic staff and a faculty workload model for teaching that includes room for teacher professionalisation and development. We will also focus on reducing the workload of academic staff.	8, 10
	In 2026, a faculty workload model for education will have been established, which includes a realistic workload for education and allows room for development and professionalisation. The workload model will be piloted in the 2026-2027 academic year within one of the programmes.		
	In 2026, the difference between the perceived workload and the desired workload among professional services staff will not increase.	Efforts are being made to achieve a manageable workload among professional services staff through: - periodic monitoring through additional work pressure surveys; - using the work pressure discussion card; - using a service menu to make choices in the services provided by staff departments.	8, 11
	In 2026, peer reviews will be organised for managers within FSW. Leadership is a fixed agenda item in meetings with department chairs.	Investing in leadership development through:	11
	A strategic personnel plan will be in place for all (clusters of) academic departments by 2026.	- positioning and supporting managers, including through clarification of roles and tasks, peer review and development of managerial skills (SPP, absenteeism, annual appraisals).	
	There is an increase in the use of the development opportunities offered in Grow.	- professional development by devoting time and attention to personal leadership, making use of the offerings in Grow.	
	By 2026, we aim to have 43% female professors.	We are striving for an equal male-female ratio at the highest levels, for example through additional promotion rounds.	10, 11

2.2 Risk management

Nr.	Doelstelling/ speerpunt voor 2026	Kengetal*	Onzekerheden (risico's & kansen)**	Doen/ risicostrategie***	Risico score ****
1	Doelmatige en efficiënte besteding van middelen met als doel een financieel gezonde faculteit te zijn en te blijven door tot een sluitende begroting te komen in 2026 en de jaren daarna.	1. Afwijking resultaat t.o.v. begroting. 2. Dekkingsgraad subsidieprojecten. 3. Omvang 1e gs fte t.o.v. begroting.	Risico's: <ul style="list-style-type: none"> Middelen zijn deels afhankelijk van de studenteninstroom die moeilijk te voorspellen is. Een realistische begroting biedt (te) weinig ruimte om tegenvallers gedurende het jaar op te vangen. Meerjarig zijn we niet in staat om de bezuinigingen op te vangen. Kansen: <ul style="list-style-type: none"> Toename veranderbereidheid: efficiënter werken, uniformeren processen, prioriteren: keuzes maken wat nog wel doen en wat niet (wat draagt het meest bij aan realisatie doelstellingen en strategie). 	<ul style="list-style-type: none"> Scenario's doorrekenen instroom studenten en CAO stijgingen. Projectaanvragen beoordelen op financiële haalbaarheid. Bewaken projectportefeuille. Verloop 1e geldstroom fte nauwgezet monitoren. Beleidsruimte opgenomen om tegenvallers op te vangen. Gesprekken voeren en actieplannen opstellen met eenheden die in de meerjarenraming niet tot een sluitende begroting komen. Hierbij wordt de koppeling gemaakt tussen de financiën (meerjarenraming) en het programma 'een toekomstbestendige faculteit der Sociale Wetenschappen'. 	H
2	We realiseren een prettige studie- en werkomgeving.	1. De werkdruk is niet hoger dan in het vorige medewerkers-tvredenheids-onderzoek. 2. De sociale veiligheid is gestegen in het medewerkers-tvredenheids-onderzoek.	Risico's: <ul style="list-style-type: none"> Sociaal onveilige studie- en werkomgeving o.a. door sterke afhankelijkheidsrelaties, hiërarchie en hoge werkdruk Door de bezuinigingen worden vacatures niet ingevuld en wordt de werkdruk verhoogd. Door een hoge werkdruk ontstaat het risico op uitval en een daaraan gerelateerd sneeuwbal-effect. Kansen: <ul style="list-style-type: none"> Wanneer een sociaal veilige studie- en werkomgeving gerealiseerd wordt, geldt dit als belangrijke randvoorwaarde om kennis optimaal te benutten, te delen en te vermeerderen en daarmee de kwaliteit van onderwijs en onderzoek te vergroten. 	Risico mitigeren door alle leidinggevenden te verplichten leiderschapscursussen te volgen binnen de universiteit, aandacht te hebben voor vaardigheden van leidinggevenden in overleggen met leidinggevenden, zoals het overleg met de afdelingsvoorzitters. De initiatieven binnen het project rondom erkennen en waarderen in praktijk brengen, waaronder het implementeren van een realistisch taaklastmodel. We sluiten aan bij het universiteitsbrede programma prevent, care, cure.	H
3	Ons onderwijs vormt een sterke keten	1. Studentaantallen blijven minimaal gelijk aan het aantal van vorig jaar. 2. De masterinstroom laat een stijging zijn ten opzichte van voorgaand jaar. 3. Het exploitatie-resultaat van RCSW > 200k euro.	Risico's: <ul style="list-style-type: none"> Te weinig doorstroom naar onze masters en post-masters, waardoor verschillende masters en post-masters niet kostendekkend geëxploiteerd kunnen worden, waardoor het aanbod bedreigd wordt. Dalende studentaantallen, waardoor de doorstroom onder druk komt te staan. Kansen: <ul style="list-style-type: none"> Door goede doorstroom naar onze masters en post-masters versterken we zowel het academisch karakter van ons onderwijs als ons onderzoek. Tegelijkertijd leidt dit tot meer inkomsten voor de faculteit en universiteit, welke geïnvesteerd kunnen worden in kwaliteitsverbetering of werkdrukverlichting. 	Vanuit de eerder opgestelde analyses specifieke aandachtspunten belichten in de werving van nieuwe studenten. Ook wordt de informatievoorziening richting studenten verbeterd en worden curricula waar nodig aangepast om de instroom van studenten in onze masters en post-masters te vergroten. We starten in september 2026 met twee nieuwe interdisciplinaire opleidingen (Bachelor Humane Neurowetenschappen, in samenwerking met FNWI) en de master Intersectional Gender Studies).	M
4	Privacy: Binnen het onderwijs, onderzoek en de bedrijfsvoering van onze faculteit worden veel persoonsgegevens verwerkt. Om te waarborgen dat er een veilige studie- en werkomgeving wordt gerealiseerd, blijft de implementatie en naleving van de AVG van belang. Het is noodzakelijk dat de AVG structureel wordt toegepast, beoordeeld en bijgestuurd. Het doel is dan ook om minimaal volwassenheidsniveau (VWN) 3 binnen FSW te behalen. Dit is in overeenstemming met de ambities van de RU privacy organisatie.	Volwassenheidsscore op basis van self assessment Toetsingskader.	Risico's: <ul style="list-style-type: none"> Het huidige privacyvolwassenheidsniveau (VWN) wordt ingeschat op 1.8 (sept 2025), hierdoor lopen we verschillende risico's: onrechtmatige verwerkingen, datalekken, imago- of reputatieschade, gebrek aan vertrouwen, dwangmaatregelen of boetes opgelegd door de toezichthouder, schadeclaims van gedupeerden, financiële schade en mogelijk slechte datakwaliteit. Deze risico's kunnen van invloed zijn op de doelstellingen uit de facultaire strategie. Kansen: <ul style="list-style-type: none"> Met het verhogen van het privacy VWN naar minimaal 2.0 voor 2026 zijn we een stapje dichterbij bij het voldoen aan de AVG wetgeving. Met het verhogen van het privacy VWN naar 2.0 voor 2026 verlagen we bovengenoemde risico's, wat bijdraagt aan de facultaire doelstellingen van o.a. een prettige studie- en werkomgeving en uitstekende faciliteiten voor medewerkers en studenten. 	Conform het FSW Privacy Plan van Aanpak (PvA) is er een evaluatie uitgevoerd (in nov 2024) om inzicht te krijgen in de voortgang van het PvA en welke privacy risico's FSW momenteel loopt. Hieruit zijn concrete maatregelen naar voren gekomen die genomen moeten worden om aan privacy VWN 3 te voldoen. Er is een prioritering gemaakt waarbij de hoge risico's als eerste opgepakt worden. Deze maatregelen zijn begin 2025 bekend gemaakt bij de eindverantwoordelijken binnen de organisatie en opgestart. In verband met tijdelijk verminderde bezetting binnen het privacy team wordt tot begin 2025 ingezet op het behouden van het huidige VWN, en op een stijging tot VWN 2.0 aan het einde van 2026. Concrete acties in 2026: <ul style="list-style-type: none"> Advies geven op vragen/casustiek Implementeren van het bewaar- en vernietigingsbeleid binnen alle afdelingen van bedrijfsvoering, het onderwijsinstituut en de onderzoeksinstituten van FSW Afronden verwerkingsregister FSW Ondersteuning Nolai voortzetten (behandelplannen n.a.v. risico-inventarisatie uitvoeren, inrichting processen rondom privacy en voldoen aan AI act) (nieuwe) LPCs trainen en begeleiden Bedrijfsoptimalisatie: privacy in processen waarborgen Prioriteren en mitigeren van risico's op basis van uitgevoerde risicoanalyses, met een structurele toepassing van de PDCA-cyclus in het risicomanagement. Vergroten van bewustwording onder medewerkers en studenten. De reeds genomen stappen worden verder uitgebouwd via o.a. e-learning, gerichte trainingen, en risicogebaseerde communicatiecampagnes. Implementatie van NBA3 bij de Technical Support Group, wat zal bijdragen aan de verhoging van het volwassenheidsniveau. 	M
5	Informatiebeveiliging Het borgen van de beschikbaarheid, integriteit en vertrouwelijkheid van informatie, zodat een veilige en toekomstbestendige (digitale) campus wordt ondersteund. De ambitie is om in 2026 volwassenheidsniveau 2 te halen, uiteindelijk door te groeien naar niveau 3, en geïdentificeerde risico's te mitigeren.	1. Volwassenheidsscore op basis van self assessment Toetsingskader. 2. Meten risico's in risicoregister.	Risico's <ul style="list-style-type: none"> Het huidige volwassenheidsniveau is ingeschat op 1,5 (augustus 2025). Dit brengt aanzienlijke risico's met zich mee, waaronder verstoring van de bedrijfscontinuïteit, financiële schade, reputatieschade, ongeautoriseerde toegang en verlies van informatie. Dit vorm een risico voor het behalen van de strategische organisatiedoelstellingen. Kansen: <ul style="list-style-type: none"> Door aantoonbaar zorgvuldig met informatie om te gaan, positioneert de faculteit zich als een betrouwbare partner voor studenten, medewerkers en externe stakeholders. Dit versterkt het imago en vergroot de mogelijkheden voor samenwerking en financiering. Verbeteringen in informatiebeveiliging dragen direct bij aan de bredere ambitie om een duurzame en veilige (digitale) campus te realiseren. Investeren in bewustwording en opleiding verhoogt niet alleen de weerbaarheid van de organisatie, maar creëert ook een cultuur waarin medewerkers actief bijdragen aan informatiebeveiliging. 	<ul style="list-style-type: none"> Prioriteren en mitigeren van risico's op basis van uitgevoerde risicoanalyses, met een structurele toepassing van de PDCA-cyclus in het risicomanagement. Vergroten van bewustwording onder medewerkers en studenten. De reeds genomen stappen worden verder uitgebouwd via o.a. e-learning, gerichte trainingen, en risicogebaseerde communicatiecampagnes. Implementatie van NBA3 bij de Technical Support Group, wat zal bijdragen aan de verhoging van het volwassenheidsniveau. 	H

* What can be used to reflect on the progress of the realisation of the objective / * A risk is an uncertain event that (may) influence the realisation of the objectives. / *** Actions to be taken with regard to the objectives and the uncertainties identified / **** Risk score: H = high, M = medium, L = low

2. Budget

2.1 Key figures

2.1.1 Key figures HR

No	Description	Realisation 2024	Forecast 2025	Budget 2026	Standard (RU)	Reflection
1	Female professors	38.0	40.0	43.0	> 36%	The faculty aims to achieve a balanced male/female distribution in the assistant professor, associate professor and professor ranks. The financial situation makes it more difficult to encourage the advancement of additional female staff.
2	Realisation of job agreement (employees)	8	8	8	21.5 (for FSW)	The realisation of 21.5 participation jobs within the faculty requires the necessary specialisation and continuous attention. Due to work pressure and the temporary measure of a vacancy freeze due to the changed financial situation, this theme has received less attention within the faculty.
3	Absenteeism rate	4.8	5.2	5.0	<5.4%*	The aim is to reduce absenteeism to 4% or lower. However, due to the financial situation, the workload is higher, which may increase the risk of absenteeism. Managing absenteeism remains a major focus within FSW. The faculty aims to ensure that absenteeism does not exceed the national average of 5.4% in 2026.
4	Number of vacancies	79	60	50	Decrease	Due to budget cuts, vacancies in the first funding stream have been frozen for the time being or are only being opened on a temporary basis. The majority of vacancies are temporary positions funded by external sources. The number of (temporary) vacancies is expected to decline further in 2026 due to the austerity measures.
5	Number and percentage of annual appraisals	23.0%	23.0	50.0	>90%	The introduction of digital workflow for annual appraisals offers the opportunity to monitor the number of appraisals conducted more closely, and the forms are automatically in the systems
6	Leave balance	50.0%	55.0	60.0		Within the faculty, specific attention is paid to the importance of employees taking leave because of its great importance for their well-being. This will further reduce the leave backlog within the faculty. The aim is that at the end of a calendar year, no more than the maximum of 80 hours will be carried over to the following calendar year. This means that individual employees will have taken at least 66% of their leave entitlement by the end of the year.

2.2 Budget 2026

2.2.1 Operating statement

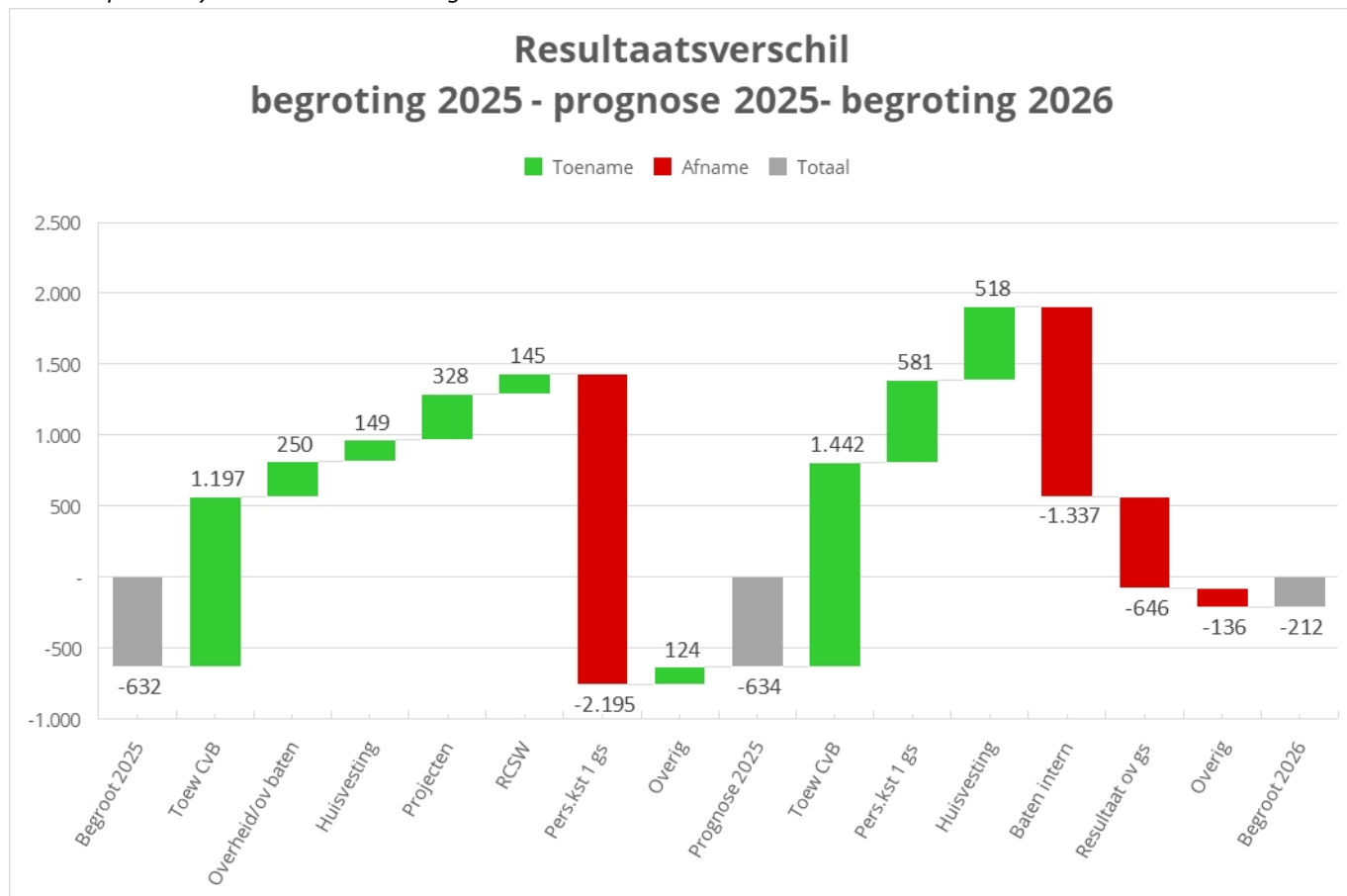
(x € 1,000 euro)

	Actual 2024	Budget 2025	Forecast 2025	Budget 2026	Difference Budget 2026 - Forecast 2025	Difference %
Allocations by the Executive Board	58,282	58,739	59,936	61,378	1,442	2
Other government contributions and subsidies			147		-147	-100
Income from work on behalf of third parties	23,583	26,470	27,032	28,624	1,592	6
Income from internal services	7,323	5,562	5,816	4,479	-1,337	-23
Other income from third parties	613	619	1,040	791	-249	-24
Total income	89,802	91,390	93,971	95,272	1,301	1
Personnel expenses	75,725	75,955	78,910	80,082	1,172	1
Depreciation	822	804	811	869	58	7
Accommodation expenses	6,411	6,515	6,344	5,813	-531	-8
Other expenses	8,885	8,749	8,540	8,720	180	2
Allocation/release of other provisions	210	0	0	0	0	0
Total expenses	92,054	92,023	94,605	95,484	879	1
Financial expenses						
Total financial result	2	0	0	0	0	0
	-2	0	0	0	0	0
Operating result	-2,254	-632	-634	-212	422	-67

(x 1,000 euros)

	Actual 2024	Budget 2025	Forecast 2025	Budget 2026	Difference Budget 2026 - Forecast 2025	Difference %
1st Money Flow Activities						
Income	67,064	65,726	67,354	67,355	1	0
Expenses	67,501	63,859	65,961	64,582	-1,379	-2
Result	-436	1,868	1,393	2,773	1,380	99
Secondary Funding Activities						
Income	7,042	7,624	8,029	8,033	4	0
Expenses	8,747	9,811	10,077	10,247	170	2%
Result	-1,705	-2,187	-2,048	-2,214	-166	8
Third-stream activities						
Income	15,696	18,040	18,588	19,928	1,340	7
Expenses	15,806	18,353	18,567	20,699	2,132	11
Result	-110	-313	21	-771	-792	-3771%
Operating result	-2,252	-632	-634	-212	422	-67
Financial result	-2	0	0	0	0	0
Operating result	-2,254	-632	-634	-212	422	-67

2.2.2 Explanatory notes to the 2026 budget



Explanatory notes to the forecast result for 2025

In this section, we describe the most significant deviations and developments from the budgeted result for 2025 to the forecast result for 2025:

- Allocation by the Executive Board*

The allocation to the Executive Board is higher due to the additional wage compensation to cover the collective labour agreement increase and must therefore be viewed in conjunction with the increase in personnel costs of €2,195.
- Other government contributions (€147k higher) and other income (€103k higher)*

The item 'government contributions' concerns the contribution from the Radboud University training school. This is budgeted under other third-party income and is now classified under this item. This funding will cease in 2026 and the item will no longer be budgeted.

Other income in the ^{first} funding stream is higher than budgeted. This is mainly due to higher revenues for TSG and more secondments. These are generally budgeted conservatively.
- Accommodation*

As of 1 October 2025, the lease on part of the Maria Montessori building has been terminated, specifically 23% of the office space, a number of meeting rooms and part of the archive in the Comenius building. This is expected to yield savings of €175k in 2025 and structural savings of €700k from 2026 onwards.

- *Project results*
The result on the projects is more positive than budgeted (£396k). This is mainly because more projects were awarded than budgeted. The policy of only approving project budgets that cover at least the direct costs is reflected in the development of the contribution margin for direct costs and a better result compared to the budget.
- *RCSW results*
The RCSW's results up to and including August are €145k higher than budgeted. Turnover is virtually in line with the budget, but savings have been made on both personnel and equipment, improving the return per training course.
- *Personnel costs 1^e*
Personnel costs in the 1^e funding stream are €2,195k higher than budgeted. A more detailed explanation will follow later in this report.

Explanation of the result in the 2026 budget

In this section, we describe the most important deviations and developments from the forecast result for 2025 to the budgeted result for 2026:

- *Executive Board allocation*
In 2026, despite the university-wide cutbacks already implemented, there will be a positive change in the Executive Board allocation. This is mainly due to rising student numbers, resulting in an increase in educational performance (enrolments and degrees). In addition, extra funds have been allocated for AI. Part of this (€1,080k) was previously provided in the form of four starter grants and therefore only concerns a shift from internal income to the Executive Board allocation. The other part (€501k) concerns an additional allocation to compensate for the inequality in funding between high-cost programmes within Radboud University. These additional allocations exceed the first (2026) tranche of cutbacks. Below is a further breakdown of the increase in this item in the 2026 budget compared to the 2025 forecast:

	*€	1,000
- Increase in education services		1,291
- Decrease in doctoral funding	-	100
- Wage compensation		591
- Research funds AI		1,080
- Compensation for housing and infrastructure AI		501
- Various savings items	-	2,054
- Other		<u>133</u>
Total		1,442

- *Personnel costs 1^e cash flow*
The decrease in the budgeted personnel costs for 2026 compared to the 2025 forecast amounts to €581k and is caused by a decrease in FTEs.

The explanation of the deviations in the 2026 budget from the 2025 forecast is followed by an analysis of the total personnel costs. Total personnel costs will increase by €1.2 million, caused by an increase in personnel costs in the 2nd and 3rd funding streams. This increase in personnel costs in the 2nd and 3rd funding streams is fully covered by subsidies and therefore also causes an equally high increase in the item 'income from work on behalf of third parties'. As this has no effect on the result, the increase in personnel costs in the 2nd and 3rd funding streams is not included in this item in the waterfall chart, which serves to explain the increase or decrease in the operating result.

- *Accommodation*

The decrease in accommodation costs is mainly due to the reduction in office space in the Maria Montessori building. This is offset by an increase in the costs of the classrooms. Rental rates are rising and this is no longer compensated by price compensation from the Ministry of Education, Culture and Science.

- *Income from internal services*

Income from internal services will decrease by €1,337k compared to 2025. This is largely (€1,080k) due to the shift from the allocation of the four AI starter grants (included in income from internal services) to allocation by the Executive Board. In addition, the last major interfaculty projects are coming to an end.

This is offset by an increase in income from the Europe matching scheme. This is a contribution from NWO based on the size of the EU projects awarded (+€150k).

- *Result of other cash flows*

See H2.3.4

Development of personnel costs

(x 1,000 euro)	Actual up to 8-2025	Budget up to 8-2025	Forecast 2025	Budget 2026	Difference	Budget 2025	Actual 2024
Gross wages and salaries	37,470	36,638	58,715	58,260	-455	54,957	53,287
Social security contributions	4,867	4,918	7,056	7,585	529	7,377	6,916
Pension costs	5,258	5,073	7,969	8,330	361	7,610	7,650
Wages and salaries	47,594	46,630	73,740	74,175	435	69,944	67,853

Social security contributions have increased in percentage terms because the WGA contribution was included in social security contributions for the first time in 2025. Previously, this contribution was paid directly to the insurance company and recorded under other personnel costs.

	Realisation up to 8-2025	Budget until 8-2025	Forecast 2025	Budget 2026	Budget 2025	Actual 2024
1st funding stream	381	362	375	365	362	367
	127	156	123	119	156	185
Permanent	509	518	499	484	518	551
Temporary	10	11	10	10	11	11
Total	73	72	81	85	72	68
Secondary funding	83	82	90	95	82	79
Fixed	59	52	56	55	52	52
Temporary	67	77	73	89	77	59
Total	126	129	130	144	129	111
Third funding stream	717	729	719	723	729	741
Permanent						
Temporary						
Total						
Total						

The total number of FTEs will increase by four in 2026 compared to the 2025 forecast. As can be seen in the overview above, a decrease of fifteen FTEs is budgeted in the first funding stream as a result of the savings projects and an increase of nineteen FTEs in the other funding streams as a result of the increased project portfolio. The decrease of fifteen FTEs in the first funding stream occurs both within professional services and within academic staff. The research institutes have reduced their FTEs by eliminating the internal PhD round and not replacing departing assistant professors, associate professors and professors. In the programmes, the number of teaching FTEs has decreased due to cost-cutting projects that affect teaching capacity, including limiting time for teacher professionalisation and objectives with regard to thesis supervision.

The average rate (average personnel costs) in 2026 will remain virtually unchanged compared to 2025 (both years rounded to €103k), where you would expect an increase of 1.5% based on the collective labour agreement developments in mid-2025. This is due to an increase in FTEs in the second and third funding streams. As a result, we expect to have relatively more research assistants and support staff employed at NOLAI (scaling-up plan) by the end of 2026, which will have a downward effect on the average rate.

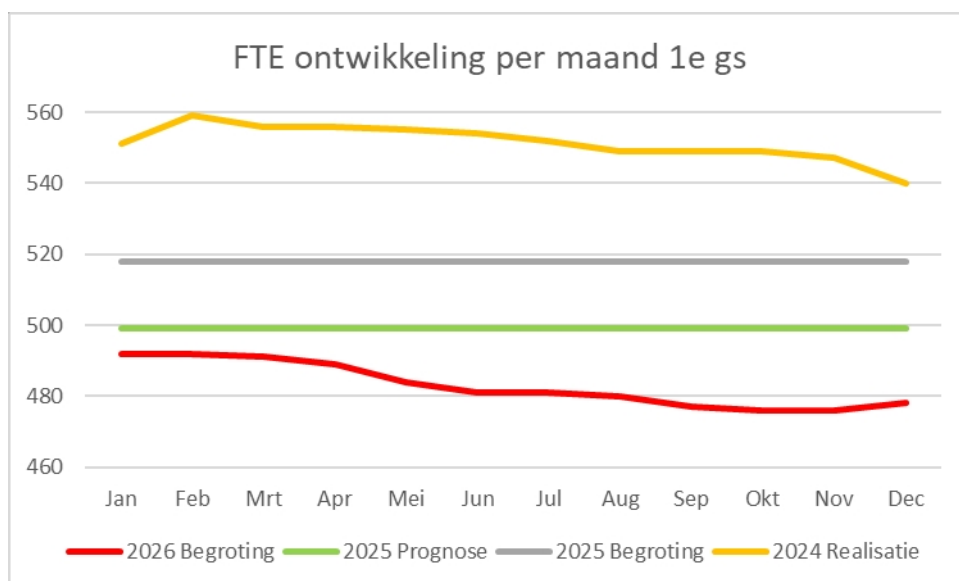
*€1,000	1 ^e gs	2 ^e gs	3 ^e gs	Total
Salary costs	53,599	6,914	13,662	74,175
FTE	483	95	145	723
Average rate	111	73	94	103

The increase in budgeted personnel costs for 2026 compared to the 2025 forecast is caused by:

Increase in salary costs, rise in average salary costs	€ 6k
Increase in salary costs due to increase in FTE	€
Total	€

Development of number of FTEs in the first funding stream

The graph below clearly shows that the number of FTEs is declining sharply compared to 2024 and will continue to decline in 2026.



NB: The new budget tool does not provide the correct FTE figures for the projects, which is why only first-stream FTEs are included in this graph. The first-stream FTEs are reported monthly to the Executive Board due to their direct impact on the result. In 2025, the FTEs in the budget and forecast are not included on a monthly basis, but are included on the basis of an annual average.

2.3 Multi-year estimate

2.3.1 Multi-year operating overview

(x € 1,000 euro)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026	Estimate 2027	Estimate 2028	Estimate 2029	Estimate 2030
Allocations by the Executive Board	58,282	58,739	59,936	61,379	60,054	59,501	58,239	57,799
Other government contributions and subsidies	0	0	147	0	0	0	0	0
Income from work on behalf of third parties	23,583	26,470	27,032	28,624	28,570	28,051	27,789	27,702
Income from internal services	7,323	5,562	5,816	4,479	2,806	2,263	1,149	932
Other income from third parties	613	619	1,040	791	687	690	652	631
Total income	89,802	91,390	93,971	95,273	92,117	90,505	87,829	87,064
Personnel expenses	75,725	75,955	78,910	80,082	76,757	75,468	72,757	71,993
Depreciation	822	804	811	869	890	908	904	838
Accommodation expenses	6,411	6,515	6,344	5,813	5,809	5,836	5,883	5,922
Other expenses	8,885	8,749	8,540	8,721	8,661	8,293	8,284	8,312
Allocation/release of other provisions	210	0	0	0	0	0	0	0
Total expenses	92,054	92,023	94,605	95,485	92,117	90,505	87,828	87,065
Balance of income and expenditure	-2,252	-632	-634	-212	0	0	1	-1
Financial expenses	2	0	0	0	0	0	0	0
Total financial result Operating result	-2,254	-632	-634	-212	0	0	0	0

(x 1,000 euros)	Actual 2024	Budget 2025	Forecast 2025	Budget 2026	Estimate 2027	Estimate 2028	Estimate 2029	Estimate 2030
First-stream activities								
Income	67,064	65,726	67,354	67,311	64,184	63,093	60,681	60,002
Expense	67,501	63,859	65,961	64,538	60,957	59,981	57,532	56,832
Result	-436	1,868	1,393	2,773	3,227	3,113	3,149	3,170
Secondary Funding Activities								
Income	7,042	7,624	8,029	8,033	7,724	7,865	7,721	7,780
Expense	8,747	9,811	10,077	10,247	10,116	10,299	10,172	10,205
Result	-1,705	-2,187	-2,048	-2,214	-2,392	-2,434	-2,451	-2,425
Third-party funding activities								
Income	15,696	18,040	18,588	19,927	20,208	19,547	19,428	19,282
Expense	15,806	18,353	18,567	20,699	21,044	20,225	20,125	20,027
Result	-110	-313	21	-771	-836	-679	-697	-746
Operating result	-2,254	-632	-634	-212	0	0	0	0

2.3.2 Multi-year FTE overview

	Actual 2024	Budget 2025	Forecast 2025	Budget 2026	Estimate 2027	Forecast 2028	Estimate 2029	Estimate 2030
First-stream activities								
Fixed	367	362	375	365	361	357	351	347
Temporary	185	176	123	118	94	78	58	50
Total first funding stream	551	538	498	483	454	436	409	397
Secondary funding activities								
Fixed	11	11	11	10	11	11	10	6
Temporary	68	72	72	85	84	86	86	89
Total second funding stream	79	82	83	95	95	97	96	96
Third-stream funding activities								
Fixed	52	52	52	55	52	44	43	42
Temporary	59	77	77	89	92	93	91	88
Total third-party funding	111	129	129	145	144	137	134	131
Total average number of FTEs	741	749	719	723	694	670	639	623

The number of FTEs in the first funding stream decreased by eight FTEs and increased in the second and third funding streams by six FTEs, mainly due to the NOLAI upscaling plan.

2.3.3 Explanation of the multi-year estimate/austerity plans

In October 2024, the programme 'A future-proof Faculty of Social Sciences – with an eye for quality, people and the environment' was launched. This programme is aligned with the (faculty) strategy and contains solutions that contribute to the cost-cutting targets. The scope of the cost-cutting measures became clear in the course of 2025. These measures will amount to €4.1 million in 2030.

The programme consists of a number of projects, namely:

1. Reducing office space
2. Ending 20% teacher professionalisation
3. Increasing the minimum working group size to at least 25 students
4. No material budget for professors from the 1st funding stream
5. Temporarily no new 1st funding stream PhD students
6. Reduce hours for thesis supervision
7. Increased deployment of associate professors and professors in education
8. Positive result RCSW
9. Implementation of BOB model
10. Optimisation of business operations
11. Optimisation of honours programme
12. Optimisation of the organisation of elective courses
13. Optimisation of sick leave support

Prior to the start of the cost-saving projects, estimates were made for each project of the expected achievable savings in personnel or material costs. These estimates cumulatively exceed the cost-saving target of €4.1 million by a considerable margin.

The above projects are now in various stages of implementation or completion. During the course of the project, the expected savings per project were adjusted where necessary. For the time being, the estimates are still sufficient to meet the savings target, which means that no reorganisation of education and research will be necessary within FSW upon successful completion of the above projects.

As FSW will still see growth in education funding in 2026, the Executive Board's allocation in 2026 will increase slightly compared to 2025. This also means that 2026 can still be dominated by the execution of the projects and the implementation of the cost-cutting measures. From 2027 onwards, funding will decline sharply and successful implementation will be essential.

When drawing up the budgets for the various programmes and research institutes within FSW, it became apparent that the translation of the above projects into fewer teaching hours in the teaching workload models and thus a decline in the number of FTEs required in the multi-year forecast has not yet been fully realised, as a result of which the savings projects have not yet been fully incorporated into the individual budgets of the programmes. This means that the following savings target still needs to be achieved for the years 2027-2030:

* €1,000

	2027	2028	2029	2030
Result for savings target	-1,043	-1,202	-2,019	-2,249
Savings target	1,043	1,202	2,019	2,249
Result of multi-year forecast	0	0	0	0

We will use the coming period to implement the measures and adjust the individual budgets of the programmes accordingly.

2.3.4 Further explanation 2^e and 3^e government-funded projects

Operating statement 2° government-funded projects

(x € 1,000 euro)	Realisation	Budget	Forecast 2025	Budget	Estimate	Estimate	Estimate	Estimate
	2024	2025		2026	2027	2028	2029	2030
Income from work on behalf of third parties	7,041	7,624	8,029	8,033	7,724	7,865	7,721	7,780
Total income	7,042	7,624	8,029	8,033	7,724	7,865	7,721	7,780
Personnel expenses	6,102	6,757	6,996	7,215	7,148	7,265	7,180	7,167
Indirect expenses	1,543	1,788	1,817	1,791	1,801	1,830	1,809	1,806
Accommodation expenses	6	0	0	0	0	0	0	0
Other expenses	1,139	1,266	1,264	1,242	1,168	1,203	1,183	1,232
Allocation/release of other provisions	-43	0	0	0	0	0	0	0
Total expenses	8,747	9,811	10,077	10,247	10,116	10,299	10,172	10,205
Balance of income and expenses	-1,705	-2,187	-2,048	-2,214	-2,392	-2,434	-2,451	-2,425
Operating result	-1,705	-2,187	-2,048	-2,214	-2,392	-2,434	-2,451	-2,425

The project portfolio in the second funding stream has grown significantly in recent years. A stable picture is expected from 2026 onwards.

Operating overview 3^e funding stream projects

(x €1,000)	Realisation 2024	Budget 2025	Forecast 2025	Budget 2026	Estimate 2027	Estimate 2028	Estimate 2029	Estimate 2030
Income from work on behalf of third parties	9,002	11,280	11,560	12,439	12,543	11,770	11,540	11,281
Income from internal services	4	0	0	0	0	0	0	0
Total income	9,006	11,280	11,560	12,439	12,543	11,770	11,540	11,281
Personnel expenses	6,523	8,295	8,684	9,894	9,928	9,496	9,322	9,192
Indirect expenses	1,529	2,109	2,083	2,421	2,477	2,368	2,325	2,291
Housing costs	6	0	5	5	5	5	5	5
Other expenses	999	1,205	928	1,190	1,282	902	918	879
Allocation/release of other provisions	78	0	0	0	0	0	0	0
Total Expenses	9,136	11,609	11,700	13,510	13,692	12,769	12,568	12,368
Balance of income and expenditure	-129	-329	-140	-1,070	-1,146	-998	-1,028	-1,085
Operating profit	-129	-329	-140	-1,070	-1,146	-998	-1,028	-1,085

The decline in the project result is mainly due to renewed agreements regarding the project structure of NOLAI. In order to keep the project more manageable, it has been agreed that all costs, including non-billable costs, will be charged to the project. In addition, a larger portion of the positive coverage may be spent on IKS rate coverage within the NOLAI project. This will reduce the coverage on the project.

(-€809k in 2026), but also creates more room in the first cash flow (+€475k in 2026). Due to the growth of the project portfolio, the deficit on the other projects, excluding NOLAI, will also increase by €261k compared to 2025. However, this will be offset by higher coverage of overheads in the first cash flow (+€338k).

2.3.5 Further explanation of other 2^e and 3^e cash flow (not being projects)

RCSW

(x € 1,000 euro)	Realisation 2024	Budget 2025	Forecast 2025	Budget 2026	Estimate 2027	Estimate 2028	Estimate 2029	Estimate 2030
Income from work on behalf of third parties	6,646	6,760	6,710	7,337	7,487	7,599	7,711	7,823
Income from internal services	44	0	0	0	0	0	0	0
Other income from third parties	0	0	318	151	177	177	177	177
Total income	6,690	6,760	7,028	7,488	7,664	7,776	7,888	8,000
Personnel expenses	5,391	5,702	5,835	6,159	6,379	6,478	6,580	6,681
Depreciation	35	0	36	35	35	35	35	35
Accommodation expenses	372	365	338	325	325	326	326	326
Other expenses	873	677	658	670	615	617	617	618
Total expenses	6,671	6,744	6,867	7,189	7,354	7,456	7,558	7,660
Balance of income and expenses	19	16	161	299	310	320	330	340
Operating result	19	16	161	299	310	320	330	340

The RCSW contributes to the project 'a future-proof Faculty of Social Sciences' by making a positive contribution to the annual result of at least €200k. This project has now been completed, resulting in a stable positive multi-year forecast.

2.3.6 Quality agreements

The expenditure of the quality agreements is almost entirely in line with previous years. In constructive consultation with the FGV, one of the cost-cutting projects involves reducing the hours spent on 'teacher professionalisation'. In previous years, €250k was available for this from the quality agreements budget.

Appendix 1 - Radboud University Strategy Priorities 2026-2031

1. Our education is flexible and responds to the needs of our students and environment; it is innovative and optimally organised. In this way, we are following up on the recommendations of the education task forces and the NVAO (Accreditation Organisation of the Netherlands and Belgium) in response to our ITK (Institutional Quality Assessment). This has been concretised and translated into a prioritised education agenda in line with the financial reality.
2. In the coming period, we will further develop the strategic theme areas so that they cover the full breadth of the university and strengthen interfaculty education and research. In addition, these theme areas will increase the visibility of the research themes in which we excel to the outside world.
3. We are increasing our impact through targeted collaboration in and with the wider region. Scientific knowledge is strategically deployed on themes where Radboud offers demonstrable added value. The university stimulates the development of start-ups, spin-offs and innovation ecosystems, thereby making a direct contribution to economic growth.
4. Radboud University is an internationally oriented and regionally anchored university. We are an attractive university for national and international staff and students. We are growing in our core tasks of education, research, impact and lifelong learning, both internationally and in our wider region.
5. We are focused on increasing student numbers, both nationally and internationally. To achieve this, we work with and manage on the basis of a strategic programme portfolio.
6. We create a safe environment in which collegiality, equality, openness and attention to each other are important. There is academic freedom with room for debate and differences of opinion, within legal frameworks and our own policy in this regard.
7. We actively contribute to restoring and strengthening public confidence in science, including through transparency in research, active public communication and the promotion of scientific literacy.
8. We are working systematically to reduce undesirable workloads by shortening lead times and systematically identifying bottlenecks in work processes. We simplify procedures wherever possible, with effectiveness and clarity as our guiding principles.
9. We comply with the requirements of the AI Act. We are aware of the impact of AI on education and research and utilise opportunities in a manner that is consistent with our strategy and core values.
10. We consider lifelong development to be one of our core tasks. We are expanding our range of services in this area. This also strengthens the regional labour market through the targeted training of professionals and reinforces Radboud University's position as an attractive employer by supporting our own employees in their talent and career development.
11. We are working on far-reaching optimisation of our business operations based on a vision of business operations and an adequate balance between collaboration and specialisation. The starting point for this is: together, unless. Employees are challenged to develop their talents in such a way that they can achieve this optimisation. This transformation contributes to Radboud University's increasing agility and decisiveness.

Appendix 2 - List of abbreviations

AI	Artificial Intelligence
CAO	Collective labour agreement
CvB	Executive Board
CW	Communication Science
DCC	Donders Centre for Cognition
DI	Donders Institute
FGV	Faculty Joint Meeting
FSW	Faculty of Social Sciences
FTE	Full-time equivalent (measure used to indicate the size of a job)
Gs	Funding stream
HR	Human Resources
IKS	Integrated Cost System
ITK	Institutional Quality Assurance Test
MGL	Socially Engaged Learning
NOLAI	National Education Lab for Artificial Intelligence
NVAO	Dutch-Flemish Accreditation Organisation
NWO	Netherlands Organisation for Scientific Research OBP Support and management staff
OCW	Ministry of Education, Culture and Science PhD Doctor of Philosophy (Doctor of Science)
PM	Pro memoria (when costs are not yet entirely clear) RSCR Radboud Social Cultural Research
RUNOMI	Radboud University Network on Migrant Inclusion
TLC	Teaching & Learning Centre
TSG	Technical Support Group
UD	Assistant professor
UKO	Extensive Qualification Education
UHD	Associate Professor
UNL	Universities of the Netherlands
WP	Scientific staff
WGA	Return to work for partially disabled persons ZV Absenteeism due to illness