

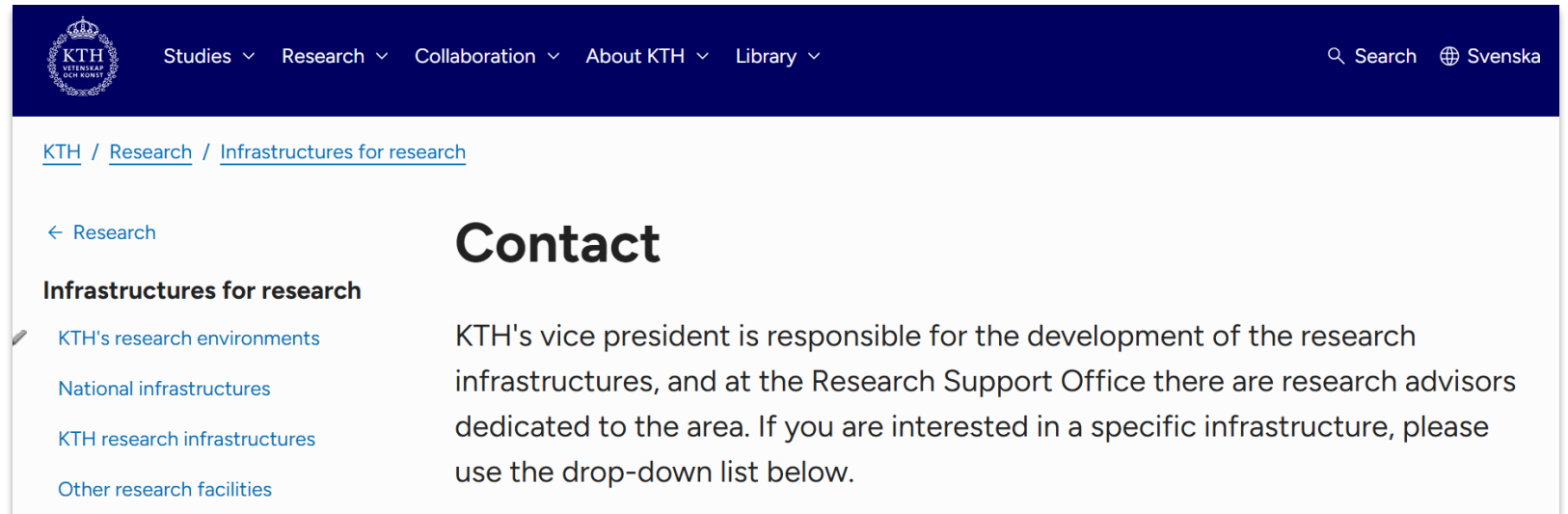


KTH infrastructure, cost model

Webinar 2025-06-16, Maria Östman

Background and our organization

- The need for research infrastructure and financing problems was on the agenda
- Vice president had, and still has, a mission regarding infrastructure
- Head of infrastructures meet regularly
- Support staff appointed at the research support office

A screenshot of the KTH website's 'Research' section, specifically the 'Infrastructures for research' page. The page has a dark blue header with the KTH logo and navigation links: 'Studies', 'Research', 'Collaboration', 'About KTH', and 'Library'. A search bar and a language selector ('Svenska') are on the right. The main content area has a breadcrumb trail: 'KTH / Research / Infrastructures for research'. Below this is a left sidebar with a 'Research' link and a list of infrastructure categories: 'KTH's research environments', 'National infrastructures', 'KTH research infrastructures', and 'Other research facilities'. The main content area is titled 'Contact' and contains a paragraph stating that the vice president is responsible for research infrastructure development and that the Research Support Office has dedicated advisors. It concludes by asking interested parties to use a drop-down list below.

KTH / Research / Infrastructures for research

← Research

Infrastructures for research

- KTH's research environments
- National infrastructures
- KTH research infrastructures
- Other research facilities

Contact

KTH's vice president is responsible for the development of the research infrastructures, and at the Research Support Office there are research advisors dedicated to the area. If you are interested in a specific infrastructure, please use the drop-down list below.

The new ordinance – a greater focus on availability and fees

- Clarification, but partly new fields... such as market-based fees
- KTH started a project with staff from research office and the finance department
- Worked parallel with the SESAM project – could use draft text in our implementation

- Ekonomistyrningsverket
(The Swedish National
Financial Management
Authority)



The screenshot shows the homepage of the esv FORUM website. The header includes the esv FORUM logo, a search bar with the text "Vad letar du efter", and links for "Ordlista" and "esv.se". A navigation bar below the header contains links for "Redovisning och finansiering", "Styrning", "Verksamhetsutveckling", "Konsekvensutredning", "EA-regelverket", "Utbildningar", and "Ana". A breadcrumb trail indicates the current path: "Start > Redovisning och finansiering > Avgifter och andra ersättningar > Prissättning och uppföljning". The main content area is divided into two columns. The left column is titled "Avgifter och andra ersättningar" and contains a list of categories: "Avgifter i staten", "Offentligrättslig verksamhet", and "Uppdragsverksamhet", each with a plus icon. The right column is titled "Prissättning och uppföljning av avgiftsbelagd verksamhet" and contains a sub-header "För att välja en lämplig avgiftskonstruktion och beräkna rätt".

esv FORUM

Ordlista | esv.se

Vad letar du efter

Redovisning och finansiering Styrning Verksamhetsutveckling Konsekvensutredning | EA-regelverket Utbildningar Ana

Start > Redovisning och finansiering > Avgifter och andra ersättningar > Prissättning och uppföljning

Avgifter och andra ersättningar

Avgifter i staten	+
Offentligrättslig verksamhet	+
Uppdragsverksamhet	+

Prissättning och uppföljning av avgiftsbelagd verksamhet

För att välja en lämplig avgiftskonstruktion och beräkna rätt

The aim and the journey – more than cost's

- Not just specifically industry users
- Find and specify the infrastructures with, or up-coming, services for external partners
- We started with about 40 – went through about existing external users etc.
- Contacts with head of infrastructures – interviews and collecting budgets/examples of calculations
- Decision by the president for 16 infrastructures.
 - Incl. Criteria for access

A screenshot of the KTH website's navigation menu and a page titled 'General terms for use'. The navigation bar at the top is dark blue with the KTH logo and links for 'Studies', 'Research', 'Collaboration', 'About KTH', and 'Library'. Below the navigation bar, the breadcrumb trail reads 'KTH / Research / Infrastructures for research'. The left sidebar contains a list of links: 'Research', 'Infrastructures for research', 'KTH's research environments', 'National infrastructures', 'KTH research infrastructures', 'Other research facilities', and 'General terms for use'. The main content area is titled 'General terms for use' and contains text about a regulation on fees for research infrastructure effective from October 2022. Below this, the heading 'Research infrastructures that charge fees' is visible.

KTH / Research / Infrastructures for research

← Research

Infrastructures for research

- KTH's research environments
- National infrastructures
- KTH research infrastructures
- Other research facilities
- General terms for use

General terms for use

Since 1 October 2022, Regulation (2022:1378) on fees for research infrastructure has been in effect. It grants universities the right to charge fees if the conditions specified in the regulation are met.

Research infrastructures that charge fees

Finance and pricing

Questions regarding:

- Insurance
- How to include costs for upcoming investments
- Various pricing for various categories of users
- Costs for premises (different models and development at the same time)
- The base for pricing – hours, m², numbers, per customer?

Template - example

Research infrastructure XXX		Fill in white cells				
Director of the Research infrastructure:	XXX XXX					
Date of calculation:	XXXX-XX-XX					
Calculation to be valid for year:	XXXX					
Fill in information about rent and any common depreciation. Fill in white cells:						
Common costs	Cost (yearly)	sqm	cost/sqm			
Rent for the lab*			#DIV/0!			
Rent for other common areas, eg. office space*						
Depreciation of common equipment, furniture etc. in the lab*						
* enter the cost for the year that the invoice to the user will refer to.						
The hourly price per instrument is calculated below. Costs regarding:						
-Depreciation						
-Maintenance (repair, service of instruments etc.)						
-Consumables (gas, reagents etc.)						
-Salary (technicians and other KTH staff who work in the lab should be financed by the fee. Not administrative staff as these are included in the over head cost)						
...to be filled in per instrument and year.						
Fill in white cells						
Instrument:	sqm	Rent lab*	Depreciation instrument*	Maintenance of instrument**	Consumables**	Salary***
Instrument A		#DIV/0!				

A bit about the Accounting

- New accounts – separate these fees
- Costs and income – ability to follow full-cost
- Also rules of how to report the fees in the Annual Report (regleringsbrevet för U/H)

Follow up

- In the annual report 2024
 - Surplus or Deficit?
- Questions from external auditors
- At present an internal audit

Årsredovisning 2024

Redovisning av avgiftsfinansierad verksamhet

Verksamhet	Över-/underskott t.o.m. 2022	Över-/underskott 2023	Intäkter ¹⁾ 2024	Kostnader 2024	Över-/underskott 2024	Ack. över-/underskott utgående 2024
Utbildning på grundnivå och avancerad nivå						
Beställd utbildning ²⁾	5 263	-811	7 256	8 127	-871	3 581
Uppdragsutbildning	-498	-698	21 164	20 912	252	-943
Utbildning av studieavgiftsskyldiga studenter ³⁾	33 603	-2 235	187 416	193 361	-5 945	25 423
Summering	38 368	-3 744	215 836	222 399	-6 564	28 060
Forskning och utbildning på forskarnivå						
Uppdragsforskning	17 697	-6 618	177 169	174 484	2 685	13 763
Summering	17 697	-6 618	177 169	174 484	2 685	13 763
Verksamhet där krav på full kostnadstäckning inte gäller						
Tillhandahållande av bostadslägenheter enligt förordningen (2022:1515) om möjlighet för universitet och högskolor att tillhandahålla bostäder ⁴⁾			105 163	111 312		
Forskningsinfrastruktur enligt förordningen (2022:1378) om avgifter för forskningsinfrastruktur			90 181			
Summering			195 344			

Difficulties and lessons learned

- Internal rules and general information at our web-site, but was not able to support individual infrastructures
- We have not yet “educated” / increased competence for the finance staff supporting the schools and institutions
- ... support regarding the competition rules

Links:

Ekonomistyrningsverket:

- <https://forum.esv.se/redovisning-och-finansiering/avgifter-och-andra-ersattningar/prissattning-och-uppfoljning-av-avgiftsbelagd-verksamhet/olika-prissattningssituationer/>

KTH intranet – infrastructure:

- <https://intra.kth.se/forskning/strategiska-forsknin/forskningsinfrastrukturer>

The template:

- <https://intra.kth.se/forskning/strategiska-forsknin/forskningsinfrastrukturer/ekonomi-och-avgifter-1.1304976>

A large, solid yellow five-pointed star is positioned on the right side of the slide. The word 'Thanks' is written in black text across the center of the star.

Thanks