

UNIVERSITY OF OSLO
Financial statements 2022
Management comments
Notes





Management comments on the financial statements of the University of Oslo for 2022

Object of the University of Oslo

The vision of the University of Oslo (UiO) is to challenge the boundaries of knowledge and to provide individuals and society with increased insight to shape the future. UiO seeks to strengthen its international position as a leading research-intensive university through a close interaction between research, education, dissemination and innovation. UiO will provide higher education based on cutting-edge research, scientific development and experiential knowledge. UiO will disseminate knowledge of its activity and spread understanding of scientific methods and results. UiO has a special national responsibility for basic research and researcher training, and to build, manage and maintain research libraries and museums with scientific collections and public exhibitions.

1. Confirmation that the financial statements have been prepared in accordance with the Central Government

The financial statements have been prepared in accordance with the provisions on public financial management, Guidelines from the Ministry of Finance, the Central Government Accounting Standards and the demands of the Ministry of Education and Research.

In the opinion of the management, the financial statements give a fair and true picture of the financial activities of the University.

The University of Oslo is audited by the Office of the Auditor General of Norway.

2. Review of significant deviations between budget and income statement and of the operation of the University of Oslo in 2022

The University implemented essentially all activities as planned and in accordance with the activities commissioned by the Ministry of Education and Research in the letter of award for 2022. Basic research has been carried out, researcher training has been provided and education has been given with the expected scope and quality.

The outbreak of Covid-19 and strict infection control measure had consequences for all UiO's activities in the past few years, and to some degree the first part of 2022 as well. UiO is, however, still able to deliver on its social mission. The activity is now almost at a normal level again.

UiO is financially stable and strong. Income and costs in 2022 remain stable at the same level as previous years, with minor fluctuations in some areas.

The total operating income in 2022 is 3 % higher than in 2021 and 3,6 % above budget. The total income from the appropriations from the Ministry of Education and Research has decreased by 3 % compared to 2021 and is in accordance with the budget. The reduction in appropriations is mainly caused by budget cuts in the approved national budget and by increased investments.



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The period's income from grants and transfers has increased by 20 % compared to 2021 and is 19 % above budget. Grants and transfers from central government administrative bodies including the Research Council have increased by 20 % compared to 2021. Income from grants and transfers has increased from other contributors and from the EU has increased by 19 %. This increase in the period's income from grants and transfers reflects increased project activity after the pandemic.

The total costs of operation in 2022 are 5 % higher than in 2021 and are in accordance with the budget. Wage costs increased by 2 % compared to 2021 and are in accordance with the budget.

Other operating costs are 18 % higher than in 2021 and 12 % above budget. This increase reflects the facts that travel activity is increasing after the pandemic, as well as increased costs for electricity and district heating.

The financial statements as of 31 December 2022 show a surplus of NOK 50 million added to the entity capital. This is NOK 41,5 million higher than last year and NOK 25 million above budget. A lot of the commissioned research projects experienced delays due to the pandemic, and the end dates were postponed. After the pandemic, activity has increased, and more projects are finished in 2022 than in 2021.

3. The development of provisions related to appropriations-financed activities

The regulations for public universities and university colleges' accumulation and use of unused appropriations (provisions) distinguish between provisions for investments, including property maintenance, and provisions for other purposes. For provisions for other purposes there is an upper limit for transfer from one year to the next of 5% of the year's grant from the Ministry of Education and Research.

As of December 31st, 2022, UiO's settlement of its appropriation financed activity shows provisions of NOK 547 million. The lower consumption of appropriations income is reduced by NOK 51,9 million since 2021. Of the total provisions of appropriations from The Ministry of Research and Education of NOK 547 million, NOK 303 million are linked to initiated and approved by the board investments, while provisions for other purposes amount to NOK 244 million, which is 4 % of the year's appropriations.

UiO has investment projects that run over several years and a continual need for upgrades and maintenance of the building portfolio. UiO also has a considerable amount of externally financed projects with a large number of permanent employees. Due to these circumstances, as well as uncertainty regarding energy cost levels, adaptation to changes in appropriations, and how an entire year of normal activity after several years influences by the pandemic, UiO considers its level of lower consumption appropriate.

The lower consumption increased during the period from 2019 to 2021. From 2019 to 2020, the increase was NOK 325 million. It further increased by NOK 165 million in 2021, NOK 490 million in total. This is connected to lower activity and correspondingly lower costs during the period of strict public Covid guidelines. The reduction in lower consumption in 2022 reflects somewhat increased activity and increased energy costs, as well as a reduction in appropriations.

4. Investments

UiO has a building portfolio which needs continuous technical upgrades and maintenance. The Masterplan for UiO's properties was approved in June 2021 and is the basis for this work.

UiO has completed and started investments worth NOK 443 million in 2022.



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The most important investment projects:

- The exhibition project in the Brøgger building was opened to the public in May 2022. In the building project, it was assumed that the building was going to be used exclusively for taxable activities. Therefore, VAT was deducted. This turns out to put great restrictions on the further usage of the building. Therefore, previously deducted VAT was paid in 2022.
- The rehabilitation of the Eilert Sundt building is finished and was handed over in December 2022. The framework for this project was NOK 320 million. NOK 13,5 million remain for necessary completion of the work.
- The upgrade of the I-Lab and improvements of the roof of the Chemistry building have been further delayed. The tender documents will be announced in January 2023. The work is assumed to be completed during the second half of 2024.
- Domus Medica – funds have been set aside for improvements of the animal stables. The project will be completed during the first half of 2023.
- Delays and budget overruns in the implementation of the new Museum of the Viking Age (MVA) and the Life Science Building, both conducted by the Norwegian Directorate of Public Construction and Property (Statsbygg). Constitute a significant future economic risk for UiO. The Museum of the Viking Age is not fully financed and NOK 300 million remain in order to finance the planned project. A delay in MVA will also result in the museum staying closed longer than planned and increase the loss in income from entrance fees. Loss of income from entrance fees constitutes around NOK 45 million a year.

Planned investments of NOK 303 million in total in 2023 were approved by the University Board on February 7th.

Oslo, February 9th, 2023

Arne Benjaminsen
University director

Ellen Johanne Caesar
Director of department

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University of Oslo

(Amounts in NOK 1000)

INCOME STATEMENT	Note	31.12.2022	31.12.2021
Operating income			
Income from appropriations	1	6 080 273	6 284 046
Income from grants and transfers	1	2 143 001	1 792 087
Sales and rental income	1	726 599	553 425
Other operating income	1	37 226	81 051
Total operating income		<u>8 987 099</u>	<u>8 710 609</u>
Operating expenses			
Cost of sales		14 487	12 977
Wages, salaries and other personnel expenses	2	5 997 610	5 853 207
Depreciation	4,5	674 301	719 151
Other operating expenses	3	2 302 974	1 958 049
Total operating expenses		<u>8 989 372</u>	<u>8 543 384</u>
Operating profit or loss		<u>(2 274)</u>	<u>167 226</u>
Financial income and expenses			
Finance income	6	11 058	12 299
Finance expenses	6	10 504	5 279
Net finance items		<u>554</u>	<u>7 021</u>
Profit or loss for the period		<u>(1 720)</u>	<u>174 246</u>
Settlements and allocations			
Settlement of appropriation-financed activities	15 I	51 866	(165 571)
Added to entity capital for completed commissioned research projects	8	(50 146)	(8 675)
Total settlements and allocations		<u>1 720</u>	<u>(174 246)</u>

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(Amounts in NOK 1000)

BALANCE SHEET

ASSETS	Note	31.12.2022	31.12.2021
A. Non-current assets			
I Intangible assets			
Software and similar rights	4	17 848	13 690
Total intangible assets		<u>17 848</u>	<u>13 690</u>
II Property, plant and equipment			
Buildings, land and other real estate	5	9 470 694	9 332 776
Machinery and means of transport	5	438 177	477 713
Equipment, fixtures, tools etc.	5	525 512	547 921
Plant under construction	5	153 887	215 056
Total property, plant and equipment		<u>10 588 271</u>	<u>10 573 465</u>
III Financial assets			
Investments in shares and units	11	31 255	31 255
Total financial assets		<u>31 255</u>	<u>31 255</u>
Total non-current assets		<u>10 637 374</u>	<u>10 618 410</u>
B. Current assets			
I Inventories and operating material			
Inventories and operating material	12	4 556	9 331
Total inventories and operating material		<u>4 556</u>	<u>9 331</u>
II Receivables			
Trade receivables	13	309 146	236 730
Other receivables	14	49 663	88 352
Accrued, non-invoiced income	16	172 577	64 038
Total receivables		<u>531 387</u>	<u>389 120</u>
III Bank deposits, cash and equivalents			
Bank deposits in consolidated accounts scheme with Norges Bank	17	2 838 790	2 919 232
Bank deposits from donations and donation reinforcement	17	123 718	123 704
Other bank deposits	17	60 992	45 741
Cash and cash equivalents	17	30	21
Total bank deposits, cash and cash equivalents		<u>3 023 530</u>	<u>3 088 698</u>
Total current assets		<u>3 559 473</u>	<u>3 487 149</u>
Total assets		<u>14 196 847</u>	<u>14 105 559</u>

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(Amounts in NOK 1000)

BALANCE SHEET

CENTRAL GOVERNMENT CAPITAL AND LIABILITIES

	Note	31.12.2022	31.12.2021
C. Central government capital			
I Entity capital			
Paid-in entity capital	8	6 023	6 023
Retained entity capital	8	198 525	148 379
Total entity capital		<u>204 548</u>	<u>154 402</u>
II Settlements			
Settlements for appropriation-financed activities (net budgeted)	15 I	546 904	598 770
Total settlements		<u>546 904</u>	<u>598 770</u>
III Deferred recognition of appropriation (net budgeted)			
Central government financing of intangible assets and property, plant and equipment	4,5	10 606 119	10 587 155
Unrecognized appropriation	15 III	-	-
Total deferred recognition of appropriation		<u>10 606 119</u>	<u>10 587 155</u>
Total central government capital		<u>11 357 571</u>	<u>11 340 326</u>
D. Liabilities			
I Provisions for long-term liabilities			
Provisions for long-term liabilities	19	153 071	176 833
Total provisions for long-term liabilities		<u>153 071</u>	<u>176 833</u>
II Other long-term liabilities			
Total other non-current liabilities		<u>-</u>	<u>-</u>
III Current liabilities			
Trade payables		386 566	304 574
Unpaid tax withholdings		228 361	218 097
Public duties payable		251 636	247 986
Unpaid holiday allowances		518 915	489 382
Unrecognized grants and transfers (net budgeted)	15 II	469 158	674 251
Prepaid, unaccrued income	16	442 447	339 565
Other current liabilities	18	389 123	314 545
Total current liabilities		<u>2 686 206</u>	<u>2 588 400</u>
Total liabilities		<u>2 839 277</u>	<u>2 765 232</u>
Total central government capital and liabilities		<u>14 196 847</u>	<u>14 105 559</u>

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(Amounts in NOK 1000)

Statement of cash flows using the direct model

	Note	31.12.2022	31.12.2021
Cash flows from operating activities			
Receipts			
Appropriations received from the Ministry of Education and Research (net budgeted)		6 096 095	6 121 820
Appropriations received from other ministries (net budgeted)		4 000	8 200
Proceeds from sale of goods and services		683 933	724 790
Grants and transfers received		1 926 503	1 685 907
Refunds received		171 524	181 168
Receipts from consortium and cooperation agreements		224 455	184 038
Other receipts		31 887	56 174
Total receipts		9 138 397	8 962 097
Payments			
Wages, salaries and other personnel expenses paid		5 480 906	5 263 731
Payments for goods and services		2 023 353	1 595 535
Payment of taxes and public duties		877 408	750 616
Payments and transfers to other central government agencies		800	173
Payments and transfers to other organisations		127 679	234 461
Other payments		262	26
Total payments		8 510 408	7 844 544
Net cash flows from operating activities *		627 989	1 117 553
Cash flows from investing activities			
Proceeds from sale of intangible assets and property, plant and equipment		10	10
Purchases of intangible assets and property, plant and equipment		(693 514)	(575 372)
Interest received		1 186	39
Interest paid		(780)	(94)
Net cash flow from investing activities		(693 098)	(575 417)
Cash flows from financing activities			
Net cash flows from financing activities		-	-
Cash flows related to transfers			
Net cash flows related to transfers		-	-
Effect of exchange rate changes on cash and cash equivalents		(59)	(1 310)
Net change in cash and cash equivalents		(65 168)	540 826
Cash and cash equivalents at the start of the period		3 088 698	2 547 872
Cash and cash equivalents at the end of the period		3 023 530	3 088 698
* Reconciliation			
		31.12.2022	31.12.2021
Net settlements		(51 866)	165 571
Added to entity capital for completed commissioned research projects		50 146	8 675
Book value non-current assets sold		429	6 660
Ordinary depreciation		674 301	719 151
Provisions for deferred income (addition of non-current assets)		(693 693)	(587 625)
Change in Central Government's financing of intangible assets and property, plant and equipment		18 964	(144 637)
Change in unrecognized appropriations		-	-
Change in inventories		4 775	1 850
Change in trade receivables		(72 416)	(26 820)
Change in trade payables		81 992	134 412
Change in unrecognized grants and transfers		(205 093)	(13 456)
Effect of exchange rate changes		59	1 310
Items classified as investing or financing activities		693 098	575 417
Change in other accrual items		127 294	277 045
Net cash flows from operating activities*		627 989	1 117 553

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Accounting Policies

General

The financial statements have been prepared and set up in accordance with applicable Central Government Accounting Standards (SRS). All accounting figures are stated in NOK 1000, unless otherwise stated.

Accounting policies applied

Income from appropriations and income from grants and transfers

Grants from the Ministry of Education and Research are classified as appropriations. All activities that the year's appropriations is intended to finance have been completed as at 31.12 and appropriations from the ministry is thus considered earned.

Appropriation where a specific assignment is specified with a specified amount in the grant letter that was not completed on the balance sheet date, is unused appropriation related to this assignment and is classified as unrecognized appropriation in section C.III Deferred recognition of appropriation in the balance sheet.

Grants without requirements for service in return from everyone else, including donations and donation reinforcements, are recognized in line with expenses incurred in accordance with the rules on reverse matching in SRS 10. Received but not yet spent funds of this kind are presented as unrecognized grants and transfers in Section D.III Current liabilities in the balance sheet.

The share of income from appropriations and the equivalent used for the acquisition of intangible assets and property, plant and equipment, are not recognized at the time of acquisition. The recognition of the appropriation is deferred until the costs are incurred and allocated on the accounting line Central government financing of intangible assets and property, plant and equipment in the balance sheet.

In line with the depreciation cost of intangible assets and property, plant and equipment, a corresponding amount is recognized as income from the appropriations used for the acquisition of intangible assets and property, plant and equipment. This means that expensed depreciation is included in the company's operating costs without having any effect on earnings.

Transaction-based income

Transactions are recognized in the income statement with the value of the remuneration at the time of the transaction. Income is recognized in the income statement when the right to the income is earned.

Income from the sale of goods is recognized at the time of delivery where transfer of risk and control is transferred to the buyer.

Sale of services is recognized as income in line with execution.

Expenses

Expenses relating to transaction-based income are expensed in the same period as related income.

Expenses financed with income from appropriations and income from grants and transfers are expensed in the same period as the activities are implemented and resources are consumed.

Losses

No general assessment has been made of latent losses in active commissioned research projects. Any losses are first ascertained at the close of the project and is expensed when any undercover in the project is finally established.

Pensions

The employees are mainly associated with The Norwegian Public Service Pension Fund (SPK). A simplified accounting approach is assumed. UiO does not recognize net pension liabilities in the balance sheet. Employer's share of pension premium is recognized in the income statement as pension expense. Pension is expensed as if the pension scheme in SPK was based on a defined contribution plan.

Leases

UiO has chosen to use a simplified method in SRS 13 on leases and classified all leases as operational leases.

Classification and assessment of fixed assets

Fixed assets are permanent and significant assets that are disposed of by the business. Durable assets mean assets with a useful life of 3 years or more. Substantial assets mean assets with an acquisition cost of NOK 50,000 or more. Fixed assets are recognized in the balance sheet at cost less depreciation and amortization.

Office furniture and computers (PCs, servers, etc.) with a useful life of 3 years or more are recognized in the balance sheet as separate groups.

Fixed assets are written down to fair value upon change of use, if the fair value is lower than the balance sheet value.

Development of software

Purchase of software development assistance is recognized in the balance sheet. The use of own employees for software development is expensed.

Stocks and other financial assets

Investments in shares and units are recognized in the balance sheet at acquisition cost. Investments in shares and units are assessed at the lowest value of historical cost and fair value. This applies to both long-term and short-term investments. Dividend and other received distributions are recognized as other financial income.

Shares and units acquired with coverage in appropriations over item 90 and shares acquired prior to January 1, 2003, and transferred from group 1 to group 2 from January 1, 2009, has a counter-entry in paid-in entity capital in section C.I Entity capital in the balance sheet.

Shares and units that are financed by profits from commissioned research activities have a counter-entry in retained entity capital.

This applies to both long-term and short-term investments.

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Accounting Policies

Classification and assessment of current assets and current liabilities

Current assets and current liabilities include items that fall due for payment within one year of the date of acquisition. Other items are classified as fixed assets / long-term debt.

Current assets are valued at the lower of historical cost and fair value. Short-term debt is recognized in the balance sheet to the nominal amount at the date of establishment.

Inventories

Inventories comprise goods for sale and operating material that are used in or form an integral part of the UiO's public services. Purchased goods are valued at acquisition cost using the first-in, first-out method (FIFO). Inventories of goods are valued at the lowest of historical cost and net realizable value. Inventories of operating material are valued at historical cost.

Receivables

Trade accounts receivable and other receivables are recognized on the balance sheet at nominal value less provisions for expected losses. Provisions are made on the basis of individual assessments of the individual receivable.

Currency

Foreign currency items are valued at the exchange rate at the end of the accounting period. Here, Norges Bank's spot price as of 31.12 is used

State capital

The state capital represents the net amount of UiO's assets and liabilities. The state capital consists of working capital, settlements and deferred revenue recognition of appropriations (net budgeted). Universities and colleges can only earn entity capital within commissioned research activities. Parts of the funds that are earned in commissioned research activities can be reversed to and included in UiO's available funds to cover operations, acquisitions or other matters within the purpose of UiO. Funds earmarked through internal dispositions for such purpose, is classified as entity capital.

Central government financing of intangible assets and property, plant and equipment

The allocation of the central government financing of intangible assets and property, plant and equipment shows income from appropriations and the equivalent used for acquisition of intangible assets and property, plant and equipment.

Cash flow

The cash flow statement has been prepared using the direct method adapted to central government entities.

Central government's framework conditions

Self-insurance policy

The central government is self-insured. No items are included in the balance sheet or income statement that reflect alternative net insurance costs or obligations.

Central government's consolidated accounts system

UiO is a part of the central government's consolidated accounts system. The consolidated accounts system means that all payments in Norwegian kroner are settled daily against UiO's own settlement account in The Central Bank of Norway.

Liquid assets is transferred to UiO throughout the year according to the payment plan from the Ministry of Research and Education, and has its own settlement account in the central government's consolidated accounts system in the Central Bank of Norway.

Other matters

UiO is registered in the value-added tax register according to Section 2-1 of the Value- Added Tax Act. A deduction is made for input value-added tax on goods and services which are sold to others, cf. Section § 8-2, second paragraph and 3-28 of the Value- Added Tax Act.

UiO has no opportunity to recognize interest on accounts receivable or bank deposits. These are recognized on the balance sheet until they are transferred to the public treasury. Accrued interest on the donation account passes to UiO.

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Appropriation statement policy

The financial statements for UiO have been prepared and presented in accordance with the guidelines in the provisions on financial management in the state (the "provisions"). The financial statements are in accordance with the requirements in the provisions section 3.4.1, more detailed provisions in letter R-115 from the The Ministry of Finance and additional requirements set by the Ministry of Education and Research.

UiO is a user of the central government' s consolidated accounts system in The Central Bank of Norway according to provisions 3.7.1. Net budgeted entities receive the appropriations from the Ministry of Education and Research as payments into their bank account. Deposit in the corporate account in The Central Bank of Norway by the end of the year is transferred to next year.

The appropriation statement covers the period from 1 January to the relevant balance sheet date.

Part I of the appropriation statement consists of payments UiO has received in accordance associated letters of grant during the period to which the statement refers. The payments in part I are related to and set up in accordance with the breakdown stipulated by the Storting in the yearly budget, and the specifications stated in the letters of grant.

Part II of the appropriation statement encompasses what has been reported in the liquidity report to the central government accounts. The liquidity report shows the balance and liquidity movements in UiO's settlement account and other accounts in The Central Bank of Norway. The deposit reported in the liquidity report has been reconciled against the central government's consolidated accounts system and other deposits in The Central Bank of Norway.

Part III of the appropriation statement shows all the financial assets that have been entered for UiO in the central government capital accounts. The deposit in the central government capital accounts is based on the value of the transactions at the time of payment. The value on the date of the balance sheet has been set at the historical cost price at the time of the transaction.

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(Amounts in NOK 1000)

Appropriation statement for 2022 for net-budgeted enterprises as at 31.12.2022

Part I

Total appropriations in accordance with letter of grant

Expense chapter	Chapter name	Item	Item description	Total appropriations
201	Analysis and knowledge base	21	Special operating expenses	8 100
260	Universities and university colleges	50	Public universities and university colleges	6 069 692
275	Higher education and research measures	21	Special operating expenses	1 200
226	Common expenses for universities and colleges	21	Special operating expenses	16 703
291	Settlement of refugees and measures for immigrants	21	Special operating expenses	400
Total for chapters and items under program category 07 Ministry of Education and Research				6 096 095
500	Ministry of Local Government and Modernisation	50	Research programs	4 000
Total for other chapters and items in the National Budget				4 000
Total payments				6 100 095

Part II

Deposits reported in the liquidity report

Settlement account in The Central Bank of Norway	Note	Accounts 31.12.2022
Opening balance of settlement account The Central Bank of Norway	17	2 919 232
Changes during the period (+/-)		(80 443)
Total closing balance of settlement account in The Central Bank of Norway	17	2 838 790
Other accounts in The Central Bank of Norway		
Opening balance of other bank accounts The Central Bank of Norway	17	123 704
Changes during the period (+/-)		14
Total closing balance of settlement account in The Central Bank of Norway	17	123 718

Part III

Amounts in NOK 1000

Deposit in accounts in the central government capital accounts

Account	Description	Note	31.12.2022	31.12.2021	Change
820204	Settlement account in The Central Bank of Norway	17	2 838 790	2 919 232	(80 443)
628002	Tenant deposits	11	750	750	-
810217	Donations and donation reinforcements		123 718	123 704	14

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(Amounts in NOK 1000)

	31.12.2022	31.12.2021
Note 1 Specification of operating income		
<i>Income from appropriations from the Ministry of Education and Research (KD)</i>		
Appropriation from the Ministry of Education and Research for the period	6 096 095	6 121 820
- gross amount of the appropriation for the period used for investment purposes / property, plant and equipment	(693 514)	(575 372)
+ deferred income from the liabilities related to investments (depreciation)	674 301	719 151
+ deferred income from liabilities related to investments, book value non-current assets sold	429	6 660
- grants to others during the period	(800)	(2 105)
Other items related to appropriations from the Ministry of Education and Research	2 593	5 866
Total income from appropriations from the Ministry of Education and Research	6 079 103	6 276 019
<i>Grants/transfers for the period from other ministries</i>		
Grants/transfers for the period from other ministries	1 169	8 200
- payment of grants to others during the period	-	(173)
Total grants/transfers for the period from other ministries	1 169	8 027
Total income from appropriations	6 080 273	6 284 046
<i>Grants from State agencies</i>		
Other items related to grants from other central government administrative bodies	301 326	215 483
Net grants of the period from other State agencies	301 326	215 483
Grants/transfers from the Research Council of Norway (RCN) for the period	1 078 896	898 210
+ Grants/RCN funds received from third parties for the period	136 520	150 784
Net grant of the period from the RCN	1 215 416	1 048 994
Total grants and transfers from State agencies	1 516 742	1 264 477
<i>Grants to other contribution-financed activities</i>		
Grants/transfers from Regional Research Funds (RRF)	783	4 434
+ Grants/transfers from Regional Research Funds (RRF) received from third parties for the period	477	-
Net grant of the period from RCN	1 259	4 434
Municipal and county administration agencies	10 785	12 485
Organisations and foundations	97 266	83 331
Corporate/private	22 554	49 756
Other - Nordic Council of Ministers and other foreign	89 975	57 828
Net grant of the period from various contributors	220 581	203 399
EU grants/appropriations from the framework programme for research	187 068	196 352
+ grant / transfer of the period from the EU framework program for research from others (+)	98 767	36 160
Net grant / transfer of the period from the EU framework program for research (FP6, FP7 and Horizon 2020)	285 835	232 511
EU grants/appropriations to instruction and other	30 005	13 885
+ grant / transfer of the period from the EU to instruction and other from others (+)	7 184	1 943
Net grant / transfer of the period from the EU to instruction and other	37 189	15 828
Total grants to other contribution-financed activities	544 864	456 172
<i>Recognized grants from donations and donation reinforcements</i>		
Recognized grants from donations and donation reinforcements	81 395	71 438
Total grants from donations and donation reinforcements	81 395	71 438
Total grants and transfers from others	2 143 001	1 792 087
<i>Income from activities financed by commissioned research, and sales and rental income</i>		
<i>Income from activities financed by commissioned research:</i>		
Central government administrative bodies	140 755	132 890
Municipal and county administration agencies	25 963	14 618
Organisations and foundations	9 561	7 829
Corporate/private	98 863	67 460
Abroad/others	164 723	85 546
Total income from activities financed by commissioned research	439 864	308 342
<i>Other sales and rental income</i>		
Sales income from goods, services and ticket income (VAT liable)	150 633	130 007
Sales income from books/publications, used equipment and services performed or for use abroad (VAT exempt)	6 783	12 031
Sales income from patients, teaching/courses, rental income and other services (VAT excluded)	106 734	86 411
Student payments	22 585	16 634
Total other sales and rental income	286 735	245 083
Total sales and rental income	726 599	553 425
<i>Other income</i>		
Other operating income	37 216	81 041
Sale of machinery and equipment	10	10
Total other income	37 226	81 051
Total operating income	8 987 099	8 710 609

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(Amounts in NOK 1000)

Note 2 – Wages, salaries and other personnel expenses

	31.12.2022	31.12.2021
Wages and salaries	4 383 008	4 244 286
Holiday pay	533 331	509 688
Payroll tax	734 542	728 151
Pension expenses ¹⁾	415 169	473 056
Sick pay and other reimbursements	(164 582)	(177 798)
Other benefits	96 142	75 823
Total wages, salaries and other personnel expenses	5 997 610	5 853 206

	31.12.2022	31.12.2021
Number of full-time performed equivalents	6 589	6 471

¹⁾ Pensions are recognized in the income statement. The Norwegian Public Service Pension Fund (SPK) has estimated the premium rate for 2022 to 11%.

For the accounting year 2021 UiO was part of a joint pension premium system and the premium rate for 2021 was 10,9%.

From 2022, SPK has changed the pension premium model for government entities. From 1.1.2022 all government entities pay a entity-specific, event-based employer share as part of the pension premium. The term entity-specific means that it is calculated based on the circumstances of the specific entity, not for groups of entities. Event-based refers to the fact that it takes into account the actual events concerning the entity members, so that the premium reserve is up to date with the member's pension accrual. The member share of 2% of the salary base remains unchanged.

PART II

Salaries and remuneration to senior executives	Salaries	Other remunerations	TOTAL
Headmaster	1 735	-	1 735
Chief executive officer	1 649	-	1 649

Salaries and remunerations to persons in leading positions are stated in NOK in accordance with actual payments for the fiscal year 2022.

Note 3 – Other operating expenses

	31.12.2022	31.12.2021
Rent and overhead expenses	338 324	294 035
Maintenance of buildings and plants	110 993	93 519
Maintenance and remodeling of rented premises	4 582	3 966
Other expenses for the management of properties and premises	359 225	252 451
Repair and maintenance of machinery, equipment, etc.	34 682	28 973
Minor equipment purchases	39 336	42 834
Loss upon disposal of non-current assets	174	6 623
Leasing of machinery, fixtures, etc.	69 907	123 695
Purchase of consulting services	149 968	129 607
Purchase of other external services	379 566	369 863
Travel and subsistence	218 499	61 964
Other operating expenses ¹⁾	597 719	550 521
Total other operating expenses	2 302 974	1 958 049

¹⁾ Specification of other operating expenses

Tools, fixtures and operating materials	145 439	150 864
Office supplies, books, meetings and courses	312 223	239 725
Telephony, postage et cetera	12 693	16 247
Vehicle fleet costs	2 469	2 078
Advertising and representation	9 982	6 697
Membership fees and gifts	82 014	78 766
Other costs	32 898	56 144
Total other operating costs	597 719	550 521

Additional information on operational leases

	Asset type					Total
	Intangible assets	Land, buildings and other real estate	Machinery and means of transport	Operating equipment, fixtures, tools, etc.	Infrastructure assets	
Duration up to 1 year	38 045	74 087	1 807	564	-	114 503
Duration 1-5 years	2 545	116 462	342	2 467	-	121 816
Duration over 5 years	5 062	122 885	-	69	-	128 016
Expensed rental payment for the period	45 652	313 434	2 149	3 100	-	364 335

Rental payments for rented premises include UiO's share of overhead expenses.

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(Amounts in NOK 1000)

Note 4 - Intangible assets

Amounts in NOK 1000

	Software and similar rights	Intangible assets under construction	Total
Historical cost as at 31.12.2021	13 918	-	13 918
+ Addition in 2022 (+)	7 200	-	7 200
- Disposals at historical cost as at 31.12.2022 (-)	-	-	-
+/- From assets under construction to other group (+/-)	-	-	-
Historical cost as at 31.12.2022	21 118	-	21 118
- Accumulated depreciation as at 31.12.2021 (-)	(228)	-	(228)
- Ordinary depreciation as at 31.12.2022 (-)	(3 041)	-	(3 041)
+Accumulated depreciation for disposals in 2022 (+)	-	-	-
Carrying amount as at 31.12.2022	17 848	-	17 848

5
years/straight-line
Depreciation rate (useful life) No depreciation

Note 5 - Property, plant and equipment

	Land	Premises and other buildings	Plant under construction	Machinery and vehicles	Equipment, fixtures, tools etc.	Total
Depreciation rate (useful life)	No depreciation	10-60 years straight-line decomp.	No depreciation	3-15 years straight-line	3-10 years straight-line	
Historical cost as at 31.12.2021	916 620	20 903 924	215 056	2 136 069	1 203 885	25 375 554
Addition of new buildings in 2022 -externally financed	-	-	-	-	-	-
Addition of new buildings in 2022 - internally financed	-	-	-	-	-	-
Other additions in 2022	-	21 042	443 449	76 384	145 617	686 493
-Disposals at historical cost in 2022	-	-	-	(409)	(321)	(730)
+/- from plant under construction to other group	-	503 955	(504 618)	663	-	-
Historical cost as at 31.12.2022	916 620	21 428 921	153 887	2 212 707	1 349 182	26 061 317
Accumulated depreciation as at 31.12.2021	-	(12 487 769)	-	(1 658 356)	(655 963)	(14 802 088)
-Ordinary depreciation in 2022	-	(387 077)	-	(116 194)	(167 989)	(671 260)
+Accumulated depreciation for disposals in 2022	-	-	-	19	282	301
Carrying amount as at 31.12.2022	916 620	8 554 074	153 887	438 177	525 512	10 588 271
Addition information upon disposal of property, plant and equipment	-	-	-	231	34	264
Compensation upon disposal of property, plant and equipment	-	-	-	(390)	(39)	(429)
- Book value of property, plant and equipment sold	-	-	-	(159)	(5)	(165)
Accounting gain/(loss)	-	-	-	(159)	(5)	(165)

Note 6 - Financial income and expenses

	31.12.2022	31.12.2021
Financial income		
Interest income	1 051	45
Foreign exchange gains	10 000	6 593
Other financial income	6	5 661
Total financial income	11 058	12 299
Financial expenses		
Interest expenses	780	94
Foreign exchange losses	9 724	5 184
Total financial expenses	10 504	5 279

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(Amounts in NOK 1000)

Note 8 – Retained entity capital

Net-budgeted entities cannot establish entity capital within the appropriation-financed activities, see Note 15 and the policy note. Retained entity capital in UiO corresponds thus to the profit from activities financed by commissioned research.

The university and university colleges can use retained entity capital to finance investments in bordering activities. When the entity capital is used for this purpose, it is to be regarded as restricted entity capital. This means that it cannot be used to cover any losses in the ongoing operations.

Paid-in entity capital, UiO:

Paid-in entity capital as at 31.12.2021	6 023
Total paid-in entity capital as at 31.12.2022	6 023

Restricted entity capital, UiO:

Restricted entity capital as at 31.12.2021	25 233
Total restricted entity capital as at 31.12.2022	25 233

Total paid-in and restricted entity capital as at 31.12.2022	31 255
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Other retained entity capital:

Other retained entity capital 31.12.2021	123 146
Transferred from the profit for the period; other entity capital added for completed commissioned research projects	50 146
Total other retained entity capital as at 31.12.2022	173 292

Total entity capital as at 31.12.2022	204 548
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1) The pandemic had an impact on the commissioned research activity. The activity has increased, and more projects are finished in 2022 than in 2021. The largest profits in 2022 comes from several finished projects under the HISP Centre, Health Information System Program, a global action research project

Note 11 – Investments in shares and units

	Time of acquisition	No. of shares	Ownership stake	Voting share	Profit or loss for 2022	Recognized equity 2022	Reported to the capital accounts	Carrying amount in the accounts of the entity
<i>Shares</i>								
Unirand AS org.nr. 985163049	2004	2 025	100,0 %	100,0 %	(340)	3 039	4 050	4 050
Osloitech AS ¹⁾ org. nr. 937268815	1984	1 826	33,4 %	33,4 %	(2 694)	162 688	5 623	5 623
Norsk medisinsk syklotronsenter AS org. nr 986358692	2003	100	20,0 %	20,0 %	1 682	30 065	400	400
Inven2 AS org. nr. 995495899	2010	5 000	50,0 %	50,0 %	19	141	20 100	20 100
VisitOSLO AS org. nr. 963444516	2010	1	0,5 %	0,5 %	32	6 219	10	10
CIENS AS org.nr. 993748307	2009	15	14,3 %	14,3 %	90	287	15	15
Total investments in shares		8 967			(1 212)	202 439	30 198	30 198

Units (including tenant deposit)

Tenancy right certificate for Sogn Student Village	750	750
Mortgage bonds for the student cabins	-	308
Total investments in units	-	1 058

Carrying amount as at 31.12.2022	31 255
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1) Osloitech AS shares are divided into 1,271 A shares and 555 B shares.

Note 12 – Inventories

	31.12.2022	31.12.2021
Inventories purchased by UiO for internal use		
Total inventories purchased by UiO for internal use	-	-
Inventories intended for resale		
Inventories – compendiums and study materials (produced by UiO)	-	2 207
Inventories – Museum of Cultural History (finished goods)	2 622	5 157
Inventories – Natural History Museum (finished goods)	1 578	1 423
Inventories – promotional merchandise (finished goods)	357	545
Total inventories intended for resale	4 556	9 331
Total inventories	4 556	9 331

Note 13 – Trade receivables

	31.12.2022	31.12.2021
Trade receivables at their nominal value	308 971	237 914
Provisions set aside for latent losses (-)	(41)	(1 193)
Receivables from credit card companies	216	8
Total trade receivables	309 146	236 729

Note 14 – Other current receivables

	31.12.2022	31.12.2021
Receivables		
Travel advances	9 139	6 196
Personnel loans	2 089	2 276
Other receivables from employees	207	77
Prepaid rent	15 726	23 539
Other prepaid expenses	987	3 305
Other receivables	21 516	28 644
Total other current receivables	49 663	64 038

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(Amounts in NOK 1000)

Note 15 – Settlement of central government and contribution-financed activities etc.

The share of appropriations and funds that are to be treated correspondingly, which have not been used in connection with closing the accounts, is to be regarded as a liability. What purposes the appropriations are required to cover in the following period are specified. Significant items are specified on a separate line.

The following internal provisions have been set aside for the specified priority tasks/purposes within the appropriation-financed activities and activities that are to be treated correspondingly.

Part I: Recognized appropriations:

	Provision as at 31.12.2022	Transferred from entity capital	Provision as at 31.12.2021	Change during the period
Ministry of Education and Research				
<i>Certain commenced, unfinished operating tasks</i>				
Commenced, unfinished operating tasks	243 997	-	249 656	(5 659)
Total certain commenced, unfinished operating tasks	243 997	-	249 656	(5 659)
<i>Adopted, not initiated operating tasks</i>				
<i>Total adopted, not initiated operating tasks</i>				
<i>Adopted, not initiated investment projects</i>				
<i>Major restoration investments</i>				
Blindern	90 337	-	-	90 337
Tøyen	21 915	-	-	21 915
Gaustad	16 700	-	-	16 700
The city centre	6 200	-	-	6 200
Drobak	5 765	-	-	5 765
Geitmyrsveien	4 600	-	-	4 600
Other	2 000	-	-	2 000
Total adopted, not initiated investment projects	147 517	-	-	147 517
<i>Initiated investment projects</i>				
<i>Self-initiated major rehabilitations</i>				
The Brøgger building and other premises at Tøyen	1 448	-	11 053	(9 605)
Climate screen at the Museum of History	-4 205	-	-	(4 205)
The Faculty of Law - buildings in the city centre	6 227	-	-	6 227
The Kristian Ottosens building - rehabilitation of first floor	-4 466	-	-	(4 466)
The Rosselands building - facade upgrade	-1 197	-	-	(1 197)
Domus Medica - upgrade of the conventional animal stables	11 363	-	-	11 363
Upgrade of the Eilert Sundt B building	13 538	-	184 423	(170 885)
The I-Lab and the roof of the Chemistry building	86 440	-	38 851	47 589
Various major maintenance of buildings	14 502	-	72 726	(58 224)
Research infrastructure	31 740	-	-	31 740
IT investments	-	-	36 761	(36 761)
Total initiated investment projects	155 390	-	343 814	(188 424)
<i>Other purposes</i>				
Total other purposes	-	-	-	-
Total for Ministry of Education and Research	546 904	-	593 470	(46 566)
<i>Other ministries and sources of funding</i>				
Deferred activities	-	-	5 300	(5 300)
Total other ministries and sources of funding	-	-	5 300	(5 300)
Total share of grants to appropriation financed activities set aside (net budgeted)	546 904	-	598 770	(51 866)
Profit or loss changes of grants to appropriation- and contribution-financed activities set aside				(51 866)

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(Amounts in NOK 1000)

Note 15 – Settlement of central government and contribution-financed activities etc. (continued)

Part II: Unrecognized income from grants, contributions and donations:

	Provision as at 31.12.2022	Provision as at 31.12.2021	Change during the period
Central government administrative bodies (except NRC and RRF)			
Project funding received from central government administrative bodies, unrecognized income	130 120	166 972	(36 852)
Total for central government administrative bodies (except NRC and RRF)	130 120	166 972	(36 852)
Research Council of Norway			
Project funding received from Norwegian Research Council, unrecognized income 1)	(192 687)	53 290	(245 977)
Total for Norwegian Research Council	(192 687)	53 290	(245 977)
Regional research funds			
Project funding received from regional research funds, unrecognized income	6 921	3 266	3 655
Total for regional research funds	6 921	3 266	3 655
Other contributors			
Project funding received from municipal and county administration agencies, unrecognized income	11 918	3 113	8 806
Project funding received from organisations and foundations, unrecognized income	42 169	31 583	10 586
Project funding received from corporate and private sources, unrecognized income	61 275	54 678	6 597
Project funding received from other contributors, unrecognized income	30 432	36 252	(5 820)
Project funding received from the EU framework programme, unrecognized income	302 857	213 083	89 774
Project funding received from other EU sources, unrecognized income	10 577	30 996	(20 419)
Total for other contributors²⁾	459 227	369 703	89 524
Total unrecognized income from grants and contributions	403 581	593 231	(189 650)
Donations and donation reinforcements			
Donations and donation reinforcements received, unrecognized income	65 577	81 020	(15 443)
Total donations and donation reinforcements	65 577	81 020	(15 443)
Total unrecognized income from grants, contributions and donations	469 158	674 251	(205 093)

Part III: Unrecognized appropriations (deferred recognition)

	Provision as at 31.12.2022	Provision as at 31.12.2021	Change during the period
The Ministry of Research and Education			
Total for Ministry of Research and Education	-	-	-
Total unrecognized appropriations	-	-	-
Other ministries			
Total other ministries	-	-	-

1) There has been a change of date for submitting the progress report to the Norwegian Research Council. The progress report must be approved before payment can be made. Because of this, in addition to the fact that many NRC projects are now part of a new payment scheme - MET ordningen - where grants are paid based on an invoice, which in its turn is based on the actual project costs, UiO has a claim on RCN as of pr 31.12.2022. UiO received a payment of 94,5 MNOK for activities in 2022, in February 2023

2) Omfatter prosjekter som tilfredsstiller kravene til bidragsfinansiert aktivitet i rundskriv F-07-13.

Provisions for other purposes and investments from the Ministry of Education and Research	Appropriation as at 31.12.2022	Provision as at 31.12.2022 (NOK)	Provision as at 31.12.2022 (pct.)
Provisions for other purposes	6 096 095	243 997	4 %
Provisions for investments	6 096 095	302 907	5 %
Total provisions from the Ministry of Education and Research	6 096 095	546 904	9 %

Note 16 – Accrued, non-invoiced income / Prepaid, unaccrued income

PART I

	31.12.2022	31.12.2021
Accrued, non-invoiced income		
Central government administrative bodies ¹⁾	28 149	21 971
Municipal and county administration agencies ¹⁾	15 567	2 826
Organisations, foundations, endowments and funds ¹⁾	1 759	2 394
Corporate and private ¹⁾	90 433	40 087
Abroad and others ¹⁾	15 192	16 353
Other projects ²⁾	21 477	4 721
Total accrued, non-invoiced income	172 577	88 352

PART II

	31.12.2022	31.12.2021
Prepaid, unaccrued income		
Central government administrative bodies ¹⁾	103 717	92 791
Municipal and county administration agencies ¹⁾	46 864	28 967
Organisations, foundations, endowments and funds ¹⁾	6 478	3 016
Corporate and private ¹⁾	206 889	143 256
Abroad and others ¹⁾	44 271	67 352
Other projects ²⁾	34 227	4 183
Total prepaid, unaccrued income	442 447	339 565

1) Applies to activity that falls under the requirements of F-07-13.

2) Applies to activity that does not meet the requirements of F-07-13.

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(Amounts in NOK 1000)

Note 17 – Bank deposits, cash and cash equivalents

	31.12.2022	31.12.2021
Deposits in the central government consolidated accounts system	2 838 790	2 919 232
Bank deposits from donations and donation reinforcement	123 718	123 704
Other bank deposits	60 992	45 741
Cash and cash equivalents	30	21
Total bank deposits and cash	3 023 530	3 088 698

Note 18 – Other current liabilities

	31.12.2022	31.12.2021
Unpaid wages and salaries	18 220	15 397
Other liabilities to employees	128 004	131 622
Accrued expenses	140 511	117 929
Funds that are to be distributed to others ¹⁾	36 428	18 899
Other current liabilities	65 961	30 698
Total other current liabilities	389 123	314 545

1) Applies to funds which are to be distributed to other partners next term. See also note 20 for specification of redistributed funds

Note 19 Provisions for long-term liabilities

	31.12.2022	31.12.2021
Donations	153 789	176 128
Donation reinforcements	(718)	705
Total provisions for long-term liabilities	153 071	176 833

Note 20 – Redistribution of funds to other partners

	31.12.2022	31.12.2021
<i>Redistribution of grants and transfers from central government entities¹⁾</i>		
OSLO UNIVERSITY HOSPITAL	3 827	563
UNIVERSITY COLLEGE OF APPLIED SCIENCES	2 691	-
UNIVERSITY OF MALAWI	2 669	-
UNIVERSITY OF BERGEN	1 652	629
MZUZU UNIVERSITY	1 482	-
Other redistributions	33 192	41 281
Total redistribution of grants and transfers from central government entities	45 513	42 472

<i>Redistribution of grants and transfers from the Norwegian Research Council¹⁾</i>		
UNIVERSITY OF BERGEN	27 551	24 442
OSLO UNIVERSITY HOSPITAL	25 555	31 776
NTNU - NORWEGIAN UNIVERSITY OF SCIENCE AND TECHNOLOGY	11 546	18 341
OSLO METROPOLITAN UNIVERSITY	7 316	4 337
NINA - NORWEGIAN INSTITUTE FOR NATURE RESEARCH	7 124	4 628
Other redistributions	132 720	190 752
Total redistribution of grants and transfers from the Norwegian Research Council	211 811	274 275

<i>Redistribution of grants and transfers from regional research funds¹⁾</i>		
Total redistribution of grants and transfers from regional research funds	-	-

<i>Redistribution of grants and transfers from abroad and others¹⁾²⁾</i>		
OSLO UNIVERSITY HOSPITAL	4 300	1 554
PEACE RESEARCH INSTITUTE OSLO	2 268	-
HISP UGANDA	2 113	494
BIRZEIT UNIVERSITY	1 049	232
NORWEGIAN INSTITUTE OF PUBLIC HEALTH	812	1 484
Other redistributions	9 269	19 658
Total redistribution of grants and transfers from abroad and others	19 812	23 422

<i>Redistribution of grants and transfers from EU framework programme for research¹⁾</i>		
GEOLOGICAL SURVEY OF NORWAY	5 749	-
OSLO UNIVERSITY HOSPITAL	4 859	4 747
UNIVERSITAS DEGLI STUDI DI TORINO	3 717	1 366
UNIVERSITEIT UTRECHT	3 450	-
HUYGENS INSTITUT VOOR	3 382	-
Other redistributions	77 966	289 217
Total redistribution of grants and transfers from EU framework programme for research	99 123	295 330

<i>Redistribution of grants and transfers from the EU to teaching and other¹⁾</i>		
UNIVERSITY OF HELSINKI	1 512	-
KØBENHAVNS UNIVERSITET	976	-
KAROLINSKA INSTITUTET	711	-
UNIVERSITY OF ICELAND	440	-
UNIVERSITY OF TARTU	40	-
Other redistributions	33	35 580
Total redistribution of grants and transfers from the EU to teaching and other	3 711	35 580

Total redistributed to partners	379 969	671 079
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1) Redistribution of grants and transfers is specified for the five largest partners in contribution-financed projects within each source of funding in 2022. Redistributions to the remaining partners is presented *Utbetalinger til resterende samarbeidspartnere* er presentert as "Other redistributions" within each source of funding. The comparative figures show distribution of funds to the same partners, which were not necessarily among the largest last year.

2) Applies to grants/transfers from municipal and country administration agencies, organisations, foundations, endowments and funds, corporate and private, and abroad and others

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(Amounts in NOK 1000)

Note 30 Projects financed by the EU

Project name (title)	Project short name (at the EU)	Grants from Horizon Europe	Grants from Horizon 2020	Grants from EU framework program for research (FP7)	Grants from EU peripheral area to FP7	Grants from other EU financed measures/programs	Total	Coordinator role (yes/no)
Break-Through Rocks	BREAK		12 037				12 037	yes
Unravelling the secrets of Cu-based catalysts for C-H activation	CUBE		12 641				12 641	yes
The construction of readers as (co-)observers in multimodal novels. Radical reader engagement in the visual age	Readers as Observers		691				691	yes
Modelling and Orchestrating heterogeneous Resources and Polymorphic applications for Holistic Execution and adaptation of Models In the Cloud	MORPHEMIC		5 018				5 018	yes
EU Differentiation, Dominance and Democracy	EU3D		5 458				5 458	yes
Translational Traditions and Imaginaries: A Comparative History of Petrarch's Canzoniere in French and English	FR and ENG Petrarch		509				509	yes
Lacewing venom: Linking the molecular and phenotypic evolution of adaptive traits	VenomEvolvability	5 281					5 281	yes
Whales of Power: Aquatic Mammals, Devotional Practices, and Environmental Change in Maritime East Asia	WhoP		4 209				4 209	yes
Coincidence detection of proteins and lipids in regulation of cellular membrane dynamics	CODE		2 865				2 865	yes
Gravitate-Health: Empowering and Equipping Europeans with health information for Active Personal Health Management and Adherence to Treatment	Gravitate-Health		13 287				13 287	yes
Secretion, Autophagy and their role in Neurodegeneration	SAND		3 943				3 943	yes
Mapping Normative Frameworks for Ethics and Integrity of REsearch	EnTIRE		3 390				3 390	no
New Exploration Tools for European Pegmatite Green-Tech Resources	GREENPEG		23 205				23 205	yes
Molecular Identification of Plants	Plant.ID		2 008				2 008	yes
Lacewing venom: Linking the molecular and phenotypic evolution of adaptive traits	VenomEvolvability	3 907					3 907	yes
Outsourcing cancer immunity to healthy donors	OUTSOURCE		2 581				2 581	yes
The Developing Communicator: Pragmatics, Sense Conventions and Non-Literal Uses of Language	DEVCOM		4 924				4 924	yes
4DSpace: integrated study for space weather at high latitudes	POLAR-4DSpace		2 737				2 737	yes
Moral residue - epistemological ramifications, ethical implications and didactic opportunities	MORE	14 535					14 535	yes
OPTIMISING COLORECTAL CANCER PREVENTION THROUGH PERSONALISED TREATMENT WITH ARTIFICIAL INTELLIGENCE	OperA	16 144					16 144	yes
Dissecting the paradox of stasis in evolutionary biology	ROCKS-PARADOX		2 081				2 081	yes
Market Access and Economic Development	ACCESS	11 993					11 993	yes
Untangling Ediacaran Paleomagnetism to Contextualize Immense Global Change	EPIC	12 415					12 415	yes
Efficient CO2 conversion over multisite Zeolite-Metal nanocatalysts to fuels and OlefinS	COZMOS		3 957				3 957	yes
Cosmoglobe -- mapping the universe from the Milky Way to the Big Bang	Cosmoglobe		6 464				6 464	yes
Causes and Consequences of Labor Market Flexibility	LABFLEX	9 350					9 350	yes
Globalizing Anti-Feminism: A Phenomenology of Transnational Networks of Islamic Women Organizations	GIAntiFem		491				491	yes
Final act of the autophagy symphony: Whole-organism orchestration of autophagy termination	FINALphagy	9 535					9 535	yes
ENVIRONMENTAL EXPLOITATION OF POLITICAL ECONOMICS	EXPLOIT	12 104					12 104	yes
Time-domain Gibbs sampling: From bits to inflationary gravitational waves	Bits2Cosmology		2 814				2 814	yes
Planetary Terrestrial Analogues Library	PTAL		2 292				2 292	yes
Determining multi-level led causes and testing intervention designs to reduce radicalisation, extremism and political violence in north-western Europe through social inclusion	DRIVE		1 123				1 123	no
Strengthening Clinical Trial Regulatory and Ethical review Oversight in East Africa	ACCESSAFRICA2	1 036					1 036	yes
Support to EFSA in the Safety Assessment of Novel Foods and Nutrient Sources	NUTRI2021					9 289	9 289	yes
Differentiation: Clustering Excellence	DiCE		1 255				1 255	no
Storyworlds in Transition: Coptic Apocrypha in Changing Contexts in the Byzantine and Early Islamic Periods	APOCRYPHA		5 118				5 118	yes
Undervannskultur: tidskapsler på havets bunn	MAREBOX					502	502	no
Reconceptualising European Power in an Era of Turmoil: Contestation, Relevance, Sustainability	RENPET					126	126	no
Virtual Innovative Biomedical Education in Science	VIBES					353	353	no
Reducing the impact of major environmental challenges on mental health	environMENTAL	2 627					2 627	no
T cell subsets underlying the rise, fall and recall of the Germinal Center	GC T Subsets	12 293					12 293	yes
Undervannskultur: tidskapsler på havets bunn	MAREBOX					7	7	no
A European-wide foundation to accelerate Data-driven Cancer Research	EOSC4Cancer	2 273					2 273	no
The European medical isotope programme: Production of high purity isotopes by mass separation	PRISMAMP		288				288	no
SMART HOMES AND INTELLIGENT AGENTS FOR IMPROVED PHYSICAL AND MENTAL WELL-BEING	SOAR					101	101	no
The Whole Sun Project: Untangling the complex physical mechanisms behind our eruptive star and its twins	WHOLE SUN		5 132				5 132	no
Biodiversity Digital Twin for Advanced Modelling, Simulation and Prediction Capabilities	BioDT	4 993					4 993	no

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European Training Network for Cell-based Regenerative Medicine	Training4CRM		836			836	no
SIGNAL PROPAGATION IN SOURCE TO SINK for the FUTURE of earth Resources and Energies	S2S-Future		706			706	no
Advanced Methodologies for Next Generation Large Scale CMB Polarization Analysis	CMB-INFLATE		514			514	no
European Joint Programme on Rare Diseases	EJP RD		226			226	no
Consolidating the capacities of EATRIS-ERIC for Personalised Medicine	EATRIS-Plus		63			63	no
Human Brain Project Specific Grant Agreement 3	HBP SGA3		13 436			13 436	no
Human Brain Project Specific Grant Agreement 3	HBP SGA3		1 630			1 630	no
EBRAINS Preparatory Phase	EBRAINS PREP	1 925				1 925	no
Beyond 1M Genomes	BIMG		16			16	no
Providing an open collaborative space for digital biology in Europe	EOSC-Life		33			33	no
Providing an open collaborative space for digital biology in Europe	EOSC-Life		1 570			1 570	no
Beyond COVID	BY-COVID	797				797	no
European Health Data & Evidence	EHDEN		1 003			1 003	no
A META OPERATING SYSTEM FOR BROKERING HYPER-DISTRIBUTED APPLICATIONS ON CLOUD COMPUTING CONTINUUMS	NebulOus		3 681			3 681	no
Sustainable management of mesopelagic resources	SUMMER		552			552	no
Reclaiming Liberal Democracy in Europe	RECLAIM		2 108			2 108	no
Indo-European Consortium for Next Generation Influenza Vaccine Innovation	INCENTIVE		1 561			1 561	no
Ocean-based Negative Emission Technologies - analyzing the feasibility, risks, and cobenefits of ocean-based negative emission technologies for stabilizing the climate	OceanNETs		705			705	no
REsearch Lifecycle mAnagemEnt for Earth Science Communities and Copernicus users in EOSC	RELIANCE		181			181	no
Rethinking Global Supply Chains: measurement, impact and policy	RETHINK-GSC	394				394	no
Youth Skills	ySKILLS		871			871	no
Detection and Speciation of Gas-Phase Atmospheric Peroxy and Criegee Radicals	EPHEMERAL		1 837			1 837	no
Children Online: Research and Evidence	CO:RE		165			165	no
Integrating High Resolution Solar Physics	SOLARNET		789			789	no
Smart capture phases for proteomics, glycomics and biomarker assays	BioCapture		349			349	no
Musical and Poetic Creativity for A Unique Moment in the Western Christian Liturgy, c.1000-1500	BENEDICAM US		17			17	yes
INITIATIVE TO SUPPORT, PROMOTE, AND INTEGRATE RESEARCHERS@RISK IN EUROPE	InSPIREurope		243			243	no
COMplement Regulation and Variations in Opportunistic infections	CORVOS		867			867	no
Integrating Platforms for the European Research Infrastructure ON Heritage Science	IPERION HS		62			62	no
Distributed System of Scientific Collections - Preparatory Phase Project	DiSSCo Prepare		27			27	no
Biodiversity Genomics Europe	BGE	2 297				2 297	no
Cultural Heritage Analysis for New Generations	CHANGE		231			231	no
Supervised morphogenesis in gastruloids	SUMO	507				507	no
Game changer in high temperature steam electrolyzers with novel tubular cells and stacks geometry for pressurized hydrogen production	GAMER		75			75	no
WORLD CLASS INNOVATIVE NOVEL NANOSCALE OPTIMIZED ELECTRODES AND ELECTROLYTES FOR ELECTROCHEMICAL REACTIONS	WINNER		568			568	no
Human, technical and political factors for better coordination and support of e-health in Africa	BETTEReHEALTH		251			251	no
Virtue based ethics and Integrity of Research: Train-the-Trainer program for Upholding the principles and practices of the European Code of Conduct for Research Integrity	VIRT2UE		489			489	no
GALAXY: Gut-and-liver axis in alcoholic liver fibrosis	GALAXY		247			247	no
Advanced Database for Biomaterials with Data Analysis and Visualisation Tools extended by a Marketplace with Digital Advisors	BIOMATDB	1 338				1 338	no
Global Digital Human Rights Network	GDHRNet				89	89	no
Human History of Marine Life: Extraction, Knowledge, Drivers & Consumption of Marine Resources, c.100 BCE to c.1860 CE	4-OCEANS		2 011			2 011	no
BEhavioral and Adherence Model for improving quality, health outcomes and cost-Effectiveness of healthcare	BEAMER		598			598	no
SARS-coV2 variants Evaluation in pRegnancy and paediatric cohorts	VERDI	1 037				1 037	no
TOWARDS A NEW ZERO FOOD WASTE MINDSET BASED ON HOLISTIC ASSESSMENT	ToNoWaste	1 760				1 760	no
Communication for Children with Hearing Impairment to optimise Language Development	Comm4CHILD		262			262	no
The Equitable, Inclusive, and Human-Centered XR Project	XR4Human	1 422				1 422	no
Cooperation towards a sustainable chemical industry	CO2PERATE		265			265	no
Watching the risk factors: Artificial intelligence and the prevention of chronic conditions	WARIFA		309			309	no
Analytics for Biologics	A4B		246			246	no
Epigenetics, Experience and Responsibility: Implications for neurodevelopmental disorders	NEUROEPiGENETHICS		155			155	no
Cooperative Connected Intelligent Vehicles for Safe and Efficient Road Transport	COSAFE		431			431	no
Intelligent and Sustainable Aerial-Terrestrial IoT Networks	INITIATE		766			766	no
Trust in Governance and Regulation in Europe	TiGRE		364			364	no
Modelling and Computation of Shocks and Interfaces	ModCompShoc k		873			873	no
High Performance Language Technologies	HPLT	5 492				5 492	no
Hydrogen Storage and Transport using Ammonia	HySTrAm	2 298				2 298	no
Anthropology of Human Security in Africa	ANTHUSIA		31			31	no
Outcomes and Causal Inference in International Comparative Assessments	OCCAM		1 085			1 085	no
Total	Sum	137 754	173 821	-	-	10 468	322 043

Explanation

The table is to include the projects within the institution which are financed by the EU and where payment is received during the reported period. EU-financed projects, the amount received and the name and abbreviated name of the projects are to be reported. Projects financed by Horizon Europe, Horizon2020, EU framework program for research (FP7) and other EU financed projects should be reported separately. Institutions which have a coordinator role in EU financed projects should provide information about this.

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Note 31 Income statement - Budget follow-up report

	Budget for 2022	Income statement as at 31.12.2022	Deviation budget/income statement as at 31.12.2022	Income statement as at 31.12.2021
Operating income				
Income from appropriations	6 173 000	6 080 273	92 727	6 284 046
Income from grants and transfers	1 800 000	2 143 001	(343 001)	1 792 087
Sales and rental income	600 000	726 599	(126 599)	553 425
Other operating income	100 000	37 226	62 774	81 051
Total operating income	8 673 000	8 987 099	(314 099)	8 710 609
Operating expenses				
Cost of sales	20 000	14 487	5 513	12 977
Wages, salaries and other personnel expenses	6 087 000	5 997 610	89 390	5 853 207
Depreciation	700 000	674 301	25 699	719 151
Other operating expenses	2 050 000	2 302 974	(252 974)	1 958 049
Total operating expenses	8 857 000	8 989 372	(132 372)	8 543 384
Operating profit or loss	(184 000)	(2 274)	(181 726)	167 226
Financial income and expenses				
Finance income	-	11 058	(11 058)	12 299
Finance expenses	-	10 504	(10 504)	5 279
Net finance items	-	554	(554)	7 021
Profit or loss for the period	(184 000)	(1 720)	(182 280)	174 246
Settlements and allocations				
Settlement of appropriation-financed activities (net budgeted)	219 000	51 866	167 134	(165 571)
Added to entity capital for completed commissioned research projects	(25 000)	(50 146)	25 146	(8 675)
Total settlements and allocations	194 000	1 720	192 280	(174 246)

Note 32 – Data basis for indicators in the funding system

Indicator	31.12.2022	31.12.2021
Grants from the EU	323 024	248 339
Total grants from the EU	323 024	248 339
Grants from the Research Council of Norway (RCN)	1 215 416	1 048 994
Grants from regional research funds (RRF)	1 259	4 434
Total grants from the RCN and RRF	1 216 675	1 053 428
Grants from activities financed by contributions and commissioned research		
– miscellaneous contribution income	220 581	203 399
– grants from central government agencies	301 326	215 483
– commissioned research income	439 864	308 342
Total grants from activities financed by contributions and commissioned research	961 771	727 224

Specialist education in dentistry

Amounts in NOK 1000

		31.12.2022	31.12.2021
Expenses	Direct		
		<i>Payroll expenses</i>	22 353
		<i>Operating expenses</i>	6 166
		<i>Rent expenses</i>	19 147
		Total direct expenses	47 666
	Indirect expenses	7 020	7 564
	Total expenses	54 686	54 839
Income		Grant from the Directorate of Health	26 381
		Income from patients for dental treatment	20 934
		Total income	47 315
Operating profit (income minus direct expenses)		(351)	2 701
Profit for the period (income minus direct- and indirect expenses)		(7 371)	(4 863)

It is assumed that the entities are able to document income and expenses which are included in this sheet