UNIVERSITY OF TARTU

Annual report 2025

















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Activity report

2025

UNIVERSITY GOVERNANCE
OPERATING ENVIRONMENT
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ORGANISATION

Rector’s foreword



We are completing the University of Tartu’s annual report for 2025 at a time when we can be proud of the university’s international impact and competitiveness. At the same time, we have to prove to political decision-makers that maintaining high quality and ensuring the number of graduates needed by Estonia brings additional obligations that require resources and effort from all parties, including the state.

In 2025, the five-year term of the university’s previous strategic plan ended. Therefore, in addition to presenting the results of 2025, this report also reflects on the implementation of the entire strategic plan. Last year, the new strategic plan was also prepared and adopted, this time for ten years, and the development conference was held in October, where we discussed with our partners the ways and possibilities to achieve our new development goals. While the strategic plan sets the direction for the university, the pace of progress and the choice of resources depend to a large extent on the external environment.

We acknowledge that the university’s financial standing has been sound to date. However, the uncertainty in state funding, the lack of a long-term perspective, and the anticipated decline in funding from 2027 onwards are undermining stability. It is worth remembering that the increase in higher education activity support of recent years was not intended as additional funding to fulfil major new tasks, but rather to offset previous underfunding so that the university could remain a competitive employer. The university’s capacity is being increasingly constrained by a shortage of staff: there are more opportunities to apply for project-based funding than there are people to implement them. Project-based funding is not a solution to the underfunding from the state budget. As the number of upper secondary school graduates is growing, we must also realistically assess our teaching capacity and, with larger student numbers, how we can maintain our current high quality and meet the needs of the Estonian labour market.

This report sends a clear message that the university’s continued efforts to support young people’s learning pathways and to provide doctoral studies as a viable career choice are beginning to bear fruit: dropout rates have fallen to their lowest level in the past ten years across all levels of study, and the number of applications from Estonian citizens to doctoral programmes has increased by nearly 40%. In 2025, we started

reviewing and updating all curricula. To ensure that our teaching remains of high quality and up to date, the university now has teaching excellence ambassadors, who serve as role models and support the development of teaching skills, as well as artificial intelligence ambassadors, who help integrate AI competences into curricula. They have already brought new energy and an understanding of the value of renewal into our everyday work. Another sign that the university is moving towards a more informed organisational culture is the active work of the equal treatment strategy committee established by the senate. These steps demonstrate that the university has set a clear goal to be not only a strong research and educational institution, but also an inclusive, values-based academic community.

Last year confirmed that the University of Tartu's research remains at a high international level and has a significant societal impact. The results of the external evaluation of research and development showed that we were the only university in Estonia to receive a positive assessment in all six evaluated fields. The success of our researchers in securing European Research Council grants and other high-level research funding also deserves special recognition.

As a result of two years of intensive work, the University of Tartu became the first university in Estonia to receive certification confirming compliance with the international information security standard. As part of this process, a systematic overview of the university's services and risks was prepared, providing us with a strong evidence base for making strategic choices. This enables us to better decide on how to allocate diminishing resources – for example, when drawing up the university's action plan, we take into account the need to mitigate key risks identified through risk evaluation.

The University of Tartu bears an ever-increasing responsibility for Estonia's development. We recognise this and are ready to make the efforts required to fulfil this role reliably. I extend my sincere thanks to the entire university family, whose dedication, professionalism, and inner drive have made all the achievements described in this report possible.



Toomas Asser
Rector of the University of Tartu

University of Tartu in figures 2025

Teaching and studies

15,573
students
2% more than in 2024
33% of all students in Estonia

9%
international students
1,435 international students from 98 countries

4,628
newly admitted students
1% fewer than in 2024
Most newly admitted students in first-level studies: Law, Medicine, Computer Science

3,425
graduates
8% more than in 2024
33% of all higher education graduates in Estonia

Research

143
doctoral degrees defended
49% of all doctoral degrees in Estonia

2,100
high-level publications
50% of all publications of Estonian research institutions

19%
publications among world's top 10% most cited research publications
i.e. 1,466 publications indexed in the Web of Science database in the past five years

€23.9 million
international research funding
Estonia's most successful participant in Horizon Europe

Knowledge transfer

46,783
continuing education learners
Estonia's largest continuing education provider

€7.6 million
volume of business contracts
4.5 times more than in 2024

€10.8 million
volume of public-sector contracts
4% less than in 2024

61
spin-off companies
incl. 4 in the portfolio of UniTartu Ventures

Organisation

4,713
employees
3,887 FTE employees

2,769
academic staff members
incl. 267 professors and 767 junior research fellows

20%
international academic staff
566 international academic staff members from 83 countries

€333.9 million
operating revenue
9.2% more than in 2024

Key figures

Statistics dashboard

Employee figures are given as at 31 December.

Student figures are given as at 10 November. The number of students does not include external students, visiting students and resident doctors. The first level of higher education includes professional higher education, bachelor's studies and integrated bachelor's and master's studies.

The number of graduates of a given year refers to students who completed their studies during the period from 1 October of the previous calendar year to 30 September of the given calendar year.

The number of publications includes Estonian Research Information System (ETIS) categories 1.1, 1.2, 1.3, 2.1, 2.5, 3.1, 3.2, 3.3, 4.1, 5.1, 6.3, 6.4. High-level publications include ETIS categories 1.1, 1.2, 2.1 and 3.1. The number of publications includes those authored by persons who had a valid employment contract with the University of Tartu or who were enrolled in doctoral studies in the corresponding calendar year. The data retrieved from ETIS as at 15 February of the following year.

	2021	2022	2023	2024	2025
Employees					
Number of employees	3,767	4,141	4,367	4,509	4,731
incl. junior research fellows	263	433	613	703	767
Number of employees (FTE)	3,166	3,368	3,540	3,705	3,887
incl. academic staff	52.1%	54.9%	56.5%	56.9%	57.8%
Number of academic staff (FTE)	1,650	1,847	2,001	2,109	2,247
incl. PhD holders	74.0%	68.4%	63.3%	59.5%	57.8%
incl. international academic staff	17.7%	20.0%	20.8%	21.2%	22.6%
Number of professors (FTE)	209	217	220	230	231
incl. female professors	28.3%	31.1%	32.3%	33.1%	34.3%
Students					
Number of students	13,909	14,263	14,778	15,206	15,573
at the first level of higher education	60.6%	61.6%	63.1%	63.0%	63.0%
in master's studies	31.1%	30.4%	29.2%	29.5%	29.4%
in doctoral studies	8.3%	8.0%	7.7%	7.5%	7.6%
Number of international students	1,746	1,820	1,614	1,510	1,435
percentage of all students	12.6%	12.8%	10.9%	9.9%	9.2%
Number of graduates	2,961	2,764	2,919	3,178	3,425
incl. number of PhD graduates	105	122	129	126	143
Curricula					
Number of curricula to which students were admitted	160	150	141	141	141
incl. English-taught curricula at the first and second levels of higher education	31	32	31	31	30
Research publications					
Number of publications	3,037	2,846	2,803	2,911	2,873
incl. number of high-level publications	2,271	2,086	2,009	2,162	2,100
incl. number of publications of the category 1.1	1,758	1,581	1,528	1,632	1,644
Position in international university rankings					
THE	251–300	201–250	301–350	301–350	301–350
QS	300	296	358	358	362
ARWU	401–500	501–600	701–800	601–700	501–600

More detailed data are available on the UT website statistika.ut.ee.

UNIVERSITY GOVERNANCE

The highest decision-making body of the University of Tartu is the **council**, which is responsible for the university's economic activities and long-term development, approves the university's statutes and adopts the strategic plan and budget. The council has 11 members: five nominated by the university, five by the minister of education and research, and one by the Estonian Academy of Sciences. In 2025, the council comprised

- Ruth Oltjer (Council Chair), General Manager of AS Chemi-Pharm;
- Arto Aas, OIXIO Advisory Business Manager;
- Jaan Eha, UT Professor of Cardiology;
- Heidi Kakko, expert in growth companies;
- Birute Klaas-Lang, UT Professor of Estonian as a Foreign Language;
- Marja Makarow, member of the Finnish Academy of Science and Letters;
- Martin Aleksander Noorkõiv, UT doctoral researcher in Media and Communication;
- Ants Nõmper, Managing Partner of Ellex Raidla Law Firm;
- Tuul Sepp, UT Professor in Animal Ecology;
- Elmer Sterken, Professor of Monetary Economics at the University of Groningen;
- Urmas Varblane, UT Professor of International Business.

The **senate** is the university's highest academic decision-making body, responsible for the teaching, research and development activities at the university and ensuring their excellent quality.

The senate has 22 members: the rector as chair, four representatives of each faculty, and five student representatives. In 2025, the senate comprised

- representatives of the Faculty of Arts and Humanities Raili Marling, Urmas Nõmmik, Renate Pajusalu and Pärtel Piirimäe;
- representatives of the Faculty of Social Sciences Eiki Berg, Veronika Kalmus, Marju Luts-Sootak and Maaja Vadi;
- representatives of the Faculty of Medicine Maris Laan, Aare Märtson, Ana Rebane and Anneli Uusküla;
- representatives of the Faculty of Science and Technology Krista Fischer, Heikki Junninen, Evelyn Uuemaa and Jaak Vilo;
- student representatives: until 30 June, Renar Kihho, Karl Erik Piirimees, Keitlin Pirn, Aurora Ruus and Hanna Britt Soots and from 1 July, Ove Averin, Martin Haamer, Renar Kihho, Eneken Riin Salong and Ekke Pärtel Tiirmaa.

The **Rector** of the University of Tartu is Toomas Asser. The rector manages the day-to-day life of the university, following the resolutions of the council and the senate, and is responsible for the lawful and expedient use of the university's assets.

In 2025, the **Rector's Office** comprised Vice Rector for Research Mari Moora, Vice Rector for Academic Affairs Aune Valk, Vice Rector for Development Tõnu Esko, deans Anti Selart (Faculty of Arts and Humanities), Margit Keller (Faculty of Social Sciences), Külli Kingo (Faculty of Medicine) and Leho Ainsaar (Faculty of Science and Technology) and Director of Administration Kstina Noormets, Head of Finance Kalle Hein and Academic Secretary Tõnis Karki.

The student representative body is the **Student Union**, which is governed by a 20-member parliament and a three-member board. Until 30 June 2025, the board comprised Renar Kihho (President), Teele Kanarbik and Anette-Mai Pirk-Birk, and from 1 July, Eneken Riin Salong (President), Anet Ilustrumm and Rando Simson.

Studies and research are conducted at the University of Tartu in 29 institutes and three colleges of **four faculties**:

- Faculty of Arts and Humanities,
- Faculty of Social Sciences,
- Faculty of Medicine,
- Faculty of Science and Technology.

The academic structure also comprises four non-faculty **institutions**:

- Museum,
- Natural History Museum and Botanical Garden,
- Library,
- Youth Academy.

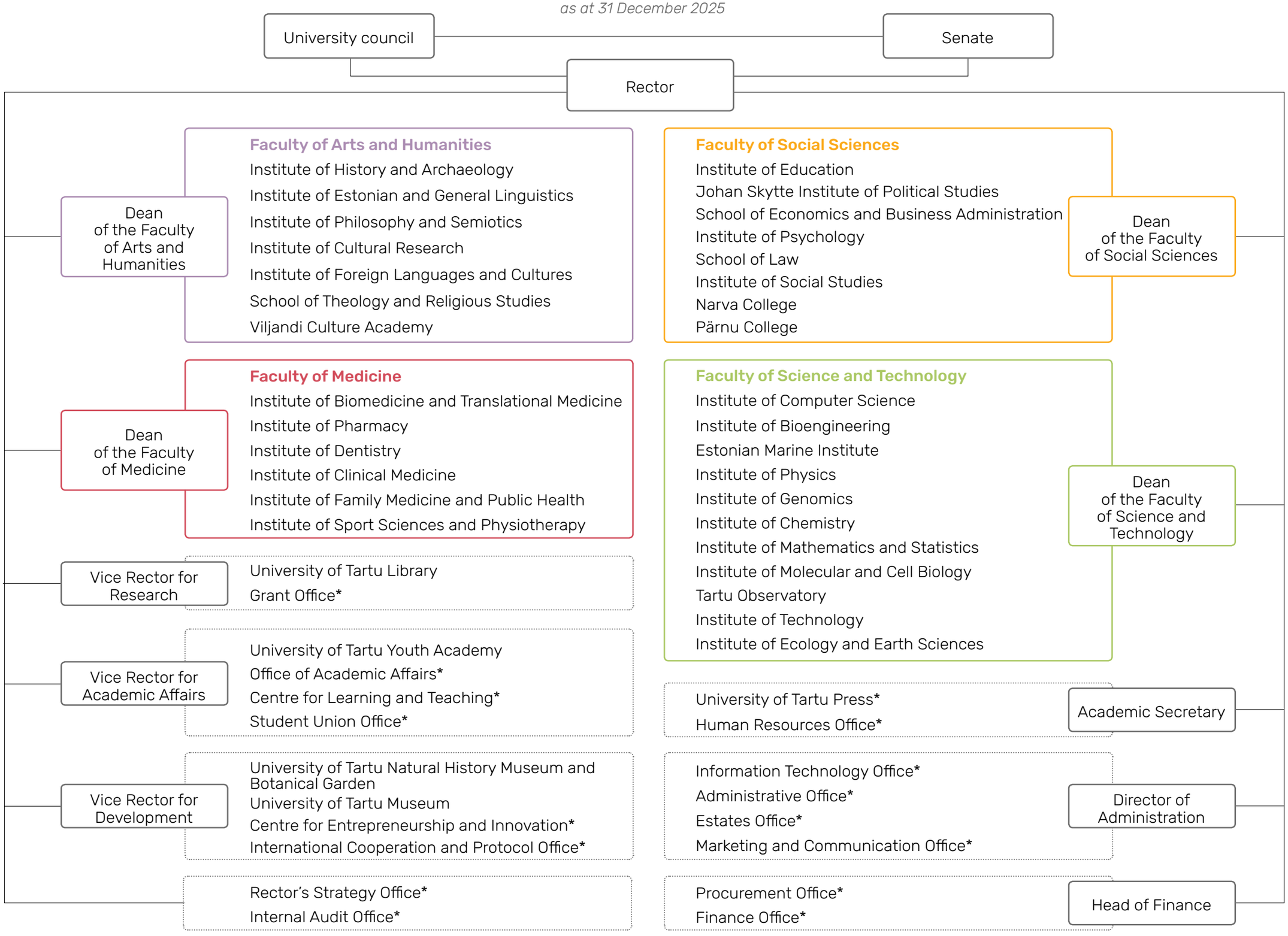
There are also 16 **support units** at the university.



Members of the Rector's Office (front row from left) Margit Keller, Aune Valk, Mari Moora, Kstina Noormets, Külli Kingo, (back row from left) Anti Selart, Leho Ainsaar, Tõnu Esko, Toomas Asser, Kalle Hein, Tõnis Karki

University structure

as at 31 December 2025



** support units*

Strategic plan

In 2025, implementing the University of Tartu strategic plan for 2021–2025 (A2025) came to an end. The aim of this five-year period was to strengthen the university's position as an internationally recognised national university, increase research impact, improve teaching quality, and enhance the organisation's sustainability.

To implement the strategic goals, the Rector's Office compiled an **action plan** for the year, linking the development tasks of the strategic plan and the performance agreements of the Rector's Office members, and the centrally allocated development grants to achieve them (development fund, strategic development grants for degree studies, performance-based funding for faculties, and the rector's reserve fund).

The key topics in the university's 2025 action plan concerned

- teaching Estonian to international students and staff;
- enhancing student mobility and strengthening cooperation in the ENLIGHT network;
- supporting the adoption of artificial intelligence;
- developing a system for valuing excellence in teaching;
- modernising residency training;
- developing intersectoral doctoral studies;
- supporting researchers in applying for high-level international research funding;
- developing research-intensive entrepreneurship;
- strengthening information security and digital development;
- developing alumni activities;
- drafting the new strategic plan.

Overall assessment of implementing A2025 is moderately positive; most of the objectives were achieved. In a changing environment, the university maintained high academic quality, scientific competitiveness and an influential role in society. Particularly noteworthy are the increase in international research visibility, the implementation of the doctoral reform, and the expansion of teacher education at a time when the Estonian education sector was facing major changes.

At the same time, some structural challenges emerged: the large proportion of project-based funding, fluctuations in the volume of business cooperation due to economic uncertainty, and the realisation of risks related to the sustainability of international education. The achievement of objectives was hindered by a turbulent external environment: the Covid-19 pandemic and Russia's full-scale invasion of Ukraine occurred in the period covered by A2025. Both the pandemic and the ongoing war have affected the economic environment, international cooperation, student and staff mobility, etc. Rapid inflation, pressure to increase salaries, and instability in public funding also affected the university's activities. Already in autumn 2024, the state began to partially withdraw from the higher education funding agreement concluded in 2022, reducing the agreed growth rate that was intended to offset the previous shortfall in activity support. Although the government has reaffirmed its commitment to fund research and development at 1% of GDP, official statistics show that public-sector funding for research and development remains at 0.7–0.8% of GDP, with a significant portion allocated to entrepreneurship grants. At the beginning of the strategic plan period, the university's baseline research funding increased to some extent, but since 2024, it has remained essentially unchanged. The launch of structural fund measures for 2021–2027 was delayed. All these factors together indicate that funding-related risks remain substantial as long as there is no national plan and agreement to ensure long-term, stable funding.

In recent years, the university has strengthened **risk management** as a part of strategic governance. In 2025, a university-wide risk assessment was carried out. The Rector's Office identified 12 strategic risks, including project-based

On the margins of the following pages of the report, thematic excerpts from the strategic plan are shown on blue.

funding for research and development, insufficient academic succession, employee workload, the threat of cyberattacks, and insufficient preparedness for crises. For each strategic risk, a risk treatment plan was drawn up, and activities to reduce strategic risks were linked to the first action plan of the new strategic plan for 2026–2035.

The achievement of A2025 objectives was assessed using 19 **key performance indicators**, which are available on statistika.ut.ee. By the end of 2025, target levels for 11 indicators had been met, two were very close to target, and six were not achieved. The volume of teacher education exceeded the target considerably, and the proportion of international graduates remained within the target range. Drop-out rates have consistently declined, and in 2025, the proportion of students who discontinued their studies was the lowest of recent years, at 6.7%. Also, the share of high-quality publications and growth in international research funding confirmed the achievement of the objectives. Although the volume of international funding decreased compared to 2024, the target set in the strategic plan was exceeded.

New strategic plan

In 2024, work began on the university's new strategic plan for 2026–2035 (A2035), and following inclusive discussions, the council approved it in June 2025. A2035 sets out areas of development for the next decade, taking into account the achievements of the previous period and the shortcomings that emerged. The goal is to achieve a leap in international competitiveness and societal impact and in creating the best learning and working environment. On 27 October, the development conference "A university for us, Estonia and the world" was held, where the new development areas were presented, and topics important to society and the university were discussed.

A2035 will be implemented through three-year action plans. In 2025, the first action plan for 2026–2028 was prepared, defining the objectives, activities, responsible parties, and resources. It also presented 23 key performance indicators, a third of which were new, a third were adapted based on the existing ones, and a third remained unchanged. For the first time, the action plan also includes measures to reduce strategic risks.

In parallel with the new strategic plan, the university's new **financial strategy** was developed. It aims to ensure the long-term financial sustainability of the university and all faculties and to enhance the university's efficiency in all fields of study and research and in service to society. Also, the spatial development strategy was prepared with the aim of ensuring a modern, health-promoting, safe and flexible physical environment that supports the university's research, academic and public activities, and to establish the directions and principles for creating the environment.

Implementing recommendations from institutional accreditation

Systematic attention has been paid to implementing the recommendations from the 2022 institutional accreditation. By 2025, most of the recommendations had been implemented or were being implemented. In strategic management, the action plans of the strategic plan were made more detailed, and the processes for preparing the university's and the faculties' action plans, allocating resources, implementing performance-based funding, and distributing development fund resources were integrated more closely. Monitoring of the implementation of action plans, including interim reporting before planning the next period, was enhanced. In developing a quality culture, greater emphasis was placed on more informed application of the cycle of continuous improvement (comprising planning, acting, assessment and improvement) in strategic planning. Work on compiling an overview of services was initiated.

A2025 key performance indicators

Key performance indicators on the statistics dashboard

Key performance indicators concerning staff do not include junior research fellows. The doctoral reform is being implemented gradually, with some doctoral researchers gaining the status of junior research fellow each year. If they were included, the level of key performance indicators would fluctuate each year due to changes in the number of junior research fellows rather than substantial changes in the measured indicator.

The graphs in the last column show the results for the key performance indicators for 2020–2025 compared to linear movement from baseline to target (grey dotted line).

- *Target achieved*
- *Target almost achieved*
- *Target not achieved*

In the following chapters, information about the achievement of the key performance indicators of the strategic plan is marked with "A2025".

A2025

	Baseline 2020	Target 2025	Result 2025	Trend 2020–2025
International national university				
Number of graduates from teacher-training curricula	276	350	425	
Percentage of international employees taking Estonian language courses	28%	45%	45%	
Percentage of international students taking Estonian language courses	28%	75%	58%	
Percentage of international graduates	15%	13–15%	13%	
Percentage of international academic employees	12,5%	15–20%	14,2%	
Percentage of students participating in learning mobility	12.7%	18%	13.1%	
Education				
Dropout rate	9.5%	< 9%	6.7%	
Percentage of academic employees who actively participated in teaching-related development activities	41%	50%	61%	
Students' satisfaction with the teaching of courses	86%	95%	89%	
Number of continuing education learners	40,493	43,000	46,783	
Percentage of newly admitted students with outstanding study results	57%	60%	55%	
Efficiency of completing doctoral studies	35%	50%	32%	
Research				
Percentage of publications among the world's top 10% most cited research publications	17.1%	17–20%	19.1%	
Volume of external research funding in million euros	12.8	17.8	23.9	
Volume of business contracts in million euros	6.8	8	7.6	
Number of new spin-offs of the university per year	3	5	2	
Organisation				
Income per academic employee in euros	124,158	150,000	180,295	
Percentage of units the staff of which are satisfied with their job	66%	70%	75%	
Income from teaching per student in euros	5,662	6,500	7,996	

OPERATING ENVIRONMENT

The **Strategic Foresight Report** of the European Union's (EU) Joint Research Centre states that the scale, complexity and persistence of challenges ahead – geopolitical and geoeconomic upheavals, conflicts and security threats, climate change, pollution and biodiversity loss, technological and demographic changes, and threats to democracy and values – require a new level of resilience. The earlier understanding of societal resilience meant a readiness to endure a crisis, after which the previous situation would be restored. Today, a change in mindset is required: coping with simultaneous and mutually reinforcing crises calls for strengthening society's long-term and enduring capacity to adapt, as well as preparing for future scenarios that may previously have seemed unthinkable.

Against this background, the **recommendations** issued by the Organisation for Economic Co-operation and Development (**OECD**) to its member states – to reform the science, technology and innovation system so that it responds more effectively to societal needs and ensures security – are understandable. The OECD's outlook document notes that many countries have already set technological sovereignty and strategic autonomy as objectives in shaping science and innovation policy, and are strengthening research security measures, for example, by promoting national interests through selective partnerships and science diplomacy. The OECD recommends that research institutions enhance their **risk-management capacity** and integrate **research security** measures into the principles of open science. At the same time, governments should continue to ensure academic freedom and the autonomy of research institutions, and promote public trust in science.

In its analysis Trends Shaping Education 2025, the OECD emphasises that education, too, must adapt to a rapidly changing world in which digital technologies (AI, the Internet of Things, virtual reality), global instability, changes in the labour market, mental health concerns, and conflicts over information and values affect learning more than ever before. The analysis recommends the use of futures thinking to address complex instability, support the development of social cohesion, enhance learners' wellbeing, and pay attention to the acquisition of digital competences.

Among the objectives of the European Commission's 2025 work programme, enhancing the **competitiveness and security of the EU economy** ranked highly. The commission found that the EU economy remains resilient and is growing moderately, despite challenges such as low productivity, demographic trends, rising defence expenditure, and the transition to a low-carbon and digital economy.

At the commission's proposal, the total volume of the **EU's next long-term budget** (2028–2034) would amount to almost €2 trillion and would be used to strengthen Europe's competitiveness, autonomy and security, incl. by responding to migration, energy and climate challenges and by enhancing defence capabilities. One of the most significant changes is the rapid increase in defence and security spending: defence expenditure would rise fivefold, the budget for military mobility tenfold, and funding for migration and border management threefold. The proposal also includes increasing the budget of the EU's next research and innovation framework programme **Horizon Europe** to €175 billion – almost double the budget of the current programme. By linking the framework programme

to the European Competitiveness Fund, research funding would be directed primarily towards applied research aimed at boosting economic competitiveness, while so-called curiosity-driven basic research collaboration projects would be left without sufficient funding, even if financing for individual European Research Council (ERC) grants were increased. According to *Nature*, already in 2025, more ERC grant applications were submitted than ever before, and competition for research funding has intensified, particularly among early-career researchers.

The commission also proposes to increase funding for **Erasmus+**, the EU programme in the fields of education and training, youth and sport, by almost 50%, to €40 billion. Taking inflation into account, however, real growth would remain lower, and a large share of the additional funding would be directed to target groups outside higher education. Estonia supports a long-term budget that would allow for a significant increase in defence capacity and competitiveness, strengthen the external border, develop energy and transport connections, and provide support to Ukraine.

In Mario Draghi's report "**The future of European competitiveness**", innovation, the reduction of CO_2 emissions, and security are identified as the key areas of action for restoring the EU's competitiveness and ensuring sustainable prosperity. To promote economic growth, the EU plans to integrate the use of **artificial intelligence** (AI) across several sectors, incl. healthcare, energy, mobility, construction, defence and culture. The European Commission's AI Continent Action Plan sets out the objective of making Europe a global leader in artificial intelligence. To achieve this, plans include the development of AI infrastructure, incl. gigafactories (large-scale facilities where advanced AI models are developed and trained), improving access to data, and enhancing AI-related skills.

According to a report by the European Union Agency for Cybersecurity, **cybercrime** increased in the EU in 2025. The most disruptive and economically damaging form of cybercrime continues to be ransomware, which leads to data breaches and service disruptions and typically paralyses an organisation's operations. Incidents with a more limited impact but accounting for the majority (nearly 80%) of cases in the EU were denial-of-service attacks carried out by hacktivists, which are believed to be commissioned and financed by hostile states and aimed at demonstrating their ideological superiority. In its summary of developments in Estonia's cyberspace in 2025, the Information System Authority notes that whereas Estonia was previously a frequent target of pro-Kremlin hacktivists, it has now also been targeted by pro-Palestinian groups from the Middle East, North Africa and South East Asia.

In its **report on Europe's environment**, the European Environment Agency stated that the outlook for most environmental trends is concerning. The damaging impact of human activity on ecosystems, the overexploitation of natural resources and biodiversity loss are highly likely to threaten Europe's economic prospects, security and quality of life. The impact of accelerating **climate change** is also an urgent issue. According to a 2025 Eurobarometer survey, 85% of Europeans believe that climate change is a serious problem. Estonia stands out most clearly from the EU average, as here, only 60% of respondents regarded climate change as a serious problem. In its assessment of Estonia's updated national energy and climate plan, the European Commission concluded that Estonia needs to make greater efforts to reduce greenhouse gas emissions in the transport, agriculture, waste and construction sectors. The commission also recommends that Estonia increase support for research into clean energy technologies to strengthen security and competitiveness.

Estonia

In the **European Innovation Scoreboard 2025**, Estonia retained its position among the strong innovators, ranking 11th among EU countries on the basis of 32 indicators. Estonia's performance was above the EU average in the composite indicators of linkages, investments in information technologies, and attractive research systems. Indicators for venture capital expenditures, trademark applications and public-private co-publications exceeded the EU average by more than twofold. In addition, Estonia's results were highlighted as above the EU average in the higher education domain: in terms of population involved in lifelong learning, the percentage of foreign doctoral researchers, and international scientific co-publications.

Compared with the EU average, Estonia's performance was more modest in labour and resource productivity, exports of medium- and high-tech products and knowledge-intensive services, and government support for business research and development. Although Estonia's public-sector spending on R&D exceeds the EU average, this support reaches the private sector mainly through direct grants (i.e. the programme for applied research, product development support, and wage subsidies for R&D personnel). In most other EU countries, a larger share of support for the private sector takes the form of tax incentives for R&D, which are less restrictive than Estonia's support measures, the majority of which are financed through structural funds.

The **recommendations of the expert panel on competitiveness** established by the Riigikogu focus on the electricity market, communications infrastructure, access to finance for businesses, and agricultural value chains. The university can take these identified bottlenecks into account when offering applied research (i.e., low-carbon energy production, valorisation of local raw materials) and in addressing skills gaps in the labour market, bearing in mind the **demographic transition** highlighted in the report ("from a baby boom to a pensioner boom"). An ageing population is increasing expenditure on healthcare and long-term care. Lower-than-forecast birth rates reduce spending on education and family policy, but in the long term, also lead to lower state budget revenues.

The Foresight Centre finds that the weaker-than-expected performance of the Estonian economy and increased security expenditure have also cast doubt on the agreed plans to increase **state funding for higher education**. While in 2022, the state agreed with universities to increase higher education activity support by 15% a year in 2023–2026 to cover past underfunding, the growth rate was reduced to 13% in the 2025 state budget, and the planned increase for 2026 was cut even further. In addition, the state abolished most targeted funding for universities, incl. support for libraries, regional colleges, performance grants for doctoral studies, and performance stipends. If state support does not increase in the future, one possible option for higher education funding would be to introduce tuition fees. However, tuition fees must not reduce access to higher education. The state could mitigate this risk by offering student loans on favourable terms to cover tuition fees and by linking loan repayment to graduates' income.

The Riigikogu adopted a **new Research and Development and Innovation Organisation Act** (TAIKS), which clarifies the actors in the research, development and innovation system, their roles, and state budget funding. For the first time, general principles and obligations relating to research ethics were set out at the legislative level. An important change for universities is also the alignment of the regular evaluation of research and development quality with **institutional accreditation**. The evaluation council of the Estonian Quality Agency for Education approved updated requirements for the institutional

accreditation of higher education institutions, under which a university's activities are assessed across three evaluation areas and nine quality criteria.

Although the preparatory work for TAIKS was lengthy and thorough, the Ministry of Education and Research (MoER) intends to further reform university funding, incl. by merging activity support for higher education and research into so-called **block funding**. The proposal has been criticised on the grounds that, without additional resources, block funding will not resolve the instability of research funding or the heavy administrative burden resulting from the high share of project-based funding. It is also argued that negotiations over block funding could pose a risk to universities' autonomy in setting their internal priorities.

The Estonian Research Council (ERC) analysed the **use of research studies commissioned by the state** from 2020 to 2022 and found that the vast majority (93%) of the commissioned studies covered by the analysis had been used. From the perspective of the authors of commissioned research, however, a problem lies in the fact that only about a quarter of the analysed studies were cited in policy documents. ETAG recommends that the state better target the research objectives and emphasises the need to improve citation practices – this would increase the transparency of decision-making processes and enable the public to monitor how evidence-based knowledge informs policy.

To enhance the competitiveness of its economy, Estonia needs highly educated specialists and **academic succession**. The authors of ETAG's survey on the career opportunities of early-career researchers recommend that the state define public-sector positions that require a doctoral degree and introduce a requirement for discipline-specific academic professional development as a condition for holding certain positions. Recommendations addressed to universities include, among other things, proposals to abolish the requirement of three articles for the doctoral thesis to be allowed for defence and to reduce the teaching load of early-stage researchers.

According to a **forecast of foreign labour needs** prepared by the Estonian Qualifications Authority, the number of degree-study graduates is already insufficient to provide the services and goods required by society, and when the need to replace retiring employees is also taken into account, simplifying immigration of foreign labour is necessary to ensure competitiveness. Additional workforce is needed in the information and communications sector, manufacturing, transport and warehousing, as well as in healthcare and social care. To organise labour migration in line with future labour-market needs, the state requires unified objectives and principles for **labour migration policy**.

In the fields of **international cooperation and migration**, it is also important to take into account **risks** highlighted by the Estonian Foreign Intelligence Service in its annual reports. The service notes that the systematic nature and scale of intelligence activities conducted through Russian universities are generally underestimated, and points out that the more significant the university, the greater the attention it attracts from Russian intelligence services. These services monitor almost all international research cooperation projects involving Russian universities, as well as foreign students and academic staff arriving at those institutions. Russian researchers are obliged to report all contacts with foreign researchers.

The Estonian Foreign Intelligence Service also specifically highlights risks originating from China, such as the use of research cooperation to illegally acquire Western technology, and potential conflicts of loyalty, incl. pressure to prioritise interests designated by the Chinese Communist Party. The service finds that compromises made to maintain partnerships and funding may lead to self-censorship and undermine

academic integrity. To prevent these and other potential risks, the service recommends carefully checking a potential partner's background when developing research cooperation with Chinese research institutions.

According to a 2025 analysis by the European Institute for Gender Equality, Estonia's overall **gender equality** index was 59 out of 100, placing it 15th among EU member states. Across all 27 indicators, Sweden was the most gender-equal country with a score of 74, while Cyprus ranked last with 48 points. Over the past five years, progress in gender equality in Estonia has been slower than the EU average. One of Estonia's weakest areas is educational inequality: 57% of women have higher education, compared with only 35% of men. A significant gender gap also persists in the choice of fields of study and in vocational education.

The most significant changes in education in 2025 concerned the **reform of compulsory education**: compulsory schooling was replaced by compulsory learning, and it was extended to the age of 18. Closely linked to this is the objective of modernising vocational education, aiming for up to 50% of young people to choose vocational upper-secondary education by 2035. The transition to Estonian-language instruction continued in general education schools. Universities increased admission to teacher education programmes and offered additional stipends to students of these curricula.

Considering rapid technological development, particular attention should be drawn to the **AI Leap** education innovation programme, established through cooperation between the state and the private sector. The programme aims to give students and teachers in general education schools free access to the world's leading AI learning applications, as well as the skills needed to use them effectively.

In 2025, there were 47,496 higher education students in Estonia, 84% of them in tuition-free student places. Over the past decade, **student numbers have increased** primarily in the fields of education (48%) and health and welfare (23%), while the largest decline has occurred in the field of business, administration and law (21%). Population statistics and the post-secondary education choices made to date by upper-secondary school leavers suggest that student numbers will continue to grow until around 2030. This implies the need to create additional student places at universities, which the state would predominantly like to see in fields with greater labour-market demand. At the University of Tartu, admission competitions have already intensified and student intake has increased, but there is no certainty as to whether the state will allocate the funding required to further expand admissions.

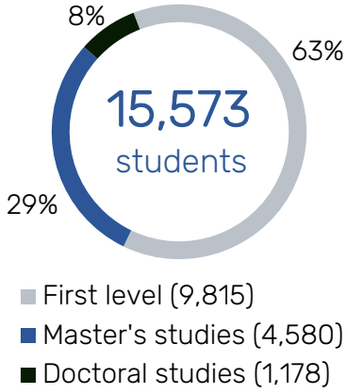
TEACHING AND STUDIES

Degree studies

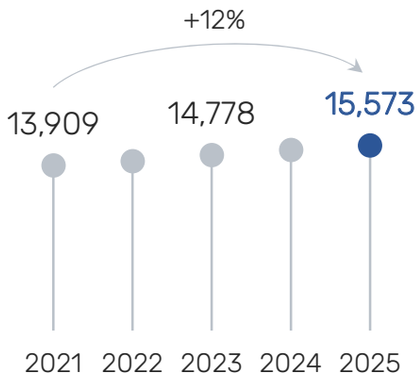
In 2025, there were 15,573 **students** at the University of Tartu, 86% in tuition-free places. The largest percentage of students, 45%, studied at the Faculty of Social Sciences. The distribution of students by faculties has remained stable in recent years. The greatest growth in student numbers has been in the field of education sciences – 3% over the five years.

New students were admitted to 56 curricula of the first level of higher education (professional higher education, bachelor's studies and integrated studies), 77 curricula of the second level (master's studies), and eight programmes of the third level (doctoral studies). 4,628 students started their studies. Compared to 2024, the number of admitted students remained unchanged at the first level of higher education but decreased by 4% in master's studies and increased by 4% in doctoral studies. The decline at the master's level is mainly due to a decrease in the number of international students.

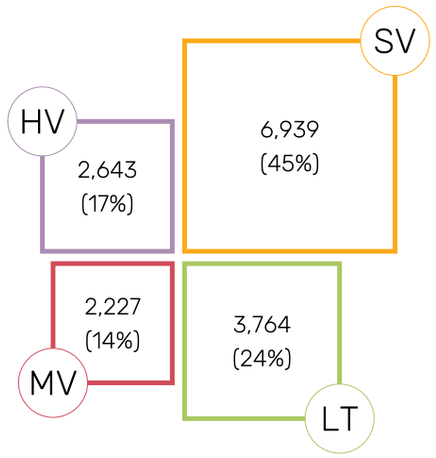
In 2025, 9,261 pupils **completed general secondary education** in Estonia, and 4,036 (44%) of them continued studies at a higher education institution in Estonia. 1,289 pupils, or 32% of those who had just left school and applied for a higher education institution, chose the University of Tartu.



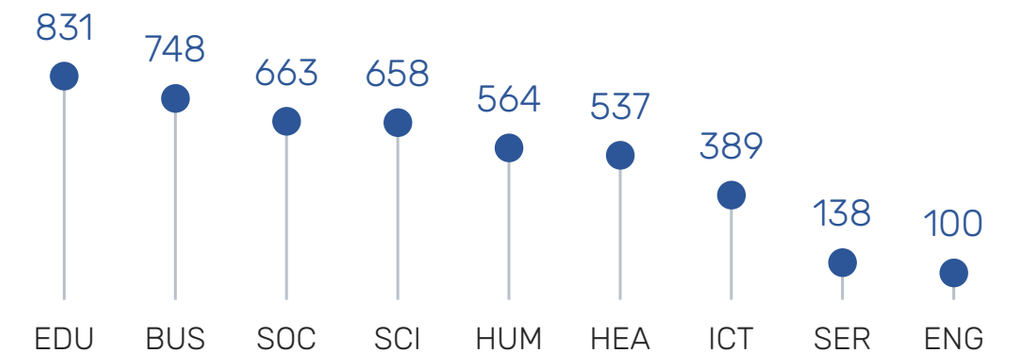
Number and percentage of students by study level in 2025



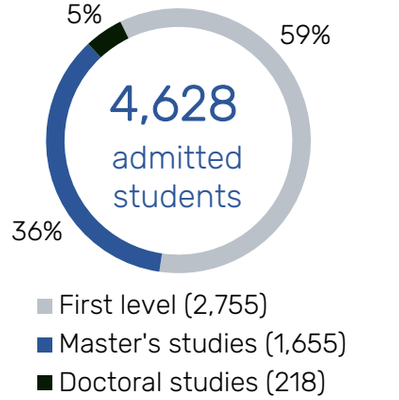
Number of students in 2021–2025



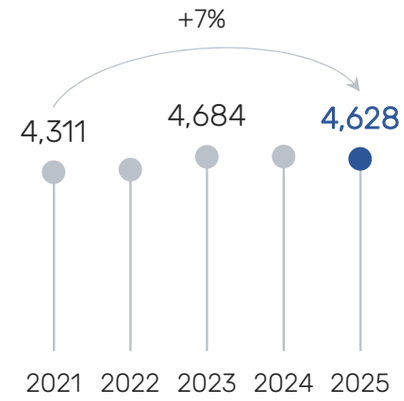
Number and percentage of students by four faculties in 2025



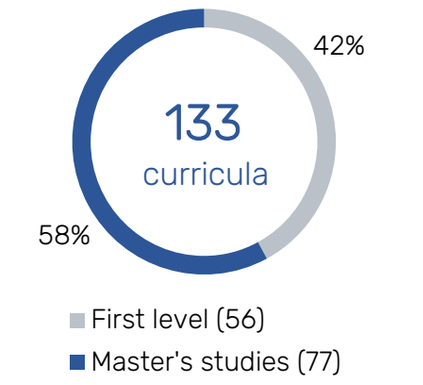
Number of students admitted in 2025 by study field



Number and percentage of students admitted in 2025 by study level



Number of students admitted in 2021–2025



Number of curricula (incl. joint curricula) to which new students were admitted in 2025

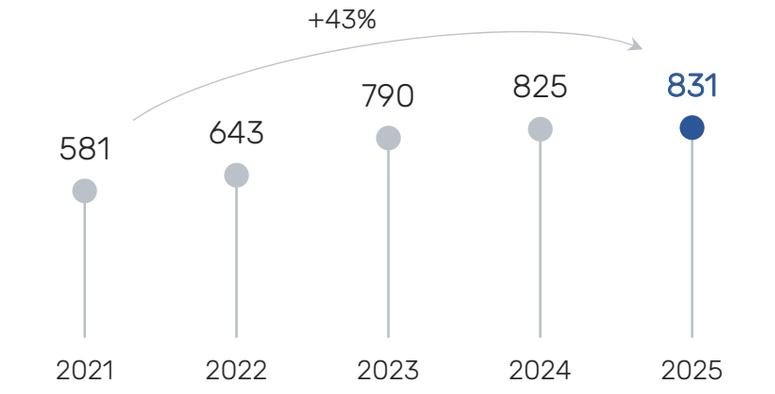
Teacher education provided at the university and cooperation with schools allows the entire Estonian education system to endure and develop.

The university organises **Open Doors Days** and other information events to support applicants in making informed career choices. In 2025, more than 1,600 people attended the university's Open Doors Day. Those interested can become a **student shadow** at almost any time of the year to familiarise themselves with a specialisation of interest, attend lectures and seminars and get feedback directly from students of the specialisation. 1,619 young people participated in student shadowing in 2025.

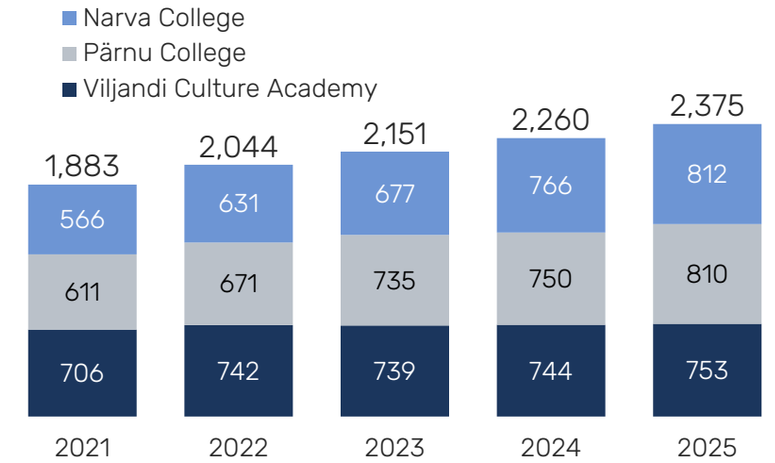
The focus of student admissions was the new generation of teachers and support specialists for schools, as in previous years. To promote **teacher education**, the university once again organised the bus tour "Estonia is seeking teachers", which included meetings with over 1,000 young people at 10 schools. The tour also aimed to draw media attention to teacher education. Teacher education curricula were also promoted with articles about role-model teachers. Admissions to education curricula accounted for 19% of all admissions to the first and second levels in 2025. Compared to 2024, the number of applications increased by 18% and the number of entrants by 1.5%.

A2025 The university's target was to increase the number of teacher education graduates to at least 350 by 2025. In 2025, the number of graduates from teacher education curricula was 425.

The number of students at the university **colleges** has grown steadily. While in 2021, the total number of students at Narva and Pärnu colleges and Viljandi Culture Academy was 1,883, i.e., 13.5% of all UT students, by 2025 it had risen to 2,375, or 15.3%. Of these students, 81% studied in the first level of higher education and 19% in the second level. The development of curricula at all three colleges has been aligned with the needs of local employers, municipalities and communities to ensure graduates' better employability in the labour market.



Number of students admitted in the field of education in 2021–2025

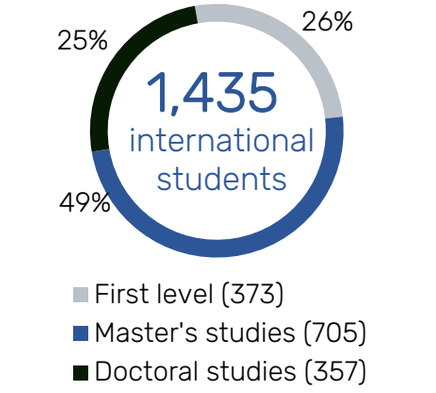


Number of students in colleges in 2021–2025

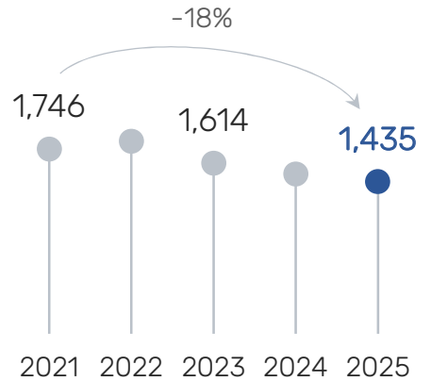
In 2025, the UT had 1,435 **international students**, accounting for 9% of all students. 49% of them were master's students and 25% were doctoral researchers. International students came from a total of 98 countries.

Compared to 2024, the number of international students declined by 2% across Estonia and by 5% at the University of Tartu. Although the number of international students who started their studies decreased, the number of applications from international applicants turned to rise again, increasing by 24% over the year. This gives reason to expect growth in international student numbers in the future, particularly as, at the end of 2025, the senate decided to introduce tuition fee reductions or free study opportunities for EU students studying in English-taught curricula. To find more international applicants from neighbouring countries not deterred by proximity to Russia, a comprehensive market research was conducted in Finland, Latvia, Lithuania and Poland, and based on its results, marketing activities were launched.

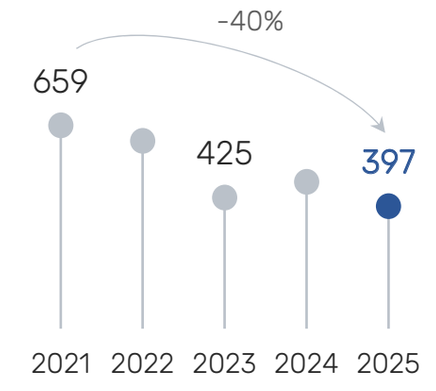
The university wants to improve the assessment of the academic suitability and preparedness of international applicants for successful study. In 2025, in 18 English-taught curricula of the second level of study (65% of all English-taught curricula), interviews or entrance tests were used in addition to admissions documents to assess applicants.



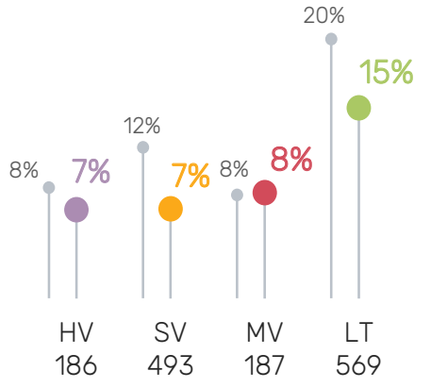
Number of international students by study level in 2025



Number of international students in 2021–2025



Number of international students admitted in 2021–2025 (incl. joint curricula)



Number and percentage of international students by faculties in 2025 and (in grey) percentage in 2021

A2025

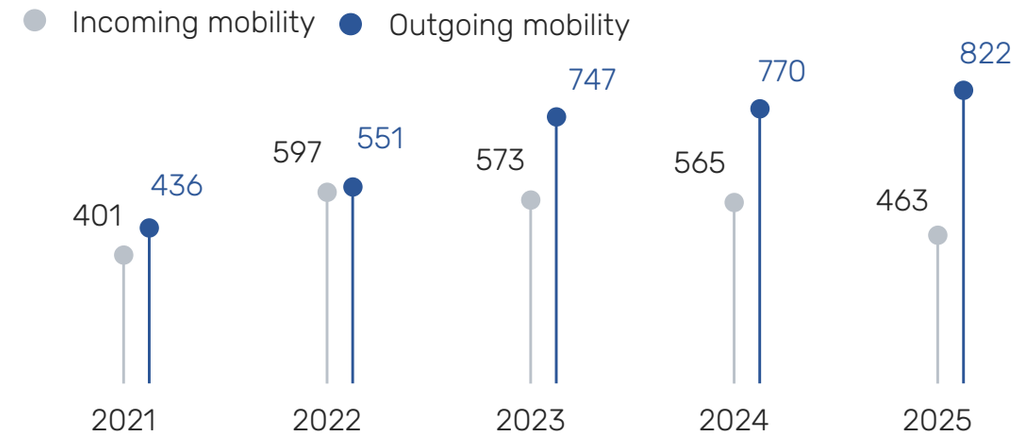
We promote mobility, including opportunities for short-term study abroad.

The university has set a goal that at least 18% of its graduates should have international mobility experience. Among the graduates of 2025, 13% had mobility experience.

There were 7% more **students who studied abroad** in 2024/25 than the year before. The growth was particularly noticeable at the first level of study, where the potential and student interest in mobility are the highest. 822 students went to study abroad, nearly 37% of them for a traineeship. 500 students, or 61% of all students who studied at foreign universities or trained abroad, used the EU Erasmus+ higher education programme. Additional Erasmus+ grants and the blended intensive programmes developed with partner universities have helped broaden the range of participants.

In 2024/25, 463 **international visiting students** studied at the University of Tartu, incl. 370 from partner universities and using the Erasmus+ programme. The number of international visiting students has decreased since the start of Russia's full-scale war against Ukraine in 2022. Moreover, there were no Erasmus+ blended intensive programmes at the University of Tartu in 2025.

To better integrate mobility opportunities into master's curricula, the University of Tartu has cooperated with foreign universities through joint programmes. Of the 27 English-taught master's curricula, 12 are part of international joint programmes, in which graduates receive diplomas from multiple universities.



Student mobility in 2021–2025



Progress

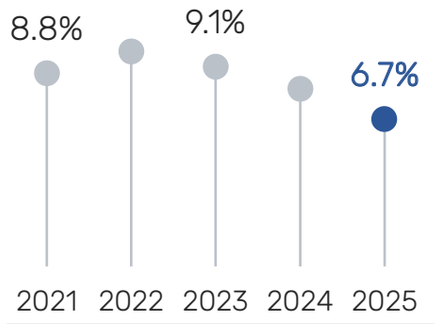
1,181 students **discontinued their studies** in 2025. The dropout rate has declined steadily in recent years: in 2021, it was 10.4% across all levels of study, and by 2025, it had fallen to 7.8%, the lowest level of the past ten years in all faculties and levels of study. Taking into account students who re-enrolled after dropping out, the dropout rate was 6.7% (A2025 target: 9% or less).

The university council has allocated targeted funding to faculties to reduce dropouts. With this funding, several initiatives, such as teaching assistants, induction days and thesis-writing camps, have been introduced, and demanding courses have been analysed and reorganised.

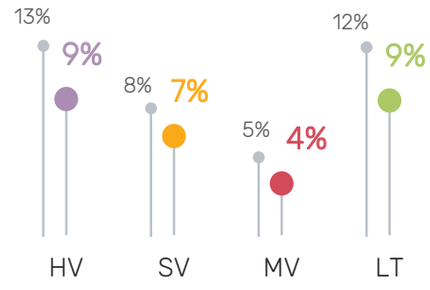
3,425 students **graduated** from the University of Tartu in 2025. The number of graduates has increased by 8% over the past five years. The percentage of international students among all graduates was 13% (A2025 target: 13–15%).



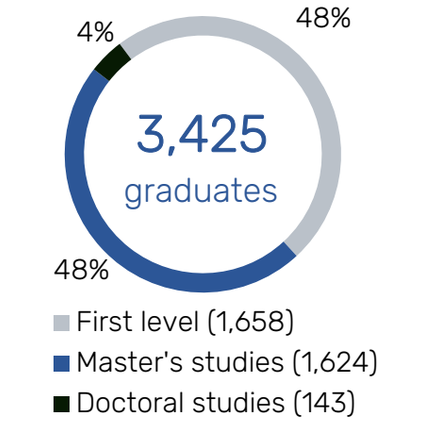
Graduates after the graduation ceremony in front of the main building



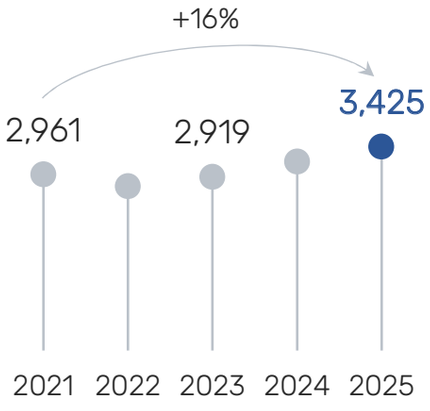
Dropout rate in 2021–2025



Dropout rate by faculties in 2025 and (in grey) in 2021



Number and percentage of graduates by study level in 2025

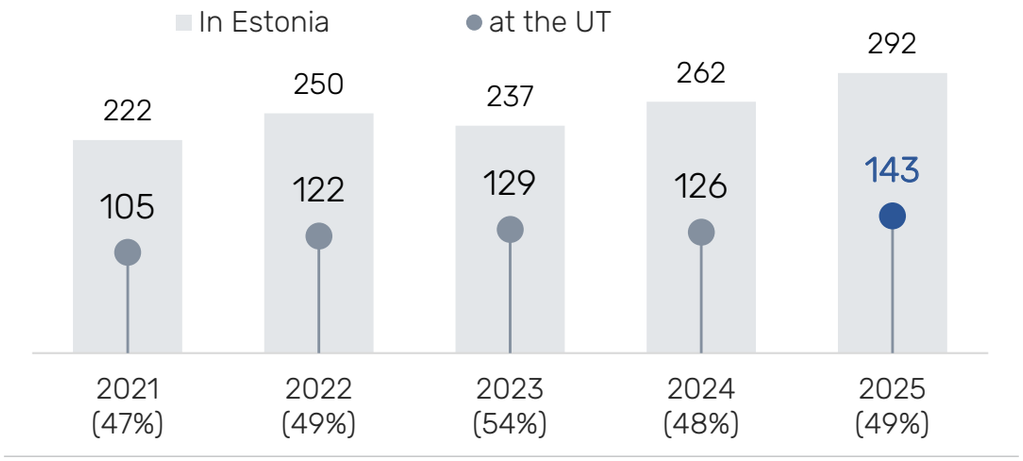


Number of graduates in 2021–2025

Doctoral studies

In 2025, 218 **doctoral researchers** were admitted to the university: 87% were employed as junior research fellows, and 13% were intersectoral doctoral researchers. Among first-year doctoral researchers, 71% were from Estonia and 29% from other countries. The number of applications submitted by Estonian citizens has increased by nearly 40% compared with 2022, from 149 to 208. This growth has been driven, among other factors, by the university's more targeted communication and marketing. 34% of the admitted international doctoral researchers had completed master's studies at the University of Tartu. All faculties offer first year doctoral researchers an orientation event and an introductory course in their first semester.

In total, there were 1,178 doctoral researchers, 65% of whom were junior research fellows. The number of intersectoral doctoral researchers increased significantly: 16 were admitted in 2024, and 29 in 2025. The growth has been supported by the promotion of intersectoral doctoral studies. During the previous administrative agreement period (2022–2025), UT signed agreements with 40 partner organisations to open 72 intersectoral doctoral positions.



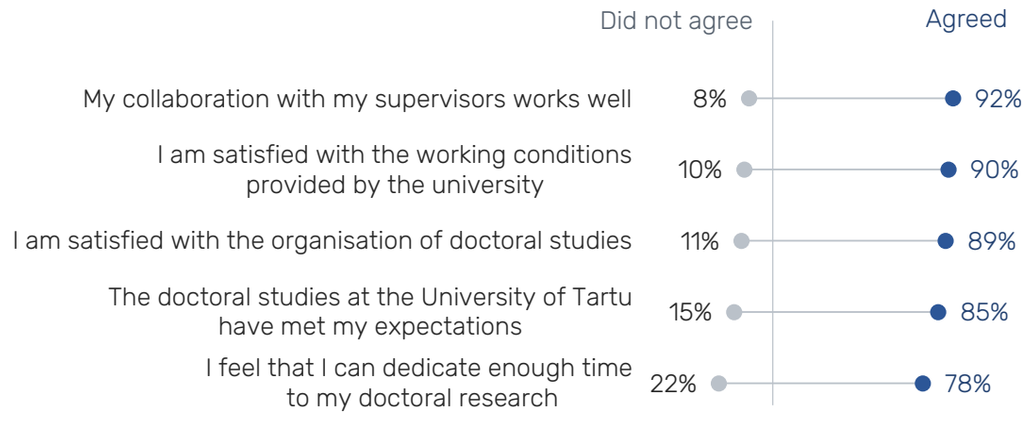
Number of doctoral graduates in Estonian universities and the number and percentage of graduates from the University of Tartu in 2021–2025. Source: EHIS

Across Estonia, 292 people defended a doctoral degree, of whom 143 (49%) did so at the University of Tartu. This is the highest number of doctoral defences at the university in the past ten years. 32% of doctoral researchers reached their thesis defence within six years (A2025 target: at least 50%).

The University of Tartu is the coordinator of the **Estonian Doctoral School** project, co-funded by the EU. The project aims to improve the quality of doctoral studies, promote short-term mobility, support doctoral researchers' networking, and enhance their transferable skills. In 2025, the doctoral school organised 33 events to enhance the transferable skills of doctoral researchers and supervisors (in total, 144 events), and held a doctoral career conference in Tartu focusing on the value of a doctoral degree in the labour market.

Since 2025, the university has been a co-lead of the ENLIGHT Doctoral Network. The network brings together ten European research universities and supports long-term cooperation. In 2025, ENLIGHT prepared a draft framework agreement for the joint supervision of doctoral researchers.

In 2025, a **satisfaction survey** was conducted among **doctoral researchers** in cooperation with other Estonian universities. 34% of all UT doctoral researchers and external



Satisfaction among doctoral researchers (percentage of agreement and disagreement with the statement) in 2025

students responded to the survey. The respondents were generally satisfied with the flexibility of doctoral programmes, the quality of supervision and studies, and working conditions, and they rated highly the professional development opportunities offered by the Estonian Doctoral School. At the same time, the responses highlighted the need to improve the substantive feedback during progress review and to enhance opportunities to focus on doctoral research, considering other duties and time pressure. The survey results will be used to develop doctoral education further.

Curriculum development

In 2025, the university started a review of all curricula of the first and second levels. As a result, by the start of 2028/29, all curricula open for admission should be coherent in content and methodology, meet labour-market expectations, and comply with the requirements of the Higher Education Standard and institutional accreditation. The principles of a good curriculum were defined.

Goal-oriented curriculum development requires, among other things, careful consideration of the objectives and learning outcomes of the curriculum, analysis and development of course content, and introduction of a study abroad module. This process involves academic staff, students and other stakeholders. The review and development of curricula are supported by the university's internal system for curriculum quality assurance.

The principles of a good curriculum:

- the curriculum is coherent and well-integrated;
- assessment supports learning and is aligned with learning outcomes;
- the curriculum structure supports the learner;
- the choice of teaching methods supports a learning centred approach;
- the curriculum develops transferable skills;
- the curriculum takes into account advances in technology, including artificial intelligence;
- research, development and creative activities are integrated into teaching and studies;
- practical training enables students to apply knowledge and skills acquired in subject studies;
- the curriculum is flexible and allows choosing a minor or additional specialisation;
- the curriculum enables an international learning experience.

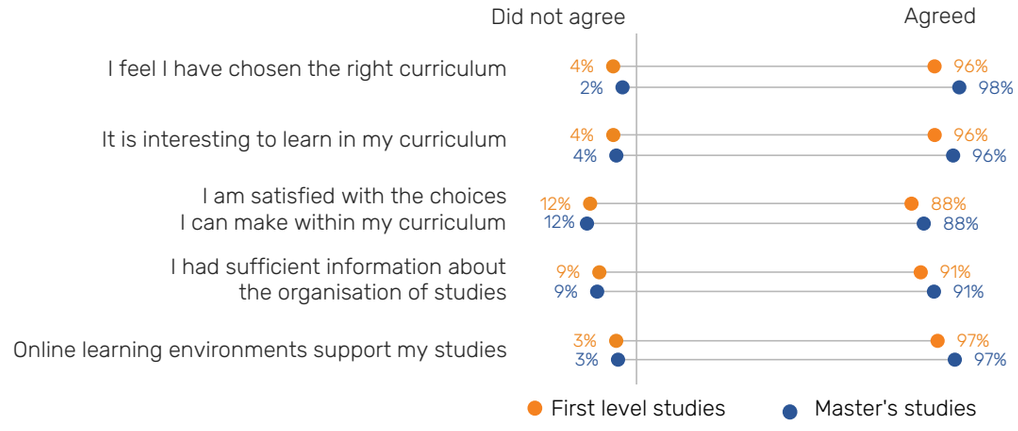
We create an integrated feedback system supporting the good quality of studies.

Responding to the **curriculum feedback survey** enables students to analyse their learning experience. The questions concern the coherence and structure of the curriculum, the organisation of studies and the learning environment, the development of students' skills, and the work of support systems. Depending on the level and duration of studies, students are asked to complete the curriculum questionnaire up to three times during their studies. In 2025, 56% of students gave feedback on their curriculum, completing 3,256 questionnaires in total.

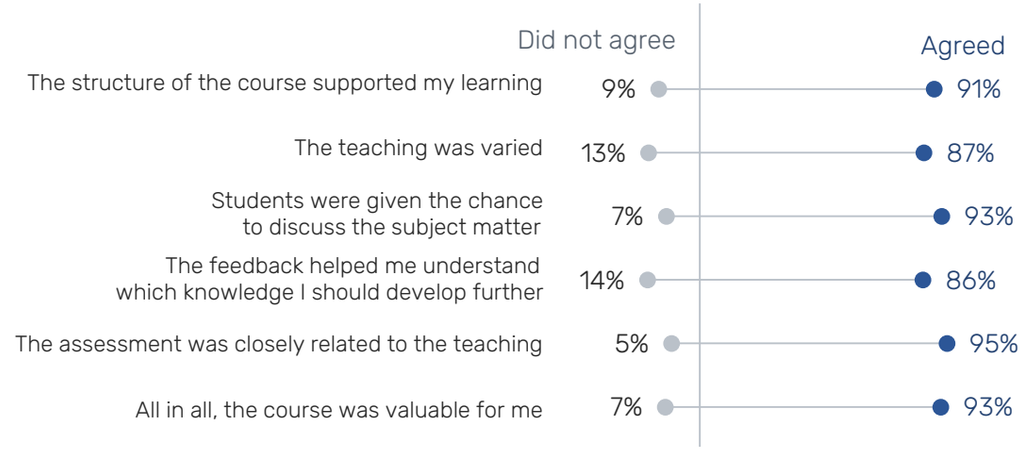
The feedback shows high satisfaction with curricula at the first and second levels, and the overall picture has remained stable compared with previous years. Respondents gave particularly high ratings to the suitability and interest of the curriculum and their understanding of how their studies support future success. Ratings of the development of competencies were also mostly good, with results at the master's level consistently slightly better, especially concerning subject-specific and analytical skills. Overall, the feedback confirms that curricula support students' development and meet their expectations.

All students must give **feedback on** at least four **courses** each semester. The feedback is analysed annually by programme directors as part of the curriculum's internal evaluation.

A2025 The university aims to achieve high student satisfaction in 95% of courses. In 2025, the percentage was 89%.



Results of curriculum feedback survey (percentage of agreement and disagreement with the statement) in 2024/25



Results of course feedback survey (percentage of agreement and disagreement with the statement) in 2024/25

In course feedback questionnaires, we evaluate the activeness and engagement of students and a learning environment that supports development.

Development of future skills

Artificial intelligence (AI) is increasingly used in teaching and research as well as in support services. During the year, more than 40 training sessions were organised, guidelines were developed, and counselling on the use of AI in academic writing was provided. The principles for the use of AI in teaching and learning were updated and introduced in workshops and discussion groups. Surveys conducted among students, academic staff and support staff have confirmed rapid growth in the use of AI. To support more informed and secure use of AI, university-wide discussion and training events were organised, including on data security. At the end of 2025, the decision was made to establish a network of artificial intelligence ambassadors to support the integration of AI competences into curricula, make written assignments more AI-proof, and ensure continuity in AI-related training.

AI at the University of Tartu

Supporting and engaging students

The university offers students study-related, career and psychological **counselling**, and short courses. In 2025, students were assisted by 105 **peer tutors**. Peer tutors are volunteer students who have completed special training and support first-year students or international students in their specialisation at the start of their studies.

Counselling Centre

Students with special needs are supported systematically in their studies. The process and deadlines for requesting adjustments were clarified, and students were given a greater role in initiating the adjustments. Guidelines on supporting students with special needs were developed for teaching staff.

Number of counselling sessions organised by the Counselling Centre in 2025

Study-related counselling	650
Career counselling	563
Psychological counselling	1,617
Counselling for students with special needs	381

The Counselling Centre organised workshops, training sessions and support groups for 196 groups of students, with a total of 5,013 participants.

The Student Union continued the three-year initiative **Catalyst** to support student organisations and students' personal development and networking. Within the project, seminar and meeting rooms are provided to students, and the student organisations' activities that contribute to the UT strategic objectives are supported. In 2025, funding was given to 19 projects.

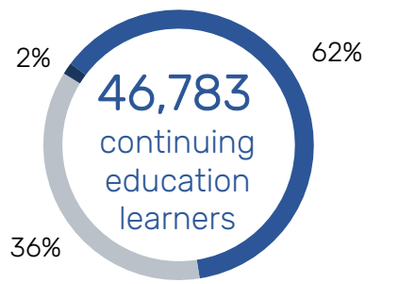
We provide various continuing education programmes to a range of target groups.

Continuing education

46,783 continuing education learners participated in 1,292 courses in 2025 (A2025 target: 43,000 learners). Compared to 2024, the number of participants in continuing education programmes grew by nearly 4%. In addition, 231 internal training courses were organised, with 4,898 registered participants. The university had three continuing education learners per student. There were 21 massive open online courses (MOOCs), and MOOC learners accounted for almost 43% of all online learners.

Number of continuing education courses and participants in 2025

	Number of courses	Number of learners
Continuing education programmes	999	46,125
incl. micro-degree programmes	117	923
incl. blended or online courses	654	29,112
incl. MOOCs	21	8,939
Degree-study courses	302	684
Continuing education in total	1,301	46,809



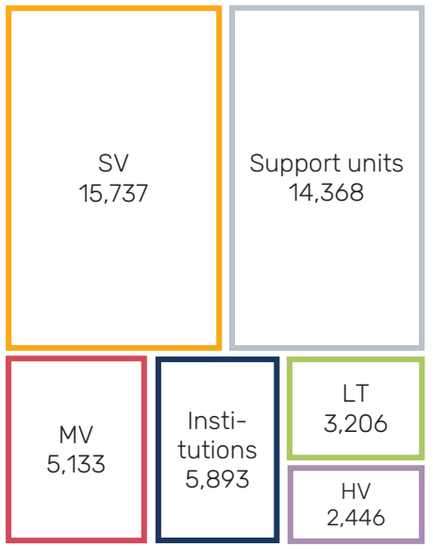
Number of continuing education learners in 2025

Income from continuing education, incl. projects, programmes and targeted financing, was €8.9 million, 7% more than in 2024.

Continuing education was successfully provided in all counties of Estonia. Outside Tartu, the highest participation rates were in Harju, Pärnu, Ida-Viru, and Viljandi counties, i.e., regions where the university has a college or an office.

The university provides continuing education programmes to both public- and private-sector institutions. Among others, courses were commissioned by the Health Insurance Fund, Eesti Energia, Telia, Tavid, Estonian Railways, several educational institutions, ministries, local authorities and healthcare institutions.

Programmes funded by the European Social Fund to provide continuing training for working adults and education professionals continued. Under state-commissioned continuing education, 48 courses with 1,780 learners took place, funded by the European Social Fund measure "Development of adult education and providing non-formal learning opportunities" (ESF VÕTI), three courses with 95 learners funded by the Recovery and Resilience Facility project "Green skills to support the green transition of enterprises" (Green RRF), and eight courses with 196 learners supported by the Just Transition Fund.

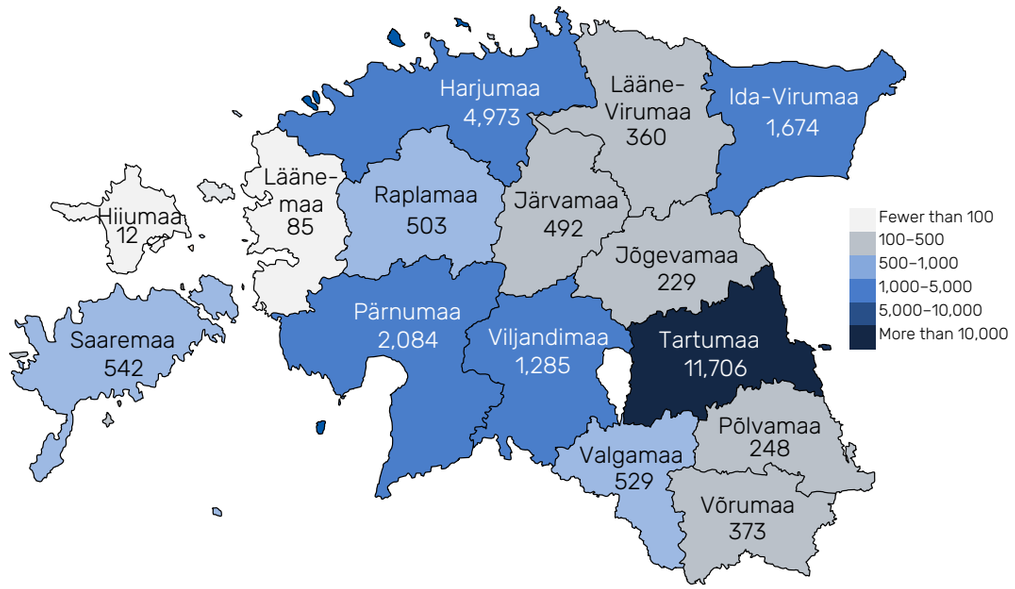


Number of continuing education learners by units who organised the courses in 2025

The university continued to provide **micro-degree programmes** to enable working adults to acquire an additional specialisation or competence in a specific field and, if desired, continue their studies later in a degree programme. In 2025, 544 learners began studying in 67 micro-degree programmes, and 60 learners in four micro-credential programmes. University-educated teachers working in schools were able to update their knowledge through seven micro-degree programmes conducted within the Teachers' Academy programme. Teacher training programmes are co-funded by the European Union and are free for participants.

Micro-degree programmes, as comprehensive continuing education programmes designed to meet labour market needs, have been well received. Of the learners who gave feedback, 98% agreed that the micro-degree programme was valuable to them, and nearly 46% were willing to continue in degree studies. Feedback particularly highlighted the professionalism of the lecturers, the programme structure, the varied teaching methods, materials, practical assignments, and the well-organised online learning.

The **University of the Third Age** aims to provide older people with better opportunities for lifelong learning and help them cope in a changing society. In the spring semester of 2024/25, the University of the Third Age continued with 18 programmes in 17 places across Estonia, and a webinar programme. A total of 4,501 people participated. In the autumn semester of 2025/26, 20 main programmes were launched. Tõrva and Kiili were added as new locations. The total number of registered participants, including the webinar programme, was 4,889 – a record number for the University of the Third Age. The activities of the University of the Third Age received recognition on several occasions in 2025. Events for older adults were also organised at Pärnu College – read more in the chapter "University in regions".



Number of participants in UT continuing education courses by place of study in 2025 (excl. online courses)



Within the Estonian-language programme in Tallinn, the university cooperates with the Estonian Academy of Music and Theatre (EAMT). Before each lecture, the University of the Third Age participants have an opportunity to attend a concert from the series "Lunch break with music", performed by EAMT students and staff. The photo shows a group of participants in the University of the Third Age

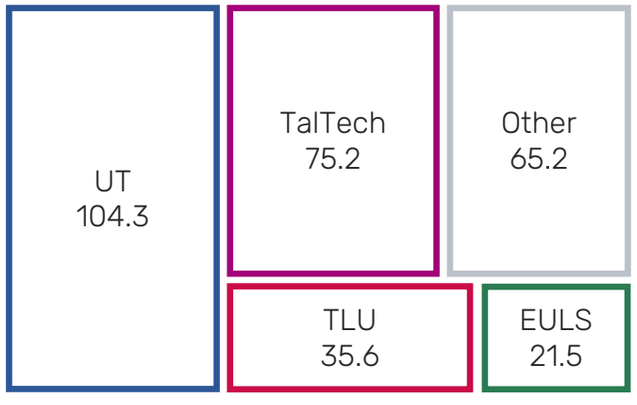
Financing

The Ministry of Education and Research (MoER) applies a higher education funding model in which money for supporting higher education is divided into activity support and targeted grants. In 2025, the MoER allocated €301.8 million to Estonian higher education institutions based on administrative agreements. This included €262.3 million to public universities, incl. €104.3 million to the University of Tartu.

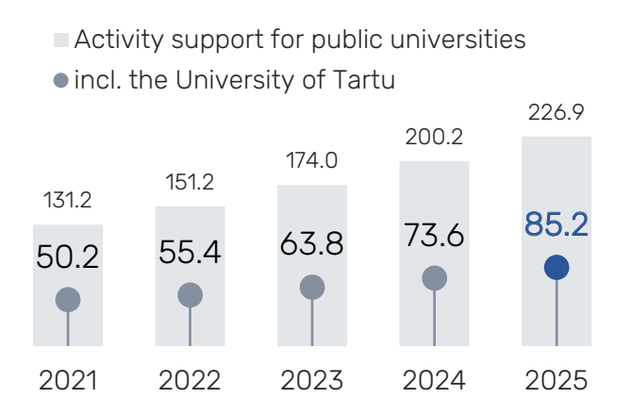
Activity support accounted for €226.9 million of the total support to Estonian public universities, of which the University of Tartu received €85.2 million (38%). Compared to 2024, the amount of activity support allocated to public universities increased by 13%; however, this also included several targeted grants that were previously paid separately, such as funding for regional colleges.

20% of the activity support is performance-based funding, 17% of which is allocated based on meeting performance indicators, and 3% based on implementing the objectives of the administrative agreement with the higher education institution. Performance indicators include the share of the university's student mobility in overall mobility in Estonia, the amount of private funding compared to activity support, the proportion of students graduating within the standard period of study, the share of students admitted to curricula in the university's areas of responsibility, and the share of graduates who continue their studies or are employed.

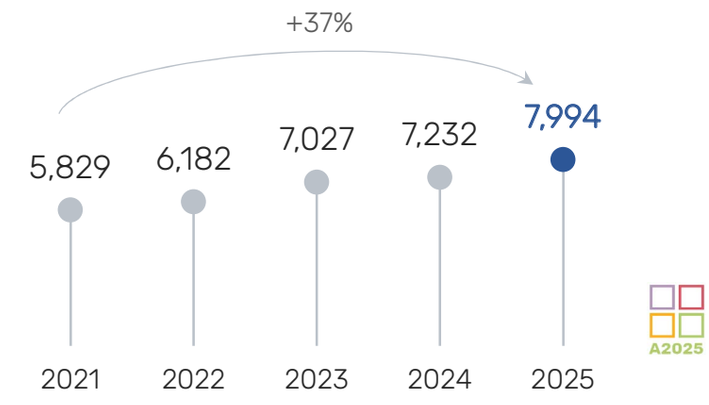
In 2025, the income from teaching per student amounted to €7,994. The A2025 target of €6,500 was already achieved in 2023. What contributed to meeting the target was, first, an increase in the amount and share of private funding and, from 2023, an increase in activity support. However, as student numbers have increased steadily, activity support per student has grown considerably more slowly than the average in Estonian universities.



Total support allocated to higher education institutions in Estonia in 2025 (activity support, doctoral allowance, labour costs for junior research fellows, performance funding for doctoral graduates, and other targeted grants) in million euros. Source: MoER



Activity support allocated to Estonian public universities, incl. the University of Tartu, in 2021–2025 (in million euros). Source: MoER



Income from teaching per student in 2021–2025 (in euros) (excl. medical residency)

We increase the cross-usage of research infrastructure and make the services based on it available to businesses and other stakeholders outside the university.

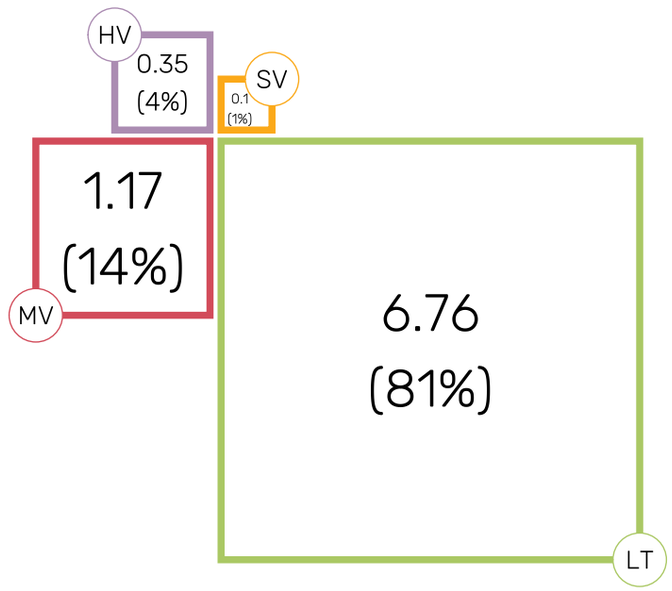
RESEARCH

External evaluation

Based on the results of the **regular evaluation** of research and development activities, the University of Tartu is the only research and development institution in Estonia to have received a positive assessment in all six evaluation fields: natural sciences, engineering and technology, medical and health sciences, agricultural and veterinary sciences, social sciences, and humanities and the arts. The evaluation committee found the university's scientific impact outstanding, in terms of both the high level and international recognition of research. The committee considered the university's achievements in international cooperation noteworthy and also highlighted that many researchers and their publications are among the most cited in their fields. Under social impact, active research communication, contributing to evidence-based policy-making, speaking out on socially important issues and providing solutions were among the activities recognised. During the **targeted evaluation of national sciences**, conducted in parallel with the regular external evaluation, the evaluation committee acknowledged the high quality of the university's 11 professors of national sciences. Among recommendations for the future, the committee suggested finding innovative ways for disciplinary and interdisciplinary cooperation, increasing the international visibility of research related to Estonia, and promoting the university's research more widely in Estonia.

Research infrastructure investments

Since 2022, the university has supported the modernisation of high-cost research infrastructure through its central **development fund**. Over four years, more than €8 million has been invested, including co-financing from the units using the infrastructure. 81% of this amount has been invested in upgrading the infrastructure in the Faculty of Science and Technology, and 14% in the Faculty of Medicine.



Distribution of research infrastructure investments in 2022–2025 in million euros

We stand for a research- and evidence-based world view, value top-level researchers, favour the development of future academic staff and actively use international support to finance research.

Financing

In 2021–2025, the university's main-budget revenue increased by 49.3%, while research revenue grew by 42.4%, so teaching revenue increased faster. In 2025, research revenue grew by only about 4% compared to the year before. The largest share came from domestic grants, incl. salaries for junior research fellows (30%), ETAG personal research grants (23%) and baseline funding for research and development (17%).

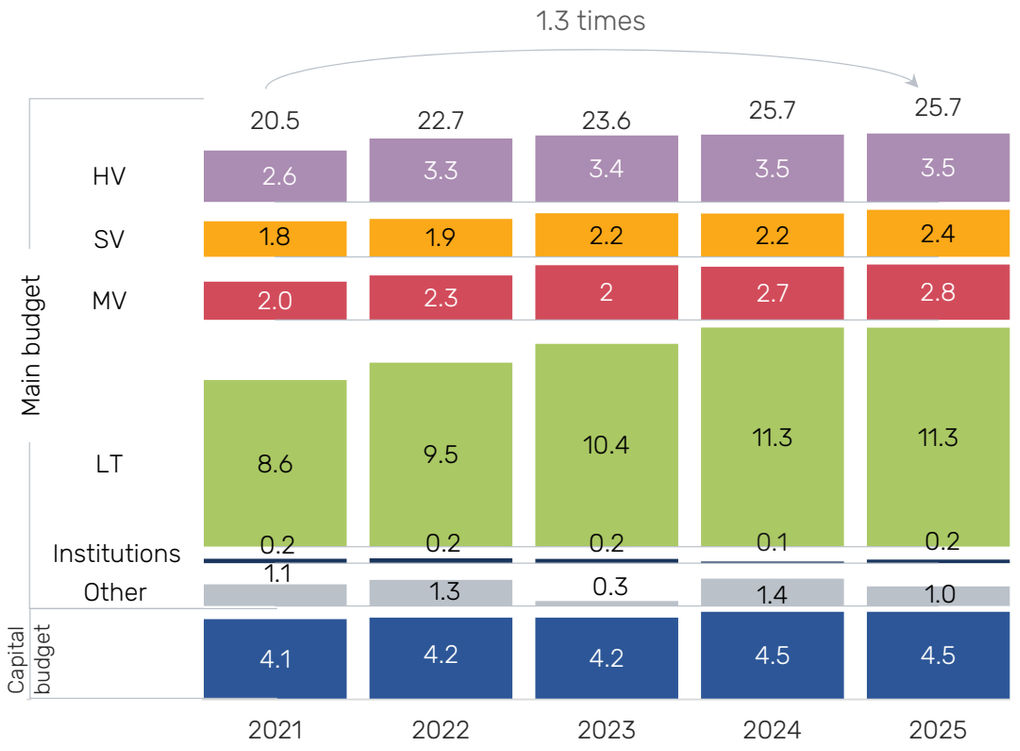
Over the past ten years, the volume of **baseline funding** in both the state budget and the university's research revenue increased by nearly 4.3 times. However, its rapid growth has now ended. In 2025, baseline funding remained at the same level as in the previous year for the first time during this period. The amount of baseline funding allocated to the university in 2025 was €25.7 million. This was approximately 43% of the total baseline funding (€59.3 million), divided among the 22 positively evaluated R&D institutions in Estonia. Nevertheless, the share of baseline funding in the university's research revenue is only about 17%. The university council allocated the part of baseline funding meant to support national sciences (€1.9 million) to the Faculty of Arts and Humanities. €4.5 million euros of the main part of baseline funding was allocated for investments in academic and research buildings, one million to the research infrastructure fund, and the rest was distributed as follows:

- 79% as the stability component to academic units according to their contribution to earning the university's baseline funding,
- 15% as the development component to the UT development fund,
- 6% as the performance component for performance-based funding of faculties.

Academic units used the amounts allocated to them to initiate nearly 100 research topics and to co-finance projects, incl. to support experimental development. Labour costs accounted for 42% (€10.8 million) of the costs covered from baseline funding.

Baseline research funding allocated to R&D institutions for 2021 and 2025, in million euros

R&D institution	2021	2025	Increase
University of Tartu	20.5	25.7	5.2 (1.3 times)
Tallinn University of Technology	10.5	12.2	1.6 (1.2 times)
Tallinn University	3.4	4.3	0.9 (1.3 times)
Estonian University of Life Sciences	3.5	4.5	1 .0 (1.3 times)
Other institutions	8.4	12.6	4.3 (1.5 times)
Total	46.3	59.3	13.0 (1.3 times)



Distribution of baseline research funding in 2021–2025 between the university's main budget and capital budget after distribution of performance-based grants and allocations from the development fund, in million euros

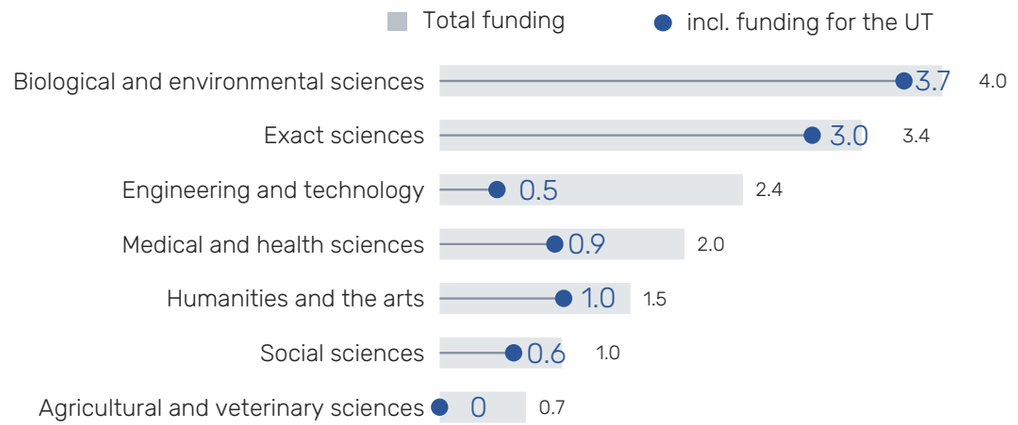
We create and actively use the possibilities to apply for international research funding, incl. by participating in the R&D partnership programmes of the EU in strategic research areas.

The total volume of R&D service contracts concluded with **domestic funders** in 2025 was €76.6 million. This was €21.5 million less than in 2024, but still €17 million more than in 2023. The main reason for the large amount in 2024 was the signing of seven-year contracts for centres of excellence in research. The university is the lead partner in six centres of excellence and a partner in four.

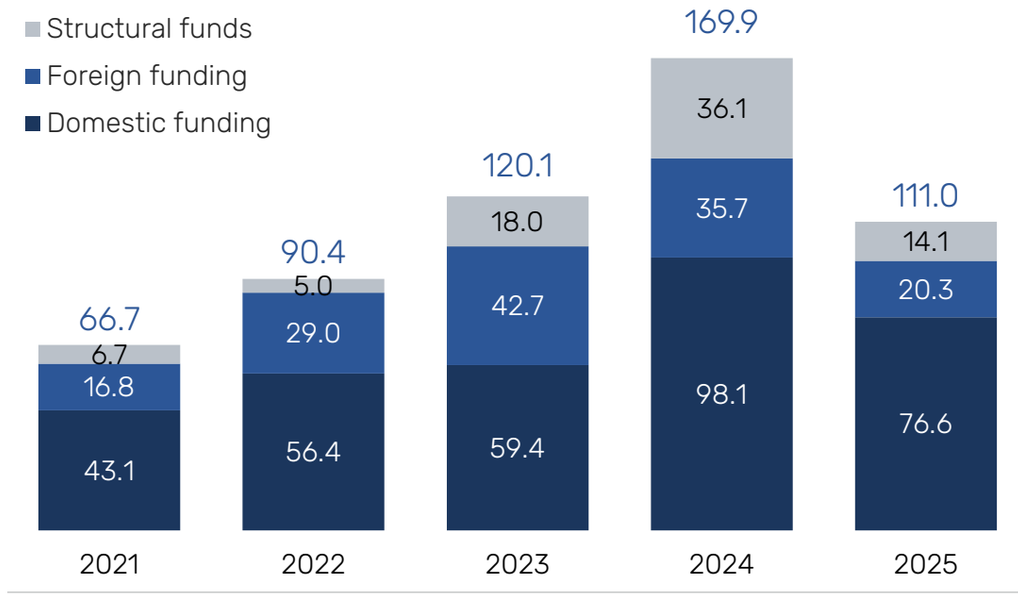
The **ETAG personal research grants (postdoctoral, starting and team grants)** account for nearly 45% of all contracts with domestic funders. A total of €15.1 million in starting and team grants was allocated to new projects in Estonia in 2025. UT researchers received €9.7 million (65%) of the amount to launch 48 new projects. Also, 133 existing projects continued and received €23.6 million. In addition, 11 new postdoctoral projects started (compared to five in 2024).

In terms of volume, the next-largest category of contracts concluded with domestic funders in 2025 was funding under the Estonian Research Infrastructures Roadmap (€18.4 million). Service contracts for nearly €15 million were signed with Estonian private companies and public-sector organisations. Contracts financed by **structural funds** were concluded for a total of €14 million. More than half of this amount (€8.7 million) came from the Astra+ programme, which supports the enhancement of research impact and the institutional knowledge-transfer capacity of research and higher education institutions.

With the support of **international funders**, €20.3 million worth of new R&D contracts were signed at the university, incl. contracts worth €13.2 million funded by the EU research and innovation framework programme **Horizon Europe**. The university continued to participate in the European Institute of Innovation and Technology's knowledge and innovation communities Culture and Creativity, Urban Mobility, and Added-Value Manufacturing, and successfully contributed to the establishment of the community for water, marine



Funding for starting and team grant projects that started in Estonia in 2025 by field of research, incl. grants allocated to the University of Tartu, in million euros



Volume of the university's R&D contracts concluded in 2021–2025 by source of funding, in million euros

and maritime sectors and ecosystems. International research funding was €23.9 million in 2025 (A2025 target: €17.8 million).

In addition to projects funded by Horizon Europe, funding or service contracts for implementing research projects were concluded with other international funders for a total of €7 million.

The **European Research Council** decided to fund six UT researchers in 2025.

- Professor of Genomic Epidemiology Triin Laisk received the Consolidator Grant to study the effect of hormonal sensitivity on women's health. Her research aims to better understand the factors affecting women's health and improve women's wellbeing throughout their lives.
- Professor of Climate Physics Velle Toll received the Consolidator Grant to investigate the cooling effect of air pollution particles on the Earth's climate. His research would fill a gap in the understanding of human-induced climate change and improve the accuracy of climate projections.
- Associate Professor of Molecular Plant Physiology Hanna Hõrak received the Consolidator Grant to study how cell patterns form in plant leaves. The knowledge gained will support the breeding of plants suited to future climates.
- Professor of Mycorrhizal Studies Leho Tedersoo received the Advanced Grant to develop, using the Fungi kingdom as an example, a new DNA-based classification system for organisms that would cover most of the previously unclassified microscopic fungi and remain compatible with existing taxonomic systems.
- Associate Professor of Neuropsychiatric Genomics Kelli Lehto received the Starting Grant to investigate the causes of ADHD in adults and to enhance diagnostic methods.
- Professor of Nanomedicine Tambet Teesalu became the first Estonian researcher to receive the Synergy Grant to provide a detailed description of the blood-nerve barrier. The research aims to contribute to a better understanding of nerve pain, which affects nearly one fifth of the world's population, and to develop treatment methods.

In addition, the research group led by Associate Professor of Archaeology Mari Tõrv participates in an ERC Synergy Grant project led by the University of York, using data from the Baltic countries. The study seeks new explanations for how hunter-gatherers achieved significant population growth in the northern hemisphere long before agriculture and animal husbandry became the dominant subsistence strategies.

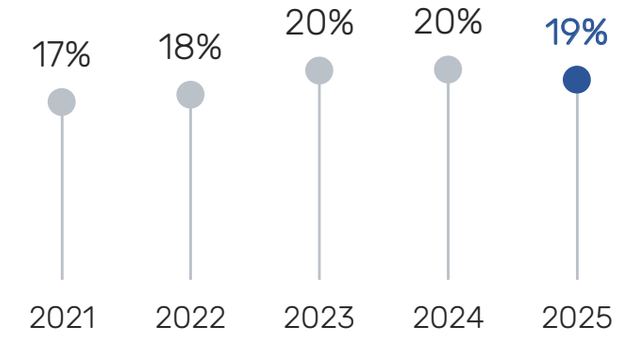
The university has consistently developed **support services** to increase the number of applications for international research funding and improve their success rate. In 2025, the research funding information day Funding Nudge, aimed primarily at early-career researchers, was held for the first time, introducing research funding opportunities in Estonia and Europe, and grant application support services. To recognise the recipients of high-level research grants and those contributing to the development of the next generation of researchers, the university continued to support the principal investigators of ERC projects through its development fund. Also, supervisors of postdoctoral researchers who joined the university through Horizon Europe's Marie Skłodowska-Curie Actions were supported.

We teach and support the distribution of research results in a generally comprehensive manner and increase the understanding of the content and objectives of research in the society.

Publications

According to the Estonian Research Information System, UT members published 2,873 **research publications** in 2025, including 2,100 classified as high-level. The ratio between high-level publications and full-time academic staff members was 0.93.

A2025 As at September 2025, 19% of publications by UT researchers published in the past five years (2021–2025) and indexed in the Web of Science database had reached the top 10% most cited publications in their field (A2025 target: 17–20%).



Percentage of publications ranking in the world's top 10% by citations for their field of all UT publications in 2021–2025

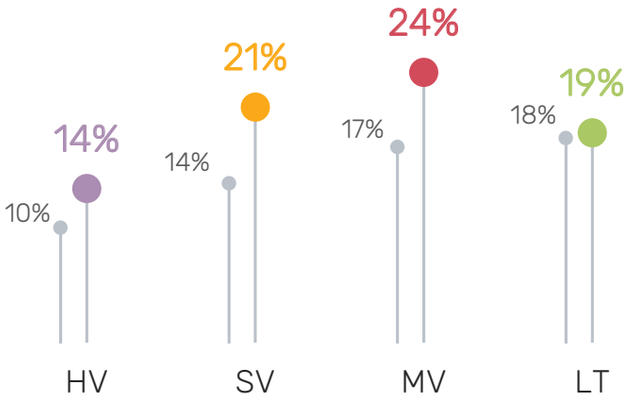
A2025

According to Altmetric, an online tool for assessing the impact of research articles, the publication that attracted the greatest attention in public digital channels in 2025 was an article published in *Nature* based on an international study led by Professor of Botany Meelis Pärtel. The article assessed the health of ecosystems worldwide based on both the existing plant species and those absent, i.e. dark diversity. The study showed that biodiversity can also be reduced in ecosystems that have not been directly modified by humans.

Among the studies conducted at the Faculty of Medicine, the article that gained the most public attention was published in *Scientific Reports* based on a study led by Professor of Epidemiology Anneli Uusküla. The research helps understand the long-term health effects of Covid-19 vaccination and raise awareness of the protective role of vaccination in reducing the risk of cardiovascular complications.

Among the publications of the Faculty of Arts and Humanities, an article published in the *Journal of Cultural Heritage* based on an interdisciplinary study led by Research Fellow in Physical Geography Kristina Sohar received the most public attention. The study showed that the oak covers of the Codex of Türi, Estonia's oldest dated manuscript, completed in 1454, originate from different periods and regions, with one cover made from reused wood. It emerged that, for practical reasons, new material was not always used even for valuable manuscripts.

In the Faculty of Social Sciences, the article that won the most public attention was published in the *Journal of Applied Psychology* and examined the relationship between personality traits and occupational profiles, based on a study led by Professor of Behavioural Genetics Uku Vainik. Covering the personality profiles for 263 professions, the study is the largest of its kind worldwide to date. The authors also developed a free interactive application that enables users to explore their own personality traits and suitability for different occupations.



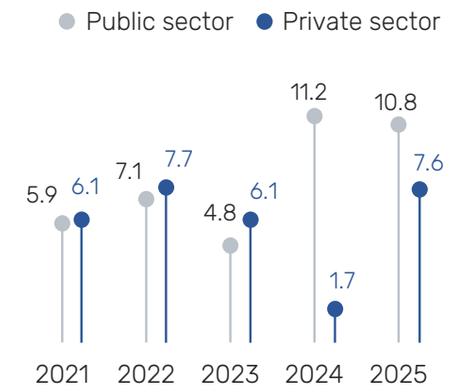
Percentage of publications ranking in the world's top 10% by citations for their field of all UT publications, by faculty in 2025 and (in grey) in 2021

CONTRIBUTION TO SOCIETY

We use the funding measures supporting cooperation between universities and businesses and the possibilities provided by the research infrastructure of the university.

Supporting researchers in entrepreneurship

The university's **research and development cooperation** with domestic and international **companies** increased significantly in 2025. The total volume of business contracts grew more than fourfold compared to 2024, reaching €7.6 million (A2025 target: €8 million). This increase reflects a recovery and strengthening of business cooperation after economically challenging years. Eight new framework agreements were signed, including with Värska Sanatoorium, Cewood, Gelatex Technologies, and the Estonian Rescue Board. Cooperation continued with strategic partners, such as Milrem, Bolt Technology, and Revvity Health Sciences.



Volume of (domestic and international) service contracts with the public and private sectors in 2021–2025, in million euros

Cooperation projects between the university and five companies received €2.36 million in funding from the Estonian Business and Innovation Agency's applied research programme. Particular attention was paid to developing **business cooperation in Ida-Viru County**, where the university started a systematic analysis of local companies' needs and collaboration opportunities.

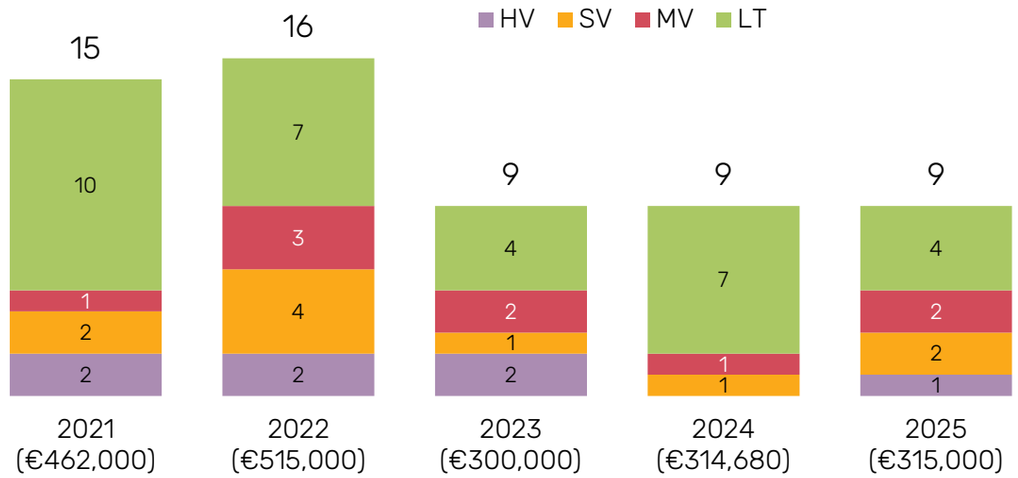
In 2025, the **Astra+** programme to support the enhancement of research impact and the institutional knowledge transfer capacity of research and higher education institutions was launched. Its support to the University of Tartu accounts for approximately €8.7 million. Within this framework, the university leads the project "Tulevik", aiming to strengthen the knowledge transfer, business development and innovation management competences of Estonian higher education institutions. Through the TÜ-TÄPS project, the university seeks to strengthen its capacity to apply research results in practice. For this purpose, the faculties have hired nine innovation scouts, organised knowledge transfer events, and carried out planned procurements of research equipment. The innovation scouts' role is to assess the commercial potential of research and technology and help identify practical applications for research findings. In addition, the University of Tartu is a partner in the Adapter+ consortium, led by Tallinn University of Technology, which aims to support knowledge transfer across more than 20 higher education and R&D institutions and increase the volume of business contracts.

We actively search for opportunities to cooperate with businesses. We value cooperation projects between academic staff and businesses.

Astra+ development grants are intended to improve the innovation readiness of research groups in smart specialisation growth areas. In the first call, the university applied for funding for 26 projects, 16 of which received a positive funding decision (total amount €1.2 million).

The university continued to award **Feasibility Fund grants** to enhance the innovation readiness of research results and support their application. During the year, 53 applications

We value the development of ideas with business potential and the creation of prototypes.



Number of projects awarded with the Feasibility Fund grant from the development fund by faculty in 2021–2025. The total amount of grants for the respective year is given in brackets

were submitted: 28 from the Faculty of Science and Technology, 11 from the Faculty of Medicine, eight from the Faculty of Arts and Humanities, and six from the Faculty of Social Sciences. Nine projects received funding.

A2025

As at the end of the year, 61 active **spin-offs** had been started at the university, incl. two new additions during the year: FireSand and Liug SportTech. Based on the 2024 annual reports, the spin-offs' combined turnover was approximately €90 million, and they employed around 1,000 people (FTE). The largest spin-offs by turnover and employee numbers were Icosagen and Synlab Eesti.

The A2025 target to establish five new spin-offs per year was not achieved. The emergence of research-intensive companies depends on market readiness and the potential of specific research results, the resolution of intellectual property issues, the availability of motivated teams, etc. Although the university consistently supports entrepreneurship, results do not appear at the same scale or pace every year. Experience shows that several projects may mature simultaneously, leading to spin-offs emerging in waves. Thus, a target defined by a single year does not reflect actual progress. The university's strategic objective is to increase the total number of high-quality and sustainable spin-offs.

In the spring, the new supervisory board and a new member of the management board took office at **UniTartu Ventures**. In addition, the UniTartu Ventures investment committee was established, comprising experts from Estonia and abroad. Its purpose is to strengthen the quality of investment decisions, bring diverse experience into the decision-making process and ensure that investments are made based on clearly defined strategic criteria. UniTartu Ventures currently holds equity stakes in four companies and has preliminary agreements to acquire equity with two teams.

By the end of 2025, the university's intellectual property portfolio included 52 valid **patents**. During the year, 22 **patent applications** were filed, incl. four relating to new inventions, and three new patents were granted.

The university continued to contribute to the development of the entrepreneurial ecosystem and was represented at events like Startup Day and Tartu Entrepreneurship Week, reinforcing its role as a promoter of research-based entrepreneurship.

In 2025, the **health technology accelerator** Health Founders Estonia was established, bringing together science, medicine and entrepreneurship, and supporting the development of research-based health technology companies. Over five years, it plans to support the setting up of at least 25 new companies, attract more than €20 million in investments, initiate at least 40 pilot projects in cooperation with healthcare institutions, and launch at least 15 new products or services.

In addition, the **Deep Tech Startup Network** was established to foster strong research-based companies, create high-tech jobs, and attract more investment into early-stage entrepreneurship. The network is funded by the Ministry of Economic Affairs and Communications, with the university participating as a partner.

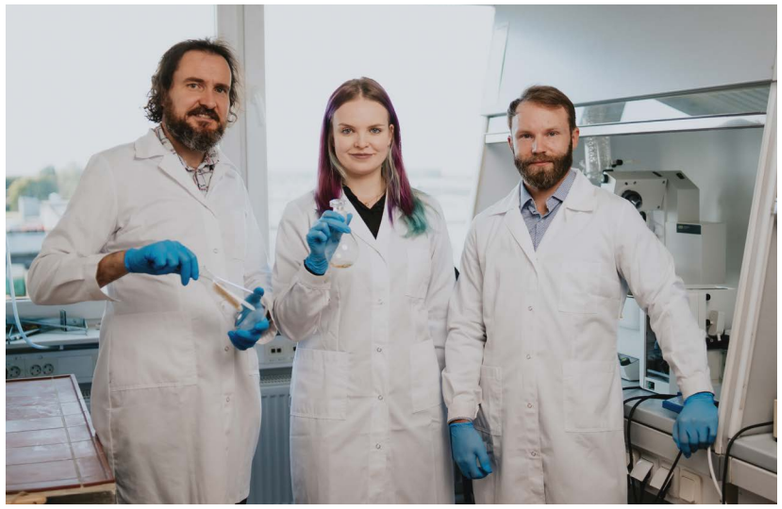
We develop the creativity, enterprising spirit, critical thinking as well as the cooperation and learning, self-management, digital and other future skills of our students.

Promoting entrepreneurship

In the spring semester of 2024/25, 424 students, and in the autumn semester of 2025/26, 655 students from all study levels took entrepreneurship courses at the university. In the Delta X **competition Mõõduvõtt**, 116 teams participated: 59 in the spring semester and 57 in the autumn semester. Eight of them advanced to the business model competition, where the top three teams were selected to pitch their business ideas at Startup Day, competing for the grand prize sponsored by Swedbank (the winner was team Laisk Püks).

In spring, two **deep-tech and research-intensive business development programmes** were initiated in cooperation of several units. MIMIR Fellows is a programme inspired by Stanford University and developed over several years in Finland, aiming to raise the next generation of leaders in deep-tech entrepreneurship. The programme TIIVIK brought together ten teams of researchers and 20 students interested in entrepreneurship. The students helped develop research ideas with commercial potential and gained a realistic insight into researchers' everyday work. From these programmes, the companies Antscape, Asvel and FireSand continued developing their business ideas at Tartu Science Park.

The UT continues as a partner in the international **business accelerator** Creative Destruction Lab (CDL), which creates internationalisation and growth opportunities for research and technology-based startups. Its mentorship programme involves startups with high growth potential and experienced mentors (entrepreneurs, investors, researchers and other experts) from around the world. Over the past 18 months, CDL-Estonia has focused on the defence and security sector. In 2025, the programme involved 72 mentors, incl. 42 from outside Estonia, from eight countries. Bachelor's and master's students helped organise the mentoring sessions and observed the startup counselling processes. In addition, the mentors introduced the principles of STEM entrepreneurship to 20 upper secondary school students. To date, the companies participating in the CDL-Estonia mentorship programme have raised more than €150 million in investment and increased their combined value to nearly €1.3 billion.



The title University of Tartu Spin-off of the Year 2025 was awarded to GaltTec OÜ, a company that develops and manufactures electric power sources for mobile devices, primarily drones



Panel discussion at the closing event of the research-intensive entrepreneurship development programme TIIVIK. The programme participants were researchers and students who wanted to develop research-intensive business ideas, build strong entrepreneurial teams and promote innovation, research-based entrepreneurship and the application of research results in society

Estonian language and culture

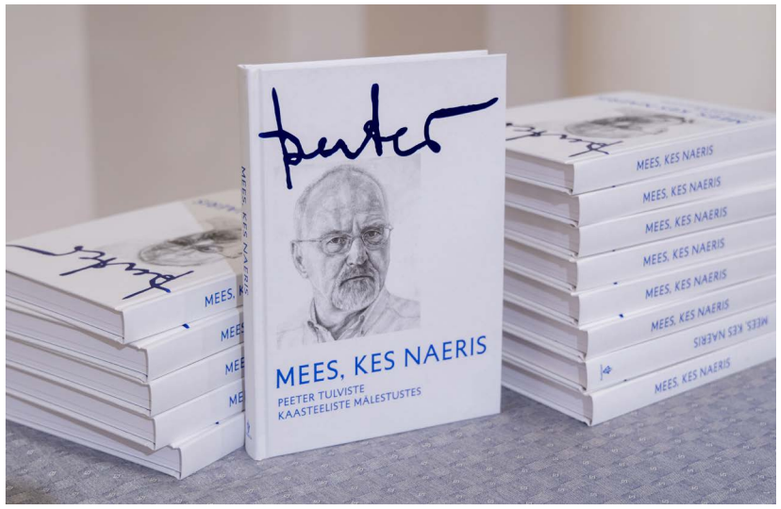
The **professorship of liberal arts**, created to develop the university members' spirituality and creativity, was held in 2024/25 by Kadri Voorand. Her year as professor was marked by music-listening evenings at the university library, which attracted great interest both within the university community and beyond. As a result of work carried out by students who participated in the spring semester course, a sound exhibition was created in the library's Music Department. Voorand also delivered the traditional speech of the professor of liberal arts at the graduation ceremony of the Faculty of Arts and Humanities. In 2025/26, the professor of liberal arts is poet and author Viivi Luik, whose lecture courses focus on the depiction of era-specific human types in literature.



Kadri Voorand handed over the professorship of liberal arts to Viivi Luik

In the autumn semester of 2025/26, the role of **expatriate Estonian visiting professor** was fulfilled by Olle Järv, Docent in Human Geography at the University of Helsinki. He delivered guest lectures to bachelor's and master's students in geography on multilocality, transnationalism and cross-border regions, and gave a keynote at a migration conference organised by the Estonian office of the Nordic Council of Ministers. In addition, Järv strengthened cooperation with the university's geographers and helps organise the international conference Mobile Tartu.

The memorial week to mark the 80th anniversary of the birth of **Professor Peeter Tulviste** was held from 27 October to 2 November. The memorial conference "Mõtlemist mõtestades" was organised in the university assembly hall, and the exhibition "Bibliophile Peeter Tulviste" was opened at the university library. The Estonian Students Society published a remembrance book *Mees, kes naeris* with articles by Tulviste's contemporaries, and the Ilmamaa publishing house released a collection of articles by Tulviste *Mõtelda ning mõista* in the series Eesti mõttelugu.



To mark Peeter Tulviste's 80th anniversary of birth, the remembrance book Mees, kes naeris *was published*

In 2025, the **project for teaching Estonian** ended. The project aimed to support and diversify Estonian language learning opportunities for international staff, international students and students who speak Estonian as a second language, thereby helping them better integrate into Estonian society and the University of Tartu. Thanks to the project, in 2025, 141 staff members, 472 students and 165 upper secondary school students joined those already learning Estonian. Altogether, 1,440 students, 375 staff members,

We develop studies on the Estonian history, language and culture to preserve and advance the Estonian language and culture.

370 upper secondary school students and 150 people speaking Estonian as a second language participated in the project from 2023 to 2025. Estonian language learning was also promoted through stickers, posters, leaflets, newsletters and mailing list posts that reached several thousand people. The project has given excellent results, and a number of the courses will continue. The language learning hub, created during the project, will also be kept up to date.

The A2025 target to raise the share of international staff participating in Estonian language courses to 45% was achieved by the end of 2025. The percentage of international students participating in Estonian language courses (58%) remained below the target (75%).

The university offers general language courses at different levels (0–C1+) for doctoral researchers and junior research fellows, both online and in class. Language learning is supported in various ways, including weekly language cafés at three locations, language dates with native Estonian speakers, language counselling, language camps for learners at different proficiency levels, and an annual intensive summer course for international doctoral researchers.

The ninth annual **terminology day**, organised by the Estonian University of Life Sciences, the Estonian Military Academy and the University of Tartu, focused on the continuity and quality of terminology work, with presentations on original and translation-based term creation and on understanding the concepts. The participants explored solutions to ensure continuity in terminology work and expand the number of terminologists. About 100 teaching staff members, terminologists, members of terminology committees, translators, editors, and other terminology enthusiasts took part in the event, either onsite or online.

The University of Tartu is represented in various language-related working groups, e.g., the Vikerraadio e-dictation committee, the language committee of the Mother Tongue Society, and the jury of the Clear Message competition.

On **Mother Tongue Day**, 14 March, Lecturer in South Estonian Language and Culture Sulev Iva delivered the lecture, for the first time in the history of Mother Tongue Day celebrations, in the Võro language, discussing the story of the ancient regional languages of South Estonia. To mark the Mother Tongue Day, also four promotional videos and posters were created, featuring well-known representatives of various academic fields speaking about what Estonian meant to them. Journalist Taavi Eilat, writer Kristiina Ehin, statistician Ene-Margit Tiit, and pharmacist Indrek Ventmann shared their thoughts on the importance of the Estonian language.



Lecturer in South Estonian Language and Culture Sulev Iva gave a public lecture in Võro language on Mother Tongue Day

Knowledge sharing

In 2025, the Riigikogu began deliberations on the draft Human Genes Research Act, prepared in cooperation by the **Estonian Biobank** and the Ministry of Social Affairs. The act establishes a legal framework for the use of gene donors' data in personalised medicine. The TeamPerMed project launched a unique study to explore whether cardiovascular diseases can be prevented more effectively through cholesterol-lowering treatment that is prescribed based on genetic risk. More than 2,500 gene donors are participating in the five-year study.

The **UT Museum** had almost 52,450 visitors during 2025, incl. 34,733 with a ticket and participants in museum events and tours. Around 6,000 children and adults took part in educational programmes. The museum holds nearly 255,000 artefacts, most of which are available in the MuIS information system of Estonian museums. The museum's collections are available for use by all interested.

During the year, the museum mostly focused on two directions: presenting new research findings primarily on the Middle Ages, and reflecting on the university's history ahead of its 400th anniversary. Throughout the year, the exhibition based on UT researchers' findings "Invisible Tartu: 800 years of the city of Tartu" was displayed, which for the first time told the story of the development of medieval Tartu. From January to October, the art museum presented the exhibition "Signs of power", which examined changes in the university assembly hall under different powers. The symposium "Meelis and Vyachko: Anatomy of a Myth", organised with the Estonian Academy of Arts, explored the Middle Ages and their reception; the museum's annual conference analysed the ideological, institutional and societal impact of celebrating university anniversaries.

The **UT Library** had over 36,000 readers (4,134 readers more than in 2024) and 271,891 visits by the end of 2025. 272,781 loans were made from the library's collections, and the number of virtual visits exceeded 2.6 million. The number of digitised materials increased by 8%, and the digital archive ADA contains 110,856 items.

Led by the library, a network of research data managers and open science advisers was established at the university, and training sessions were provided to them throughout the year. In May, the library reopened a student dining room where readers can enjoy coffee breaks and eat food they bring. Over the year, the library's entire computer infrastructure was renewed.

In January, President Alar Karis attended the opening ceremony of the **Year of the Estonian Book**. Also, the conference "Estonian Book 500" was held, and the exhibition of educational literature "Teaching creates knowledge. From Estonian lecture notes to academic textbooks" was opened. The Friedrich Puksoo Award was presented to Librarian Malle Ermel, compiler of the book dedicated to the 220th anniversary of the UT Library.



President Alar Karis at the opening of the Year of the Estonian Book at the UT Library

We make the involvement of the talented more systematic and create new learning opportunities for them at the university.

The **UT Youth Academy** celebrated its 60th anniversary. To mark this occasion, an educational conference and a competition of science-popularisation board games were held. In the 2024/25 academic year, 2,099 pupils from 236 schools in Estonia and abroad studied in the 54 online courses of the Youth Academy. 1,059 pupils registered for workshops in physics, chemistry and biology; 107 for IT workshops and 1,356 for workshops of the Uurimislabor programme. Lectures by UT researchers were organised at schools on 60 occasions. Open competitions took place in five subjects with a total of 1,473 participants, and 284 participants took part in seven learning sessions in six subjects. There were 64,953 participations in e-quizzes or subject competitions. The mathematics competition Känguru, the history competition Mammut and the computer science e-quiz Kobras attracted the most participants. The Youth Academy organised 15 national olympiads, with 10,174 participations in the preliminary and 850 in the final rounds.

Before international olympiads, selection competitions were held in five subjects, with a total of 203 participants, and training camps in seven subjects, with 117 participants. Pupils competed in 22 international olympiads, winning four gold medals, 13 silver medals, 14 bronze medals, two team gold medals, one team silver medal and 13 honourable mentions.

The Youth Academy-coordinated programme “Talents to Tartu” accepted 67 students: 43 chose the research track, 14 the entrepreneurship track, and 10 the young teacher project to enhance their learning experience.

The **Natural History Museum and Botanical Garden** had 153,000 visitors and organised 286 educational programmes for 5,337 participants in 2025. During the major citizen science event – the nature observation marathon and the pupils’ mini marathon, a total of 14,807 observations were recorded. For the first time, the largest number of observations came from outside Estonia, the Ozoldārzs observation area in Latvia. The Natural History Museum’s collections include 1,426,929 items. There were 87,576 unique log-ins to the eBiodiversity, UNITE and PlutoF databases, and more than 162 million data items were downloaded. More than 370 scientific articles citing PlutoF open data were published worldwide.

The climate scientists of the University of Tartu, in cooperation with Tallinn University and the University of Oslo Natural History Museum, developed an interactive exhibition “A climate you can touch: what will become of us?”. As in previous years, the orchid exhibition attracted a large number of visitors.



An outdoor learning classroom for nature-based play was built in the botanical garden to strengthen children’s connection with nature. The area offers opportunities for climbing and jumping, crawling into a hobbit burrow and a willow hut, playing in a mud café and a play stream

We find talented youth in general education schools and support their interest in research.

In cooperation with the state and local authorities, we increase the extent of studies considering the distinctive character and possibilities of the regions and contribute to the development of innovation and entrepreneurship.

University in regions

In 2025, the university approved its **strategy for Ida-Viru County**, covering its teaching, research and development activities in the county and setting development objectives for **Narva College** until 2030. The strategy focuses on supporting the transition to Estonian-language education and contributing to structural change in the region's economy. The number of teacher education student places at the college increased further, with 206 students admitted to teacher education programmes in 2025. A new master's programme, Applications of Robotics and Data Science, was opened; rooms were renovated for that, and the furnishing of the Robokoda robotics lab began. In addition to the mobility programme "Tartu aken", the "Narva aken" was launched, bringing students and staff from the university's other units to Narva. Students' language skills are developed through language cafés and the Language Friends (Keelesõber) programme. In 2025, the annual teachers' conference focused on the power of reading literacy in integrated subject and language learning. The college continued to offer elective courses for the county's upper secondary schools. The college building is a popular community centre: lectures of the University of the Third Age, literary club meetings, and concerts of the Narva Jazz Club are well attended.

Pärnu College and Pärnumaa Development Centre expanded the activities of the innovation hub Kobar, the collaboration platform for the county's business networks, the public and civil sectors, and universities. Kobar organises studies, training courses, and visits to companies and universities. Within the Inseneeriakobar network, which involves 100 members, a joint continuing education programme in innovation management, digitalisation and robotisation was developed by the University of Tartu and Tallinn University of Technology, focusing on innovation and R&D cooperation between Pärnu County companies and universities. In cooperation with the Pärnu County Chamber of Enterprises, courses of the project management masterclass and the mid-level leadership programme continued. More than 1,500 people were involved in Hõbekobar, which supports entrepreneurship and health awareness among older adults. The website Easõbralik Pärnumaa was created, a mobility and wellbeing survey was conducted among county residents aged 50 and older, and the health-themed inspiration event Restart 50+ was held, followed by monthly physical activity events organised in cooperation with Pärnu County Sports Association. In October, the Eakaton entrepreneurship hackathon took place, focusing on creative and practical solutions to support the everyday lives of older people.

Viljandi Culture Academy opened the creative entrepreneurship centre CAMP, which provides incubation services and a shared office space for creative entrepreneurs. In 2025, the first participants completed the creative entrepreneurs' development programme Säde, and the first dozen clients joined the CAMP network. In November, the creativity conference "Juht pingeväljas" was held in cooperation with the city of Viljandi to discuss leadership, creativity and cooperation in a changing environment. Supported by the Just Transition Fund, the project Loomepööre, which combines creative entrepreneurship, sustainable art and fashion, is carried out in Ida-Viru County. As part of the project, a continuing education session in creative entrepreneurship and a hackathon were organised. Six of the 12 teams in the hackathon were selected to continue developing their ideas with mentors. Educational and development cooperation with African countries in the field of creativity and entrepreneurship also continued. With support from the Estonian Centre for International Development, 22 learners from Botswana, Namibia and Uganda participated in the culture academy's micro-degree programmes.

The strong and well-known University of Tartu is an attractive employer.

Feedback from society

The university's standing in society is reflected in the general feedback from the Estonian population: in Kantar Emor's 2025 reputation survey, the University of Tartu is regarded as the most prestigious higher education institution in Estonia. 87% of respondents spontaneously mentioned the University of Tartu among all higher education institutions; among respondents aged 15–24, the figure was 93%. 84% of respondents rate UT's reputation as excellent or very good. According to the survey, high-level education and research, a diploma valued in the labour market, internationality, and trustworthiness are the pillars of UT's high reputation. The UT alumni are also regarded as successful. For young people, the university is prestigious also because of its highly competitive admissions process.

In a study by CV Keskus, the University of Tartu was found to be the **most desirable employer in the education sector**. Tallinn University of Technology ranked second and Tallinn University third. Students ranked the University of Tartu's attractiveness as an employer third among 322 Estonian organisations.

In the national competition recognising educators, the space education centre ESERO Estonia, coordinated by Tartu Observatory, received the title of the **Friend of Education of the Year**.

The university's admissions marketing video was selected as the Best Public-Sector Cinema Ad in 2025.

The Ministry of Defence recognised the UT with the silver-level **Supporter of National Defenders award**.

The university's Astronomer's House (Uppsala 10) received the title of the **best renovated building** of Tartu in 2024.

The Ministry of Economic Affairs and Communications presented the **Entrepreneurship Promotion Award** to the innovation centre Kobar, established by Pärnumaa Development Centre and Pärnu College.

The joint team of the UT Institute of Computer Science, the UT Information Technology Office and the Estonian Defence League Cyber Defence Unit ranked first among 14 teams in the **cyber defence exercise** Locked Shields 2025 Partners Run.

The university museum received the **acknowledgement award** from the folk culture endowment and the annual award from the visual and applied art endowment of the **Cultural Endowment of Estonia**.

The Estonian Librarians' Association elected the work of librarians of the University of Tartu and Tallinn University of Technology in promoting citizen science in the international project LibOCS as the **Research Libraries' Deed of the Year**.

The **European Innovative Teaching Award** of the National Agency of Erasmus+ and the European Solidarity Corps Agency in the field of vocational education and training was granted to a training programme developed by the Johan Skytte Institute of Political Studies and international partners, aimed at providing healthcare professionals with the knowledge and tools to identify and respond to domestic violence.

The Ole Rohkem network of student organisations in Tartu awarded the **Deed of the Year** title to University of Tartu students for organising a conference on phosphorite mining.

Individual distinctions

The President of Italy Sergio Mattarella awarded Associate Professor of European Studies Stefano Braghiroli with the **Order of the Star of Italy, Knight Class**. Research Fellow in Multilingual Education Kristina Kallas received the **Grand Cross of the Order of Merit of the Republic of Poland**.

Ahead of the anniversary of the Republic of Estonia, President Alar Karis bestowed state decorations on 12 UT staff members. The **Order of the National Coat of Arms, First Class**, was conferred on Professor of Archaeogenetics and Population Genetics Richard Villems.

The **Order of Merit of the White Star, Third Class**, was awarded to Professor of Mathematical Statistics and Associate Professor of Biostatistics Krista Fischer. Recipients of the **Order of Merit of the White Star, Fourth Class**, were the conductor of the UT Academic

We extend the popularisation of research and the involvement of researchers in matters important to the society, considering this as part of the researchers' everyday work.

Women's Choir and Chamber Choir Triin Koch, Associate Professor in Archaeozoology Lembi Lõugas, Vice Rector for Research and Professor in Community Ecology Mari Moora, Professors emeriti Raivo Mänd and Tiiu Paas, and Professor of Communication Studies Triin Vihalemm. The **Order of Merit of the White Star, Fifth Class**, was awarded to Associate Professor in Estonian Geography Taavi Pae, Teacher in Sociology and Cultural Anthropology Marko Veisson, and Lecturer of Singing and Vocal Training Hedi-Kai Pai. The **Order of the Estonian Red Cross, Third Class**, was awarded to Associate Professor of Paediatric Gastroenterology Oivi Uibo.

Professor of Botany Meelis Pärtel was elected as a member of **Academia Europaea**.

The General Assembly of the **Estonian Academy of Sciences** elected seven new members, six of them from the University of Tartu: Professor of Environmental Physics Heiki Junninen, Professor of Anaesthesiology and Intensive Care Joel Starkopf, Professor of Mathematical Analysis Rainis Haller, Professor in Molecular Ecology Maarja Öpik, Professor of Sociology Veronika Kalmus, and Professor of Artificial Intelligence Meelis Kull.

The Estonian Young Academy of Sciences welcomed nine new members, including Research Fellow of Microbial Communities Kertu Liis Krigul and Associate Professor of Climate Physics Velle Toll.

Professor emerita Ene-Margit Tiit and former library director Krista Aru (1958–2025) were awarded the title of **honorary citizen of Tartu**.

Professor emeritus Mart Ustav received the title of **Industrialist of the Year**.

National research awards in natural sciences were granted to Professor of Algebra Valdis Laan and to Professor of Evolutionary Plant Ecology Marina Semtšenko; in medical and health sciences to Professor of Microbiomics Elin Org, Research Fellow in Microbiomics Kreete Lüll, Research Fellow of Statistical Metagenomics Oliver Aasmets and Research Fellow of Microbial Communities Kertu Liis Krigul. In social sciences, the award went to Professor of Personality and Social Psychology René Mõttus. The recipient of the **Ferdinand Johann Wiedemann Language Award** was Research Fellow in Spoken Language and Conversation Analysis Tiit Hennoste.

The president gave the **Young Scientist Award** to Research Fellow in Cardiology Silver Heinsar, the Young Environmental Scientist Award to Research Fellow in Soil Ecology Tanel Vahter, and the Young IT Scientist Award to Lecturer in Cryptography Janno Siim.

The Estonian Academy of Sciences bestowed the **Mihhail Bronštein Award in Economics** on Professor of Applied Economics Priit Vahter and Professor of Management Maaja Vadi, and the **Karl Schlossmann Medal** on Rector, Professor of Neurosurgery Toomas Asser.

At the **Estonian Science Communication Award competition**, Professor emerita Ene-Margit Tiit was recognised with the **Tiiu Sild memorial lifetime award**. The first prize for **science and technology communication via printed media** went to Professor emeritus Raivo Mänd, and the second prize to Research Fellow of Functional Genomics Erik Abner. The first prize for **activities/series of activities communicating science and technology** was awarded to the University of the Third Age and its leaders: Head of the Lifelong Learning Centre Tiia Ristolainen, the initiator of the programme, Project Manager Mari Suurväli, and Programme Manager Viire Sepp. In addition, the University of the Third Age was announced as **Rapla County's deed of the year**. The first prize for the **best researcher, journalist, or teacher communicating science and technology** was awarded to Engineer of the Institute of Physics Koit Timpmann and Associate Professor of Media Studies Maria Murumaa-Mengel. The second prize was granted to Eero Uustalu, Specialist at the Institute of Physics.

Recipients of the **annual award of the Cultural Endowment of Estonia** in folk culture were Lecturer in Estonian Native Textile Ave Matsin, and project managers Evelin Lagle-Nõmm and Lembe Lahtmaa from Viljandi Culture Academy. Lecturer in Acting Katariina Unt received the annual award of the audiovisual arts endowment. Three university members received annual awards from the literature endowment: Professor of Estonian Literature Arne Merilai was awarded for prose; Lecturer in Didactics of Literature Katre Talviste, with Madli Kütt, received the

first award in the category of translation of philosophical literature into Estonian; and Associate Professor of Comparative Literature Rebekka Lotman and Associate Professor of Classical Philology Maria-Kristiina Lotman received the best article award. Director of the UT Museum Mariann Raisma received the annual award for museums from the folk culture endowment.

The Engineering Academy, led by the Estonian Education and Youth Board, presented the **lifetime achievement award in engineering** to Professor of Polymeric Materials Alvo Aabloo. The **best engineering lecturer award** went to Lecturer in Robotics Technology Veiko Vunder, and the **best STEAM teacher award** to Lecturer in Didactics of Technology Mart Soobik.

Professor of Political Theory Eva Piirimäe won the **Baltic Assembly Prize for Science**. In the Baltic **Women in Science** programme of the Baltic national academies of sciences and the National Commissions for UNESCO, the fellowship was awarded to Associate Professor in Language Policy and Estonian as Second Language Kerttu Rozenvalde.

The Ministry of Climate gave Estonia's highest award for nature conservation, the **Erik Kumari Award**, to Professor of Biosemiotics Kalevi Kull. Professor in Animal Ecology Tuul Sepp received the **silver badge in nature conservation**. The **young nature conservationist badge** was awarded to students of Biology and Biodiversity Conservation Katariina Hein, Katariina Kuusaru and Olivia Parkman, and geography student Tormi Kalle.

Junior Research Fellow in Medical Anthropology Allan Kährik and Associate Professor of Philosophy of Religion Thomas-Andreas Põder received the **Cross of Merit of the Estonian Evangelical Lutheran Church, Third Class**. Estonian National Museum recognised Professor of Oral History and Memory Studies Ene Kõresaar with the **Oskar Kallas Scholarship**, and the UT Museum's Head of Educational Activities Tiiu Kreegipuu with the title **guide of the year**.

Associate Professor in International Law René Värk was granted the **Iron Cross of the Estonian Reserve Officers' Association**. Lecturer in Human Physiology and Family Medicine Kertu Rünkorg received the **silver badge of the Ministry of Defence**.

Associate Professor of Bioorganic Chemistry Darja Lavõgina and student of Geography Mirtel Org won prizes in the **terminology competition** of Estonian Wikipedia.

In the **Estonian Science Photo Competition**, Research Fellow in Geology Peeter Paaver won the first prize in the "People in science" category, and Project Coordinator of the Chair of Archaeology Mairi Kaseorg in the "Image sets" category. The winner in "Wildlife and nature" and "General" categories, and of the Regio special prize was Junior Research Fellow in Ichthyology and Fisheries Science Tuuli-Triin Linnas.

The **golden prize 2024 of the Akadeemia** journal was presented to Associate Professor in Binary Stars Laurits Leedjärv. At the appreciation event of the Estonian Librarians' Association, the title of the **best young librarian** 2024 was given to Svea Kaseorg, Subject Librarian at the UT Library.

In the finals of the competition **"Science in 3 Minutes"**, organised by the Estonian Academy of Sciences, Indrek Seire, Junior Research Fellow in Surgery at the Institute of Clinical Medicine, and Jaan Vihalemm, intersectoral doctoral researcher at the Institute of Molecular and Cell Biology, were among the top five.

In the **National Contest for University Students**, UT students received 62 of the total 158 awards for best research papers. Monika Reppo, a doctoral researcher in history, got one of the main prizes. Supervisors of the winners were also recognised. The main prize in the **Seto Institute's competition for student research** was awarded to Tiiu Kängsepp-Prost, a student in Estonian Native Craft. In the master's thesis category, the Entrepreneurship and Technology Management students Kaimo Aljas and Lauri Mäesepp won the main prize. The winner of the **student research award competition of the National Archives of Estonia** in the bachelor's theses category was history student Kaisa Kopliste.

The **Tallinn City Council Scholarship** went to master's student in Change Management in Society Elina Kivisoo. At the **"Tähelend 2025"** event for recognising talented young people, computer science student Rico-Andreas Lepp was awarded in the vocational skills category.

Culture and sport



The UT Symphony Orchestra performed works by Liina Sumera and Eduard Tubin at the spring concert, showcasing the diversity of Estonian music. The event culminated in the premiere of Sumera's "Lõõm", composed specifically for the university orchestra



A concert of the Harmonia Universitatis series of the UT and the EAMT, "Kurt Weill 125", took place in the assembly hall on 1 April. The EAMT wind orchestra conducted by Toomas Vavilov, and the soloist, violinist Mari Poll (on photo) performed



The UT Academic Women's Choir participated in the 28th Estonian Song Celebration "Iseoma", singing with dedication despite the soaking rain



The UT Folk Art Ensemble celebrated its 80th anniversary on 26 April with a grand concert in the A. Le Coq Sports Hall. All groups of the ensemble performed on stage, with 200 dancers in total



The University of Tartu's men's eight team won the gold medal at the European University Rowing Championships in Bydgoszcz, Poland



A record 800 running and walking enthusiasts took part in the Spring Run, organised by the UT Sports Board and the Academic Sports Club

We provide students with an integrated university experience, giving them the possibility to participate in student organisations, cultural activities, sports organisations, professional societies and representative bodies.

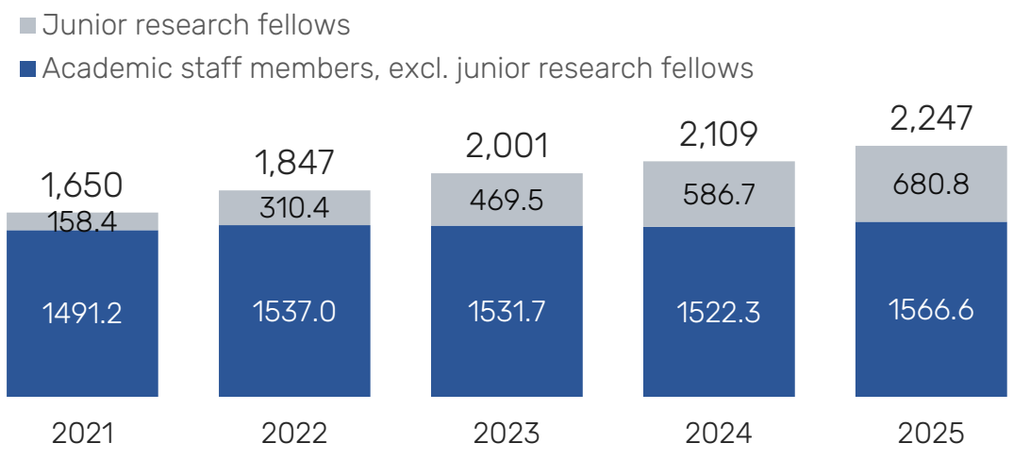
ORGANISATION

Employees

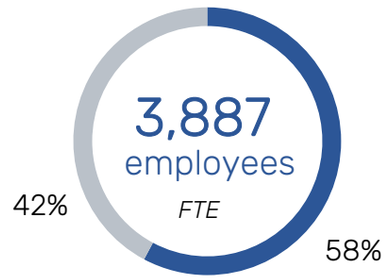
A total of 4,713 people worked at the university at the end of 2025 either part-time or full-time. The number of full-time equivalent (FTE) employees was 3,887. 2,769 people (2,247 FTE) worked in academic positions, incl. 267 professors, 34% of whom were women.

In recent years, the creation of **junior research fellow** positions has increased the number of university employees. As of the 2022/23 academic year, the state-funded doctoral position is that of a junior research fellow. The doctoral researcher follows an individual plan as part of their employment contract, and, with remuneration at the level of the Estonian average salary, can devote themselves fully to research. In 2025, the university had 767 junior research fellows (681 FTE), i.e. 28% of all academic staff.

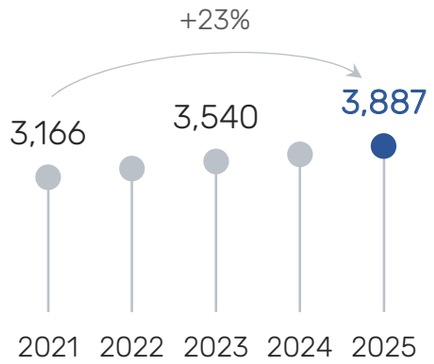
1,603 academic staff members (58%, 79% without junior research fellows) hold a **doctoral degree**. At the university, the requirement to hold a doctoral degree or an equivalent qualification applies to professors, associate professors, lecturers and research fellows.



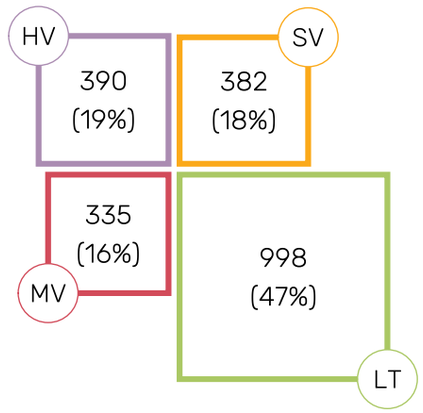
Number of academic staff (FTE) in 2021–2025



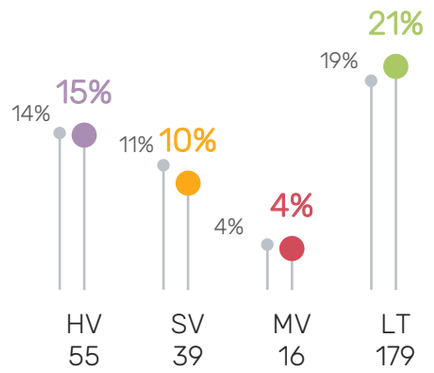
Number of employees (FTE) in 2025



Number of employees (FTE) in 2021–2025



Number of academic staff (FTE) in 2025 by faculty. The figure does not include academic staff of non-faculty institutions



Number of international academic staff (excl. junior research fellows) and their percentage by faculty in 2025 and their percentage in 2021 (in grey)

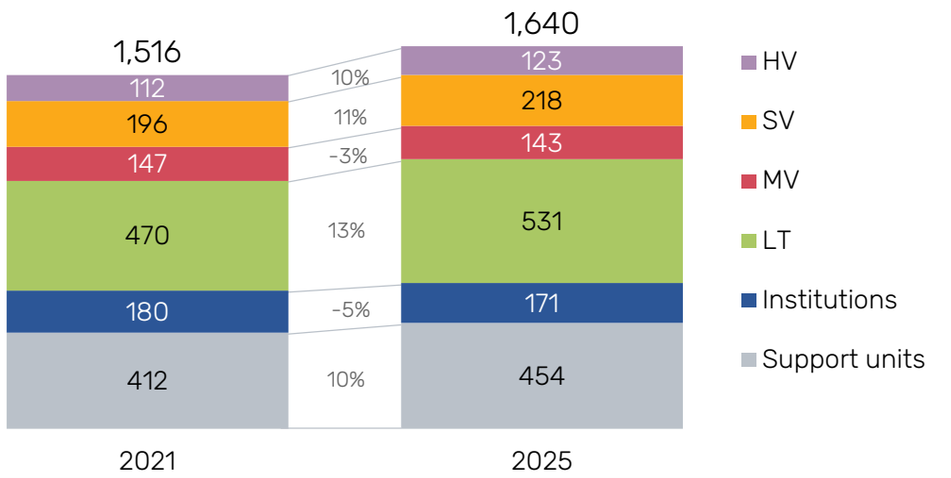
A2025

We provide our international staff with high-quality support services to ensure that they quickly adapt to the working and living environment.

All academic staff working under an employment contract entered into for an unspecified term must complete **evaluation** every five years. In 2025, 275 academic staff members were evaluated, 266 of them (97%) with a positive result. In 2021, the introduction of the new career model created the opportunity for academic staff to progress to a higher position through **promotion**. From 2021 to 2025, 32 employees were promoted, 23 of them at the Faculty of Science and Technology. A total of 17 employees have been promoted to the professor's position and 15 employees to the associate professor's position.

666 **foreign nationals** from 84 countries worked at the university, incl. 566 of them in an academic position. International academic staff accounted for 20% of all academic staff. Most of them were junior research fellows (277) and research fellows (141), 42 worked as professors and 54 as associate professors. Without involving junior research fellows, international employees accounted for 14.2% of the total number of university's academic staff (A2025 target: 15–20%).

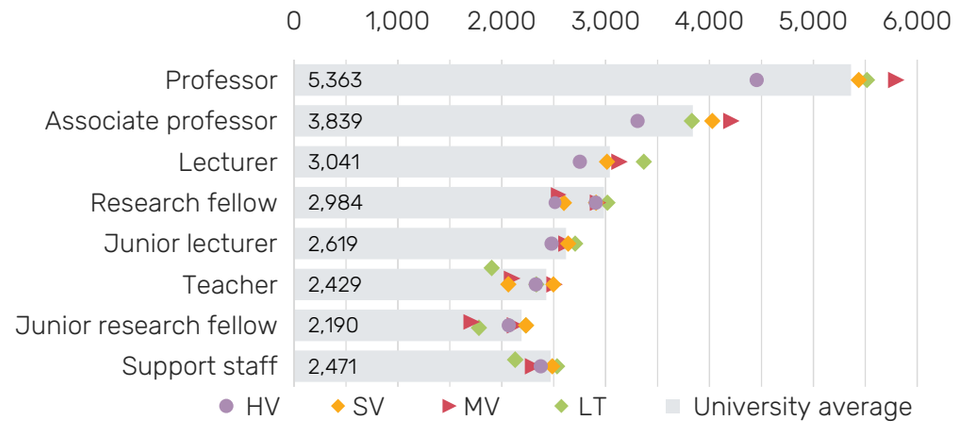
Support staff accounted for 42% of all staff (48% in 2021). However, when junior research fellows are excluded, both the number of academic staff and the proportion of support staff have remained broadly unchanged over the past five years. Thus, the decline in the proportion of support staff does not result from a reduction in support functions, but from an increase in the number of academic staff due to the inclusion of junior research fellows. At the same time, junior research fellows use the same support services and benefits as other employees, thereby increasing the actual workload of support services.



Number of support staff (FTE) in faculties, institutions and support units in 2021 and 2025 and the rate of change

The **average gross monthly** salary of UT employees was €2,844. The average monthly salary of academic staff was €3,121 (€3,499 excluding junior research fellows). In a year, the average gross monthly salary increased by 7.2%: 5.8% among academic staff and 8.6% among support staff. The smaller increase in the average gross monthly salary of academic staff is related to the growing number of junior research fellows. The minimum salary for a full-time junior research fellow is the Estonian average gross salary for the previous calendar year. For academic positions, the average salary increase was highest for associate professors (8.5%), teachers (8.3%) and junior research fellows (8%). The average salary increased by 6.9% for lecturers and junior lecturers, 6.8% for research fellows and 5.9% for professors.

In 2025, the **gender pay gap** among academic staff was 10%. Within each group of positions, the gender pay gap does not exceed 7%, and at the levels of professor and associate professor, the average salary of women is higher than that of men. However, the overall gap is influenced by the distribution of roles: men are more prevalent in higher-paid positions and women are more prevalent in lower-paid positions.



Average salary (in euros) by position and faculty in 2025

We systematically support the self-development of our staff through diverse training programmes.

Training courses for employees

The university offers a wide range of training courses to support the **development of employees' professional knowledge and skills**, including, for example, teaching and leadership skills, the promotion of a good working environment and equal treatment, self-management and mental wellbeing, and language skills. In 2025, 231 internal training courses took place, with more than 4,800 participants.

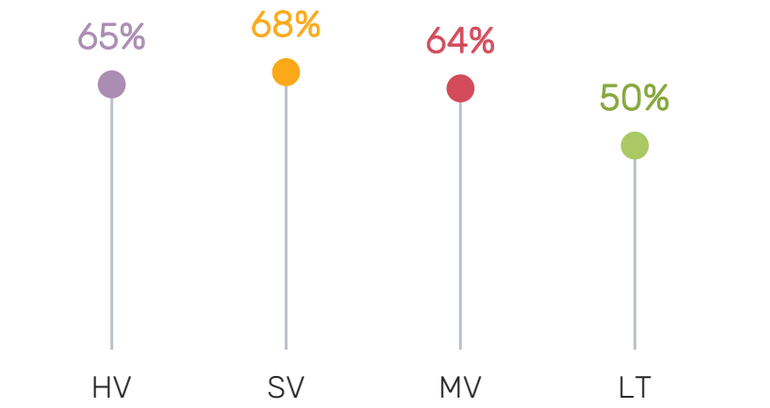
Various **adaptation-supporting events** are organised for international staff and their families. In 2025, museum visits and a Tartu street art tour took place, for example. In total, there were eight events for 208 participants.

To support inclusion, mental wellbeing and a sense of community, the Live Positive Club meetings take place. During the year, seven meetings were held, with 116 participants. The events are in English and open for all university staff. Each meeting has its own topic, such as tips to support mental health, responsibility, relationships and helping others.

The development of the **teaching and supervising skills** of academic staff is supported by training courses, counselling, collegial feedback communities, the scholarship of teaching and learning, and teaching conferences. All teaching staff members who want to enhance their teaching skills can get support from the academic developers of each faculty, and instructional designers. In 2024/25, 117 training courses and seminars on the development of teaching skills were organised for nearly 3,500 participants. For the fourth year, there is the requirement that academic staff employed under an employment contract entered into for an unspecified term must complete at least 6 ECTS of teaching skills courses within the first five years of employment. 61% of academic staff have actively developed their teaching skills in the past five years (A2025 target: 50%).

The UT gave teaching staff members ten team grants for the systematic development and research of teaching skills. Together with earlier recipients of the grant, the university has now supported 128 teaching staff members in researching and developing their teaching and sharing the results.

In 2025, the university launched the **programme of teaching excellence ambassadors** to recognise and support academic staff who develop their teaching based on evidence, inspire colleagues, and shape a teaching culture



Percentage of academic staff who actively participated in teaching-related development activities in 2025, by faculty



The topic of the annual "Teaching for Learning" conference was "Journey towards valued teaching". The event brought together more than 200 participants from almost all Estonian higher education institutions

We create the opportunity for collegial feedback.

We ensure the next generation of executives and support their development into leaders who set an example for other university members.

We support the health improvement of our staff, promote physical activity, and consider maintaining good mental health important.

that supports learning. The first 20 teaching excellence ambassadors were chosen, with all faculties of the university represented.

To support **good leadership**, the university offers training courses and seminars on problem-solving, giving feedback, psychological safety, etc. In 2025, 23 training courses were organised, with 422 participants. 19 heads of a structural unit or team completed the **manager's development programme**. The programme aims to develop the skills and knowledge good managers most often need in their everyday work at the university, offer support to novice managers and help them build a supportive network. Since its launch in 2018, a total of 119 managers have completed the programme.

The training for **peer group counselling** leaders continued. Over five years, 68 employees have completed the training programme. In the masterclasses held in 2025, peer group counselling leaders gained new knowledge and exchanged experiences. In peer group counselling, participants can get support, inspiration and solutions to work-related problems from their colleagues.

A series of people management skills workshops continued, aiming to try **coaching** tools and link the new skills to daily work. The workshop topics included empowerment and giving recognition, motivating goals and supporting their implementation, problem- and conflict-solving, and constructive feedback for behaviour change.

Work environment

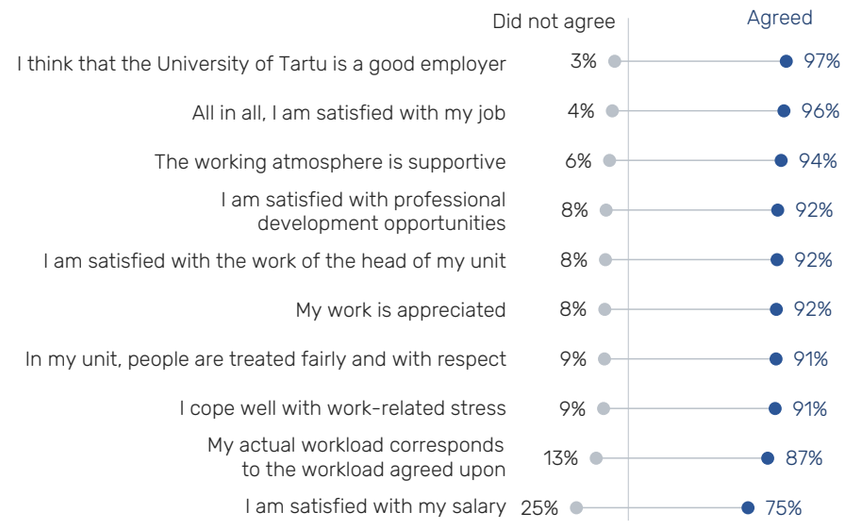
Fairness, equality, valuing diversity, respectful attitude and communication, preventing bullying, and intervening in problem situations directly influence how people feel at work. In 2025, 66 people attended training courses on **equal treatment** and maintaining a good workplace climate. Fifteen people act as equal treatment support persons in 2025/26 and the senate's permanent equal treatment strategy committee started work.

We apply the principles of equal treatment and the best practices of the university.

The sixth **workplace wellbeing conference** focused on psychological safety and had 500 registered participants, half of them from the UT. The solution-focused online conference discussed how to improve the working culture. By the end of 2025, the conference recording on UTTV had been viewed more than 1,600 times. There were 21 self-management and mental health training courses attended by 372 university employees.

The results of the **workplace wellbeing survey** confirm the university's good reputation as an employer. The strengths include collegial support, university's caring attitude, a positive work atmosphere and opportunities to have a say in decisions. Overall, 95% of the 1,791 employees who completed the questionnaire are satisfied with their job. The respondents are least satisfied with their salary and workload. In 2025, in 75% of units, at least 3/4 of staff members were completely or generally satisfied with their job (A2025 target: 70%).

The special focus in the 2025 survey was psychosocial factors. In the past year, 71% of respondents had experienced emotional exhaustion because of work and 64% had encountered situations that are emotionally disturbing for them. In the past year, 2% had experienced sexual harassment in their working environment. In most cases, these were isolated contacts.



Job satisfaction in 2025 (percentage of agreement and disagreement with the statement)

We care for our staff; we notice every staff member and recognise the best.

Recognition

Every year, the UT grants the **“Contribution to Estonian National Identity”** award to recognise individuals whose creative work has made an outstanding contribution to promoting the national identity of Estonians and Estonia. In 2025, the award was presented to statistician and population researcher Ene-Margit Tiit.

The senate appointed the **honorary doctors** of the University of Tartu:

- Professor of the University of Leeds Alan Victor Murray,
- Professor emeritus of Middlesex University Paul Andrew Cobley,
- Professor of the University of Exeter Neil Armstrong,
- Professor of Leipzig University Svante Pääbo.

For services of particular value, the University of Tartu **Grand Medal** was awarded to

- Professor emeritus Jaak Aaviksoo, rector of the University of Tartu from 1998 to 2006,
- Professor in Information Systems Marlon Gerardo Dumas Menjivar,
- Professor of Geology and Mineralogy Kalle Kirsimäe,
- Professor in Analytical Chemistry Ivo Leito.

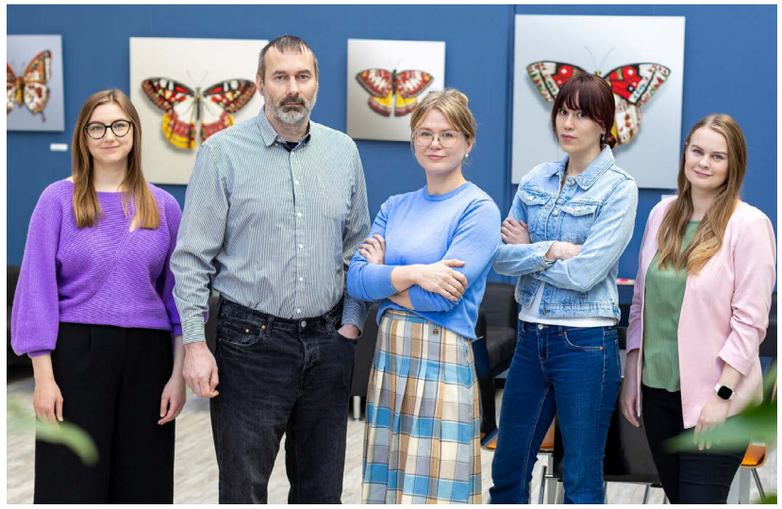
The university awarded nine University of Tartu Stars of Appreciation, 14 University of Tartu Medals, 74 University of Tartu Badges of Distinction and 22 decorations “100 Semesters at the University of Tartu“.

The University of Tartu **research award** 2025 was given for discovering genetic mechanisms affecting female reproductive health. The award went to Triin Laisk, Jelisaveta Džigurski, Valentina Rukins, Fanny-Dhelia Pajuste and Reedik Mägi.

The **contribution to society award** was granted for creating the Estonian Cancer Network. The award went to Kadi-Liis Veiman, Rille Pihlak, Anni Lepland, Mari-Leen Pärn, Jayden Khakurel, Anne-Mari Anton Willmore, Evelin Kostabi and Kerli Meister.



University of Tartu honorary doctor Professor Svante Pääbo delivering his academic lecture at the ceremony of the 106th anniversary of Estonia’s national university



Recipients of the research award

We value the profession of teaching staff as teaching researchers. We appreciate teaching skills, maintain them and create new opportunities to develop them.

The **language award** was given to the University of Tartu Library's exhibition "Teaching creates knowledge. From Estonian lecture notes to academic textbooks". The award went to Marianne Marlene Tiik, Lilian Mengel, Katri Armolik, Signe Bachmann, Kristhel Haak, Jelena Ivanova, Avo Kartul, Agnes Kivi, Marika Liivamägi, Kaire Maimets, Pille Naggel, Ivika Pall, Svea Pärsimägi, Kaarina Rein, Vilve Seiler, Eliise Selisaar, Tiiu Tarkpea, Moonika Teemus, Eda-Riin Tuuling and Elo Tõnisoo.

The **best teaching staff of the year** awards were granted to

- Margit Kuusk, Teacher in Finnish Language and Culture, from the Faculty of Arts and Humanities,
- Pihel Hunt, Junior Lecturer in Teacher Education, from the Faculty of Social Sciences,
- Jana Kivastik, Associate Professor in Human Physiology, from the Faculty of Medicine,
- Renno Raudmäe, Junior Research Fellow in Computer Engineering, from the Faculty of Science and Technology.

The **teaching quality award** went to the Faculty of Arts and Humanities for launching a series of experience days for teaching staff members. The aim is to ensure a modern, learner-centred and effective learning process that supports students' development and the professional growth of teaching staff.

To value good teaching, three **teaching awards** were given for

- the organisation of the international anatomy Olympiad for university students in Tartu (team: Andres Arend, Kertu Kallaste, Marti Pastak, Villem Kerge, Rihard Laasma, Kaisa Padur and Mikk Rooden);
- the creation the master's curriculum "Robotics and Applied Data Science" in cooperation of three units (team: Heisi Kurig, Radwa Mohamed El Emam El Shawi, Kuldar Taveter, Reet Kurg, Karl Kruusamäe, Alvo Aabloo, Deniss Ruder, Lilian Ariva, Erika Lorents, Piret Kärtner, Indrek Reimand and Katri Raik);
- the launch of the extensive and innovative micro-degree programme "Genetics in Personalized Medicine" (team: Maris Laan, Sander Pajusalu, Kristiina Rull, Triin Laisk, Anu Ustav and Katrin Õunap).



Recipients of the contribution to society award



Recipients of the language award

International cooperation

During the period of A2025, the university's international reach continued to expand, and the university remains a trusted partner in networks of leading European research universities, through which it contributes to shaping European higher education and research policy. In 2025, the research-university networks **The Guild**, the **Coimbra Group** and **LERU** submitted their members' proposals concerning the European Union's next budgetary period (2028–2034), incl. the Erasmus+ and Horizon Europe programmes.

In 2025, the impact assessment of the **ENLIGHT** network was completed, providing – for the first time – a data-driven overview of the network's activities and confirming its significant impact on member universities. Interest among the University of Tartu's students in ENLIGHT universities is growing: in the 2024/25 academic year, 119 students chose an ENLIGHT university as their mobility destination, representing a 30% increase compared with the previous year.

Responsible internationalisation and **research security** also remained central to international cooperation in 2025. These topics were addressed at several meetings of European university networks, including The Guild and the Coimbra Group, as well as at thematic conferences. In cooperation with the Estonian Internal Security Service, the university continued to organise information sessions and training to raise awareness of risks associated with recruiting staff and students from high-risk countries. These risks include the transfer of international tensions and ideological conflicts into the academic environment, travel to high-risk countries, and the potential misuse of intellectual property.

In May, the university signed a cooperation memorandum with the Global Coalition of Ukrainian Studies, established on the initiative of Ukrainian ministries. Support for Ukraine is coordinated at the university by the **Ukraine Centre**, founded in 2023. The centre cooperates with five Ukrainian universities, two companies, six non-governmental organisations and three public-sector bodies, and its activities are supported by advisers from Estonia and Ukraine. A total of 15 Ukraine-related projects have been implemented under the leadership or with the participation of the centre. In 2025, an international e-course entitled "Ukraine: The European Frontier" was launched, taught by 16 experts from Estonia, Ukraine and other countries and attended by 250 learners from 30 countries. The course received the e-course quality label from the Estonian Quality Agency for Education.

On 15 January, the **President of the Republic of Maldives** Mohamed Muizzu visited the university during his official visit to Estonia. The meeting focused on opportunities for cooperation in digital development and climate- and environment-related issues. The delegation was interested in the gene donors' portal MinuGeenivaramu, and the president expressed his wish to collaborate with the Estonian Biobank to collect and analyse genetic data from the Maldivian population.



To mark the 105th anniversary of the Tartu Peace Treaty, the parliament speakers of five countries met in the university assembly hall, followed by a public discussion on how to achieve a just and lasting peace in Ukraine and Europe. The discussion moderated by Professor of Comparative Politics Piret Ehin (on the left) was attended by Lauri Hussar, President of the Estonian Riigikogu, Jussi Halla-aho, Speaker of the Finnish Parliament, Daiga Mieriņa, Speaker of the Latvian Saeima, Saulius Skvernelis, Speaker of the Lithuanian Seimas, and Szymon Hołownia, Marshal of the Polish Sejm. Ukrainian Ambassador to Estonia, Maksym Kononenko, is missing from the photo.

On 19 May, the **Minister of Education of Armenia** Zhanna Andreasyan visited the university and met Vice Rector for Research Mari Moora, students and teaching staff. The minister was accompanied by Ambassador of Armenia Ara Margarian and heads of cultural and educational institutions of Armenia.



On 20 May, Her Majesty Margareta – the eldest daughter of King Michael I of Romania – and her husband Prince Radu visited the university. Prince Radu delivered a public presentation on the EU and NATO Eastern border's security. Pictured with Rector Toomas Asser

On 18 August, the **Minister for Justice of Sweden** Gunnar Strömmer visited the university, accompanied by the Minister of Justice and Digital Affairs of Estonia Liisa Pakosta. The ministers met with Rector Toomas Asser and representatives of the School of Law, who presented an overview of the University of Tartu's cooperation with Swedish universities.

On 7 October, members of the **Swedish parliament's Committee on Education** visited the university, accompanied by the Swedish Ambassador to Estonia Charlotte Wrangberg and the Swedish Honorary Consul in Tartu Madis Kanarbik. At the meeting with Vice Rector for Academic Affairs Aune Valk, Vice Rector for Development Tõnu Esko, Vice Rector for Research Mari Moora and Professor of Applied Technology Studies Kristjan Vassil, the cooperation between Sweden and the University of Tartu was discussed in connection with the university's upcoming 400th anniversary.

In addition, the ambassadors of Andorra, Brazil, Czechia, France, Germany, Japan, Lithuania, Moldova, Norway, the Republic of Korea, and Vietnam paid customary introductory visits to the university.

Digital development

Following a certification audit in 2025, the University of Tartu became the first university in Estonia to receive certification confirming compliance with the international **information security standard** ISO/IEC 27001:2022. As part of the implementation of the information security standard, a comprehensive risk management framework was developed and put into operation, encompassing the systematic identification, evaluation and management of strategic and other risks across the entire organisation. In addition, the foundations for service management were developed and implemented together with a digital management platform. The impact of this work extends beyond information security: it supports university governance and transparency and lays the basis for systematic quality management and for raising the level of information security. Future work in the field of information security will focus on the development and streamlining of access and change management.

The university started using the online environment **VITS** for occupational health and safety instructions. The internal **reporting channel** hosted by FaceUp was set up, providing an opportunity to report breaches confidentially and, if requested, anonymously.

A large-scale **medical residency** development project was launched, as part of which an **information system** will be developed to support teaching and learning. Work on developing the study information system **SIS2** and the application for planning doctoral researchers' learning path **TEEK** continued. Also, work continued on the university's website, the learner's dashboard and other information systems, and the user interface of the service and risk register was completed. The intranet was migrated to a new version. The IT and teaching infrastructure was also upgraded.

We ensure up-to-date working conditions, preserving and valuing historical buildings and their best-intended purpose.

Spatial development

The university maintains and develops its buildings in two integrated campuses in Tartu city centre and the Maarjamõisa area. The university also has buildings in the three college towns of Narva, Pärnu and Viljandi, in Tallinn, and fieldwork bases across Estonia. In 2025, the university invested €15.9 million in real estate projects, incl. €3.3 million (21% of the total volume) in improving energy efficiency.

The **most important investments** were the following:

- the renovation of the Ülikooli 18a and Ülikooli 16 buildings was completed (total cost €5.5 and €4.1 million respectively, incl. €1.6 and €3.4 million in 2025). The Grant Office, the Administrative Office and the Centre for Learning and Teaching moved to Ülikooli 18a, and the Institute of Cultural Research returned to Ülikooli 16;
- on the ground floor of the Ravila 19 academic building, teaching rooms, offices and recreation areas were completed (cost €1.2 million);
- the Ravila 14a academic building was connected to district cooling (cost €1.0 million);
- at the Kõiguste field station (Saaremaa) of the Estonian Marine Institute, the living quarters and harbour facility were completed (total cost €1.6 million);
- the Praaga field station of the Estonian Marine Institute was completed (cost €0.4 million);
- the reconstructon works started in the Näituse 13a building, the future offices of the Estates Office and lecture halls of the School of Law (cost in 2025 €0.2 million);
- the design and construction of the main building of Viljandi Culture Academy were completed, co-financed by the "Attractive regional business and living environment" measure (total cost €2.9 million);
- the design of the joint building complex of the Institute of Technology, the Institute of Bioengineering, the Institute of Pharmacy and the Institute of Molecular and Cell Biology on the Maarjamõisa field continued (cost in 2025 €1.1 million);
- the design of the reconstruction and extension of the building of the School of Law in Tallinn was completed (total cost €0.64 million, incl. €0.57 million in 2025), with the construction agreement signed in December. The works will take one and a half years;
- the renovation of the Pärnu College building was completed, co-financed by the "Attractive regional business and living environment" measure (cost €2.1 million);
- the area in front of the university's main building was renewed (cost €0.9 million).

A design competition was held to find a uniform building signage solution for all university buildings. The agreement for the signage project was signed with Unt ja Tammik OÜ.



Lecture hall in the newly renovated building of the Institute of Cultural Research at Ülikooli 16

The university continued improving the **energy efficiency of buildings** by installing solar parks and energy storage devices, modernising heating and ventilation systems and renewing indoor and outdoor lighting. In 2025, two buildings received solar parks and energy storage devices: Posti 1 in Viljandi and the field base in Kõiguste. The university's electricity generation capacity across 15 buildings totals 1,101 kW, with an energy storage capacity of 711 kWh. 2025 was the first year in which the university used electricity generated from renewable energy sources throughout all 12 months, incl. both electricity purchased on the market under a procurement contract and electricity produced in-house. Over the year, the university consumed a total of 18,135 MWh of electricity, of which 4.2% was produced by its own solar parks. In buildings equipped with solar parks, solar energy covered 7.9% of electricity consumption on average.

Sustainable university

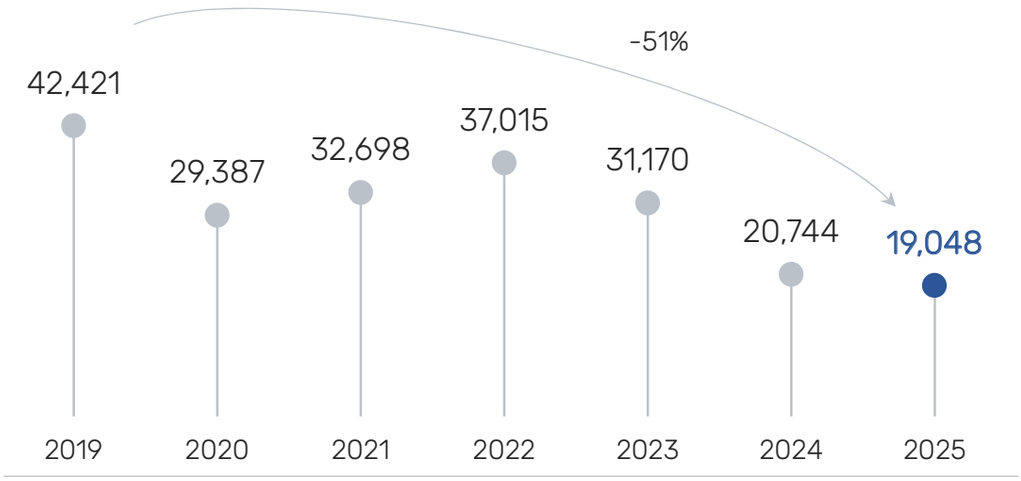
In 2025, the university refined its methodology for calculating **greenhouse gas (GHG) emissions** and improved the related data management. The emissions model was specified and data processing was automated to lay the basis for presenting the university's environmental data on the statistics dashboard. The base year for GHG emissions calculations is 2019, the last year before the series of crises. Owing to GHG monitoring and decisions to switch to renewable electricity, phase out gas heating and invest in energy efficiency, the university's emissions have decreased by more than half compared with the base year. In 2025, total GHG emissions amounted to 19,048 tonnes of CO_2 equivalent, or 1.26 tonnes of CO_2 equivalent per person. Whereas purchased electricity had previously been by far the largest source of emissions, the main contributors are now construction investments, procured services and products, and business travel.

We promote a way of thinking that supports sustainable development in the university and in educating the public.

Training in **chemical and radiation safety** for university staff continued, and work began on creating a university-wide chemicals database to harmonise the ordering and storage of chemicals and the provision of safety-related information. Plans were made to develop new regulations on chemical and radiation safety and the handling of infectious materials in 2026.

Environmental and sustainability specialists from the University of Tartu, Tallinn University of Technology, the Estonian Academy of Arts, the Estonian University of Life Sciences and Tallinn University formed a joint working group to further strengthen **cooperation on sustainability** among Estonian higher education institutions and to enhance their role in societal sustainability debates.

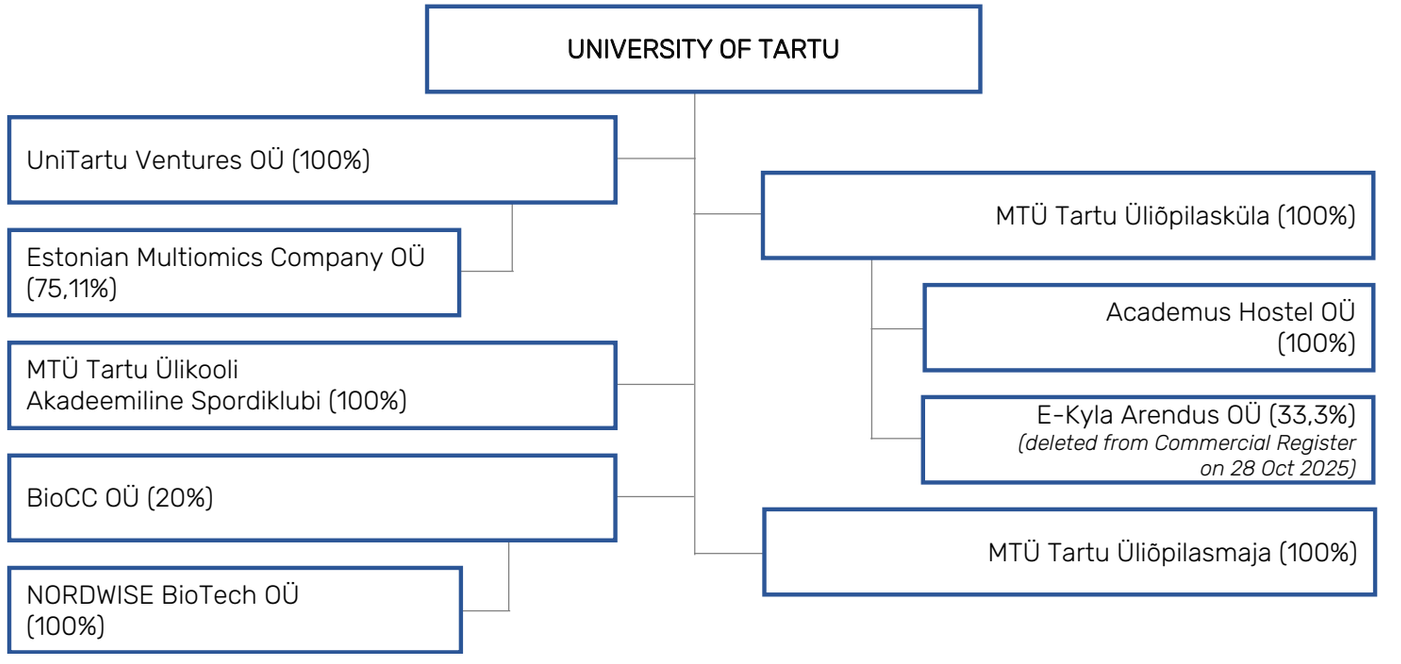
In recent years, the University of Tartu's position in the QS **Sustainability Rankings** has improved. It was ranked in the 501–550 band in 2023, placed 563rd in 2024 and rose to 420th place in 2025, the highest among Estonian universities. This progress is supported primarily by strong performance in the areas of health and wellbeing, knowledge exchange, the impact of education, and environmental research.



Calculated GHG emissions from the university's activities in tonnes of CO_2 equivalent from 2019 to 2025. Tonnes of CO_2 equivalent express the total emissions of different GHGs, taking into account separately the ability of each gas to contribute to global warming

Finances

At the end of 2025, the University of Tartu group consisted of the university and eight other legal entities. During the reporting year, the associate E-Kyla Arendus OÜ was liquidated and deleted from the Commercial Register, and the share capital of the subsidiary Estonian Multiomics Company OÜ was increased through the issuance of new shares. As group entities did not participate in the capital increase, the group's ownership interest in the subsidiary decreased to 75.11%. The group's operating revenue in the 2025 fiscal year was €341.1 million, up 8.9% since the year before.



The University of Tartu group

Key indicators of the field and volume of activity of the legal entities in the group in 2025, in thousand euros

Legal person	Field of activity	Operating revenue	Net gain	Balance sheet total	Net assets
University of Tartu	Higher education, research	333,938	13,156	415,980	299,496
NORDWISE BioTech OÜ	Research and development, and sales of BioCC products	123	–109	2,721	2,481
Academus Hostel OÜ	Accommodation	0	1	24	24
E-Kyla Arendus OÜ (deleted from Commercial Register on 28 Oct 2025)	Software management for student residences	0	–5	0	0
BioCC OÜ	Research in natural sciences	993	63	857	731
MTÜ Tartu Üliõpilasküla	Student accommodation	5,851	445	3,386	2,501
UniTartu Ventures OÜ	Intellectual property investment in enterprises	0	–91	580	571
Estonian Multiomics Company OÜ	Research and development in biotechnology	0	–28	5	2
MTÜ Tartu Ülikooli Akadeemiline Spordiklubi	Students' sports activities	4,420	6	767	468
MTÜ Tartu Üliõpilasmaja	Students' cultural activities	664	–34	231	207
University of Tartu group		341,138	13,562	420,459	302,797

The university's financial strategy supports the implementation of the strategic plan through effective budgeting at all levels of the university. The financial strategy aims to ensure the long-term financial sustainability of the university and all faculties and increase the efficiency of the university's activities in all fields of study and research and in the service of society. In connection with the adoption of the university's new strategic plan, the financial strategy up to 2035 was renewed.

Not all of the general objectives set out in the previous financial strategy were achieved in 2025:

- cash flows from economic activities are positive;
  result +€25.6 million;
- the university's net assets form at least 75% of the balance;
  result 72%;
- loan burden does not exceed 25% of the annual revenue;
  result 2%.

Main indicators (consolidated)

	2021	2022	2023	2024	2025
Financial indicators in thousand euros					
Operating revenue	233,947	249,323	277,559	313,121	341,138
Operating expenses	224,724	249,128	274,669	300,170	329,517
Financial revenue and expenses	–1	92	1,642	2,878	1,934
Annual total net gain	9,222	287	4,532	15,829	13,562
Balance sheet total	351,579	352,473	364,632	385,891	420,459
Current assets	95,688	102,716	117,457	133,830	167,129
Fixed assets	255,891	249,757	247,175	252,061	253,330
Current liabilities	66,127	69,784	81,188	89,035	112,447
Long-term liabilities	16,878	13,828	10,051	7,634	5,215
Net assets	268,574	268,861	273,393	289,222	302,797
Loans from banks	19,926	16,878	12,400	10,000	7,600
Ratios in percentages					
Operating expenses / operating revenue	96	100	99	96	97
Loans / operating revenue	9	7	4	3	2
Current assets / current liabilities	145	147	145	150	149
Fixed assets / balance sheet total	73	71	68	65	60
Loans / balance sheet total	6	5	3	3	2
Net assets / balance sheet total	76	76	75	75	72

Abbreviations

Universities

EAMT	Estonian Academy of Music and Theatre
EULS	Estonian University of Life Sciences
TLU	Tallinn University
TUT	Tallinn University of Technology
UT	University of Tartu

Faculties of the University of Tartu

HV	Faculty of Arts and Humanities
SV	Faculty of Social Sciences
MV	Faculty of Medicine
LT	Faculty of Science and Technology

Fields of study

EDU	Education
HUM	Humanities and arts
ICT	Information and communication technologies
SCI	Natural sciences, mathematics and statistics
SOC	Social sciences, journalism and information
SER	Services
ENG	Engineering, manufacturing and construction
HEA	Health and welfare
BUS	Business, administration and law

Other abbreviations

A2025	University of Tartu Strategic Plan for 2021–2025
A2035	University of Tartu Strategic Plan for 2026–2035
ARWU	Academic Ranking of World Universities by Shanghai Ranking Consultancy
ECTS	Credit point of the European Credit Transfer and Accumulation System
EHIS	Estonian Education Information System
ERC	European Research Council
ETAG	Estonian Research Council
ETIS	Estonian Research Information System
EU	European Union
FTE	full-time equivalent
GDP	gross domestic product
GHG	greenhouse gases
MoER	Estonian Ministry of Education and Research
MOOC	massive open online course
OECD	Organisation for Economic Co-operation and Development
QS	QS World University Rankings by Quacquarelli Symonds
R&D	research and development
TAIKS	Research and Development and Innovation Organisation Act
THE	Times Higher Education World University Rankings

Konsolideeritud raamatupidamise aastaaruanne 2025

KONSOLIDEERITUD BILANSS

KONSOLIDEERITUD TULEMIARUANNE

KONSOLIDEERITUD RAHAVOOGUDE ARUANNE

KONSOLIDEERITUD NETOVARA MUUTUSTE ARUANNE

KONSOLIDEERITUD RAAMATUPIDAMISE AASTAARUANDE LISAD

Nimi	Tartu Ülikool
Registrikood	74001073
Aadress	Ülikooli 18, 50090 Tartu
Telefon	737 5100
E-post	info@ut.ee
Koduleht	ut.ee
Omandivorm	avaõiguslik juriidiline isik
Põhitegevusalad	1) akadeemiline teadustegevus 2) integreeritud õppe- ja teadustegevusel põhineva kõrghariduse andmine 3) õppe- ja teadustegevusel põhinevate teenuste osutamine ühiskonnale
Majandusaasta	01.01.–31.12.2025
Audiitor	KPMG Baltics OÜ
Nõukogu	11-liikmeline
Nõukogu esimees	Ruth Oltjer

Sisukord

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KONSOLIDEERITUD BILANSS

	Lisa	31.12.2025	31.12.2024
VARAD			
Käibevarad			
Raha ja rahalähendid	3	113 656	97 789
Nõuded ja ettemaksed	4	53 157	35 709
Varud	6	316	332
Käibevarad kokku		167 129	133 830
Põhivarad			
Investeeringud sidusettevõtetesse	7	105	120
Finantsinvesteeringud	8	465	465
Nõuded ja ettemaksed	9	1 097	1 344
Kinnisvarainvesteeringud	10	6 023	6 147
Materiaalsed põhivarad	11	238 227	236 322
Immateriaalsed põhivarad	12	7 413	7 663
Põhivarad kokku		253 330	252 061
VARAD KOKKU		420 459	385 891
KOHUSTISED JA NETOVARA			
Kohustised			
Lühiajalised kohustised			
Laenukohustised	13	2 419	2 418
Võlad ja ettemaksed	16	110 028	86 617
Lühiajalised kohustised kokku		112 447	89 035
Pikaajalised kohustised			
Laenukohustised	13	5 215	7 634
Pikaajalised kohustised kokku		5 215	7 634
Kohustised kokku		117 662	96 669
Netovara			
Vähemusosalus		13	0
Emaettevõtjale kuuluv netovara			
Ülikooli kapital		144 182	144 182
Eelmiste perioodide tulem		145 040	129 211
Aruandeaasta tulem		13 562	15 829
Emaettevõtjale kuuluv netovara kokku		302 784	289 222
Netovara kokku		302 797	289 222
KOHUSTISED JA NETOVARA KOKKU		420 459	385 891

Tabelis on summad tuhandetes eurodes.

Lehekülgedel 68–107 esitatud lisad on konsolideeritud raamatupidamise aastaaruande lahutamatu osa.

KONSOLIDEERITUD TULEMIARUANNE

	Lisa	2025	2024
Tulud			
Tulud majandustegevusest	18	37 263	35 503
Koolitustegevuse finantseerimine riigieelarvest	19	125 648	117 892
Teadustegevuse finantseerimine riigieelarvest	20	44 768	39 485
Põhivarade sihtfinantseerimine	21	7 661	8 230
Tegevuskulude sihtfinantseerimine	22	125 265	111 338
Muud tulud	23	533	673
Tulud kokku		341 138	313 121
Kulud			
Kaubad, materjal ja teenused	24	–35 732	–33 761
Tegevuskulud	25	–74 073	–65 279
Stipendiumid		–11 282	–12 105
Tööjõukulud	26	–189 235	–170 351
Põhivarade kulum ja väärtuse langus	27	–16 633	–15 936
Olulised käibevara allahindlused		–177	–118
Muud kulud	29	–2 385	–2 620
Kulud kokku		–329 517	–300 170
Tegevustulem		11 621	12 951
Kahjum sidusettevõtetelt	7	–1	0
Intressitulud		2 138	3 022
Intressikulud		–259	–493
Muud finantstulud		56	349
Aruandeaasta tulem		13 555	15 829
Emaettevõtte osa tulemist		13 562	15 829
Vähemusosaluse osa tulemist		–7	0

Tabelis on summad tuhandetes eurodes.

Lehekülgedel 68–107 esitatud lisad on konsolideeritud raamatupidamise aastaaruande lahutamatu osa.

KONSOLIDEERITUD RAHAVOOGUDE ARUANNE

	Lisa	2025	2024
Rahavood majandustegevusest			
Tegevustulem		11 621	12 951
Korrigeerimised			
Põhivarade kulum ja väärtuse langus	27	16 633	15 936
Muud mitterahalised tehingud põhivaradega		0	-120
Kasum põhivarade müügist	23	-30	-223
Saadud mitterahaline sihtfinantseerimine põhivarade soetamiseks	21	-60	-48
Saadud sihtfinantseerimine põhivarade soetamiseks	21	-7 601	-8 182
Vahendatud sihtfinantseerimine põhivarade soetamiseks		485	686
Tütarettevõtte omakapitali mitterahaline suurendamine vähemusosaluse ulatuses		17	0
Nõuete ja ettemaksete muutus		-17 873	-914
Varude muutus	6	16	-11
Kohustiste ja ettemaksete muutus		22 626	7 173
Makstud intressid		-264	-499
Rahavood majandustegevusest kokku		25 570	26 749

	Lisa	2025	2024
Rahavood investeerimistegevusest			
Tasutud materiaalsete põhivarade soetamisel		-5 174	-6 594
Laekunud materiaalsete põhivarade müügist	23	33	399
Tasutud lõpetamata ehitiste eest		-11 988	-13 888
Tasutud ettemaksed materiaalsete põhivarade eest	11	-74	-945
Tasutud immateriaalsete põhivarade soetamisel	12	-46	-34
Tasutud põhivarade sihtfinantseerimine (partnerid)		-1 028	-482
Laekunud põhivarade sihtfinantseerimine		8 907	8 539
Laekunud tütarettevõtte osade emiteerimisest vähemusosanikelt		3	0
Laekunud sidusettevõtte likvideerimisel osade tagasimaksmisel		14	0
Laekunud pikaajaline nõue		5	5
Laekunud intressid		2 063	2 860
Rahavood investeerimistegevusest kokku		-7 285	-10 140
Rahavood finantseerimistegevusest			
Saadud laenude tagasimaksed	13 ja 15	-2 400	-2 400
Kapitalirendi põhiosa tagasimaksed	13 ja 14	-18	-16
Rahavood finantseerimistegevusest kokku		-2 418	-2 416
Rahavood kokku		15 867	14 193
Raha ja rahalähendid perioodi alguses	3	97 789	83 596
Raha ja rahalähendite muutus		15 867	14 193
Raha ja rahalähendid perioodi lõpus	3	113 656	97 789

Tabelis on summad tuhandetes eurodes.

Lehekülgedel 68–107 esitatud lisad on konsolideeritud raamatupidamise aastaaruande lahutamatu osa.

KONSOLIDEERITUD NETOVARA MUUTUSTE ARUANNE

	Emaettevõttele kuuluv netovara			Vähemusosalus	Kokku
	Ülikooli kapital	Eelmiste perioodide tulem	Aruandeaasta tulem		
Seisuga 31.12.2023	144 182	124 679	4 532	0	273 393
Tulemi ülekandmine	0	4 532	−4 532	0	0
Aruandeaasta tulem	0	0	15 829	0	15 829
Seisuga 31.12.2024	144 182	129 211	15 829	0	289 222
Emiteeritud osakapital	0	0	0	3	3
Muutused reservides	0	0	0	17	17
Tulemi ülekandmine	0	15 829	−15 829	0	0
Aruandeaasta tulem	0	0	13 562	−7	13 555
Seisuga 31.12.2025	144 182	145 040	13 562	13	302 797

Tabelis on summad tuhandetes eurodes.

Lehekülgedel 68–107 esitatud lisad on konsolideeritud raamatupidamise aastaaruande lahutamatu osa.

KONSOLIDEERITUD RAAMATUPIDAMISE AASTAARUANDE LISAD

LISA 1. ARVESTUSPÕHIMÕTTED

1.1. Üldine informatsioon

Tartu Ülikooli 2025. aasta konsolideeritud raamatupidamise aastaaruanne (edaspidi: aruanne) on koostatud kooskõlas Eesti finantsaruandluse standardiga. Eesti finantsaruandluse standard on rahvusvaheliselt tunnustatud arvestuse ja aruandluse põhimõtetele tuginev avalikkusele suunatud finantsaruandluse nõuete kogum, mille põhinõuded on kehtestatud raamatupidamise seadusega ning mida täiendab avaliku sektori finantsarvestuse ja -aruandluse juhend. Juhendis kirjeldatud arvestusmeetodid tulenevad raamatupidamise seadusest ja Raamatupidamise Toimkonna juhenditest, samuti rahvusvahelistest avaliku sektori raamatupidamise standarditest.

Aruande koostamisel on lähtutud Tartu Ülikooli ning tema tütar- ja sidusettevõtete (edaspidi: kontsern) tegevuse jätkuvuse põhimõttest. Majandusaasta algas 1. jaanuaril 2025 ja lõppes 31. detsembril 2025. Aruanne on koostatud tuhandetes eurodes.

Aruandes on järgitud soetusmaksumuse põhimõtet, v.a neil juhtudel, mida on arvestuspõhimõtetes allpool kirjeldatud.

Konsolideeritud tulemiaruanne on koostatud raamatupidamise seaduse lisas 2 esitatud kasumiaruande skeemi 1 põhjal. Kontserni põhitegevuse iseärasuste tõttu on muudetud tulemiaruandes ja netovaras kajastatud kirjete nimetust ja struktuuri.

Konsolideeritud rahavoogude aruandes on majandustegevuse rahavoogusid kajastatud kaudsel meetodil ning investeerimis- ja finantseerimistegevusest tulenevaid rahavoogusid otsemeetodil.

1.2. Konsolideeritud aruande koostamine

1.2.1. Konsolideerimise põhimõtted

Aruandes on rida-realt konsolideeritud kõigi emaettevõtte valitseva mõju all olevate tütarettevõtete finantsnäitajad. Elimineeritud on kontsernisisesed nõuded ja kohustised, kontserni üksuste vahelised tehingud ning nende tulemusena tekkinud realiseerumata kasum ja kahjum. Kui realiseerumata kahjumit ei ole saanud katta, ei ole seda elimineeritud. Tütarettevõtete arvestuspõhimõtted on vajaduse korral viidud vastavusse kontserni omadega.

Aruandes on kajastatud Tartu Ülikooli (emaettevõte), tema tütarettevõtete UniTartu Ventures OÜ, Estonian Multiomics Company OÜ, Academus Hostel OÜ, MTÜ Tartu Üliõpilasküla, MTÜ Tartu Üliõpilasmaja ja MTÜ Tartu Ülikooli Akadeemiline Spordiklubi, sidusettevõtete E-Kyla Arendus OÜ (likvideeritud ja kustutatud äriregistrist 28.10.2025) ja BioCC OÜ ning tema tütarettevõtte NORDWISE BioTech OÜ finantsnäitajad.

Vähemusosanike osa tütarettevõtete tulemis ja omakapitalis on kajastatud konsolideeritud tulemiaruandes eraldi real ja konsolideeritud bilansis netovara koosseisus, emaettevõtte asutajatele kuuluvast netovarast eraldi.

1.2.2. Tütarettevõtted

Tartu Ülikooli tütarettevõte on ettevõte, mille üle on Tartu Ülikoolil valitsev mõju. Tütarettevõtet loetakse emaettevõtte valitseva mõju all olevaks, kui emaettevõttele kuulub kas otseselt või kaudselt üle 50% tütarettevõtte hääleõiguslikest aktsiatest või osadest või kui emaettevõte saab muul moel kontrollida tütarettevõtte tegevus- ja finantspoliitikat.

Tütarettevõtte määratlusele vastavad ka sihtasutused ja mitte-tulundusühingud. Selleks et hinnata valitsevat mõju nende üle, arvestatakse, kas nende varad lähevad pärast likvideerimist üle emaettevõttele. Kui emaettevõttel on sihtasutuse või mittetulundusühingu üle valitsev mõju (üldjuhul üle 50% hääleõigusest), kajastatakse osalust 100%-na.

Teave tütarettevõtete kohta on esitatud lisas 2.

1.2.3. Sidusettevõtted

Tartu Ülikooli sidusettevõte on ettevõte, mille üle on Tartu Ülikoolil või tema tütarettevõttel oluline, aga mitte valitsev mõju. Enamasti eeldatakse olulise mõju olemasolu siis, kui Tartu Ülikoolile või tema tütarettevõttele kuulub sidusettevõttes üle 20% hääleõigusest.

Kui Tartu Ülikoolil või tema tütarettevõttel on sihtasutuse või mittetulundusühingu üle oluline mõju (üldjuhul 20–50% hääleõigusest), ei kajastata seda osalust ega finants-investeeringut bilansis. Sissemaksed osaluse objekti sihtkapitali kajastatakse antud toetuste kuluna.

Investeeringud sidusettevõtetesse kajastatakse kapitaliosaluse meetodil, mille alusel võetakse investeering esialgu arvele soetusmaksumuses, mida korrigeeritakse järgmistel perioodidel investori osalusega investeeringuobjekti netovara muutustes (nii muutused sidusettevõtte kasumis/kahjumis kui ka muudes netovara kirjetes) ning investeeringuobjekti varade, kohustuste ja tingimuslike kohustuste ostuanalüüsi põhjal määratud õiglase väärtuse ja bilansilise väärtuse vahe elimineerimise või amortisatsiooniga.

Igal aruandekuupäeval hinnatakse, kas on märke sellest, et investeeringu kaetav väärtus võib olla langenud alla selle bilansilise väärtuse. Kui selliseid märke on, tehakse vara väärtuse test. Investeeringu kaetava väärtuse määramisel lähtutakse punktis 1.11 „Vara väärtuse langus“ kirjeldatud põhimõtetest.

Teave sidusettevõtete kohta on esitatud lisas 7.

1.2.4. Osalus sihtasutustes

Tartu Ülikool on asutajaliige järgmistes sihtasutustes:

- Sihtasutus Tartu Ülikooli Kliinikum,
- Sihtasutus Teaduskeskus Ahhaa,
- Sihtasutus Tartu Teaduspark,
- Tartu Ülikooli Sihtasutus,
- Sihtasutus Eesti Agrenska Fond,
- Sihtasutus Iuridicum,
- Sihtasutus Viljandimaa Loomemajanduskeskus,

Ülikool osaleb sihtasutuste tegevuses sihtasutuste nõukogude kaudu, nimetades neisse oma esindajad.

Osalust valitseva ja olulise mõju all olevates sihtasutustes kajastatakse järgmiselt:

- kui kontsernil on sihtasutuse üle valitsev mõju, kajastatakse osalust 100%-na;
- kui kontsernil on sihtasutuse üle oluline mõju, osalust ega ka finantsinvesteeringut bilansis ei kajastata (sissemaksed osaluse objekti sihtkapitali kajastatakse antud toetuse kuluna).

Valitseva ja olulise mõju määramisel arvestatakse ka asjaolu, kas sihtasutuse likvideerimisel lähevad selle varad kontsernile üle.

Tartu Ülikoolil on oluline mõju alljärgnevas tabelis nimetatud sihtasutuste üle.

	Asukoha-maa	Netovara		Ülikooli esindatus nõukogu liikmete järgi
		31.12.2025	31.12.2024	
Sihtasutus Tartu Ülikooli Kliinikum	Eesti	209 582	205 199	3 liiget 8-st
Sihtasutus Teaduskeskus Ahhaa	Eesti	8 426	8 706	2 liiget 6-st
Tartu Ülikooli Sihtasutus	Eesti	5 883	3 621	2 liiget 8-st
Sihtasutus Tartu Teaduspark	Eesti	4 256	4 075	1 liige 5-st
Sihtasutus Eesti Agrenska Fond	Eesti	2 231	2 500	1,5 liiget 6-st
Sihtasutus Iuridicum	Eesti	36	10	5 liiget 6-st
Sihtasutus Viljandimaa Loomemajanduskeskus	Eesti	-11	-144	1 liige 5-st

Tabelis on summad tuhandetes eurodes.

1.2.5. Finantsinvesteeringud aktsiatesse ja teistesse omakapitaliinstrumentidesse

Lühi- ja pikaajalised finantsinvesteeringud aktsiatesse ja teistesse omakapitali-instrumentidesse (v.a osalus tütar- ja sidusettevõtetes), mille õiglast väärtust ei saa usaldusväärselt hinnata, kajastatakse soetusmaksumuses, millest arvatakse vajaduse korral maha väärtuse langusega seotud allahindlus.

Teave finantsinvesteeringute kohta on esitatud lisas 8.

1.2.6. Aruande lisades esitatud emaettevõtte konsolideerimata aruanded

Aruande lisades on avaldatud konsolideeriva üksuse (emaettevõtte) eraldiseisvad konsolideerimata põhiaruanded: bilanss, tulemiaruanne, rahavoogude aruanne ja netovara muutuste aruanne. Konsolideerimata aruannete koostamisel on järgitud samu arvestuspõhimõtteid kui konsolideeritud aruande koostamisel. Emaettevõtte konsolideerimata aruannetes kajastatakse investeeringud tütar- ja sidusettevõtetesse tuletatud soetusmaksumuses, mida korrigeeritakse vajaduse korral allahindlusega. Kui kajastatud osaluse tuletatud soetusmaksumus on suurem kui kontserni osalus tütar- või sidusettevõtte netovaras, mis on vähenenud dividendide väljamaksmise, kahjumi või mõne muu põhjuse tõttu, hinnatakse osaluse tuletatud soetusmaksumus alla kuni osaluse summani tütar- või sidusettevõtte netovaras. Kui osaluse summa tütar- või sidusettevõtte netovaras järgnevatel perioodidel suureneb, taastatakse allahindlus kuni osaluse tuletatud soetusmaksumuseni või osaluse summani tütar- või sidusettevõtte netovaras (olenevalt sellest, kumb neist on väiksem).

1.3. Raha ja rahalähendid

Kassas olevat sularaha, arvelduskontode jääke (v.a arvelduskrediit), lühiajalisi pangadeposiite (kuni kolmekuulise lunastustähtajaga) ja laekumata kaardimakseid käsitatakse raha ja rahalähenditena. Arvelduskrediit kajastatakse konsolideeritud bilansis lühiajaliste laenukohustistena.

1.4. Nõuded ja ettemaksed

Nõuded ostjate vastu, viitlaekumised ning muud lühi- ja pikaajalised nõuded (sh laenunõuded ja deposiidid) kajastatakse korrigeeritud soetusmaksumuses. Lühiajaliste nõuete korrigeeritud soetusmaksumus on üldjuhul võrdne nende nominaalväärtusega (miinus allahindlused), mistõttu lühiajalised nõuded kajastatakse konsolideeritud bilansis tõenäoliselt laekuvas summas. Pikaajaliste finantsvarade korrigeeritud soetusmaksumuse arvestamiseks võetakse finantsvara algselt arvele saadaoleva tasu õiglases väärtuses, arvestades järgmistel perioodidel intressitulu sisemise intressimäära meetodil. Pikaajalised nõuded, mis ei teeni intressi, kajastatakse nõude nüüdisväärtuses, kasutades diskontomäära 4% aastas.

Nõuete laekumise tõenäosust hinnatakse võimaluse korral iga ostja kohta eraldi. Nõude hindamisel võetakse arvesse nii aruandekuupäevaks teadaolevaid kui ka aruandekuupäeva järgseid, kuni aruande koostamiseni selgunud asjaolusid, mis võivad mõjutada nõude laekumise tõenäosust. Nõuete allahindlust kajastatakse, kui esineb objektiivseid tõendeid selle kohta, et kõik nõuete summad ei laeku esialgsete lepingu-tingimuste kohaselt. Kui individuaalne hindamine ei ole otstarbekas või ei ole teada, et nende nõuete väärtus oleks langenud, hinnatakse nõudeid kogumina ligikaudse meetodiga, tuginedes varasemate perioodide kogemusele. Ligikaudne hindamine tähendab seda, et nõuded, mille maksetähtaeg on ületatud 90–180 päeva võrra, hinnatakse alla 50%, ja nõuded, mille maksetähtaeg on ületatud rohkem kui 180 päeva võrra, hinnatakse alla 100%.

Ebatõenäoliselt laekuvaks tunnistatud nõuded kantakse kuludesse ja kajastatakse kuni laekumiseni või lootusetuks tunnistamiseni ning konsolideeritud bilansist mahakandmiseni ostjatelt laekumata nõuete registris.

Nõue tunnistatakse lootusetuks, kui kontsernil puuduvad igasugused võimalused nõude kogumiseks (võlgnik on likvideeritud või pankrotis, pankrotipesas olevatest varadest ei piisa nõude tasumiseks jms) või kui selle tagasinõudmiseks tehtavad kulutused ületavad hinnanguliselt laekumisest saadavat tulu. Lootusetuks tunnistatud nõue kantakse ostjatelt laekumata nõuete registrist välja.

Varem alla hinnatud ebatõenäoliselt laekuvate või lootusetute nõuete laekumisel vähendatakse kulu perioodil, mil nõue laekub. Ebatõenäoliselt laekuvaks tunnistatud nõude laekumisel kajastatakse see ühtlasi ostjatelt laekumata nõuete registris.

1.5. Finantsvarade väärtuse langus

Igal aruandekuupäeval hinnatakse, kas esineb korrigeeritud soetusmaksumuse või soetusmaksumuse meetodil kajastatud finantsvara või finantsvarade grupi väärtuse languse tunnuseid. Kui neid esineb, hinnatakse korrigeeritud soetusmaksumuses kajastatavad finantsvarad alla finantsvarast eeldatavasti tulevikus laekuvate maksete nüüdisväärtuseni (diskonteerituna selle finantsvara esmasel kajastamisel fikseeritud sisemise intressimääraga) ja soetusmaksumuses kajastuvad finantsvarad hinnatakse alla summani, mille võiks põhjendatud hinnangu kohaselt saada selle finantsvara müümisel aruandekuupäeva seisuga.

Kui varem alla hinnatud, korrigeeritud soetusmaksumuses kajastatavate finantsvarade väärtus järgmistel perioodidel taas tõuseb, tühistatakse varasem allahindlus kuni summani, mis on väiksem

- finantsvarast eeldatavasti tulevikus laekuvate maksete nüüdisväärtusest ja
- bilansilisest jääkväärtusest korrigeeritud soetusmaksumuse meetodil juhul, kui allahindlust ei oleks toimunud.

Väärtuse langusest tulenevad allahindlused kajastatakse konsolideeritud tulemiaruandes kuluna.

1.6. Varud

Varud on varad, mida hoitakse müügiks tavapärase majandustegevuse käigus; varad, mida parajasti toodetakse müügiks tavapärase majandustegevuse käigus, ning materjalid või tarvikud, mida tarbitakse tootmisprotsessis või teenuste osutamisel. Lisaks müügiks ostetud kaupadele, materjalidele ning lõpetamata ja valmistoodangule hõlmavad varud ka edasimüügiks hoitavaid seadmeid ning kinnisvara ja teenuse osutamisega otseselt seotud kapitaliseeritud kulusid, mida ei saa kajastada tulu valmidusastme meetodil.

Varud võetakse algselt arvele nende soetusmaksumuses, mis koosneb ostu-, tootmis- ja muudest kulutustest, mis on vajalikud varude viimiseks nende olemasolevasse asukohta ja seisundisse. Varude soetusmaksumusse kapitaliseeritakse soetamisega otseselt seotud veokulud ja kütuseaktsiis.

Varude soetusmaksumusse ei arvestata laenukasutuse kulusid. Avaliku sektori finantsarvestuse ja -aruandluse juhendis sätestatud erinõude kohaselt kajastatakse varude soetamisel lisandunud mittetagastatavad maksud ja lõivud kuludena.

Varude kuluks kandmisel kasutatakse FIFO meetodit. Varud on hinnatud konsolideeritud bilansis kas soetusmaksumuses või netorealiseerimismaksumuses, lähtudes sellest, kumb on väiksem.

1.7. Kinnisvarainvesteeringud

Kinnisvarainvesteeringuteks loetakse selliseid kinnisvaraobjekte (maad või hoonet või osa hoonest), mida kontsern rendib välja avalikku sektorisse mittekuuluvale üksusele renditulu teenimise eesmärgil või hoiab turuväärtuse kasvu eesmärgil ja mida ükski avaliku sektori üksus ei kasuta oma põhitegevuses. Maad, hooneid ja ruume, mida kasutab avaliku sektori üksus, kajastatakse kui materiaalset põhivara.

Kinnisvarainvesteeringud võetakse konsolideeritud bilansis algselt arvele soetusmaksumuses, mis sisaldab ka soetamisega otseselt seonduvaid kulutusi (s.o notaritasud, nõustajatele makstud tasud ja muud kulutused, ilma milleta ei oleks ostutehing tõenäoliselt toimunud). Kinnisvarainvesteeringute soetusmaksumusse ei arvestata laenukasutuse kulusid. Avaliku sektori finantsarvestuse ja -aruandluse juhendi erinõude kohaselt kajastatakse soetamisel lisandunud mittetagastatavad maksud ja lõivud kuludena. Avaliku sektori finantsarvestuse ja -aruandluse juhendi kohaselt kajastatakse kinnisvara-investeeringud pärast arvelevõtmist soetusmaksumuses, millest on maha arvatud akumuleeritud kulum ja võimalikud väärtuse langusest tulenevad allahindlused.

Amortisatsiooni arvestamisel kasutatakse lineaarset meetodit. Amortisatsioonimäär määratakse igale kinnisvarainvesteeringu objektile eraldi, sõltuvalt selle kasulikust elueast. Kui kinnisvara-investeeringu objektid koosnevad üksteisest eristatavatest ja erineva kasuliku elueaga komponentidest, võetakse need komponendid raamatupidamises arvele eraldi vara-objektidena ning neile määratakse kasuliku eluea järgi ka eraldi amortisatsioonimäärad. 2025. aastal oli kontserni kinnisvara-investeeringutele rakendatav amortisatsioonimäärade vahemik 3–4%, v.a hoonestamata kinnistud (maa), mida ei amortiseerita.

Hilisemate parendustega seotud kulutused lisatakse kinnisvara-investeeringute soetusmaksumusele, kui on tõenäoline, et kontsern teenib nendelt kulutustelt tulevikus majanduslikku kasu ning kulutuste soetusmaksumust on võimalik usaldusväärselt hinnata. Kinnisvarainvesteeringute muud hilisemad hoolduse ja remondiga kaasnevad kulutused kajastatakse aruandeperioodi kuludena. Kui kinnisvarainvesteeringute objektidel vahetatakse välja mõni komponent, lisatakse uue komponendi soetusmaksumus objektide soetusmaksumusele, eeldusel, et see vastab kinnisvarainvesteeringute mõistele ja vara konsolideeritud bilansis kajastamise kriteeriumidele. Asendatava komponendi jääkmaksumus kantakse konsolideeritud bilansist maha.

Kinnisvarainvesteeringute kajastamine konsolideeritud bilansis lõpetatakse objektide võõrandamisel või kasutusest eemaldamisel, kui varadest ei teki eeldatavasti tulevast majanduslikku kasu. Kinnisvarainvesteeringute kajastamise lõpetamisest tekkinud tulem kajastatakse lõpetamise perioodi konsolideeritud tulemiaruandes real „Muud tulud“ või „Muud kulud“.

Kui kinnisvaraobjektide kasutamise eesmärk muutub, liigitatakse varad konsolideeritud bilansis ümber. Alates muutuse kuupäevast rakendatakse objektide suhtes selle varade rühma arvestuspõhimõtteid, kuhu objektid on üle kantud.

1.8. Materiaalne põhivara

Materiaalne põhivara on vähemalt 10 000 euro suuruse soetusmaksumusega materiaalne vara, mida kontsern kasutab põhikirjaliste ülesannete täitmisel, teenuste osutamisel või halduseesmärkidel ja mida ta kavatseb kasutada pikema aja jooksul kui üks aasta.

Soetusmaksumusest sõltumata võetakse erandina põhivarana arvele ka maa, raamatukogu kogudesse soetatud teavikud (vt punkt 1.9), muuseumikogudesse kuuluv vara (museaalid) ning kontserni omandis ja kasutuses olevad kultuuriväärtuste riiklikku registrisse kantud varad.

Muuseumikogudesse soetatud vara võetakse põhivarana arvele summaliselt. Arvestust ühikute ja nimetuste kaupa peetakse muuseumide infosüsteemides. Kunstiväärtused, mida ei võeta arvele muuseumikogudesse või kultuurimälestiste riiklikku registrisse kantud varana, võetakse raamatupidamises arvele põhivarana, kui nende soetusmaksumus ületab põhivara kapitaliseerimise piirmäära. Neid amortiseeritakse nende kasuliku eluea jooksul.

Vara, mille kasulik eluiga on üle ühe aasta, aga soetusmaksumus alla 10 000 euro, kantakse kasutuselevõtmise hetkel kuludesse. Väikevara üle, mille soetusmaksumus on 2000–9999,99 eurot, peetakse arvestust bilansiväliselt.

Materiaalne põhivara võetakse algselt arvele soetusmaksumuses, mis koosneb ostuhinnast ja soetamisega otseselt seotud kulutustest, mis on vajalikud varade viimiseks tööseisukorda ja -asukohta. Põhivara soetusmaksumusse ei kapitaliseerita uue ehitise avamise kulutusi, uue toote või teenuse tutvustamise kulutusi (sh reklaamikulud), kulutusi majandustegevuse arendamiseks uues asukohas või kulutusi uuele kliendisegmendile (sh töötajate koolituskulud), halduse- ja muid üldkulusid ega laenukasutuse kulusid. Avaliku sektori finantsarvestuse ja -aruandluse juhendi erinõude kohaselt ei kapitaliseerita põhivara soetusmaksumusse tagasisaamisele mittekuuluvaid makse ja lõive. Materiaalne põhivara kajastatakse konsolideeritud bilansis soetusmaksumuses, millest on maha arvatud akumuleeritud kulum ja võimalikud väärtuse langusest tulenevad allahindlused. Kapitalirendile võetud materiaalse põhivara arvestus toimub sarnaselt ostetud põhivaraga.

Materiaalse põhivara objektile tehtud hilisemad väljaminekud lisatakse soetusmaksumusele ainult siis, kui need vastavad materiaalse põhivara mõistele ja vara konsolideeritud bilansis kajastamise kriteeriumidele (sh objekti tõenäoline kasutamine tulevikus majandusliku kasu tekitamiseks) ning kui soetusmaksumus ületab põhivara kapitaliseerimise alampiiri (10 000 eurot). Asendatava komponendi jääkmaksumus kantakse konsolideeritud bilansist maha ning vajadusel korrigeeritakse uue põhivara objekti eluiga. Muud põhivara hoolduse ja remondi kulud kajastatakse kuluna nende tegemise hetkel.

Amortisatsiooni arvestamisel kasutatakse lineaarset meetodit. Amortisatsioonimäär määratakse igale põhivara objektile eraldi, lähtudes selle kasulikust tööeast. Olulise lõppväärtusega varaobjektide puhul amortiseeritakse kasuliku eluea jooksul ainult soetusmaksumuse ja lõppväärtuse vaheline amortiseeritav osa. Kui vara lõppväärtus ületab bilansilise jääkmaksumuse, lõpetatakse vara amortiseerimine.

Kui materiaalse põhivara objekt koosneb üksteisest eristatavatest komponentidest, millel on erinev kasulik eluiga, võetakse need komponendid raamatupidamises arvele eraldi varaobjektidena, mille puhul määratakse iga objekti kasuliku eluea alusel eraldi amortisatsioonimäär.

2025. aastal kasutati kontsernis materiaalse põhivara amortisatsiooni arvestamisel järgmisi aastaseid amortisatsioonimäärasid:

- maa 0%,
- ehitised ja rajatised 2–40%,
- masinad ja seadmed 7–50%,
- raamatukogu kogud 0%,
- muu materiaalne põhivara 2–50%.

Piiramata kasutuseaga objekte (maad, kultuurimälestiste riiklikku registrisse kantud vara, muuseumikogudesse kuuluvat vara ja raamatukogu kogude teavikuid) ei amortiseerita. Sisustamiseks ja sisekujunduseks soetatud asju, millel ei ole püsivat väärtust, ning muuseumi abikogusse arvatud asju, mis vahetatakse teatud aja järel välja, amortiseeritakse nende kasuliku eluea jooksul.

Vara hakatakse amortiseerima siis, kui see on kasutusvalmis (s.t alates hetkest, mil vara on kavandatud seisukorras ja asukohas), ja seda jätkatakse kuni amortiseeritava osa täieliku amortiseerumiseni või vara lõpliku kasutusest eemaldamiseni. Igal aruandekuupäeval hinnatakse kasutatavate amortisatsioonimäärade, amortisatsioonimeetodi ja lõppväärtuse põhjendatust.

Kontsern kui avaliku sektori üksus, kes rakendab Eesti finants-aruandluse standardit, ei tee kaetava väärtuse teste ega kajasta vara väärtuse langust kaetava väärtuseni avaliku teenuse osutamiseks vajaliku põhivara korral, kui vara väärtus ei ole langenud selle riknemise või muul põhjusel osaliselt või täielikult kasutusest eemaldamise tõttu. Muudel juhtudel tehakse põhivara kaetava väärtuse test siis, kui on märke või on alust arvata, et vara väärtus võib olla langenud. Kui põhivara kaetav väärtus (s.o vara netomüügihind või vara kasutusväärtus, olenevalt sellest, kumb on kõrgem) on bilansilisest jääk-maksumusest väiksem, on materiaalse põhivara objektid alla hinnatud nende kaetava väärtuseni (vt ka punkt 1.11).

Kui on märke sellest, et varaobjektide eluiga või lõppväärtus on oluliselt muutunud, tehakse muudatused vara amortiseerimises edasiulatuvalt.

Materiaalne põhivara eemaldatakse konsolideeritud bilansist müümise hetkel või siis, kui selle edasine kasutamine või müük ei too tõenäoliselt majanduslikku kasu. Materiaalse põhivara kajastamise lõpetamisest saadav kasum ja kahjum võetakse arvele selle perioodi konsolideeritud tulemiaruandes, millal kajastamine lõpetati.

1.9. Raamatukogu kogud

Avaliku sektori finantsarvestuse ja -aruandluse juhendi § 41 lõike 2 punktis 2 on sätestatud, et olenemata soetusmaksumusest on lubatud erandina võtta põhivarana arvele teavikud nendes avalikes raamatukogudes, kus teavikute hoidmine ja välja-laenutamine avalikkusele on põhitegevus. Lähtudes sellest erisättest, on kontserni bilansis kajastatud teavikud, mis on Tartu Ülikooli raamatukogu kogudesse soetatud alates 2004. aastast. Raamatukogu kogudesse soetatud teavikud võetakse põhivarana arvele summaliselt. Arvestust ühikute ja nimetuste kaupa peetakse raamatukogu infosüsteemis. Konsolideeritud bilansis kajastatakse raamatukogu kogude teavikud soetusmaksumuses. Ülikooli raamatukogu kogudest kajastuvad konsolideeritud bilansis põhivarana

- teavikud, mille ülikool on soetanud alates 2004. aastast,
- teistest raamatukogudest vahetuse teel saadud teavikud (raamatukogu vahetusfondi soetusmaksumuses),
- ülikoolile soetatud teavikud, mille eest on maksnud Eesti Raamatukoguvõrgu Konsortsium (kajastatakse tuludes põhivara mitterahalise sihtfinantseerimisena).

Järgmiste raamatukogu kogude teavikute üle, mille soetusmaksumus ei ole teada ja mille õiglast väärtust ei ole võimalik usaldusväärselt hinnata, peetakse bilansivälist arvestust ühikute kaupa:

- teavikud, mis on soetatud enne 2004. aastat,
- annetusena saadud teavikud,
- sundeksemplarid, mida Eesti kirjastused saadavad raamatukogule säilituseksemplari seaduse alusel.

Konsolideeritud bilansis kajastatud raamatukogu kogude väärtust ei amortiseerita. Teavikud kantakse raamatukogu kogudest kulusse täies mahus siis, kui need eemaldatakse kasutusest või on kaotsi läinud.

1.10. Immateriaalne põhivara

Immateriaalne põhivara on füüsilise vormita, muust varast eristatav mitterahaline vara, mida kasutatakse pikema ajavahemiku jooksul kui üks aasta ja mille soetusmaksumus ületab põhivarana arvelevõtmise piirmäära. Immateriaalse vara objektid (tarkvara, kasutusõigused ja muu immateriaalne vara) kajastatakse konsolideeritud bilansis siis, kui need on kontserni kontrolli all, kui on tõenäoline, et nende kasutamisest saadakse tulevikus majanduslikku tulu, kui nende soetusmaksumus on usaldusväärselt hinnatav ning kui need ei tulene kontserni sees uurimis- ja arendustegevusele tehtud kulutustest. Uurimis- ja arendustegevuse kulutused kajastatakse kuluna nende tekkimisel.

Immateriaalne põhivara võetakse algselt arvele soetusmaksumuses, mis koosneb ostuhinnast ja soetamisega otseselt seotud kulutustest. Arvelevõtmise järel kajastatakse immateriaalne vara soetusmaksumuses, millest on maha arvatud akumuleeritud kulum ja võimalikud väärtuse langusest tulenevad allahindlused.

Tartu Ülikooli genoomika instituudi kogutud bioloogiliste materjalide andmebaasid, tarkvara, õigused ja litsentsid ning muud immateriaalse põhivara objektid kajastatakse kontserni bilansis immateriaalse põhivarana. Bioloogiliste materjalide andmebaaside analüütilist arvestust peetakse genoomika instituudi infosüsteemis.

Kõikidel immateriaalse vara objektidel eeldatakse olevat piiratud kasulik eluiga. Immateriaalset vara amortiseeritakse lineaarsel meetodil, lähtudes vara eeldatavast kasulikust elueast. Amortisatsioonimäär määratakse igale põhivara objektile eraldi, sõltuvalt selle kasulikust tööeast. Kui immateriaalse vara kasulikku eluiga ei ole võimalik usaldusväärselt hinnata, eeldatakse, et kasulik eluiga on kuni kümme aastat. Igal aruandekuupäeval hinnatakse vara amortisatsiooniperioodide ja -meetodi põhjendatust.

2025. aastal kasutati kontsernis immateriaalse põhivara amortisatsiooni arvestamisel järgmisi aastaseid amortisatsioonimäärasid:

- bioloogiliste materjalide andmebaasid 2–5%,
- tarkvara 20%.

Kui on märke sellest, et varaobjektide eluiga või lõppväärtus on oluliselt muutunud, tehakse muudatused vara amortiseerimises edasiulatuvalt (vt ka punkt 1.11).

1.11. Vara väärtuse langus

Kontsern kui avaliku sektori üksus, kes rakendab Eesti finantsaruandluse standardit, ei tee vara väärtuse teste ega kajasta vara väärtuse langust kaetava väärtuseni avaliku teenuse osutamiseks vajaliku põhivara puhul, kui vara väärtus ei ole langenud selle riknemise või muul põhjusel osaliselt või täielikult kasutusest eemaldamise tõttu. Muudel juhtudel hinnatakse igal aruandekuupäeval piiramata kasutuseaga materiaalse põhivara (maa, kultuurimälestiste riiklikku registrisse kantud vara, muuseumikogudesse kuuluv vara ja raamatukogu kogude teavikud) ja amortiseeritava vara puhul, kas on asjaolusid, mis viitavad vara väärtuse võimalikule langusele. Kui neid on,

hinnatakse vara kaetavat väärtust ja võrreldakse seda bilansilise maksumusega.

Väärtuse langusest tekkinud kulu kajastatakse summas, mille võrra vara bilansiline maksumus ületab selle kaetava väärtuse. Vara kaetav väärtus on kas vara kasutusväärtus või õiglane väärtus, millest on lahutatud müügikulutused (olenevalt sellest, kumb on suurem). Selleks et vara väärtuse langust mõõta, hinnatakse kaetavat väärtust kas üksiku varaobjekti või väikseima võimaliku varagrupi kohta, mille puhul saab rahavooge eristada. Vara allahindlusi kajastatakse aruande-perioodi kuluna.

Kui vara on alla hinnatud, hinnatakse igal järgmisel aruande-kuupäeval, kas on tõenäoline, et vara kaetav väärtus on vahepeal tõusnud (v.a firmaväärtus, mille allahindlusi ei tühistata). Kui väärtuse hindamise tulemusena selgub, et varaobjekti või -grupi (raha genereeriva üksuse) kaetav väärtus on tõusnud üle bilansilise jääkmaksumuse, tühistatakse varasem allahindlus ja suurendatakse vara bilansilist jääkmaksumust kuni summani, mis oleks kujunenud siis, kui vahepealsetel aastatel oleks arvestatud normaalset amorti-satsiooni. Allahindluse tühistamist kajastatakse aruandeaasta konsolideeritud tulemiaruandes põhivara allahindluse kulude vähendamisena.

1.12. Finantskohustised

Finantskohustised (võlad tarnijatele, võetud laenud, viitvõlad ning muud lühi- ja pikaajalised võlakohustised), v.a negatiivse õiglase väärtusega tuletisinstrumendid, võetakse algselt arvele soetusmaksumuses, mis sisaldab kõiki soetamisega otseselt kaasnevaid kulutusi. Edaspidi kajastatakse finantskohustised korrigeeritud soetusmaksumuses. Tuletisinstrumendid kajastatakse õiglases väärtuses. Negatiivse õiglase väärtusega tuletisinstrumendid kajastatakse finantskohustisena.

Lühiajaliste finantskohustiste korrigeeritud soetusmaksumus on üldjuhul võrdne nende nominaalväärtusega, mistõttu lühiajalisi finantskohustisi kajastatakse konsolideeritud bilansis maksmisele kuuluvas summas. Pikaajaliste finantskohustiste korrigeeritud soetusmaksumuse arvestamiseks võetakse need algselt arvele saadud tasu õiglases väärtuses (millest on maha arvatud tehingukulutused), arvestades järgmistel perioodidel kohustistelt intressikulu sisemise intressimäära meetodil. Finantskohustistega kaasnev intressikulu kajastatakse tekkepõhiselt perioodikuluna konsolideeritud tulemiaruandes real „Intressikulud".

Finantskohustised liigitatakse lühiajaliseks, kui nende tasumise tähtaeg on kuni 12 kuud alates aruandekuupäevast või kui kontsernil pole tingimusteta õigust kohustiste tasumist edasi lükata rohkem kui 12 kuud pärast aruandekuupäeva või kui laenuandjal oli õigus aruandekuupäeval finantskohustised tagasi kutsuda laenulepingus sätestatud tingimuste rikkumise tõttu. Finantskohustiste kajastamine lõpetatakse siis, kui need on tasutud, tühistatud või aegunud.

1.13. Rendiarvestus

Kapitalirendina käsitletakse rendilepingut, mille puhul kõik olulised vara omandiga seotud riskid ja hüved kanduvad üle rentnikule. Avaliku sektori finantsarvestuse ja -aruandluse juhendi järgi loeb kontsern rendi liigitamisel kapitalirendile viitavaks kriteeriumiks ka asjaolu, kui renditavat vara ei saa kergesti asendada teise varaga. Muud rendilepingud kajastatakse kasutusrendina.

1.13.1. Kontsern kui rentnik

Kontsern kui rentnik kajastab kapitalirenti oma konsolideeritud bilansis vara ja kohustisena renditud vara õiglase väärtuse summas või rendimaksete miinimumsumma nüüdisväärtuses, juhul kui see on väiksem. Rendimaksed jaotatakse finantskuluks (intressikulu) ja kapitalirendi kohustise jääkväärtuse vähendamiseks. Kapitalirendi intressikulud on perioodikulud ja need on kajastatud konsolideeritud tulemiaruandes real

„Intressikulud“. Kapitalirendi kohustis (ilma finantskuluta) kajastatakse pika- või lühiajalise võlakohustisena.

Kapitalirendi tingimustel renditud vara amortiseeritakse sarnaselt omandatud põhivaraga, kusjuures amortisatsiooni-periood on kas vara eeldatav kasulik tööiga või rendisuhte kestus (olenevalt sellest, kumb ajavahemik on lühem). Kapitalirendi tingimustel renditud varalt arvestatud kulum kajastatakse konsolideeritud tulemiaruandes real „Põhivarade kulum ja väärtuse langus“.

Kasutusrendi puhul kajastatakse vara rendimaksed konsoli-deeritud tulemiaruandes perioodikuluna tekkepõhiselt rendiperioodi jooksul.

1.13.2. Kontsern kui rendileandja

Kasutusrendi tingimustel väljarenditud vara kajastatakse konsolideeritud bilansis tavakorras, samamoodi nagu muu kontserni bilansis kajastatav vara. Väljarenditud vara amorti-seeritakse kontsernis sama tüüpi vara korral kasutatavate amortiseerimispõhimõtete järgi. Kasutusrendi maksed kajastatakse rendiperioodi jooksul lineaarselt tuluna.

1.14. Saadud ettemaksed

Siht- ja kaasfinantseerimiseks saadud ettemaksed, teadus- ja arendustegevuse teenuslepingute ettemaksed, õppeteenus-tasude ettemaksed ning aruandeaastal laekunud muud tulevaste perioodide ettemakstud tulud, mida pole kajastatud aruandeaasta tuludena, kajastatakse tulevaste perioodide ettemakstud tuludena.

Kui siht- või kaasfinantseeringuna antud toetus on laekunud, kuid selle arvel ei ole veel kulutusi tehtud või põhivara soetatud, kajastatakse saadud vahendid saadud ettemaksetena (vt punkt 1.15).

1.15. Toetused

Saadud vahendid (saadud toetused), mille eest otseselt ei anta vastu kaupu ega teenuseid, ja antud vahendid (antud ja vahendatud toetused), mille eest otseselt ei saada vastu kaupu ega teenuseid, kajastatakse toetustena. Toetuste kajastamisel lähtutakse avaliku sektori finantsarvestuse ja -aruandluse juhendist.

Toetused jagunevad kaheks:

- sihtfinantseerimine – teatud projektipõhisel sihtotstarbel saadud ja antud toetused, mille korral on määratud eesmärk ja mõõdikud eesmärgi täitmise jälgimiseks, ajakava ning rahaline eelarve ning mille korral nõuab toetuse andja toetuse saajalt üksikasjalikku aruannet raha kasutamise kohta ja raha ülejääk tuleb andjale tagasi maksta;
- tegevustoetused – antud ja saadud toetused, mis põhinevad saaja põhikirjalistel ülesannetel ja arengudokumentides määratud eesmärkidel.

Sihtfinantseerimist on kahte liiki: kodumaine ja välismaine. Kodumaine sihtfinantseerimine on residentidelt, sh teistelt avaliku sektori üksustelt saadud sihtfinantseerimine (v.a nende kaudu vahendatud välismaine sihtfinantseerimine). Välismaine sihtfinantseerimine on mitteresidentidelt, sh rahvusvahelistelt organisatsioonidelt saadud sihtfinantseerimine.

Sihtfinantseerimist kajastatakse bilansis esmakordselt raha ülekandmisel või laekumisel või sihtfinantseerimisega seotud nõuete, kohustiste, tulude ja kulude arvelevõtmise kuupäeval. Sihtfinantseerimise kajastamisel eristatakse tegevuskulude ja põhivara sihtfinantseerimist. Põhivara sihtfinantseerimise põhitingimus on see, et kontsern peab toetuse saajana ostma, ehitama või muul viisil soetama teatud põhivara. Sihtfinantseerimine kajastatakse tuluna tegevuskulude tegemise või põhivara soetamise perioodil, kui siht-finantseerimise tingimustega ei kaasne sisuline tagasinõude

või laekumata jäämise risk. Sihtfinantseerimist võib arvestuse lihtsustamise eesmärgil kajastada laekumisel kassapõhiselt tuluna, kui lepingujärgne summa jääb alla põhivara kapitaliseerimise kahekordse alampiiri. Kui sihtfinantseeringu andja või vahendaja on avaliku sektori üksus, kasutatakse poolte nõusoleku korral lihtsustatud põhimõtet.

Tegevustoetus kajastatakse tuluna raha laekumisel.

Kui toetuse andja või vahendaja annab toetust kulude lihtsustatud hüvitamisviiside alusel (standardiseeritud ühikuhinnad, kindlasummalised maksed, ühtse määra alusel hüvitatavad kaudsed kulud) ega nõua nende kohta kuludokumente, kajastatakse sihtfinantseerimise tulu aruandeperioodil.

Sihtfinantseerimise kajastamisel eristatakse konsolideeritud tulemiaruandes sihtfinantseerimist ja selle vahendamist. Sihtfinantseerimist nimetatakse vahendamiseks, kui toetus on saadud edasifinantseerimiseks, mitte oma tegevuskulude katteks või varade soetamiseks. Vahendamise korral võrdub vahendamiseks saadud toetuste tulu edasiantud toetuste kuluga.

Mitterahalist sihtfinantseerimist kajastatakse saadud kaupade ja teenuste õiglases väärtuses. Teiselt avaliku sektori üksuselt mitterahalise sihtfinantseerimisena saadud põhivara kajastatakse õiglases väärtuses või kui see ei ole teada, siis üleandja näidatud jääkväärtuses.

Kui selgub, et kõik toetuse saamise tingimused ei ole täidetud ning kontsern vastutab toetuse vahendaja või saajana toetuse andja ees saaja lepinguliste kohustuste täitmise ja raha sihipärase kasutamise eest, kajastatakse lepingu rikkumise selgumisel tagasinõue toetuse saaja vastu ja/või tagasimaksekohustis toetuse andja ees. Ühtlasi vähendatakse saadud toetuste tulu ja/või antud toetuste kulu.

1.16. Eraldised ja tingimuslikud kohustised

Eraldis kajastatakse juhul, kui kontsernil lasub enne aruandekuupäeva toimunud kohustava sündmuse tõttu juriidiline või faktiline kohustis, kohustise realiseerumine on tõenäoline ja selle summat saab usaldusväärselt hinnata. Eraldis kajastatakse konsolideeritud bilansis summana, mis on juhtkonna hinnangul aruandekuupäeva seisuga vajalik eraldisega seotud kohustise täitmiseks. Kui eraldis realiseerub tõenäoliselt hiljem kui 12 kuu jooksul pärast aruandekuupäeva, kajastatakse see diskonteeritud väärtuses, v.a juhul, kui diskonteerimise mõju on ebaoluline.

Muud võimalikud või eksisteerivad kohustised, mille realiseerumine ei ole tõenäoline või millega kaasnevate kulutuste suurust ei ole võimalik piisava usaldusväärsusega hinnata, kajastatakse aruande lisades tingimuslike kohustistena.

1.17. Tulude ja kulude kajastamine (v.a toetuste tulud)

Tulude ja kulude arvestamisel on lähtutud tekkepõhisuse printsiibist.

Tuluna kajastatakse tavapärase majandustegevuse käigus kaupade müügi ja teenuste osutamise eest saadud või saadaoleva tasu õiglast väärtust, milles võetakse arvesse kõiki tehtud allahindlusi ja soodustusi.

Tuluna majandustegevusest kajastatakse tulud teadus- ja arendustegevuse lepingutest, rendist ja üürist, tasulisest tasemeõppest ja täienduskoolitusest, kaupade ning muude teenuste müügist.

Tulu teenuse müügist kajastatakse teenuse osutamise järel, või kui teenust osutatakse pikema aja jooksul, siis valmidusastme meetodil. Tulu pikema perioodi jooksul osutatavate teenuste müügist kajastatakse lähtuvalt osutatava teenuse valmidusastmest aruandekuupäeval, eeldusel, et teenuse osutamist hõlmava tehingu lõpptulemust (s.o tehinguga seotud tulusid ja kulusid) saab usaldusväärselt prognoosida ning et tehingust

saadava tasu laekumine on tõenäoline. Kui teenuse osutamist hõlmava tehingu või projekti lõpptulemust ei saa usaldusväärselt prognoosida, kuid on tõenäoline, et kontsern suudab katta vähemalt teenusega seotud kulud, kajastatakse tulu ainult tegelike lepingu täitmisega seotud kulude ulatuses.

Tulu koolitusteenuse osutamisest kajastatakse perioodil, mil teenus osutati. 2025/26. õppeaasta sügissemestri õppeteenustasudena laekunud summadest on 80% arvestatud aruandeaasta tuludesse, 20% kajastatakse bilansis saadud ettemaksetena ja kantakse tuludesse 2026. aastal (vt punkt 1.14).

Tulu kaupade müügist kajastatakse siis, kui kõik olulised omandiga seotud riskid on läinud müüjalt üle ostjale, müügitulu ja tehinguga seotud kulu on usaldusväärselt määratav ning tehingust saadava tasu laekumine on tõenäoline.

Intressitulu kajastatakse siis, kui selle laekumine on tõenäoline ja tulu suurust saab usaldusväärselt hinnata. Intressitulu kajastamisel kasutatakse vara sisemist intressimäära.

1.18. Optsioonid

Kontsern on andnud tütarettevõtte juhatuse ja nõukogu liikmetele ning nõustajatele osalusoptsioone ja piiratud osalusi tütarettevõtte osade omandamiseks. Tegemist on omakapitali-instrumentidel põhinevate tasustamisvahenditega, mille saamise eelduseks on teenuse osutamine kokkulepitud aja jooksul.

Osalusoptsioonide ja piiratud osaluste kulu hinnatakse osade õiglase väärtuse järgi osaluste andmise kuupäeva seisuga. Õiglase väärtuse määramisel lähtutakse omakapitali suurusest enne osaluste andmist ning osade arvust. Kuluna kajastatakse õiglase väärtuse ja saaja poolt tasutud märkimis- või teostushinna vahe. Kulu kajastatakse konsolideeritud tulemiaruandes ridadel „Tööjõukulud“ ja „Tegevuskulud“ lineaarselt vastavalt teenuse osutamise ajale ning sama summa kajastatakse konsolideeritud bilansis real „Vähemusosalus“ omakapitali reservina. Kui osalusoptsioonid või piiratud osalused ei realiseeru teenuse osutamise katkestamise tõttu, lõpetatakse tulevaste perioodide kulu kajastamine. Juba kajastatud kulu üldjuhul ei korrigeerita.

Osalusoptsiooni teostamisel suurendatakse osakapitali nimiväärtuse ulatuses ning vajadusel kajastatakse ülejäänud osa ülekursside koosseisus või vähendatakse varem moodustatud reservi.

1.19. Ettevõtte tulumaks

Kehtiva tulumaksuseaduse kohaselt ei maksustata Eestis ettevõtte aruandeaasta kasumit. Tulumaksu makstakse dividendidelt, erisoodustustelt, kingitustelt, vastuvõtukuludelt, siirdehinna korrigeerimistelt jne. 2025. aastal oli ettevõtte tulumaksumäär 22/78 väljamaksetelt. Kuni 2024. aasta lõpuni oli võimalik dividendide väljamaksetele rakendada soodus-maksumäära 14/86, kui dividendimakse ulatus kuni kolme eelneva majandusaasta keskmise dividendide väljamakseni.

Dividendide väljamaksmisega kaasnev ettevõtte tulumaks kajastatakse kohustisena ja konsolideeritud tulemiaruandes tulumaksukuluna samal perioodil, kui dividendid välja kuulutatakse, sõltumata sellest, millise perioodi eest need on välja kuulutatud või millal need tegelikult välja makstakse. Tulumaksu tasumise kohustus tekib dividendide väljamaksele järgneva kuu kümnendal päeval.

1.20. Välisvaluutatehingute kajastamine

Kontserni kuuluvate majandusüksuste arvestusvaluuta on euro. Konsolideeritud aruanded on koostatud eurodes.

Välisvaluutas tehtud tehingute kajastamisel võetakse aluseks tehingu toimumise päeval ametlikult kehtinud Euroopa Keskpanga valuutakursid. Välisvaluutas fikseeritud rahalised varad ja kohustised hinnatakse aruandekuupäeval ümber arvestusvaluutasse aruande-kuupäeval kehtivate Euroopa Keskpanga valuutakursside alusel. Ümberhindamise tulemusena tekkinud kursikasum ja -kahjum kajastatakse aruandeperioodi konsoli-deeritud tulemiaruandes. Mitterahalised välisvaluutas fikseeritud varad ja kohustised, mida mõõdetakse õiglases väärtuses, hinnatakse ümber arvestusvaluutasse, võttes aluseks Euroopa Keskpanga valuutakursid, mis kehtivad õiglase väärtuse määramise päeval. Mitterahalisi välisvaluutas fikseeritud varasid ja kohustisi, mida ei kajastata õiglase väärtuse meetodil, aruandekuupäeval ümber ei hinnata, vaid need kajastatakse jätkuvalt tehingupäeval kehtinud Euroopa Keskpanga valuutakursi alusel.

1.21. Sündmused pärast aruandekuupäeva

Aruandes kajastuvad olulised vara ja kohustiste hindamist mõjutavad asjaolud, mis ilmnesid aruandekuupäeva ja aruande koostamise päeva vahel, kuid on seotud aruande-perioodil või varasematel perioodidel toimunud tehingutega.

Pärast aruandekuupäeva, kuid enne konsolideeritud aastaaruande kinnitamist toimunud sündmuste kajastamine konsolideeritud aastaaruandes sõltub sellest, kas tegemist on korrigeeriva või mittekorrigeeriva sündmusega. Korrigeeriv aruandekuupäevajärgne sündmus on selline sündmus, mis kinnitab aruandekuupäeval eksisteerinud asjaolusid. Korrigeerivate sündmuste mõju kajastatakse lõppenud aasta konsolideeritud bilansis ja konsolideeritud tulemiaruandes. Mittekorrigeeriv aruandekuupäeva järgne sündmus on selline sündmus, mis ei anna tunnistust aruandekuupäeval eksisteerinud asjaoludest. Mittekorrigeerivate sündmuste mõju ei kajastata lõppenud aasta konsolideeritud bilansis ja konsolideeritud tulemiaruandes, vaid avaldatakse lisades, juhul kui see mõju on oluline.

LISA 2. KONTSERNI TÜTARETTEVÕTTED

	Asukoha-maa	Osalus protsentides	
		31.12.2025	31.12.2024
MTÜ Tartu Üliõpilasküla	Eesti	100	100
MTÜ Tartu Üliõpilasmaja	Eesti	100	100
MTÜ Tartu Ülikooli Akadeemiline Spordiklubi	Eesti	100	100
OÜ Academus Hostel	Eesti	100	100
UniTartu Ventures OÜ	Eesti	100	100
Estonian Multiomics Company OÜ	Eesti	75,11	100

Kontsernil on kõigi mittetulundusühingutest tütarettevõtete üle valitsev mõju (üle 50% hääleõigusest) ja seetõttu konsolideerib Tartu Ülikool mittetulundusühinguid 100%.

2024. aastal asutas UniTartu Ventures OÜ tütarettevõtte Estonian Multiomics Company OÜ soetusmaksumusega 100 000 eurot, tehes osakapitali rahalise sissemakse. 2025. aastal suurendati Estonian Multiomics Company OÜ osakapitali uute osade emiteerimise teel. Kontserni liikmed osakapitali suurendamises ei osalenud, seetõttu vähenes kontserni osalus tütarettevõttes 75,11%-ni.

LISA 3. RAHA JA RAHALÄHENDID

	31.12.2025	31.12.2024
Kassa	28	32
Raha üleöödeposiidis ja arvelduskontodel	53 000	37 118
Lühiajalised tähtajalised pangadeposiidid	60 628	60 639
Kokku	113 656	97 789

Tabelis on summad tuhandetes eurodes.

Intressitulu arvelduskontodelt ja lühiajalistelt tähtajalistelt pangadeposiitidelt oli 2025. aastal 2,14 miljonit eurot (2024. aastal 3,02 miljonit eurot). Intressimäärad, mida teeniti deposiitidelt ja arvelduskontodelt, olid aruandeaastal vahemikus 0–3,85% (2024. aastal 0–5%).

LISA 4. NÕUDED JA ETTEMAKSED

	31.12.2025	31.12.2024
Nõuded ostjate vastu	3 284	3 281
Ostjatelt laekumata arved	3 606	3 432
Ebatõenäoliselt laekuvad arved	–322	–151
Saamata sihtfinantseerimine (lisa 5)	19 225	15 445
Muud lühiajalised nõuded	653	737
Tulevaste perioodide ettemakstud kulud	29 650	16 191
Ettemakstud toetused	28 642	15 096
Ettemaksed tarnijatele	973	1 072
Ettemaksed töötajatele	35	23
Maksude ettemaksed ja tagasinõuded	344	55
Kokku	53 156	35 709

Tabelis on summad tuhandetes eurodes.

Ettemakstud toetused sisaldavad Tartu Ülikoolile kui toetuse saajale ja juhtpartnerile laekunud ning seejärel projekti-partneritele vahendatud sihtfinantseerimise ettemakseid.

LISA 5. SAAMATA SIHTFINANTSEERIMINE

	31.12.2025	31.12.2024
Euroopa Liidu teadusuuringute ja innovatsiooni raamprogrammid „Horisont 2020“ ning „Euroopa horisont“	5 222	2 538
Arst-residentide õppe toetus (Tervisekassa, Sotsiaalministeerium)	2 833	2 684
Välistoetusprojektid	2 224	1 938
Projekt „Personaalmeditsiini tippkeskus“ (Haridus- ja Teadusministeerium)	1 291	1 099
Temaatiliste teadus- ja arendustegevuse programmide rakendamise projektid (SA Eesti Teadusagentuur)	1 059	1 108
Euroopa territoriaalse koostöö programmi projektid	1 011	561
Õiglase Ülemineku Fondi teadusmeetme projektid (Haridus- ja Noorteamet)	987	829
SA Keskkonnainvesteeringute Keskuse rahastatud projektid	837	395
Teadusuuringute mõju suurendamise ning teadusasutuste ja kõrgkoolide institutsionaalse teadmussiirde suutlikkuse toetamise programmi Astra+ projektid (Haridus- ja Teadusministeerium)	521	0
Mobilitas 3.0 mobiilsustoetused (SA Eesti Teadusagentuur)	449	193
Projekt „Ülikoolide koostöö doktoriõppe edendamisel“ (Haridus- ja Teadusministeerium)	431	327
Euroopa Merendus-, Kalandus- ja Vesiviljelusfondi teadmussiirdetoetusest rahastatud projektid (Põllumajanduse Registrite ja Informatsiooni Amet)	360	222
Kliimaministeeriumi rahastatud projektid	276	588
Projekt „Bioinseneeria tippkeskus“ (Haridus- ja Teadusministeerium)	251	1 327
IT Akadeemia programm (Haridus- ja Noorteamet)	195	309
Alategevuse „Arengutugi õppeasutustele“ projektid (Haridus- ja Noorteamet)	185	123
Inseneriakadeemia (Haridus- ja Noorteamet)	174	73
Tervisekassa rahastatud projektid	166	171
Sotsiaalministeeriumi rahastatud projektid	145	0
Haridus- ja Noorteameti rahastatud projektid	138	50
Meetme „Atraktiivne piirkondlik ettevõtlus- ja elukeskkond“ projektid (Regionaal- ja Põllumajandusministeerium)	132	442
Rakendusuuringute programm (Ettevõtluse ja Innovatsiooni SA)	116	173
Meetme „Sektoritevahelise mobiilsuse toetus“ projekt (Haridus- ja Teadusministeerium)	57	19
Euroopa Majanduspiirkonna ja Norra toetused (Rahandusministeerium)	0	141
Muud	165	135
Kokku	19 225	15 445

Tabelis on summad tuhandetes eurodes.

LISA 6. VARUD

	31.12.2025	31.12.2024
Müügiks ostetud kaubad	199	216
Valmistoodang	100	103
Materjal	17	13
Kokku	316	332

Tabelis on summad tuhandetes eurodes.

Seoses netorealiseerimisväärtuse langemisega alla soetusmaksumuse ei ole 2025. ja 2024. aastal varusid alla hinnatud ega varude allahindlusi tühistatud. Kasutuskõlbmatuid kaupu ja valmistoodangut on 2025. aastal kuludesse kantud 7149 euro (2024. aastal 1495 euro) väärtuses.

LISA 7. INVESTEERINGUD SIDUSETTEVÕTETESSE

	BioCC OÜ	E-Kyla Arendus OÜ (kustutatud äriregistrist 28.10.2025)	Kokku
Bilansiline maksumus 31.12.2023	104	16	120
sh soetusmaksumus 31.12.2023	1	15	16
Aruandeaasta kasum (kontserni osa 2024)	0	0	0
Bilansiline maksumus 31.12.2024	104	16	120
sh soetusmaksumus 31.12.2024	1	15	16
Aruandeaasta kasum/kahjum (kontserni osa 2025)	1	–2	–1
Osa tagasimakse likvideerimisel (kontserni osa 2025)		–14	–14
Bilansiline maksumus 31.12.2025	105	0	105
sh soetusmaksumus 31.12.2025	1	0	1
Kontserni osaluse määr			
Seisuga 31.12.2024	20%	33,33%	
Seisuga 31.12.2025	20%	0%	

Tabelis on summad tuhandetes eurodes.

Mõlemad sidusettevõtted tegutsesid 2025. aastal Eesti Vabariigis. Kummagi sidusettevõtte osad ei ole börsil noteeritud.

BioCC OÜ-le kuulub 100% osalus tütarettevõttes NORDWISE Biotech OÜ. BioCC OÜ 2025. aruandeaasta konsolideeritud majandustegevuse tulem soetusmaksumuse meetodil oli 4134 euro suurune kasum, nii et Tartu Ülikooli investeeringu väärtus kasvas 827 euro võrra.

Aruandeaastal likvideeriti sidusettevõte E-Kyla Arendus OÜ ja äriregistrist kustutati see 28. oktoobril 2025. Seisuga 16. juuli 2025 koostas E-Kyla Arendus OÜ likvideerija lõppbilansi ja varade jaotusplaani. Varade jaotusplaani kohaselt jagati raha jääk osanike vahel proportsionaalselt osaluse suurusega, kontserni summaks oli 13 856 eurot. Kokku sai kontsern sidusettevõtte likvideerimisest 1777 eurot kahjumit, sh kontserni investeeringu soetus-maksumuse mahakandmisest 1144 eurot kahjumit.

Sidusettevõtete omakapitalis toimunud muudatused on esitatud alljärgnevas tabelis.

	BioCC OÜ	E-Kyla Arendus OÜ (kustutatud äriregistrist 28.10.2025)	Kokku
Omakapital 31.12.2024			
Osakapital	6	5	11
Ülekurss	0	41	41
Kohustuslik reservkapital	1	0	1
Eelmiste perioodide kasum	513	1	514
Aruandeaasta kasum	2	0	2
Kokku	522	47	569
Tartu Ülikooli osa 31.12.2024	104	16	120
Tartu Ülikooli osaluse määr 31.12.2024	20%	33,33%	
Omakapital 31.12.2025			
Osakapital	6	5	11
Ülekurss	0	41	41
Kohustuslik reservkapital	1	0	1
Eelmiste perioodide kasum	515	1	516
Aruandeaasta kasum/kahjum	4	−5	−1
Kokku	526	42	568
Tartu Ülikooli osa 31.12.2025	105	14	119
Tartu Ülikooli osa tagasimakse sidusettevõtte likvideerimisel	0	−14	−14
Tartu Ülikooli osa 31.12.2025	105	0	105
Tartu Ülikooli osaluse määr 31.12.2025	20%	0%	

Tabelis on summad tuhandetes eurodes.

LISA 8. FINANTSINVESTEERINGUD

	Asukoha-maa	Osalus protsentides	
		31.12.2025	31.12.2024
Celvia CC AS (kuni 04.07.2024 Tervisetehnoloogiate Arenduskeskus AS)	Eesti	7,69	7,69
OÜ Gearbox Biosciences	Eesti	5,75	5,75
Vectiopep OÜ	Eesti	5,13	5,13
UP Catalyst OÜ	Eesti	1,25	1,29

31. detsembri 2025. aasta seisuga oli kontsernil finants-investeeringuid soetusmaksumuses 465 019 eurot (31. detsembri 2024. aasta seisuga 465 019 eurot). 2025. aastal kontsern uusi osalusi ei omandanud (2024. aastal omandas kontsern mitterahalise sissemakse teel intellektuaalomandit investeerides UniTartu Ventures OÜ kaudu osaluse ettevõttes Vectiopep OÜ).

LISA 9. PIKAAJALISED NÕUDED

	31.12.2025	31.12.2024
Nõue põhivara investeerimisest	1 097	1 343
Muud pikaajalised nõuded	0	1
Kokku	1 097	1 344

Tabelis on summad tuhandetes eurodes.

Tartu Ülikooli ja MAX IV Laboratory (Lundi Ülikool, Rootsi) vahel 23. septembril 2013 sõlmitud lepingu kohaselt investeeris Tartu Ülikool aastatel 2014–2015 MAX IV labori aparatuuri, Eesti-Soome kiirekanalisse FinEstBeAMS. FinEstBeAMS on MAX IV labori taristu lahutamatu osa. 24. septembril 2021 sõlmisid pooled koostöölepingu nr 8499, mille kohaselt anti aparatuuri omandiõigus üle Lundi Ülikoolile ning Tartu Ülikoolile tagatakse investeeringupõhine juurdepääs MAX IV labori seadmetele kuni 31. detsembrini 2030. Üleantud investeeringu väärtus oli 3,03 miljonit eurot. 31. detsembri 2025. aasta seisuga moodustab Tartu Ülikooli nõude lühiajaline osa 0,3 miljonit eurot (31. detsembri 2024. aasta seisuga 0,3 miljonit eurot) ja pikaajaline osa nüüdisväärtuses 1,10 miljonit eurot (31. detsembri 2024. aasta seisuga 1,34 miljonit eurot) diskontomääraga 4%. Vt ka lisa 4.

LISA 10. KINNISVARAINVESTEERINGUD

	Narva mnt 18/20, Tartu linn	Ülikooli 20, Tartu linn	Riia 191, Tartu linn	Teaduspargi 1, Tartu linn	Teaduspargi 3, Tartu linn	Ravila 14d, Tartu linn	Ravila 19, Tartu linn	Kokku
Soetusmaksumus								
Seisuga 31.12.2023	5 830	1 953	35	6	52	21	0	7 897
Ümbergrupeerimine materiaalsest põhivarast	0	0	0	0	0	0	5	5
Üüritulud 2024	587	34	0	0	0	30	1	652
Halduskulud 2024	74	51	0	0	0	0	0	125
sh üürnikele edasi antavad halduskulud	65	16	0	0	0	0	0	81
Seisuga 31.12.2024	5 830	1 953	35	6	52	21	5	7 902
Ümbergrupeerimine materiaalsest põhivarast	0	102	0	0	0	0	0	102
Üüritulud 2025	607	35	0	0	0	31	3	676
Halduskulud 2025	76	33	0	0	0	0	2	111
sh üürnikele edasi antavad halduskulud	66	19	0	0	0	0	2	87
Seisuga 31.12.2025	5 830	2 055	35	6	52	21	5	8 004
Kulum								
Seisuga 31.12.2023	701	830	0	0	0	0	0	1 531
Aruandeaasta kulum (lisa 27)	175	49	0	0	0	0	0	224
Seisuga 31.12.2024	876	879	0	0	0	0	0	1 755
Aruandeaasta kulum (lisa 27)	176	50	0	0	0	0	0	226
Seisuga 31.12.2025	1 052	929	0	0	0	0	0	1 981
Jääkmaksumus								
Seisuga 31.12.2023	5 129	1 123	35	6	52	21	0	6 366
Seisuga 31.12.2024	4 954	1 074	35	6	52	21	5	6 147
Seisuga 31.12.2025	4 778	1 126	35	6	52	21	5	6 023

Tabelis on summad tuhandetes eurodes.

LISA 11. MATERIAALSED PÕHIVARAD

	Maa	Ehitised ja rajatised	Masinad ja seadmed	Raamatu-kogu kogud	Muud materiaalsed põhivarad	Lõpetamata ehitised	Ettemaksed materiaalsete põhivarade eest	Kokku
Soetusmaksumus								
Seisuga 31.12.2023	2 440	303 549	91 751	11 738	3 867	7 623	44	421 012
Põhivara soetus	0	53	5 889	272	616	13 264	945	21 039
Põhivara mitterahaline soetus	0	0	0	0	48	0	0	48
Ümbergrupeerimine	0	15 558	1 350	0	73	–16 015	–966	0
Ümbergrupeerimine kinnisvarainvesteeringuks	–5	0	0	0	0	0	0	–5
Müüdud ja maha kantud põhivara	–2	–2 215	–1 597	–195	–35	0	0	–4 044
Seisuga 31.12.2024	2 433	316 945	97 393	11 815	4 569	4 872	23	438 050
Põhivara soetus	0	128	5 868	322	182	11 487	74	18 061
Põhivara mitterahaline soetus	0	60	0	0	0	0	0	60
Ümbergrupeerimine	0	13 973	328	0	15	–14 219	-97	0
Ümbergrupeerimine kinnisvarainvesteeringuks	0	0	0	0	0	–102	0	–102
Müüdud ja maha kantud põhivara	0	–2 330	–2 857	–18	0	0	0	–5 025
Seisuga 31.12.2025	2 433	328 776	100 732	12 119	4 766	2 038	0	450 864
Kulum								
Seisuga 31.12.2023	0	113 750	74 021	0	2 429	0	0	190 200
Aruandeaasta kulum (lisa 27)	0	9 930	4 323	0	245	0	0	14 498
Müüdud ja maha kantud põhivara kulum	0	–1 366	–1 569	0	–35	0	0	–2 970
Seisuga 31.12.2024	0	122 314	76 775	0	2 639	0	0	201 728
Aruandeaasta kulum (lisa 27)	0	10 305	4 430	0	297	0	0	15 032
Müüdud ja maha kantud põhivara kulum	0	–1 311	–2 812	0	0	0	0	–4 123
Seisuga 31.12.2025	0	131 308	78 393	0	2 936	0	0	212 637
Jääkmaksumus								
Seisuga 31.12.2023	2 440	189 799	17 730	11 738	1 438	7 623	44	230 812
Seisuga 31.12.2024	2 433	194 631	20 618	11 815	1 930	4 872	23	236 322
Seisuga 31.12.2025	2 433	197 468	22 339	12 119	1 830	2 038	0	238 227

Tabelis on summad tuhandetes eurodes.

LISA 12. IMMATERIAALSED PÕHIVARAD

	Bioloogiliste materjalide andmebaasid	Tarkvara	Muud immateriaalsed põhivarad	Etapiviisilised soetused	Kokku
Soetusmaksumus					
Seisuga 31.12.2023	10 489	1 274	183	0	11 946
Põhivara soetus	0	0	0	34	34
Ümbergrupeerimine	34	0	0	–34	0
Maha kantud põhivara	0	–32	0	0	–32
Seisuga 31.12.2024	10 523	1 242	183	0	11 948
Põhivara soetus	0	12	0	34	46
Ümbergrupeerimine	34	0	0	–34	0
Maha kantud põhivara	0	–134	0	0	–134
Seisuga 31.12.2025	10 557	1 120	183	0	11 860
Kulum					
Seisuga 31.12.2023	2 856	963	182	0	4 001
Aruandeaasta kulum (lisa 27)	185	130	1	0	316
Maha kantud põhivara kulum	0	–32	0	0	–32
Seisuga 31.12.2024	3 041	1 061	183	0	4 285
Aruandeaasta kulum (lisa 27)	187	109	0	0	296
Maha kantud põhivara kulum	0	–134	0	0	–134
Seisuga 31.12.2025	3 228	1 036	183	0	4 447
Jääkmaksumus					
Seisuga 31.12.2023	7 633	311	1	0	7 945
Seisuga 31.12.2024	7 482	181	0	0	7 663
Seisuga 31.12.2025	7 329	84	0	0	7 413

Tabelis on summad tuhandetes eurodes.

LISA 13. LAENUKOHUSTISED

	31.12.2025	31.12.2024
Lühiajalised laenukohustised		
Kapitalirendi kohustised (lisa 14)	19	18
Pikaajaliste laenude tagasimaksed järgmisel perioodil (lisa 15)	2 400	2 400
Kokku	2 419	2 418
Pikaajalised laenukohustised		
Kapitalirendi kohustised (lisa 14)	15	34
Laenud (lisa 15)	5 200	7 600
Kokku	5 215	7 634

Tabelis on summad tuhandetes eurodes.

LISA 14. KAPITALI- JA KASUTUSRENT

Kapitalirent – kontsern kui rentnik

	Masinad ja seadmed
Seisuga 31.12.2024	
Soetusmaksumus 31.12.2024	110
Akumuleeritud kulum 31.12.2024	–50
sh kulum 2024	–22
Jääkmaksumus 31.12.2024	60
Tasutud põhimakseid 2024	16
Tasutud intressimakseid 2024	4
Seisuga 31.12.2025	
Soetusmaksumus 31.12.2025	110
Akumuleeritud kulum 31.12.2025	–72
sh kulum 2025	–22
Jääkmaksumus 31.12.2025	38
Tasutud põhimakseid 2025	18
Tasutud intressimakseid 2025	3
Kapitalirendi kohustised kokku 31.12.2024	52
Kapitalirendi kohustised kokku 31.12.2025	34
Maksetähtajaga kuni 1 aasta	19
Maksetähtajaga 1–5 aastat	15
Intressimäärad	5,5%
Tasumise lõpptähtaeg	2027. aasta
Alusvaluuta	euro

Tabelis on summad tuhandetes eurodes.

2025. aastal tasuti kapitalirendi intressimakseid 2893 eurot (2024. aastal 4059 eurot).

Kontsernil on kajastatud kapitalirendina MTÜ Tartu Ülikooli Akadeemilise Spordiklubi jõusaali sisseseade Technogym soetusmaksumusega 109 900 eurot.

Kasutusrent – kontsern kui rendileandja

	Ehitised ja rajatised	
	31.12.2025	31.12.2024
Renditulu aruandeaastal	858	867
Maksetähtajaga kuni 1 aasta	664	647
Maksetähtajaga 1–5 aastat	1 261	1 871
Maksetähtajaga üle 5 aasta	0	108
Rendile antud varade soetusmaksumus	9 348	9 736
Rendile antud varade jääkmaksumus	6 011	6 365

Tabelis on summad tuhandetes eurodes.

Kasutusrendi tulude andmed sisaldavad nii kinnisvara-investeeringute kui ka materiaalse põhivara renditulu. Selliste põhivara objektide puhul, mida renditakse osaliselt välja kasutusrendi tingimustel, on rendile antud vara soetus-maksumuse ja jääkmaksumuse esitamisel arvestatud väljarenditud pindade proportsiooni.

Tartu Ülikooli ja SA Tehvandi Spordikeskuse vahel 22. märtsil 2012 sõlmitud kasutusvalduse seadmise ja asjaõiguslepinguga nr 716 seati Kääriku kinnistule Tehvandi Spordikeskuse kasuks 50-aastase tähtajaga kasutusvaldus alates 1. aprillist 2012. Lepingutingimuste järgi oli kasutusvaldus 31. detsembrini 2021 seatud tasuta, alates 1. jaanuarist 2022 on Tartu Ülikoolil õigus nõuda kasutusvalduse tasu.

Kasutusrent – kontsern kui rentnik

	Ehitised ja rajatised	Masinad ja seadmed
Seisuga 31.12.2024		
Tasutud rendimakseid 2024	265	21
Maksetähtajaga kuni 1 aasta	172	21
Maksetähtajaga 1–5 aastat	234	34
Seisuga 31.12.2025		
Tasutud rendimakseid 2025	353	20
Maksetähtajaga kuni 1 aasta	394	14
Maksetähtajaga 1–5 aastat	483	13

Tabelis on summad tuhandetes eurodes.

LISA 15. LAENUD JA TAGATISED

Kontsern kasutab pangalaenu pikaajaliste investeeringute tegemiseks ning hoonete ehitamiseks ja renoveerimiseks. Tabelites kajastatud laenu on võtnud Tartu Ülikool. Teised kontserni liikmed ei ole laene võtnud.

2025. aastal sõlmis Tartu Ülikool kaks uut laenulepingut, et rahastada õppe- ja teadushoonete ehitust Tartus ja Tallinnas. Euroopa Nõukogu Arengupanga ja Põhjamaade Investeerimispanga kaasrahastusega investeerimisprojekt võimaldab saada ülikoolil vastavalt kuni 60 miljonit eurot ja kuni 40 miljonit eurot laenu. Aruandeperioodi lõpuks ei ole laene välja võetud.

	Saldo 31.12.2025	Tagasimakse tähtaeg		Tagasimakse tähtpäev	Alusvaluuta ja intressimäär[1]
		12 kuud	1–5 aastat		
OP Corporate Bank plc Eesti filiaal	7 600	2 400	5 200	20.05.2028	EUR3[2] + 0,52%
Kokku	7 600	2 400	5 200		

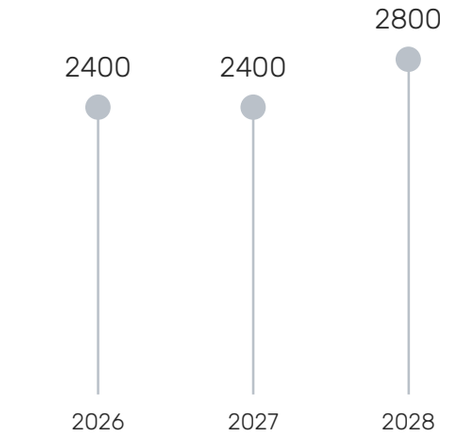
	Saldo 31.12.2024	Tagasimakse tähtaeg		Tagasimakse tähtpäev	Alusvaluuta ja intressimäär[1]
		12 kuud	1–5 aastat		
OP Corporate Bank plc Eesti filiaal	10 000	2 400	7 600	20.05.2028	EUR3[2] + 0,52%
Kokku	10 000	2 400	7 600		

Tabelis on summad tuhandetes eurodes.

[1] *Lepinguline intressimäär on võrdne sisemise intressimääraga.*

[2] *Kolme kuu euribor.*

Laenu tagatiseks on OP Corporate Bank plc Eesti filiaali kasuks seatud hüpoteek kahele kinnistule. Esimesel kinnistul asub hoone aadressiga Raatuse 22, Tartu linn. Hüpoteegi suurus on 4,32 miljonit eurot. Kinnistu bilansiline maksumus oli 31. detsembri 2025. aasta seisuga 3,16 miljonit eurot (31. detsembri 2024. aasta seisuga 3,31 miljonit eurot). Teisel kinnistul asub hoone aadressiga Lossi 36, Tartu linn. Hüpoteegi suurus on 5,94 miljonit eurot. Kinnistu bilansiline maksumus oli 31. detsembri 2025. aasta seisuga 3,78 miljonit eurot (31. detsembri 2024. aasta seisuga 4,01 miljonit eurot).



Laenude põhiosa tagasimaksed aastate kaupa tuhandetes eurodes

LISA 16. VÕLAD JA ETTEMAKSED

	31.12.2025	31.12.2024
Tagatisraha kohustis	640	647
Võlad tarnijatele	7 289	6 328
Võlad töövõtjatele	6 759	6 061
Maksuvõlad	9 217	7 939
Sotsiaalmaks	4 705	4 246
Üksikisiku tulumaks	2 924	2 406
Käibemaks	887	753
Töötuskindlustusmakse	316	286
Kogumispensionimakse	310	185
Ettevõtte tulumaks	75	63
Muud võlad	3 991	2 438
Sihtfinantseerimise vahendamine	3 952	2 404
Stipendiumid ja riiklikud õppetoetused	6	2
Muud võlad	33	32
Saadud ettemaksed	82 132	63 204
Sihtfinantseerimisena saadud ettemaksed (lisa 17)	81 312	62 456
Õppeteenustasude ettemaksed	741	687
Muud ettemakstud tulud	79	61
Kokku	110 028	86 617

Tabelis on summad tuhandetes eurodes.

LISA 17. SIHTFINANTSEERIMISENA SAADUD ETTEMAKSED

	31.12.2025	31.12.2024
Eesti residentidelt saadud ettemaksed	26 022	17 508
SA Eesti Teadusagentuur	18 135	10 002
Haridus- ja Noorteamet	2 471	2 760
Haridus- ja Teadusministeerium	1 849	1 473
Kliimaministeerium	471	15
Eesti Keele Instituut	572	711
Sotsiaalministeerium	344	419
Majandus- ja Kommunikatsiooniministeerium	314	175
Välisministeerium	264	353
Kaitsevägi	215	199
Taavet+Sten Tulevikufond MTÜ	134	191
SA Eesti Rahvusvahelise Arengukoostöö Keskus	55	67
Regionaal- ja Põllumajandusministeerium	47	66
Tervisekassa	33	0
Tervise Arengu Instituut	14	44
SA Postimehe Fond	0	52
Muud riigisisesed toetused	1 104	981
Mitteresidentidelt saadud ettemaksed	55 290	44 948
Euroopa Liidu teadusuuringute ja innovatsiooni raamprogrammide „Horisont 2020“ ja „Euroopa horisont“ ettemakstud tulud	49 792	37 215
Muud välismaised toetused	5 498	7 733
Kokku	81 312	62 456

Tabelis on summad tuhandetes eurodes.

LISA 18. TULUD MAJANDUSTEGEVUSEST

	2025	2024
Teadus- ja arendustegevuse lepingute tulud	14 596	13 958
Rendi- ja üüritulud	7 941	7 550
Tulud tasulisest tasemeõppest	7 202	6 550
Tulud täienduskoolitusest	4 340	4 372
Kaupade müük	355	373
Muud teenused	2 829	2 700
Kokku	37 263	35 503

Tabelis on summad tuhandetes eurodes.

Tulud majandustegevusest jagunevad geograafiliste piirkondade kaupa järgmiselt:

	2025	2024
Eesti	34 264	32 576
Euroopa Liidu liikmesriigid	2 628	2 214
Muud riigid	371	713
Kokku	37 263	35 503

Tabelis on summad tuhandetes eurodes.

LISA 19. KOOLITUSTEGEVUSE FINANTSEERIMINE RIIGIEELARVEST

	2025	2024
Kõrgharidustaseme õppe finantseerimine	91 996	86 104
Arst-residentide õppe finantseerimine	33 652	31 788
Kokku	125 648	117 892

Tabelis on summad tuhandetes eurodes.

LISA 20. TEADUSTEGEVUSE FINANTSEERIMINE RIIGIEELARVEST

	2025	2024
Teadusasutuste baasfinantseerimine	25 724	25 658
Nooremteadurite töötasu finantseerimine	17 128	11 232
Raamatukogu teadusinfo hankimise riigieelarveline finantseerimine	936	931
Teaduskollektsioonide toetus	428	428
Ühinenud teadusasutuste tegevustoetus	0	350
Muu teadustegevuse finantseerimine	552	886
Kokku	44 768	39 485

Tabelis on summad tuhandetes eurodes.

LISA 21. PÕHIVARADE SIHTFINANTSEERIMINE

	2025	2024
Kõrgjõudlusega arvutusvõimekuse (HPC) hankimise toetus (Justiits- ja Digiministeerium)	2 317	0
Põhivara soetus meetme „Atraktiivne piirkondlik ettevõtlus- ja elukeskkond“ projektides (Regionaal- ja Põllumajandusministeerium)	1 478	377
Toetus hoonete energiatõhususe investeeringuks (Haridus- ja Teadusministeerium)	1 001	1 399
Põhivara soetus Euroopa Liidu teadusuuringute ja innovatsiooni raamprogrammide „Horisont 2020“ ja „Euroopa horisont“ projektides	728	390
Põhivara soetus projektis „Bioinseneeria tippkeskus“ (Haridus- ja Teadusministeerium)	649	1 035
Põhivara soetus projektis „Personaalmeditsiini tippkeskus“ (Haridus- ja Teadusministeerium)	542	2 591
Teadustaristu teekaardi toetus (Eesti Teadusagentuur)	408	0
Teadusaparatuuri soetus tippkeskustes (Haridus- ja Teadusministeerium)	261	212
Põhivara soetus riikliku tähtsusega teadustaristu toetusmeetme projektis „Eesti teadusarvutuste infrastruktuur“ (Haridus- ja Teadusministeerium)	215	300
Geenivaramu andmekogu andmete ja koeproovide säilitamine (Sotsiaalministeerium)	41	40
ASTRA projekti PER ASPERA (IT-keskuse investeering) kinnipeetud toetuse tagasimakse (Haridus- ja Teadusministeerium)	0	1 589
Põhivara soetus projektis „Riiklike kliimamuutustega kohanemise tegevuste rakendamine Eestis“ (Kliimaministeerium)	0	101
Muu välismaine varade sihtfinantseerimine	16	19
Muu kodumaine varade sihtfinantseerimine	5	177
Kokku	7 661	8 230

Tabelis on summad tuhandetes eurodes.

LISA 22. TEGEVUSKULUDE SIHTFINANTSEERIMINE

	2025	2024
Kodumaine tegevuskulude sihtfinantseerimine	69 102	64 274
sh		
toetused SA Eesti Teadusagentuurilt	46 063	43 020
sh personaalsed uurimistoetused	34 587	33 646
toetused Haridus- ja Teadusministeeriumilt	9 042	7 665
toetused Sotsiaalministeeriumilt	2 207	1 952
toetused Haridus- ja Noorteametilt	1 395	1 107
toetused Kliimaministeeriumilt	1 381	1 052
toetused Välisministeeriumilt	820	603
toetused Tervisekassalt	589	1 255
toetused Justiits- ja Digiministeeriumilt	565	503
toetused Majandus- ja Kommunikatsiooniministeeriumilt	136	247
toetused SA Keskkonnainvesteeringute Keskuselt	25	32
Välismaine tegevuskulude sihtfinantseerimine	56 163	47 064
sh		
toetused Euroopa Liidust ja selle institutsioonidelt	33 884	30 396
vahendatud toetused Haridus- ja Noorteametilt	7 267	5 805
vahendatud toetused Haridus- ja Teadusministeeriumilt	4 796	2 592
vahendatud toetused SA Eesti Teadusagentuurilt	4 294	3 093
Kokku	125 265	111 338

Tabelis on summad tuhandetes eurodes.

Tartu Ülikool on sihtfinantseerimise saaja ja vahendajana 2025. aastal seoses ülikoolile esitatud tagasimaksenõuetega kajastanud tegevuskulude sihtfinantseerimise tulu vähendamist 10 078 euro suuruses summas (2024. aastal 122 772 eurot), mis sisaldub tegevuskulude sihtfinantseerimise tuludes.

LISA 23. MUUD TULUD

	2025	2024
Annetused era- ja juriidilistelt isikutelt	240	41
Tulu kasutada antud maalt	81	88
Liikmemaksud	74	73
Hüvitised ja trahvid	38	78
Kasum põhivara müügist	30	223
Tulu intellektuaalomandi investeerimisest	0	120
Muud tulud	70	50
Kokku	533	673

Tabelis on summad tuhandetes eurodes.

2025. aastal müüdud materiaalse põhivara objektide hind oli 32 907 eurot (2024. aastal 399 143 eurot).

LISA 24. KAUBAD, MATERJAL JA TEENUSED

	2025	2024
Arst-residentide õppe juhendamistasud	31 923	30 064
Ostetud teenused	3 365	3 266
Ostetud materjalid	223	223
Ostetud kaubad	221	208
Kokku	35 732	33 761

Tabelis on summad tuhandetes eurodes.

LISA 25. TEGEVUSKULUD

	2025	2024
Sihtfinantseerimise ja toetuste vahendamine partneritele	16 410	12 011
Õppe- ja teadustegevuse kulud	14 712	13 641
Käibemaksukulu	9 949	8 905
Töölähetuste kulud	5 983	5 177
Kontoritehnika hooldus- ja tarkvarakulud	3 760	3 661
Kommunaal- ja hooldusteenuste kulud (v.a kütte- ja elektrikulud)	3 542	3 435
Inventari- ja kontorikulud	3 110	2 115
Elektrikulud	2 385	2 584
Küttekulud	1 564	1 501
Transpordikulud	1 539	1 225
Teadusaparatuuri ja seadmete hooldus- ja tarvikukulud	1 383	1 752
Rendi- ja üürikulud	1 380	1 246
Väikevara ostukulud	1 366	1 212
Remondikulud	1 233	1 327
Erialakirjanduse ostukulud	926	752
Reklaamikulud	749	679
Side- ja postikulud	161	148
Muud tegevuskulud	3 921	3 908
Kokku	74 073	65 279

Tabelis on summad tuhandetes eurodes.

LISA 26. TÖÖJÕUKULUD

	2025	2024
Töötasud	140 494	126 687
Muud tasud töötajatele	1 132	973
Tööjõukuludelt arvestatud maksud	47 595	42 691
Osalusoptsioonid ja piiratud osalused (lisa 30)	14	0
Kokku	189 235	170 351
Töötajate keskmine arv aastas täistööajale taandatuna	3 862	3 689

Tabelis on summad tuhandetes eurodes.

LISA 27. PÕHIVARADE KULUM JA VÄÄRTUSE LANGUS

	2025	2024
Materiaalse põhivara kulum (lisa 11)	15 032	14 498
Kahjum materiaalse põhivara mahakandmisest (lisa 28)	1 061	703
Immateriaalse põhivara kulum (lisa 12)	296	316
Kinnisvarainvesteeringute kulum (lisa 10)	226	224
Raamatukogu kogude mahakandmine (lisa 11)	18	195
Kokku	16 633	15 936

Tabelis on summad tuhandetes eurodes.

LISA 28. KAHJUM MATERIAALSETE PÕHIVARADE MAHAKANDMISEST

	2025	Mahakandmise põhjus
Ehitised ja rajatised	1 019	
Ülikooli 18a, Tartu linn	379	renoveerimisel asendatud komponentide mahakandmine
Vanemuise 46, Tartu linn	171	renoveerimisel asendatud komponentide mahakandmine
Ülikooli 16, Tartu linn	158	renoveerimisel asendatud komponentide mahakandmine
Ravila 14a, Tartu linn	112	renoveerimisel asendatud komponentide mahakandmine
Posti 1, Viljandi linn	85	renoveerimisel asendatud komponentide mahakandmine
Ringi 35, Pärnu linn	69	renoveerimisel asendatud komponentide mahakandmine
Raekoja plats 2, Narva linn	23	renoveerimisel asendatud komponentide mahakandmine
Ravila 19, Tartu linn	21	renoveerimisel asendatud komponentide mahakandmine
Tiigi 14, Tartu linn	1	renoveerimisel asendatud komponentide mahakandmine
Masinad ja seadmed	42	
Masinad ja seadmed	42	kasutuskõlbmatute masinate ja seadmete mahakandmine
Kokku	1 061	

Tabelis on summad tuhandetes eurodes.

	2024	Mahakandmise põhjus
Ehitised ja rajatised	686	
Uppsala 10, Tartu linn	216	renoveerimisel asendatud komponentide mahakandmine
Lai 40, Tartu linn	171	renoveerimisel asendatud komponentide mahakandmine
Nooruse 7, Tartu linn	165	renoveerimisel asendatud komponentide mahakandmine
Näituse 20, Tartu linn	74	renoveerimisel asendatud komponentide mahakandmine
Lossi 36, Tartu linn	30	renoveerimisel asendatud komponentide mahakandmine
Uppsala 6, Tartu linn	20	renoveerimisel asendatud komponentide mahakandmine
Observatooriumi 1, Tõravere alevik, Nõo vald, Tartumaa	10	renoveerimisel asendatud komponentide mahakandmine
Masinad ja seadmed	17	
Masinad ja seadmed	17	kasutuskõlbmatute masinate ja seadmete mahakandmine
Kokku	703	

Tabelis on summad tuhandetes eurodes.

LISA 29. MUUD KULUD

	2025	2024
Vastuvõtukulud	1 521	1 603
Liikmemaksud	592	647
Autasud ja kingitused	183	324
Muud kulud	89	46
Kokku	2 385	2 620

Tabelis on summad tuhandetes eurodes.

LISA 30. OPTSIOONID

2025. aastal andis Estonian Multiomics Company OÜ oma juhatuse ja nõukogu liikmetele ning nõustajatele osade omandamiseks osalusoptsioone ja piiratud osalusi. Tegemist on omakapitaliinstrumentidel põhinevate tasustamisvahenditega, mille saamise eelduseks on teenuse osutamine kokkulepitud aja jooksul. Osade õiglane väärtus määrati osaluste andmise kuupäeva seisuga, lähtudes ettevõtte omakapitali suurusest enne osaluste andmist. Kuluna kajastatakse õiglase väärtuse ja saaja poolt tasutud märkimis- või teostushinna vahe.

Aruandeaastal kajastatakse aruandeaasta osalusoptsioonide ja piiratud osaluste kulu, ülejäänud osa kajastatakse järgnevatel aruandeperioodidel vastavalt kokkulepitud tingimustele ja nende realiseerumisele. Aruandeaasta konsolideeritud tulemiaruandes kajastatakse kuludena real „Tööjõukulud“ 13 984 eurot (vt lisad 26 ja 31) ja real „Tegevuskulud“ 3285 eurot ning konsolideeritud bilansis real „Vähemusosalus“ kajastatakse reservina 17 269 eurot.

LISA 31. TEHINGUD SEOTUD OSAPOOLTEGA

Aruandes käsitletakse seotud osapooltena

- kontserni sidusettevõtteid,
- mittetulundusühinguid, mis ei kuulu kontserni, kuid mille üle kontsernil on oluline mõju,
- sihtasutusi, mille üks asutajatest on kontsern,
- Tartu Ülikooli tegev- ja kõrgema juhtkonna liikmeid (nõukogu liikmed, rektor, prorektorid, dekaanid ja vastutusala juhid) ning nende valitseva või olulise mõju all olevaid sihtasutusi, mittetulundus- ja äriühinguid,
- Tartu Ülikooli tütarettevõtete juhtkonna liikmeid (nõukogu ja juhatuse liikmed) ning nende valitseva või olulise mõju all olevaid sihtasutusi, mittetulundus- ja äriühinguid,
- Tartu Ülikooli tegev- ja kõrgema juhtkonna liikmete ja tütar-ettevõtete juhtkonna liikmete pereliikmeid, kelleks loetakse abikaasa, elukaaslane ja laps, ning nende valitseva või olulise mõju all olevaid sihtasutusi, mittetulundus- ja äriühinguid.

Aruandes on avalikustatud kõik seotud osapooltega tehtud tehingud.

Mitteturutingimustel, õigusaktidele või aruandekohustuslase sisedokumentide üldistele nõuetele mittevastavaid tehinguid 2025. aastal ei olnud. Nõuetes seotud osapooltele ei tehtud 2025. ega ka 2024. aastal allahindlusi.

	Müük või muu tulu		Ost	
	2025	2024	2025	2024
Teenused	894	565	12 503	12 652
Sidusettevõtted	0	0	0	5
Avalik-õiguslikud juriidilised isikud	18	3	0	0
Mittetulundusühingud	25	24	142	139
Sihtasutused	475	488	12 272	12 427
Äriühingud	372	45	89	81
Füüsilised isikud	4	5	0	0
Kaubad	0	2	13	209
Sihtasutused	0	0	12	6
Äriühingud	0	1	0	202
Füüsilised isikud	0	1	1	1
Muu tulu	81	88	0	0
Sihtasutused	81	88	0	0
Kokku	975	655	12 516	12 861

Tabelis on summad tuhandetes eurodes.

Teenuste ja kaupade müük seotud osapooltele on kajastatud konsolideeritud tulemiaruandes real „Tulud majandustegevusest“ ja muu tulu real „Muud tulud“. Ostud seotud osapooltelt on kajastatud tulemiaruande ridadel „Kaubad, materjal ja teenused“ ning „Tegevuskulud“.

	Nõuded		Tehtud ettemaksed		Kohustised	
	31.12.2025	31.12.2024	31.12.2025	31.12.2024	31.12.2025	31.12.2024
Sidusettevõtted	0	0	0	0	0	1
Mittetulundusühingud	0	0	0	0	0	1
Sihtasutused	86	29	0	81	1 128	1 090
Äriühingud	4	0	0	0	5	6
Kokku	90	29	0	81	1 133	1 098

Tabelis on summad tuhandetes eurodes.

Nõuded ja ettemaksed seotud osapooltele on kajastatud konsolideeritud bilansis real „Nõuded ja ettemaksed“. Kohustised seotud osapoolte ees on kajastatud konsolideeritud bilansis real „Võlad ja ettemaksed“.

	Sihtfinantseerimise tulu tegevuskuludeks	
	2025	2024
Mittetulundusühingud	0	26
Sihtasutused	88	129
Kokku	88	155

Tabelis on summad tuhandetes eurodes.

Sihtfinantseerimise tulu seotud osapooltelt on kajastatud konsolideeritud tulemiaruandes real „Tegevuskulude sihtfinantseerimine“.

	Sihtfinantseerimise nõuded		Sihtfinantseerimise kohustised		Saadud sihtfinantseerimise ettemaksed	
	31.12.2025	31.12.2024	31.12.2025	31.12.2024	31.12.2025	31.12.2024
Sihtasutused	20	7	406	120	47	67
Äriühingud	0	0	38	72	0	0
Kokku	20	7	444	192	47	67

Tabelis on summad tuhandetes eurodes.

Sihtfinantseerimise nõuded seotud osapooltele on kajastatud konsolideeritud bilansis real „Nõuded ja ettemaksed“, kohustised ja saadud ettemaksed real „Võlad ja ettemaksed“.

Tartu Ülikooli tegev- ja kõrgema juhtkonna liikmetele ning tütarettevõtete juhtkonna liikmetele arvestatud tasud ja muud olulised soodustused jagunevad kontsernis järgmiselt:

	2025	2024
Tartu Ülikool	1 139	1 051
MTÜ Tartu Ülikooli Akadeemiline Spordiklubi	142	152
MTÜ Tartu Üliõpilasküla	59	54
MTÜ Tartu Üliõpilasmaja	41	38
OÜ UniTartu Ventures	32	65
Estonian Multiomics Company OÜ	14	30
Kokku	1 427	1 390

Tabelis on summad tuhandetes eurodes.

Estonian Multiomics Company OÜ andis aruandeaastal oma juhatuse ja nõukogu liikmetele piiratud osalusi ning osalusoptsioone osade omandamiseks vastavalt kehtestatud tingimustele. Nendest tulenev kulu 13 984 eurot kajastatakse konsolideeritud tulemiaruandes real „Tööjõukulud“ ning konsolideeritud bilansis real „Vähemusosalus“ omakapitali reservina.

Tartu Ülikooli tegev- ja kõrgema juhtkonna liikmetele lahkumishüvitiste maksmise kohustust ei ole. Tütarettevõtete juhtkonna liikmetele makstakse lepingu lõpetamisel hüvitist nende lepingutes ettenähtud tingimuste kohaselt. Potentsiaalne tegev- ja kõrgema juhtkonna lahkumishüvitiste summa tütarettevõtetes oli 31. detsembri 2025. aasta seisuga 79 034 eurot (31. detsembri 2024. aasta seisuga 85 460 eurot).

LISA 32. TINGIMUSLIKUD VARAD JA KOHUSTISED

32.1. Võimalikud maksurevisjonist tulenevad kohustised

Maksuhalduril on õigus kontrollida kontserni maksuarvestust viie aasta jooksul pärast maksudeklaratsiooni esitamise tähtaega. Vigade tuvastamisel võib maksuhaldur määrata täiendava maksusumma, intressid ja trahvi. Kontserni juhtkonna hinnangul ei ole asjaolusid, mille tõttu võiks maksuhaldur määrata kontsernile olulise täiendava maksusumma.

32.2. Hüpoteegid

Swedbank AS-i kasuks on seatud kaks hüpoteeki kinnistutele Vanemuise 46 ja Pepleri 14, Tartu linn. Vanemuise 46 hüpoteegi suurus on 1,60 miljonit eurot, millele võivad lisanduda kõrvalnõuded 0,16 miljonit eurot. Pepleri 14 hüpoteegi suurus on 0,32 miljonit eurot, millele võivad lisanduda kõrvalnõuded 0,03 miljonit eurot.

AS-i SEB Pank kasuks on seatud kaks hüpoteeki. Kinnistule Nooruse 1, Tartu linn, on seatud hüpoteek 4,79 miljonit eurot. Kinnistule, millel asuvad kolm hoonet aadressidega Ülikooli 16, Jakobi 2 ja Lossi 3, Tartu linn, on seatud hüpoteek 4,79 miljonit eurot, millele võivad lisanduda kõrvalnõuded 0,48 miljonit eurot.

2025. aasta lõpus ei ole Tartu Ülikoolil ühtegi kehtivat lepingut, mida eelnimetatud hüpoteekidega peaks tagama.

32.3. Laenulepingud

2025. aastal sõlmis Tartu Ülikool kaks uut laenulepingut, et rahastada ülikooli õppe- ja teadushoonete ehitust Tartus ja Tallinnas. Euroopa Nõukogu Arengupanga ja Põhjamaade Investeerimispanga kaasrahastusega investeerimisprojekt võimaldab saada ülikoolil vastavalt kuni 60 miljonit eurot ja kuni 40 miljonit eurot laenu. Laenud on planeeritud pikaajalistena – kuni 20 aastat – ja kogusumma võetakse välja osade kaupa, vormistades eraldi laenulepingud. Esimese laenuosa väljamakse taotlus tuleb esitada 12 kuu jooksul laenulepingu jõustumisest ja laenu kasutamise viimane tähtaeg on 30. juuni 2029.

Aruandeperioodi lõpuks ei ole taotlusi esitatud ega laene välja võetud.

32.4. Muud tingimuslikud kohustised

Tartu Ülikooli ja SA Tehvandi Spordikeskuse vahel 22. märtsil 2012 sõlmitud kasutusvalduse seadmise ja asjaõiguslepinguga nr 716 seati Kääriku kinnistule Tehvandi Spordikeskuse kasuks 50-aastase tähtajaga kasutusvaldus alates 1. aprillist 2012. Lepingu järgi hüvitab ülikool Tehvandi Spordikeskusele kasutusvalduse lõppemisel kõik ülikooliga kirjalikult kooskõlastatud investeeringud, rakendades lepingujärgseid ja kooskõlastatud amortisatsioonimäärasid. Ülikool ei pea kasutusvalduse lõppemisel kasutusvaldajale hüvitama kooskõlastamata investeeringuid ega kulutusi, mida on rahastatud tõuke- või muudest fondidest tagastamatu toetusena.

31. detsembri 2025. aasta seisuga on ülikool kooskõlastanud Tehvandi Spordikeskusega 19,37 miljoni euro eest investeeringuid (31. detsembri 2024. aasta seisuga 19,24 miljonit eurot), mille ülikool hüvitab pärast kasutusvalduse lepingu lõppu, rakendades investeeringute kooskõlastamisel määratud amortisatsioonimäärasid alates investeeringu kasutuselevõtu kuust. 31. detsembri 2025. aasta seisuga oli tingimusliku hüvitatava summa jääkväärtus 15,73 miljonit eurot (31. detsembri 2024. aasta seisuga 16,27 miljonit eurot), selle hüvitamise kohustus on ebatõenäoline.

LISA 33. BILANSIVÄLISED VARAD

2025. aastal peeti bilansivälist arvestust varade kohta, mille soetusmaksumus oli 2000-9999,99 eurot. Selliste varade kogumaht soetusmaksumuses oli aruandekuupäeva seisuga 25,88 miljonit eurot (31. detsembri 2024. aasta seisuga 25,36 miljonit eurot).

Ülikooli raamatukogu raamatute üle peetakse üksikasjalikku arvestust raamatukogu infosüsteemis ESTER. Raamatukogu kogude hinnanguline koguväärtus oli 31. detsembri 2025. aasta seisuga 68,90 miljonit eurot (31. detsembri 2024. aasta seisuga 65,52 miljonit eurot), millest kajastus bilansis 12,12 miljonit eurot (31. detsembri 2024. aasta seisuga 11,81 miljonit eurot). Vt lisa 11.

Ülikooli botaanikaaia kollektsiooni kuulub 15 570 taksonit (liiki ja sorti) puid, põõsaid ja taimi (31. detsembri 2024. aasta seisuga 15 245 taksonit).

Muuseumikogude säilikute üle peetakse analüütilist arvestust muuseumides. Alates 2011. aastast kajastatakse muuseumi-kogudesse arvele võetud varasid bilansis summaliselt. Aruandekuupäeva seisuga oli muuseumikogude summaline väärtus bilansis 0,16 miljonit eurot (31. detsembri 2024. aasta seisuga 0,16 miljonit eurot). Kokku oli aruande-kuupäeva seisuga muuseumikogudes 1 618 673 säilitusühikut (31. detsembri 2024. aasta seisuga 1 577 487), sh ajaloo-muuseumis 217 979 säilitusühikut (31. detsembri 2024. aasta seisuga 199 918), kunstimuuseumis 34 636 säilitusühikut (31. detsembri 2024. aasta seisuga 34 599), loodusmuuseumis 1 366 005 säilitusühikut (31. detsembri 2024. aasta seisuga 1 342 917), raamatukogus 30 säilitusühikut (31. detsembri 2024. aasta seisuga 30) ja meditsiiniteaduste valdkonnas 23 säilitusühikut (31. detsembri 2024. aasta seisuga 23).

LISA 34. KRIISIDEST TINGITUD MÕJU TEGEVUSELE

2022. aastal alanud Venemaa täiemahuline sõda Ukraina vastu on mõjutanud majanduskeskkonda laiemalt. Sõjaga seotud ebakindlus ja piirangud on toonud kaasa majanduskasvu aeglustumise ning mõnes piirkonnas ka majanduslanguse. Esimesed märgid majanduse taastumisest ilmnesid 2024. aasta viimases kvartalis.

See on mõjutanud ka Tartu Ülikooli kontserni tegevust ja majandustulemusi, sh nii tütarettevõtteid kui ka ülikooli ennast. Sõjaga seotud piirangud ja majanduskeskkonna muutused on põhjustanud häireid ettevõtluses ja majandustegevuses.

Sõja mõju on kõige enam avaldunud inflatsiooni kiirenemises, millega on kaasnenud ka tööjõukulude suurenemine. 2025. aastal tööjõukulude kasv kontsernis jätkus, aga samal ajal tulude kasv pidurdus. Kui 2024. aastal kasvasid kontserni tulud 12,8% ja tööjõukulud 10,8%, siis 2025. aastal olid vastavad kasvumäärad 8,9% ja 11,1%.

Sõja mõjul on vähenenud välisüliõpilaste huvi Eestisse õppima tulla ning katkenud on koostöö Venemaa ja Valgevene teadus- ja haridusasutustega. Samuti kehtivad jätkuvalt Venemaa ja Valgevene kodanikele teatud õppimis- ja töötamispiirangud. Ülikool on alates sõja puhkemisest toetanud oma Ukraina kodanikest töötajaid ja üliõpilasi mitmesuguste abimeetmetega.

2020. aastal alanud koroonapandeemia mõjust on üldine majanduskeskkond suures osas taastunud. Samas on püsima jäänud pandeemia ajal kujunenud töö- ja õppimisharjumused, eelkõige soov teha kaugtööd ning kasutada hübriidõppe-vorme. See omakorda on suurendanud infotehnoloogia- ja multimeediainvesteeringute vajadust. Üha ulatuslikum digilahenduste kasutamine kasvatab ka küberohte, mis võib kaasa tuua vajaduse investeerida rohkem küberturvalisusse.

Ülikooli koostööpartnerite maksekäitumises 2025. aastal raskusi ei täheldatud ja võlgade taseme hüppelist tõusu ei olnud. Ülikooli tütarettevõtete tulud kasvasid.

Samal ajal on kasvanud ebakindlus seoses võimalike muutustega üleilmses kaubanduspoliitikas. Uued kaubanduspiirangud võivad vähendada majanduskasvu ja jõukust ning kiirendada hinnatõusu. Samuti võivad majanduskeskkonda mõjutada Euroopa riikide plaanid suurendada märkimisväärselt kaitsekulutusi.

2026. aasta veebruari lõpus puhkenud Iraani sõda on lisanud veelgi ebakindlust, sh põhjustanud kõikumisi energiaturgudel. Konflikti edasikestmine ja võimalik laienemine võivad kasvatada energiakulusid ning seeläbi mõjutada üldist majanduskeskkonda.

Kriisidest tingitud mõju loetakse kontserni jaoks siiski mittekorrigeerivateks sündmusteks. Kvantitatiivset hinnangut kriisi võimaliku mõju kohta ülikooli 2025. majandusaasta ja ka järgmiste perioodide finantsnäitajatele anda ei ole võimalik, ent esialgu hindab ülikooli juhtkond seda ka 2026. aastal tagasihoidlikuks.

LISA 35. SÜNDMUSED PÄRAST ARUANDEKUUPÄEVA

2026. aastal võivad ülikooli tulusid mõjutada riikliku rahastusega seotud seadusemuudatused, mis puudutavad muu hulgas tegevustoetuse eraldamiseks arvesse võetavate tulemusnäitajate muutumist, teaduse baasfinantseerimise asendumist asutuse teadus- ja arendustegevuse toetusega ning rahastuspõhimõtete uuenemist. Mõju ulatus selgub 2026. aasta alguses rahastuskokkulepete sõlmimisel. Riigi planeeritud tulumaksutõus 22%-lt 24%-le jäeti ära.

Samuti mõjutavad ülikooli riigi eelarvestrateegia kärpeotsused. Olulisim on loobumine 2022. aasta kokkuleppest, et tegevustoetust suurendatakse 2023.–2026. aastani 15% aastas. Juba 2025. aastal asendus lubatud 15% tõus eelarves 12,7%-ga, kuid lisaks sellele otsustati lõpetada mitme varasema sihtotstarbelise toetuse maksmine. Sama jätkub 2026. aastal, kui tegevustoetuse kasv on 10,6%.

Estonian Multiomics Company OÜ juhtkond jätkab läbirääkimisi strateegilise investoriga ja ettevalmistusi lisakapitali kaasamiseks. Finantseerimisring lõpeb kava kohaselt 2026. aasta esimeses pooles. Osaühingu juhtkond on hinnanud ettevõtte rahavoogusid ja finantsseisundit ning leiab, et kavandatav kapitali kaasamine ja omanike toetus võimaldavad ettevõttel tegevust jätkata.

2026. aasta märtsis otsustas ülikooli nõukogu lõpetada tegevuse seiskumise tõttu Viljandi linna, AS-i Viljandi Metall, SA Ugala Teater ja Tartu Ülikooli poolt 2009. aastal asutatud sihtasutuse Viljandimaa Loomemajanduskeskus ja viia läbi likvideerimismenetlus.

2026. aasta aprillis otsustas MTÜ Tartu Üliõpilasküla üldkoosoleku otsusega likvideerida Academus Hostel OÜ. Academus Hostel OÜ asutati selleks, et oleks võimalik pakkuda majutusteenust kõigile huvilistele, sest ühingu asutamise ajal sai seda teha vaid äriühinguna. Nüüdseks see enam nii ei ole ja Academus Hostel OÜ-s pole juba mitu aastat majandustegevust toimunud.

LISA 36. EMAETTEVÕTTE TARTU ÜLIKOOL FINANTSARUANDED

Tartu Ülikooli bilanss

	31.12.2025	31.12.2024
VARAD		
Käibevarad		
Raha ja rahalähendid	110 634	95 087
Nõuded ja ettemaksed	52 994	35 522
Varud	278	291
Käibevarad kokku	163 906	130 900
Põhivarad		
Investeeringud tütar- ja sidusettevõtetesse	572	563
Finantsinvesteeringud	2	2
Nõuded ja ettemaksed	1 097	1 344
Kinnisvarainvesteeringud	6 023	6 147
Materiaalsed põhivarad	236 967	235 207
Immateriaalsed põhivarad	7 413	7 663
Põhivarad kokku	252 074	250 926
VARAD KOKKU	415 980	381 826
KOHUSTISED JA NETOVARA		
Kohustised		
Lühiajalised kohustised		
Laenukohustised	2 400	2 400
Võlad ja ettemaksed	108 884	85 487
Lühiajalised kohustised kokku	111 284	87 887
Pikaajalised kohustised		
Laenukohustised	5 200	7 600
Pikaajalised kohustised kokku	5 200	7 600
Kohustised kokku	116 484	95 487
Netovara		
Ülikooli kapital	144 182	144 182
Eelmiste perioodide tulem	142 157	127 103
Aruandeaasta tulem	13 157	15 054
Netovara kokku	299 496	286 339
KOHUSTISED JA NETOVARA KOKKU	415 980	381 826

Tabelis on summad tuhandetes eurodes.

Tartu Ülikooli tulemiaruanne

	2025	2024
Tulud		
Tulud majandustegevusest	30 980	29 608
Koolitustegevuse finantseerimine riigieelarvest	125 648	117 892
Teadustegevuse finantseerimine riigieelarvest	44 768	39 485
Põhivarade sihtfinantseerimine	7 661	8 230
Tegevuskulude sihtfinantseerimine	124 447	110 083
Muud tulud	434	581
Tulud kokku	333 938	305 879
Kulud		
Kaubad, materjal ja teenused	−32 871	−30 991
Tegevuskulud	−72 343	−63 191
Stipendiumid	−10 849	−11 720
Tööjõukulud	−185 735	−166 945
Põhivarade kulum ja väärtuse langus	−16 413	−15 795
Olulised käibevara allahindlused	−172	−117
Muud kulud	−4 210	−4 347
Kulud kokku	−322 593	−293 106
Tegevustulem	11 345	12 773
Kahjum tütarettevõtetelt	−91	−538
Intressitulud	2 103	2 959
Intressikulud	−256	−489
Muud finantstulud	56	349
Aruandeaasta tulem	13 157	15 054

Tabelis on summad tuhandetes eurodes.

Tartu Ülikooli rahavoogude aruanne

	2025	2024
Rahavood majandustegevusest		
Tegevustulem	11 345	12 773
Korrigeerimised		
Põhivarade kulum ja väärtuse langus	16 413	15 795
Kasum põhivarade müügist	-30	-223
Tütarettevõtte omakapitali mitterahaline suurendamine	0	-120
Saadud mitterahaline sihtfinantseerimine põhivarade soetamiseks	-60	-48
Saadud sihtfinantseerimine põhivarade soetamiseks	-7 601	-8 182
Vahendatud sihtfinantseerimine põhivarade soetamiseks	485	686
Nõuete ja ettemaksete muutus	-17 892	-919
Varude muutus	13	-9
Kohustiste ja ettemaksete muutus	22 613	7 230
Makstud intressid	-261	-495
Rahavood majandustegevusest kokku	25 025	26 488

	2025	2024
Rahavood investeerimistegevusest		
Tasutud materiaalsete põhivarade soetamisel	-4 837	-5 921
Laekunud materiaalsete põhivarade müügist	33	399
Tasutud lõpetamata ehitiste eest	-11 988	-13 888
Tasutud ettemaksed materiaalsete põhivarade eest	-45	-945
Tasutud immateriaalsete põhivarade soetamisel	-46	-34
Tasutud põhivarade sihtfinantseerimine (partnerid)	-1 028	-482
Laekunud põhivarade sihtfinantseerimine	8 907	8 539
Tasutud tütarettevõtte reservkapitali moodustamiseks	-100	-200
Laekunud pikaajaline nõue	5	5
Laekunud intressid	2 021	2 799
Rahavood investeerimistegevusest kokku	-7 078	-9 728
Rahavood finantseerimistegevusest		
Saadud laenude tagasimaksed	-2 400	-2 400
Rahavood finantseerimistegevusest kokku	-2 400	-2 400
Rahavood kokku	15 547	14 360
Raha ja rahalähendid perioodi alguses	95 087	80 727
Raha ja rahalähendite muutus	15 547	14 360
Raha ja rahalähendid perioodi lõpus	110 634	95 087

Tabelis on summad tuhandetes eurodes.

Tartu Ülikooli netovara muutuste aruanne

	Ülikooli kapital	Eelmiste perioodide tulem	Aruandeaasta tulem	Kokku
Seisuga 31.12.2023	144 182	123 234	3 869	271 285
Tulemi ülekandmine	0	3 869	−3 869	0
Aruandeaasta tulem	0	0	15 054	15 054
Seisuga 31.12.2024	144 182	127 103	15 054	286 339
Tulemi ülekandmine	0	15 054	-15 054	0
Aruandeaasta tulem	0	0	13 157	13 157
Seisuga 31.12.2025	144 182	142 157	13 157	299 496

Tabelis on summad tuhandetes eurodes.

Tartu Ülikooli korrigeeritud konsolideerimata netovara

	31.12.2025	31.12.2024
Tartu Ülikooli konsolideerimata netovara	299 496	286 339
Tütar- ja sidusettevõtete osaluse bilansiline väärtus	−572	−563
Tütar- ja sidusettevõtete väärtus arvestatuna kapitaliosaluse meetodil	3 873	3 446
Kokku	302 797	289 222

Tabelis on summad tuhandetes eurodes.

INDEPENDENT AUDITORS' REPORT

SIGNATURES TO ANNUAL REPORT 2025

The annual report of the University of Tartu for the year ended 31 December 2025 consists of an activity report and consolidated financial statements.

The management of the University of Tartu has prepared the activity report and the consolidated financial statements. The consolidated financial statements are accompanied by the independent auditors' report. The rector of the University of Tartu has reviewed the annual report and approved its presentation to the university council.

(signed digitally)

Toomas Asser

Rector, Professor

(signed digitally)

Kalle Hein

Head of Finance

(signed digitally)

Signe Võsoberg-Pastik

Chief Accountant

ACTIVITY REPORT

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Translation Inga Aarpuu (KPMG Baltics OÜ)

Design Helina Riisalu

Front cover photos:

- The third University of Tartu Spring Run attracted a record number of sports enthusiasts
- Due to renovation works in front of the main building, the opening ceremony of the academic year took place near the Pirogov square
- The 80th anniversary of the birth of Peeter Tulviste was celebrated
- A fragment of tapestry presented to the laureates of the “Contribution to Estonian National Identity” award. Author Christi Kütt, Lecturer in Estonian Native Textile at Viljandi Culture Academy
- As always, in June, graduation ceremonies brought festive vibes to the front of the university’s main building
- Gotland sheep moved to Maarjavälja to maintain its green area
- On the occasion of Mother Tongue Day, author Kristiina Ehin shared her thoughts about the Estonian language
- Rector Toomas Asser gave the “Contribution to Estonian National Identity” award to Professor emerita Ene-Margit Tiit

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University of Tartu

Annual report

2025