



# ***ANNUAL REPORT***

(Translation of The Estonian original)

# ***2022***



TALLINNA ÜLIKOOL

# ANNUAL REPORT

Name	Tallinn University
Registry code	74000122
Address	Narva mnt 25, 10120 Tallinn
Phone	+372 640 9101
Fax	+372 640 9116
E-mail	tlu@tlu.ee
Website	www.tlu.ee
Form of ownership	legal person governed by public law
Principal activities	academic research; provision of higher education based on study and research activities; provision of public services based on study and research activities
Beginning of the financial year	1 January 2022
End of the financial year	31 December 2022
Managing director	Rector Tõnu Viik
Auditor	auditing company LK Konsultatsioonid OÜ
Attached documents	independent sworn auditor's report

# Table of contents

<b>Annual report</b>	<b>2</b>
Abbreviations	5
<b>Management report</b>	<b>6</b>
Foreword of the Rector	7
Tallinn University in numbers 2018–2022	8
Management and structure	9
Operating environment	12
<b>I Research, development and creative activities (TAL) and impact on society</b>	<b>13</b>
1.1. Objectives of the university and their achievement in the research, development and creative activities and impact on society	14
Development activities in TAL sector in 2022	16
1.2. TAL activities and its financing	17
1.2.1. National research funding	17
1.2.2. Research funding from external means	20
1.2.3. Overview of the financing of activities aimed at study and organizational development	22
1.2.4. Overview of the creative activities and its financing	22
1.3. Overview of the knowledge transfer related (society oriented) activities	24
<b>II Study activities</b>	<b>26</b>
2.1. Objectives of the university and their achievement in study activities	27
2.2. Overview of the formal education activities and study organization	28
2.2.1. Curricula	28
2.2.2. Admission	29
2.2.3. Students and support services	31
2.2.4. Learning mobility	32
2.2.5. Graduation	33
2.2.6. Feedback from the students of formal education	34
2.2.7. Study organization	35
2.3. Overview of continuing education and microdegree studies	36
<b>III Management, staff and finances</b>	<b>37</b>
3.1. Objectives of the university in management, staff and finances	38
3.2. Development of organization	39
3.2.1. Development plan 2023–2027	39
3.2.2. IT-developments	40
3.2.3. Real estate management	40
3.2.4. Sustainable development sector	41
3.3. Employees	41
3.3.1. Composition and academic career model	41
3.3.2. Personnel development and employee mobility	43
3.3.3. Working environment	44
3.4. Marketing activities and reputation management	44
3.4.1 Marketing activities for formal, open and continuing education	44
3.4.2 Reputation management of Tallinn University	45
3.4.3 Key dates and events of the university	46
3.5. Financial activities	46

<b>Academic units 2022 .....</b>	<b>50</b>
<b>Annual report.....</b>	<b>58</b>
Balance sheet .....	59
Income statement .....	60
Cash flow statement .....	61
Note 1. Accounting principles .....	62
Note 2. Cash and cash equivalents .....	71
Note 3. Receivables and prepayments.....	71
Note 4. Inventories .....	72
Note 5. Financial investments.....	72
Note 6. Investment property .....	72
Note 8. Intangible assets .....	74
Note 9. Borrowings .....	75
Note 10. Payables and prepayments.....	76
Note 11. Revenue from operating activities .....	77
Note 12. Operating funding grants .....	77
Note 13. Target financing of operating expenses and non-current assets.....	78
Note 14. Other income .....	78
Note 15. Grants issued .....	78
Note 16. Operating expenses .....	79
Note 17. Labour expenses .....	79
Note 18. Other operating expenses.....	80
Note 19. Operating lease.....	80
Note 20. Taxes receivable and tax liabilities .....	80
Note 21. Related parties .....	80
Note 22. Shares in foundations, non-profit associations and private limited company .....	81
Note 23. Off-balance sheet assets.....	81
Note 24. Off-balance sheet receivables of target financing .....	82
Note 25. Subsequent events .....	83
Note 26. Going concern .....	83
Signatures to the Annual Report for 2022 .....	83

# Abbreviations

TLÜ	Tallinn University
TalTech	Tallinn University of Technology
EKA	Estonian Academy of Arts
BFM	Baltic Film, Media and Arts School
DTI	School of Digital Technologies
HTI	School of Educational Sciences
LTI	School of Natural Sciences and Health
ÜTI	School of Governance, Law and Society
RKH	Professional higher education
BA	Bachelor's studies
MA	Master's studies
DOK	PhD studies
COVID-19	corona virus disease
EK	European Commission
EL	European Union
ELU	subject Learning in Interdisciplinary Focused Environment
EN	Council of Europe
ERA	European Research Area
ETAG	Estonian Research Council
EXU	Enterprise x University
FILMEU_RIT	Research   Innovation   Transformation
H2020	Horizon 2020
HAKA	Estonian Quality Agency for Education
HARNO	Education and Youth Board
HTM	Ministry of Education and Research
KOV	local government
KULKA	Cultural Endowment of Estonia
PUT	personal research grant
TA	research and development
TAIE	Development plan for research and development, innovation and entrepreneurship 2021–2035
TAL	research, development and creative activities
TRAVIS	Trust And Visuality: Everyday digital practices
ÕIS	study information system
WD	document management system Webdesktop

# ***MANAGEMENT REPORT***

## Foreword of the Rector

The year 2022 was the year of a cascade of crises, which included COVID-19 and the related reorganization of studies, as well as the decrease in tuition revenue, increase in the price of energy carriers, the war in Ukraine and inflation.

Due to the evolved financial situation the year 2022 was also the year of austerity, cutbacks and retrenchments in almost all areas. We reduced the budgets of academic units by the total of 866,000 euros. If the proposal of the rectorate was to reduce the number of curricula by 11, i.e. about 10% of the number of our curricula for contraction the study work, in 2022 we finally agreed on 5 curricula. We will continue this process in 2023. In addition, the rectorate proposed to make the activities of 6 curricula fee-based. 3 curricula have been changed to fee-based and the paid study, besides the free study, was added to 11 curricula. In order to save administrative costs, we lowered the temperature on the campus and kept the campus cold for three weeks during the New Year period. We were able to move out of Räägu building urgently and make the house available to Ukrainian schoolchildren, also our students were able to create an impressive humanitarian aid intermediary organization for Ukrainians on the fly.

At the same time we were negotiating over the management contract. Together, we were able to turn it into a politically visible and influential process. The results are quite favourable for us, except for the change in the legal education status. We even managed to slightly reduce the backlog of TLÜ's funding compared to other universities, i.e. we received quite a large amount of targeted funding in the sectors of educational and digital sciences. We also moved forward with the inter-university consortium Film.eu in order to receive targeted funding, which will be implemented primarily in the field of activity of BFM, but hopefully also in a wider sector.

The new development plan (2023-2027) was completed, where compared to the previous development periods, we harmonized the structure of the development plans of academic units and created a more direct connection with the university's development plan and implementation plan.

On a positive note we can state that after a 16-year break the women's volleyball team of Tallinn University became the champion of Estonia.

The hopes for 2023 are that the war will end with Ukraine's victory, the rise in energy prices and inflation will slow down, there will be no general economic recession and the related new social crisis and our economic position will improve in the coming years (additional 10 million euros was added to higher education in 2022, 41.5 million euros will be added in 2023 and the State Budget Strategy enables to increase funding by another 15% in each subsequent year (until 2026)).

Tõnu Viik  
Rector



# Tallinn University in numbers 2018–2022

	2018	2019	2020	2021	2022
Number of employees in full-time equivalent units <sup>1</sup>	812	815	882	892	860
Share of academic staff	48%	48%	49%	51%	54%
Share of support staff	52%	52%	51%	49%	46%
Average age of academic staff	48	48	47	47	47
Share of academic staff with PhD	61%	59%	58%	55% <sup>2</sup>	54%
Share of foreign academic staff	12%	13%	15%	17%	18%
<b>Number of students<sup>3</sup></b>	<b>7 129</b>	<b>6 993</b>	<b>7 101</b>	<b>7 124</b>	<b>6 952</b>
incl RKH	417	381	393	388	384
incl BA	3 717	3 660	3 682	3 702	3 553
incl MA	2 666	2 644	2 730	2 743	2 731
incl DOK	329	308	296	291	284
Share of foreign students among all students	11%	13%	11%	11%	11%
Share of students who participated in learning mobility <sup>4</sup>	2.6%	3.0%	1.8%	1.7%	3.0%
<b>Number of graduates<sup>5</sup></b>	<b>1 557</b>	<b>1 620</b>	<b>1 435</b>	<b>1 608</b>	<b>1 524</b>
incl RKH	98	88	99	80	105
incl BA	835	811	720	730	751
incl MA	600	703	597	772	647
incl DOK	24	18	19	26	21
<b>Number of curricula</b>	<b>120</b>	<b>116</b>	<b>118</b>	<b>117</b>	<b>116</b>
incl number of curricula in English	22	20	23	22	23
incl RKH	6	5	6	5	6
incl BA	38	38	38	38	36
incl MA	61	59	60	61	61
incl DOK	15	14	14	13	13
Volume of TAL funding <sup>6</sup>	14 192 996	15 532 205	14 309 737	15 870 810	18 451 622
incl amount of baseline financing	1 947 090	2 933 107	3 058 093	3 382 385	3 583 419
Number of high-quality scientific publications <sup>7</sup>	388	462	502	536	476
Number of defended doctoral theses <sup>8</sup>	22	20	22	25	18
Operating income of the university <sup>9</sup>	40 624 696	42 532 762	41 274 122	45 538 879	52 730 184
Operating expenses of the university <sup>10</sup>	40 872 541	41 924 446	42 246 982	45 844 748	48 907 868

1 The data of employees have been provided as at 31 December of the respective year.

2 The slight decrease is related to the increase in the share of junior researchers and the creation of the position of junior lecturer, since in both cases PhD is not required.

3 The data of students have been provided as at 1 November.

4 The data of those who participated in the learning mobility reflect the period from 2 November of the previous calendar year to 1 November of the reporting year.

5 The data of graduates reflect the period from 2 November of the previous calendar year to 1 November of the reporting year. The first level of higher education includes the graduates of professional higher education and bachelor's studies. Graduates of integrated bachelor's and master's studies are included in the number of graduates of master's studies. The number of graduates also includes foreign students, joint curriculum graduates and external graduates.

6 The volume of TAL funding indicates the accrual based income of projects and services of research, development and creative activities. The data have been provided as at 31 March of the year following the corresponding year.

7 High-quality scientific publications include scientific publications with ETIS classifications 1.1, 1.2, 2.1 and 3.1. The data have been provided as at 31 March of the year following the corresponding year.

8 The number of defended doctoral theses represents the doctoral theses defended during the calendar year, including PhD theses defended externally.

9 The accrual-based income from studies, research, development and creative activities and other activities.

10 The accrual-based costs do not include the acquisition of fixed assets.



# Management and structure

As of 1 January 2020 the university has three managing bodies: the council, the senate and the rector. The managing bodies have different competences in the management of the university, including the adoption of legislation. The structure of Tallinn University includes academic units with their sub-units, support units and an institution. Figure 1 provides an overview of the structure.

## Council

The **Council** is the management body of the university, responsible for making important economic, financial and asset-related decisions that ensure the long-term development of the university. The Council adopts the university's budget and the development plan. The Council has the right to impose a single veto on the Senate's decision to adopt the statutes of Tallinn University. The composition of the Council is appointed for five years by the Government of the Republic on the proposal of the minister responsible for the field. More non-university members are involved in the management of the university through the Council than before.

The Council has 11 members, five of which are appointed by the Senate, one by the Estonian Academy of Sciences and five by the Minister of Education and Research.

The Chair of the Council of Tallinn University is Taavi Laur.

## Composition of the Council 2020–2024

### Members appointed by the Minister of Education and Research:

**Taavi Laur**, chair, managing partner and member of the management board of Aureus Capital Consulting OÜ

**Edith Sepp**, vice-chair, manager of Estonian Film Institute

**Andres Kütt**, CTO/chief architect of Proud Engineers

**Mait Müntel**, co-founder and CEO of Lingvist; co-founder and management board member of Fermi Energia

**Urmo Uiboleht**, head of Tartu Private School

### Member appointed by the Estonian Academy of Sciences:

**Ülo Langel**, foreign member of the Estonian Academy of Sciences

### Members appointed by the Senate:

**Eve Eisenschmidt**, Professor of Educational Leadership, School of Educational Sciences of TLÜ

**Kristjan Port**, Professor of Sports Biology, School of Natural Sciences and Health of TLÜ

**Aleksander Pulver**, Associate Professor of Personality Psychology, School of Natural Sciences and Health of TLÜ

**Hagi Šein**, Visiting Professor of Television Culture, Baltic Film, Media and Arts School of TLÜ

**Marek Tamm**, Professor of Cultural History, School of Humanities of TLÜ

## Senate

The **Senate** is the university's academic decision-making body, which is responsible for the university's research, development, creative and study activities and ensures its high quality. The Senate adopts the statutes of the university, its competence is the foundation, transformation and termination of academic units, their subunits and institutions. The Senate includes the rector, vice-rectors, **area managers**, directors of academic units and the academic library, as well as representatives of academic staff and students as elected members. The Senate has two standing committees: the Education Committee and the Research Committee. The work of the Senate is managed by the Rector. The senate had 44 members in the academic year 2021/2022. At the end of August the Rector confirmed the new composition of the Senate, which will operate until 31 August 2023 and will include Tõnu Viik, Kristi Klaasmägi, Katrin Niglas, Katrin Saks, Helen Joost, Mikk Kasesalk, Kurmet Ojamaa (from March 2023 Anneli Levertand), Eveli Ojamäe-Veider, Aija Sakova, Indrek Grauberg, Heli Kaldas, Andres Kollist, Peeter Normak, Ruth Shimmo, Uku Lember, Birgit Vilgats, Tiia Õun, Airi-Alina Allaste, Maria Erss, Aigi Heero, Tiina Hiob, Indrek Ibrus, Andres Jõesaar, Leif Kalev, Katrin Karu, Vaike Kiik-Salupere, Karel Kulbin, Kairi Koort, Kadi Liik, Hannes Palang, Ulrike Plath, Tõnis Saarts, Kairit Tammets, Jaanus Terasmaa, Piret Viires, Katrina Koppel, Lydia Kurus, Lennart Mathias Männik, Erle Neeme, Hans Jürgen Teras and Erle Vainjärv.

## Rectorate

**The Rector** is the legal representative of the university, who manages the daily activities of the university based on the university's development plan, budget and other strategic documents. The Rector determines the number of vice-rectors and managers belonging to the rectorate, their fields of activity and competences. The Rector decides on the issues related to the university's activities that are not within the competence of the Council or the Senate. The Rector is accountable to the Council and the Senate.

**The rectorate** consists of the rector, vice-rectors and area managers who manage the areas of activity assigned by the Rector and are responsible for the operation and development of the support units subordinate to them. The rectorate headed by Rector Tõnu Viik includes three vice-rectors: Vice-Rector for Research Professor Katrin Niglas, Vice-Rector for Development Katrin Saks and Vice-Rector for Educational Innovation Kristi Klaasmägi and five area managers: Manager of Business Cooperation and Knowledge Transfer Aija Sakova, Financial Manager Kurmet Ojamaa (controller in the capacity of Financial Manager Anneli Levertand from March 2023), Human Resources Manager Eveli Ojamäe-Veider, Strategy Manager Mikk Kasesalk and Academic Affairs Manager Helen Joost. Area managers also manage the work of their subordinate support units.

The university has seven academic units: six institutes and the regional college in Haapsalu. The institutes were established in 2015 as a result of the reorganization of the academic structure for the development of the five focus areas of the university. Each focus area is represented by one institute, the sixth institute supports other institutes with digital technologies and analytics. Six research centres and three development centres operate in the academic units of Tallinn University.

The university has 18 support units that support study, research, development and creative activities and/or provide the central support services necessary for the functioning of the university. The institution of Tallinn University is the Academic Library. The academic units and the Academic Library are managed by the council and the director of the respective unit.

## Changes in the structure made in 2022

On 1 February the centre for knowledge transfer and projects started operating at the university, which consists of the EXU team, having operating as part of the Open Academy until now, and the projects division of the research department. The head of the centre is Aija Sakova, manager of business cooperation and knowledge transfer at Tallinn University. On June 1, the rector's office was renamed the administrative office due to a change in the unit's tasks. Several activities that previously were the main tasks of the rector's office, supporting the strategic management of the university and the work of management bodies, were transferred to the tasks of the strategy office established in October 2021. The rector's office was left with the organization of university administration, document management and archiving, the provision of data protection and legal advice as support services. Due to the content of these services the support unit was named an administrative office in 2022. In addition to the name change, the unit's management structure was simplified, as a result of which the unit no longer has a separate administration department.

## Student body

The students of the university form a student body, which independently decides and organizes issues of student life. The representative body of the student body is the student council elected by the students, the executive body is the student board elected by the council, and at the level of the academic unit, the students are represented by the student union. Student representatives belong to several decision-making bodies of the university. The student body of Tallinn University is managed by the three-member board, which is elected by the student council each year in May. The new composition of the student council, which started work on 18 May, elected a new board for the student body. Erle Vainjärv was elected chairman of the new board and Lydia Kurus was elected vice-chairman in the field of education and research policy. Also Lennart Mathias Männik will continue in his current position as vice-chairman in the field of social policy. The new board took office on 18 June. This ended the authorities of the current chairman Kristen Aigro and Helevi Jurjev, vice-chairman in the field of education and research policy.

# TALLINN UNIVERSITY STRUCTURE

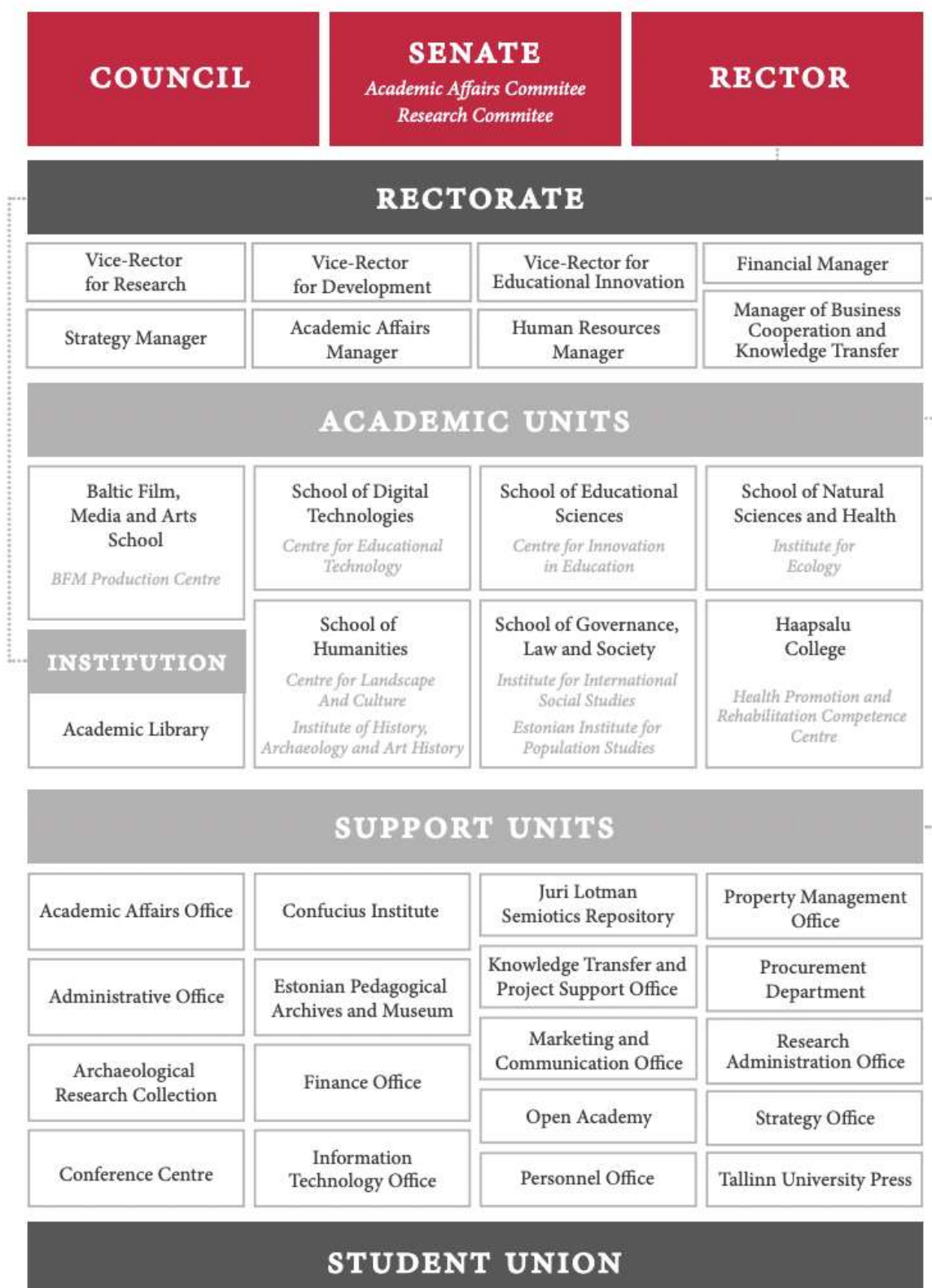


Figure 1. Structure of Tallinn University

# Operating environment

The operation of the university is influenced by, among other things, legal, political, economic and social factors at both local and global levels.

Although the political guidelines, strategies and funding measures of the Estonian state and the European Union (EU) mainly affect the university's operating environment, the biggest global impact of last year, in addition to the ongoing COVID-19 pandemic, was the military invasion of the armed forces of the Russian Federation into Ukraine, which began on 24 February 2022. The combination of this and other factors caused energy prices to rise, inflation to accelerate and significant pressure on labour costs.

Tallinn University (TLÜ) has condemned this military action and, like other Estonian companies and citizens, has offered support to the citizens of Ukraine. The study building on Räägu street was given to the use of Tallinn City Government as a school house for the children of war refugees from Ukraine. In addition, the university offered study places to war refugees with Ukrainian citizenship so that students' education would not be interrupted due to the war, and exempted students from Ukraine from the tuition fee for 2022. The student body of TLÜ opened a support fund to collect donations to provide assistance to Ukrainian students to cover living expenses and the volunteers of Students for Ukraine helped to collect food and basic necessities for war refugees.

Just like other Estonian higher education institutions, TLÜ also decided to limit the admission of citizens of the Russian Federation and the Republic of Belarus in the academic year 2022/2023. For this academic year the citizens of Russia and Belarus who did not have a residence permit of an EU member state, a long-term visa, who did not study in Estonia or who did not have the international protection of the Estonian state could not apply to Tallinn University.

Domestically, one of the biggest changes due to the changes in the **Higher Education Act** took place in the summer of 2022, when the Ministry of Education and Research (HTM) completed the **reform of PhD studies**. Therefore, TLÜ also changed its principles regarding the study load of PhD students, the individual study and research plan and the suspension of studies.

The focus was already in 2021 more than before on the financing of higher education and sustainability of universities, as the management contract signed with HTM for the years 2019-2021 ended then and the new management contract was concluded only 26 October 2022. That is why the rectors of higher education institutions continued active cooperation last year in order to draw society's attention to the ongoing underfunding of higher education. TLÜ's state operating grant per curriculum has been the smallest compared to other universities. In order to reach the funding per curriculum similar to other universities, TLÜ should reduce the number of curricula by 20-30%. Initially, it was started with a 10% reduction in Estonian-language free education.

According to the new **management contract of 2022-2025**, TLÜ is responsible for the organization, quality, development and popularization of high-level education that meets the needs of society at three levels in the following curriculum groups: social services, personal services, teacher training and educational sciences, humanities, languages and cultures; as well as in the audiovisual techniques and media production curriculum group of the arts curriculum group, sociology and cultural studies of the social sciences curriculum group and the political science and civic education curriculum groups. The state expects from the university high-quality, accessible, effective, efficient, higher education that meets society's expectations and is learner-oriented and flexible. The state also expects the university's research and development activities to be high-level, diverse and effective. It is the state's responsibility thereby to plan the necessary funds every year, taking into account the need for growth of 15% per year.

In September 2022 Rector Tõnu Viik signed the updated version of **Magna Charta** as one of the heads of 58 universities in Bologna, Italy. The updated version of Magna Charta, as one of the most important declarations shaping the principles and values of universities, emphasizes the responsibility of universities to society in addition to academic freedom and autonomy. Which is why two more global trends will continue to influence the university's activities: the expectation of the transformation of teaching and the rethinking of the goals of research. The university should learn to be visible and influential in the public with its science, strengthen its specialties, be more interdisciplinary, address future skills (including the topics of sustainability and digital revolution). The ways of transmitting the basic knowledge of the specialty should change through the use of e-learning tools, thus reducing the share of classroom work. The goals that take this into account are formulated in the development plan of TLÜ for 2023–2027.



Research, development  
and creative activities and  
impact on society

## 1.1. Objectives of the university and their achievement in the research, development and creative activities and impact on society

The recurrent operating principles being the basis for the sub-objectives of the processes related to, inter alia, research, development and creative activities (TAL) are set in the development plan of Tallinn University for the years 2020-2022 to support the strategic objectives (table 1).

Operating principle	The university is interdisciplinary in its activities	The university is international	The university is demanding and sustainable
Sub-objectives	Interdisciplinary solutions to social solutions	The university is a reliable and attractive employer and partner in international research	Research activities are of high level and competitive
Expected result	<ul style="list-style-type: none"> <li>the share of interdisciplinary research projects and research development services has remained stably high in income of the university;</li> <li>the volume of funding for research, development and creative activities based on the customer's needs has increased;</li> <li>the number of knowledge-based services and products offered by the university has increased;</li> <li>the number of popular scientific articles has increased.</li> </ul>	<ul style="list-style-type: none"> <li>the volume and share of funding for international research projects and share of research, development and creative activities in the income have increased;</li> <li>the number of foreign postdoctoral fellows has increased;</li> <li>PhD students' long-term international mobility for the purpose of study and research has intensified.</li> </ul>	<ul style="list-style-type: none"> <li>the number of high-level scientific publications remains stable per academic employee;</li> <li>the number of scientific publications in Estonian has increased;</li> <li>the three years' average volume of funding of research, development and creative activities has increased;</li> <li>the number of defended Doctoral theses has increased.</li> </ul>

Table 1. Sub-objectives and expected results of the operating principles of processes related to research, development and creative activities

The achievement of the university's objectives is assessed on the basis of implemented activities and key indicators (table 2).

	Key indicator	2020	2021	2022
Interdisciplinarity	share of funding of the projects with an interdisciplinary research component out of research-based TAL funding	74.7%	71.3%	73%
	share of customer-based TAL funding in total TAL funding	6.5%	10.0%	5.3%
	number of products and services offered on the EXU/ADAPTER platform	31	38	74
	number of popular science articles	115	135	126
Internationalization	share of funding for international research projects out of research-based TAL funding	23.0%	30.2%	33.8%
	number of foreign postdoctoral fellows	13	14	-
	number of doctoral students who have studied and researched abroad for a longer period of time	12	11	12
Strictness and sustainability	number of high-level scientific publications per academic employee	1,15	1,17	1,1
	number of scientific publications in Estonian	154	136	147
	three-year average volume of TAL funding per academic employee (euros)	31 324	31 041	30 820
	number of defended Doctoral theses	22	25	18

Table 2. The level of key indicators of TAL sector of TLÜ's development plan for 2020–2021



In 2018 the senate of TLÜ adopted the university's research and development (RD) strategy for the years 2019–2021, which was based on the priorities set out in the university's development plan 2015–2020 (the amended version was also valid for 2020–2022) and the strategic documents of the Estonian state and the EU. In 2021 the elaboration of the university's new development plan for the years 2023–2027 began. The goal was to integrate the strategic directions of research, development and creative activities into the development plan and abandon a separate RD strategy. In order to ensure a smooth transition and mitigate possible risks that may be associated with the end of the research and development strategy before the completion of the new development plan, the senate extended the validity period of the strategy until the end of 2022 at the session held on 13 December. All the activities of the strategy have been successfully launched and in the main part it was necessary to continue their implementation in 2022.

Based on the university's development plan the RD strategy sets the following priorities:

1. the university is sustainable and demanding in order to ensure the innovativeness, international relevance, high level and competitiveness of research activities;
2. the university supports the development and active participation of its members in the international research community, being thereby a reliable and attractive employer and partner in international research;
3. the university directs its research and development activities to the identification of bottlenecks and development resources in societies and to finding practical solutions for these, supporting thereby the promotion of economy, culture, Estonian statehood and civil society.

Regarding the key indicators, additional performance indicators were agreed in the RD strategy (table 3).

	2018	2019	2020	2021	2022
Three-year average research-based volume of TAL funding / volume per academic staff member	9 612 262 €/ 24 195 €	11 760 339 €/ 29 926 €	12 701 956 €/ 31 324 €	13 235 160 €/ 31 041€	13 940 370 €/ 30 820€
Volume of funding for projects with an international research component / share out of research-based TAL funding	3 385 397 €/ 27.7%	2 859 818 €/ 21.1%	2 841 348 €/ 23.0%	4 175 776 €/ 30.2%	5 296 341€/ 33.8%
Volume of customer-based research and development	1 760 371 €	1 801 511 €	926 360 €	1 581 604 €	976 476€
Three-year average number of high-level scientific publications / number per academic staff member	470 / 1.2	455 / 1.2	451 / 1.1	500 / 1.2	505 / 1.1
Number of editions of scientific publications	35	37	43	35	37
Number/share of foreign academic staff	48.9 / 12.4%	51.4 / 13.1%	66.6 / 15.3%	76 / 16.7%	83 / 18%
Number/share of academic staff who have worked abroad for a long time	48.25 / 12.3%	41.05 / 10.5%	6 / 0.9%	7.5 / 1.6	36 / 7.8%
Number of doctoral students who graduated during the nominal duration of the curriculum / share of all those admitted to higher education level studies (DOK)	9.0 / 19.6%	10.0 / 22.7%	7.0 / 15.2%	4/ 9.5%	10/ 19.6%
Number of doctoral students and postdoctoral fellows, who work at the university respectively as a junior researcher or researcher with at least 0.5 load	35.9	42.2	66.8	78.0	97.6
Number of original school and university textbooks and popular science books (ETIS categories 2.4, 6.2 and 6.4)	19	20	29	31	13
Number of popular science articles (ETIS category 6.3)	118	121	115	135	126

Table 3. Level of performance indicators based on RD strategy

## Development activities in TAL sector in 2022

An important development activity in 2022 was the agreement on the goals and activities of the university's development plan for 2023-2027 in TAL sector during the university-wide cooperation process. This involved setting goals and planning activities at both university and academic unit level. The university's new development plan focuses even more clearly than before on contributing to society, including the role of applied research, in parallel with the development of science at an international top level. We also implemented several recommendations received as feedback during the institutional accreditation process and prepared for the re-assessment that took place in early 2023. For example, we established an overhead fee for TAL projects and prepared guidelines for it, and since 2022 we have been supporting a focus on applied research through the establishing of knowledge transfer clusters and funding from the university's research fund. In practice, the knowledge transfer activities have been given a more important role than before in the development of the new career model and attestation system for academic employees.

TLÜ's gender equality plan 2022-2024 was established by the rector with his directive on 3 January 2022. The purpose of the plan is to raise awareness of the topic of gender equality and to take steps to implement more effective rules and measures ensuring equal treatment at the university, taking into account both the possibility of structural inequality and discrimination related disputes at the individual level. The plan is based on the principles of equal treatment and gender equality regulated by legislation at the state level. An important starting point is also the strategic goals presented in the welfare development plan 2023-2030. The plan has been drawn up on the basis of the European Commission's (EC) guidelines for drawing up gender equality plans. During the implementation of the plan good practice guidelines were created in 2022, but the most important activities were postponed to 2023, as the equal treatment commissioner started academic work.

In 2022 the provisions concerning doctoral studies were amended in the Higher Education Act and Study Allowances and Student Loans Act. The state allocates from the academic year of 2022/2023, instead of a doctoral allowance, the junior researcher's salary to the universities. The doctoral allowance is paid to the doctoral students having enrolled up to the academic year of 2021/2022 until the end of their nominal study period. Pursuant to the law the university's doctoral students-junior researchers, doctoral students and knowledge transfer doctoral students will be matriculated starting from the 2022/2023 academic year. In case of new doctoral students the nominal study period depends on their own individual study and research plan, which is 4–8 years long. The doctoral students-junior researchers are both university employees and students at the same time, therefore the reconciliation of the two roles of doctoral students required several innovations and changes in the university's legislation and the existing work organization. In 2022 the study regulations of TLÜ and the guidelines for the doctoral studies and defence of doctoral theses of TLÜ, as well as the admission requirements and procedure, were changed to support doctoral students studying on the basis of the new principles. The procedure for payment of study allowances and TLÜ doctoral scholarship was also changed. As an important new possibility, the issues related to the knowledge transfer doctorate was regulated, and accordingly the order of the vice-rector for research "Terms and procedures for applying for and establishing doctoral study places with targeted funding" was adjusted accordingly. The university explained the updated principles at doctoral study development seminars and the system resulting from the new legislation was successfully implemented at the admissions for the 2022/2023 academic year. Considering all of the above, changes had also to be made in the study information system (ÖIS). The first stage of the development of the digital dashboard of ÖIS doctoral studies was completed in the fall of 2022. The doctoral study dashboard allows doctoral students to monitor their progress and plan their activities better in cooperation with their supervisor. The doctoral study dashboard allows academic units to manage the attestation process and related documentation better than before. In September the workshops introducing the doctoral study dashboard were organized for doctoral students, supervisors and study advisors. The academic units then arranged for past attestation results to be entered to the doctoral study dashboard to facilitate the introduction of the supervision diary.

The guidelines of data protection and management for researchers were prepared and the system for safe storage of research data in process was developed. For this purpose, in addition to the more secure version of Google Drive, the university's internal data storage software OwnCloud designed to store sensitive data was taken into use.



## 1.2. TAL activities and its financing

	2020	2021	2022
Total TAL revenue	14 309 737	15 870 810	18 451 622
including the amount of funding for research activities and research-based development activities	12 338 654	13 818 062	15 664 395
including baseline financing from state funds	3 058 093	3 382 385	3 583 419
including funding from EU structural funds	2 868 773	2 281 069	1 850 988

Table 4. TAL revenues in 2020–2022 (in euros)

Source of revenue	2020	2021	2022
	Amount (thousands euros)/ share (%)	Amount (thousands euros)/ share (%)	Amount (thousands euros)/ share (%)
Baseline financing	3 058 / 21.4%	3 382 / 21.3%	3 583 / 19.4%
Personal research grants	2 029 / 14.2%	2 185 / 13.8%	2 781 / 15.1%
National programs	382 / 2.7%	454 / 2.9%	448 / 2.4%
External financing of RD projects	2 626 / 18.8%	1 930 / 12.6%	1 420 / 7.7%
Other national RD funding	1 541 / 10.8%	2 218 / 14%	2 531 / 13.7%
EU RP and Horizon 2020 projects	1 627 / 11.4%	2 120 / 13.4%	2 822 / 15.3%
External financing of other projects	1 081 / 7.6%	1 465 / 9.2%	1 633 / 8.9%
National financing of study and organizational development	863 / 6%	855 / 5.4%	1 298 / 7.0%
External financing of study and organizational development	672 / 4.7%	681 / 4.3%	1 159 / 6.3%
Creative projects	63 / 0.4%	70 / 0.4%	108 / 0.6%
Operating grants (including pay subsidy for junior researchers, performance funding for doctoral studies, etc.)	368 / 2.6%	510 / 3.2%	668 / 3.6%
<b>TOTAL</b>	<b>14 310 / 100%</b>	<b>15 871 / 100%</b>	<b>18 451 / 100%</b>

Table 5. More detailed view of TAL funding in 2020–2022 (thousands euros)

### 1.2.1. National research funding

The volume of national funding for TLÜ's research and research-based development activities in 2022 was the total of 10,763,871 euros, which is 5.8% more than in 2021 (10,168,048 euros in 2021). The increase is mainly due to the increased amount of the baseline financing allocation (5.9%), increase in postdoctoral grants and top researchers' grants (43%), increase in the total volume of personal research grants and research career grants (23.1%), increase in the volume of funding from RD structural funds (32.3%) and increase in the volume of other RD national funding (14.1%). The amount of funding for research collections and national programs is at the level of 2021.

#### Baseline financing of research

In 2022 the total amount of baseline financing for Estonian science increased by 6 million euros, i.e. approximately 13% (52,310,000 euros in 2022 and 46,310,000 euros in 2021) (table 6). TLÜ's baseline financing allocation (including additional support for national sciences) increased by 0.2 million euros, i.e. approximately 6%, being 3,583,419 euros in 2022 and 3,382,385 euros in 2021 (figure 2). TLÜ's share in total funding decreased by 0.45% (TLÜ's share in 2022 - 6.85%; 2021 - 7.3%) and in the national sciences component by 2.81% (TLÜ's share was 17.8% in 2022 and 20.61% in 2021). In 2021, compared to 2020, the share of TLÜ increased, and at the time of the preparation of the report, it is known that the share of TLÜ will increase again in 2023, therefore such small fluctuations cannot be considered a systemic downward trend.

	2015	2016	2017	2018	2019	2020	2021	2022
Research grants (mln EUR)	42.4	37.9	39.4	40.2	40.6	42.7	46.3	52.3
Baseline financing (mln EUR)	9.3	13.9	16.9	26.9	39.1	42.5	46.3	52.3
Share of research grants	82%	73%	70%	60%	51%	50%	50%	50%
Share of baseline financing	18%	27%	30%	40%	49%	50%	50%	50%

Table 6. Shares of baseline financing and national research grants in 2014–2022<sup>11</sup>

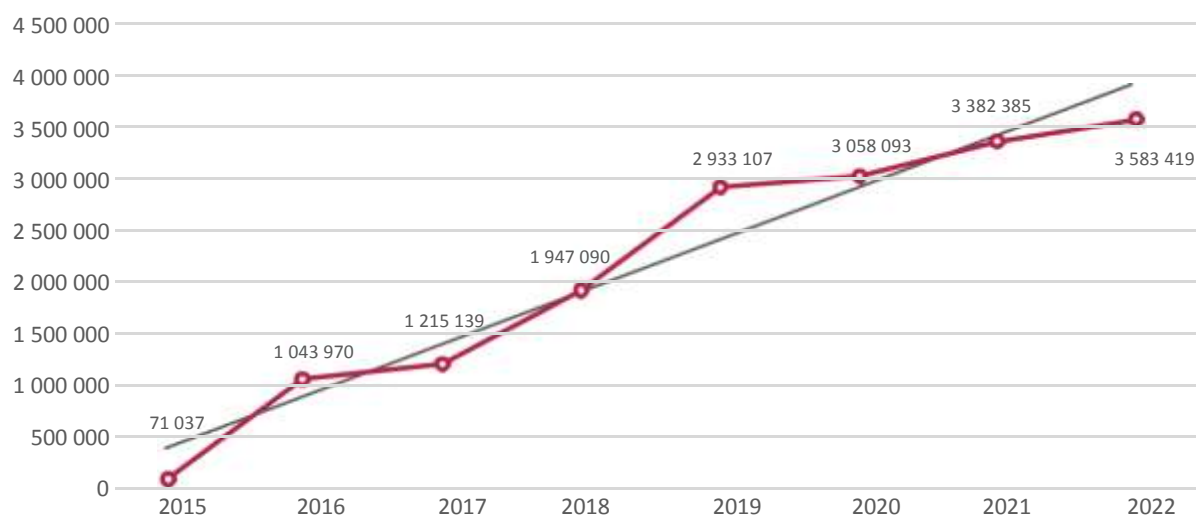


Figure 2. Baseline financing of research of TLÜ in 2015–2022 (in euros)

## Personal research grants

The total volume of TLÜ personal research grants (PUT) and research career grants increased by 23% in 2022. In 2022 the amount of ETAG funding was 2,096,717 euros (including 210,355 euros for post-doctoral grant of personal research grant) and in 2021 1,831,315 euros (including 128,295 euros for post-doctoral grant of personal research grant). In 2022 twelve PUT topics continued (including 9 group grants, 3 start grants), three new grants were added (including 1 start grant and 2 group grants), and ETAG's target grant for solving problems related to SARS-CoV-2 virus ended.

In total, ETAG processed 335 applications in the round of personal research grants in 2022 (grants start in 2023), of which 66<sup>12</sup> received a positive financing decision. The budget for the round was 10.2 million euros. TLÜ's researchers submitted the total of 26 grant applications, 3 applications of which were satisfied. One recipient of the postdoctoral grant withdrew the grant, so two new projects will start in 2023.

In 2022 five Mobilitas+ postdoctoral grants, one reversing researcher grant and one top researcher grant continued, to which one new Mobilitas+ postdoctoral grant was added. Also, three postdoctoral personal research grants continued and two postdoctoral personal research grants were added. The total volume increased by 43% compared to 2021 (684,188 euros in 2022 and 478,445 euros in 2021). The number of grants in 2022 was five more than in 2021.

## Other national funding

As new support measures, two funding programs for the involvement of Ukrainian researchers were launched in 2022. During these measures one Ukrainian researcher worked in the research department, whose short-term internship was supported with 14,281 euros, and two researchers were involved in Karmen Toros research project (PUT grant TG/419), which was supported with 35,983 euros.

<sup>11</sup> <https://etag.ee/tegevused/uuringud-ja-statistika/statistika/teadus-ja-arendustegevuse-rahastamise-yldpilt/>

<sup>12</sup> <https://etag.ee/tegevused/uuringud-ja-statistika/statistika/personaalsed-uurimistoetused/>

The amount of funding from **national RD programs** was at the same level as last year (273,118 euros in 2022 and 277,590 euros in 2021). In 2022 the funding of projects continued from the programs "Estonian language and culture in the digital age (EKKD)", "Estonian language university textbooks 2013–2017" and its follow-up program "Principles of supporting the creation of Estonian language university textbooks 2018–2027". The grant for the "National scholarship program for researchers and lecturers from foreign countries" financed by the Education and Youth Board (HARNO) for the internship of a visiting professor and support for a foreign student through scholarships at the School of Governance, Law and Society of Tallinn University 2022–2023, the project "Automatic proofreading of Estonian language" of the national program "Estonian language technology" and financing of HTM's general education programs and development cooperation programs of the Ministry of Foreign Affairs also continued.

Two research collections continued to be financed from TLÜ's **research collections**: the cultural-historical collection of the Academic Library and the archaeological research collection. The financial volume of grant for research collections in 2022 was at the same level as in 2021 (175,000 euros in 2022 and 176,772 euros in 2021).

The number of objects of Estonian **research infrastructures roadmap and core infrastructure** did not change in 2022. TLÜ is connected to four objects and core infrastructure of the roadmap: information technology mobility observatory (IMO); Estonian e-repository and preservation of collections (stage II); Estonian Family and Birth Survey 2020 and Natural History Archives and Information Network (NATARC). The total volume of funding for TLÜ's 2022 roadmap and core infrastructure objects increased (145,666 euros in 2022 and 47,530 euros in 2021). The increase is due to the increase in funding allocated for the preservation of the Estonian e-repository and collections in 2022.

In 2022 the funding of the measures of **Dora Pluss** grant period continued, during which the activities "Study in Estonia", "Foreign master's and doctoral students" and the activity "Visiting doctoral students" were supported. In 2022 the total volume of Dora Pluss funding decreased by 64% (97,113 euros in 2022 and 271,461 euros in 2021). This is mainly due to the end of the funding period.

Tallinn University actively participated in the project of the national **Centre of Excellence in Estonian Studies** (research group led by Irina Belobrovseva). In 2022 the funding of the research group of TLÜ within the project of the centre of excellence was 37,336 euros, which is 40% less than last year (62,368 euros in 2021). It is a long-term project that lasts up to 1 March 2023. The decrease in funding for 2022 reflects higher spending in previous years.

In 2022 the total volume of funding of **ASTRA project aimed at institutional development activities** aimed at RD institutions and higher education institutions was 488,353 euros, which is 2% less than last year (498,867 euros in 2021) due to the end of the main period of the project. In 2022 ASTRA funds financed the development of focus areas, including effective research and educational activities at an international level in the focus area with 165,184 euros, enhancement of work processes and management models with 62,961 euros, improvement of the quality of supervision of doctoral students and increasing the efficiency of doctoral studies (funding of doctoral schools) with 185,627 euros. In addition, ASTRA sub-activity 7 "Strengthening cooperation between research and development institutions, higher education institutions and companies" was financed with 74,603 euros.

In 2022 the **centre of competence** of two areas was funded in TLÜ. TLÜ continued as a lead partner in the project "Development of the field of health promotion and rehabilitation - supporting entrepreneurship through the implementation of research and promotion of national and international cooperation" (Tere KK 2020–2023) and as a partner in the project "Competence Centre for Social Innovation" (SIKK/ESIA). The volume of funding for competence centres decreased by about 57% in 2022 compared to 2021 (167,199 euros in 2022 and 397,866 euros in 2021) due to the end of the project "Development of the Competence Centre for Educational Innovation at Tallinn University".

The total amount of funding for entrepreneurship and entrepreneurship education in 2022 increased by about 20% compared to 2021 (110,144 euros in 2022 and 91,608 euros in 2021). The project of Education and Youth Board (formerly HTM) "Systematic development of entrepreneurship and entrepreneurship education at all educational levels" continued to be financed with 90,885 euros, including the activity 7.1. Development of entrepreneurship education methodology and preparation of educational materials with 18,292 euros, activity 7.2. Continuing training of specialists conducting entrepreneurship education with 17,566 euros, activity 7.4. Supporting the implementation of entrepreneurship and entrepreneurship education in higher education institutions (pre-incubation) with 55,026 euros. In addition, HARNO financed the project "Development of e-assessment tools for entrepreneurship competence for grades II and III of basic school" with 9,450 euros and supported the new WINnovators project "Increasing the entrepreneurship and STEM/STEAM capacity of young women in higher education institutions for the purpose of sustainable development and innovation" with 9,809 euros. The aim of the project is to increase entrepreneurship and STEM/STEAM capacity in higher education institutions, focusing on economical and innovative development. The project will last until the end of 2024.

The volume of **other RD national funding** in 2022 increased by 14% compared to the previous year (2,531,041 euros in 2022 and 2,218,917 euros in 2021). In 2022 the Information Technology Foundation for Education (HITSA) supported the project "Digital transition and lifelong learning" with 381,033 euros; the Estonian Research Council funded preparatory grants for projects that exceeded the threshold with the total of 57,000 euros; the Ministry of Education and Research supported the acquisition of scientific information for the TLÜ library from the state budget with 351,707 euros and in addition several TLÜ projects with 276,389 euros; the Ministry of Foreign Affairs financed various studies with 127,313 euros; HARNO supported TLÜ projects with 236,780 euros; the Environmental Investment Centre commissioned studies for 44,937 euros. The grants for TLÜ RD projects were also offered by AS EMOR, Institute of the Estonian Language, EdTech Estonia MTÜ, Defence Forces and Ministry of Defence, Ministry of Environment, Urban Environment and Public Works Department, Environment Agency, Heritage Board, Chancellery of the Riigikogu, State Shared Service Centre, SA Archimedes and many other organizations.

In 2022 the project **funding from structural support measures** decreased by 33% compared to the previous year (374,577 euros in 2022 and 561,218 euros in 2021). The project "Reducing the gender pay gap" continued to be financed, the two-year project "Increasing the participation of young people" was supported through HARNO, the project "EUROREPAIR: Europeanisation through repair" was supported by the funding program MOBEC. In addition, in 2022, the new long-term project "Promotion of research on the integration of formal education and learning at the workplace" received funding of 45,300 euros. The aim of the project is to increase the capacity to investigate the integration of workplace learning with formal education. Work-based learning has so far been discussed mainly in the context of vocational education, but now the focus can also be on basic and upper secondary school students.

## 1.2.2. Research funding from external sources

### "Horizon Europe" framework program of the European Union for research and innovation

The new EU framework program "Horizon Europe" began in 2021, the first projects of which are financed from 2022. "Horizon Europe" is the ninth research and innovation framework program of the European Union for the years 2021-2027. The components and structure of "Horizon Europe" are based on previous framework programs for research and innovation, in particular the previous framework program "Horizon 2020" (2014-2020). In general terms, "Horizon Europe" retains the three-pillar model known from its predecessor, but the new model also includes significant changes.

Compared to the past, the content of the first pillar of the framework program, dedicated to top-level science, has remained almost the same. The industrial technologies located in the second pillar of H2020 and the societal challenges of the third pillar are combined into six thematic areas in the second pillar of "Horizon Europe". The third pillar of the "Horizon Europe" focuses on supporting the European innovation landscape, partly with known and partly with new measures. The most important innovation of the third pillar is the European Innovation Council (EIC), which was established already during the previous framework program, but which should, in an expanded form and partly with the help of new measures, make the European Union a market leader in creative and pioneering innovation. Secondly, innovation ecosystems (EIE), i.e. networks that support the realization of the innovation and growth potential of companies, are supported through the third pillar. The European Institute of Innovation and Technology (EIT), which was outside the pillars in the previous framework program, has also joined the third pillar.

TLÜ's funding from the EU programs increased by 33% in 2022 (2,822,073 euros in 2022 and 2,120,483 euros in 2021). 26 projects (3 new and 23 follow-up projects) were financed from the Horizon program in 2022, TLÜ is in the role of the leading partner in eight projects, partner in 14 projects and coordinator in 4 projects. The projects started in 2022 are "Integration of new technologies in education and training (eDiploma)", "Trust and visibility in everyday digital practices (TRAVIS)" and "Research/Innovation/Transformation (FILMEU\_RIT)" (table 7).

The goal of the eDiploma project is to pilot new, innovative e-learning solutions in adult education in experiential learning practices, doing developmental group work, practical work, etc. The three e-learning modules are technically created in cooperation with partners in the project, in which virtual reality, augmented reality and artificial intelligence support are applied in e-learning in a new way. The role of Tallinn University is to plan the didactic structure and cognitive learning process enriched with new technologies, coordinate pilot tests and hackathons in partner countries and investigate the positive and negative effects of the learning process and how inclusive and sustainable e-learning in a technology-rich environment is for adult learners and lecturer.

In the course of TRAVIS research project the content of visual digital trust is analyzed in four different cultural contexts in Estonia, Finland, Austria and Great Britain. It is investigated how credibility is created and trust is experienced in everyday digital practices, focusing on health topics in (social) media (e.g. sharing pedometer screenshots, COVID-19 graphs, selfie of intensive care nurse having mask traces on face, pandemic memes, fake graphs used to spread panic on alternative news sites). In addition to innovative conceptualization of digital and visual reliability and culturally sensitive opening, TRAVIS also contributes to discussions on social media governance, information confusion and digital competences and to the creation of a reliable discussion space.

The FILMEU\_RIT project unites four European higher education institutions: UL - University of Lusófona from Portugal, LUCA School of Art from Belgium, IADT - Dún Laoghaire Institute of Art, Design and Technology from Ireland and Baltic Film, Media and Arts School of Tallinn University. The institutions work together to jointly promote high-level research, innovation and study activities in the multidisciplinary field of film and media arts and through this cooperation consolidate Europe's central role in the world of creative fields. FILMEU\_RIT increases the FILMEU alliance's competitiveness and strengthens its capacity to develop activities that cover all areas of the knowledge square: education, research, innovation and service to society, while helping creative people to harness the sector's innovation and resilience potential in the post-COVID-19 situation.

Project	Funding program
<b>„FILMEU_RIT - Research   Innovation   Transformation“</b> (FILMEU_RIT, lasts until 31.08.2023; total financial volume of the project 1,999,525 euros / including TLÜ part 300,075 euros)	H2020-IBA-SwafS-Support-2-2020
<b>„Trust And Visuality: Everyday digital practices“</b> (TRAVIS, lasts until 31.10.2025; the total financial volume of the project is 229,999 euros)	ERA-NET (H2020)
<b>„Electronic, Didactic and Innovative Platform for Learning based On Multimedia Assets“</b> (eDiploma, lasts until 31.08.2025; total financial volume of the project 2,998,000 euros / including TLÜ part 421,625 euros)	H2021-TRANSFORMATIONS-01

Table 7. TLÜ's projects funded by EU Horizon programs that started in 2022

## Funding from other EU programs

The volume of the projects financed from **other programs of the European Union** decreased by about 17% compared to 2021 (764,431 euros in 2022 and 920,095 euros in 2021). The decrease was mainly due to the end of the funding period.

In 2022 TLÜ joined the project "FILMEU - European Universities Alliance for Film and Media Arts" as part of the European University Alliance program funded by the European Commission. TLÜ replaces the Hungarian partner in the project and TLÜ's participation in the project was financed with 166,218 euros in 2022. FILMEU's goal is to develop a top film and media university in Europe. To this end, the Union implements jointly developed policies and action plans to increase the visibility of film and media arts education, innovation and research in Europe and the world.

In 2022 six new projects received funding from EK Erasmus+ programs: "CitiesGoingGREEN", "From me to us - strengthening social relations through creativity", "digiTED - Development of digital learning in teacher education", "Avatar-based intervention and learning during the period of illness", "BIG GAME - engaging and multidisciplinary STEM learning through a collaborative digital game" and "OWL+ Finding and managing opportunities for the use of endangered languages in schools".

In 2022 the amount of funding for Erasmus+ mobility-related subprograms and other mobility-related projects increased by 66% compared to the previous year (976,621 euros in 2022 and 588,659 euros in 2021). The increase is due to the fact that in 2022 eight new Erasmus + projects were added in total amount of 390,135 euros.



## **RD foreign funding from different sources**

The financing of other development projects with external financing increased by 97% in 2022 compared to the previous year (182,584 euros in 2022 and 92,569 euros in 2021). This includes grants from Nordplus programs of the Nordic Council of Ministers for projects aimed at developing cooperation, including the project "Cinemini Europe 2" funded by the "CREATIVE EUROPE - MEDIA" program, as well as the project "Development of Chinese language and culture teaching in Estonia" supported by the headquarters (China) of the World Network of Confucius Institutes with 116,791 euros.

### **1.2.3. Overview of the financing of activities aimed at study and organizational development**

In 2022 the volume of projects aimed at study and organizational development financed from structural funds increased by 55% compared to the previous year (437,619 euros in 2022 and 281,320 euros in 2021). The growth is primarily due to the increase in the amount of funding of the structural support measure "Increasing the local socio-economic impact of the R&D system and smart specialization for the development of growth areas" of the activity "Higher education specialist scholarships in the growth areas of smart specialization" in 2022 in total of 327,901 euros and the support of the new UNICORN project in amount of 87,247 euros.

Other national financing increased by 50% compared to the previous year (860,340 euros in 2022 and 574,147 euros in 2021). The biggest donors were the Education and Youth Board (268,469 euros), including the new project "Training of IT teachers at Tallinn University 2022" was supported with 141,900 euros; the Ministry of Education and Research (174,324 euros) and the Ministry of Foreign Affairs supported study cooperation with 161,337 euros within the framework of the development cooperation and humanitarian aid program of the Ministry of Foreign Affairs. The funding of scholarships awarded by the city of Tallinn continued.

### **1.2.4. Overview of the creative activities and its financing**

#### **Funding of creative activities**

In 2022 the national funding of creative grants increased by about 54% (107,770 euros in 2022 and 70,127 euros in 2021). The creative activity was supported by Cultural Endowment of Estonia (61,576 euros), Estonian Film Institute (9,758 euros), Ministry of Culture (34,148 euros), Estonian Song and Dance Celebration Foundation (1,328 euros) and Viru Film Fund (1,690 euros).

The largest allocations from the Cultural Endowment of Estonia (KULKA) were 39,000 euros for the production of three short films for BFM (including 18,000 euros for the short film "Illusory", 12,000 euros for the short film "Comical" and 9,000 euros for the short film "Deserved freedom") and 2,077 euros for the purchase of Sahtler's camera tripod; 19,076 euros to TLÜ publishing house (including 8,000 euros for the adaptation of Dante Alighieri's "Divine Comedy: Paradise" in Estonian, 4,000 euros for the publication of Aaro Toomela's three-part work "The path of children and mankind from scribbles to art", 2,300 euros for Jaak Panksepp and Lucy Biven's "Archaeology of the Spirit" for editing, 2,000 euros for printing costs and editing of "Zhuangzi Inner Chapters" translated by Margus Ott, and 1,794 euros for supplementing the comments of Sei Shōnagon's "Pillow Notes" with illustrations, editing and design of the book). In addition, KULKA scholarships for TLÜ's creative lecturers and grants for cultural collective leaders continued.

The Ministry of Culture supported the production of Tallinn University's (BFM) MA Documentary theses with 9,000 euros: "Where the clouds meet the sea", "Pidu", "Parking lot", "Kursimees Gulk", "Rainer Sarnets Invisible Fight" and "Tuvikesed" and 25,148 euros for TLÜ collectives participating in the song and dance festival movement of TLÜ. Estonian Song and Dance Celebration Foundation allocated small grants to the TLÜ women's choir and the BFM mixed choir (1,328 euros).

The Estonian Film Institute allocated 9,999 euros to BFM doctoral student of Tallinn University. The grant is related to the project of audiovisual arts and media studies curriculum, the umbrella title of which is "Modern Estonian film industry, film markets and export strategies". Viru Film Fund allocated 1,690 euros to BFM to co-finance the film "Rentsli krahvid".

Starting in 2021 Nafta Films, as the first company in the film industry, will provide production grants to BFM applied higher education film-art students to create films. This is very important, especially in the current situation, whereby the permanent funding of the Estonian film industry has decreased. In addition to the scholarships, film students can complete a mandatory internship at the company, and in cooperation with Nafta Films, BFM also offers advanced training for professionals.

## Overview of creative activities

11 feature films, 9 documentaries, 1 animated film, 9 exhibitions, 16 concerts, 1 film music creation and recording, 18 dance performances and 41 other creative works, such as self-created workshops, podcasts, videos, program management and popular science articles, were completed with the participation of BFM teaching staff. The documentary film "Suur soo" produced by Professor Riho Västriik received a special award from the Ministry of the Environment at Matsalu Nature Film Festival.

In 2022 about 1,000 audiovisual works were created during the course of study, the largest of which were the students' semester projects: 27 short films, 4 dance films, 58 documentaries, 10 commercials, 9 music videos and 6 TV shows plus two seasons of newscasts that aired live on the LUNA platform. Three *blu-ray* collections of students' works were also released: "Pilet tundmatusse", "Põgenikud" and "Väljateenitud vabadus".

The interdisciplinary TAL cooperation is vividly characterized by "Rich Estonia" project (led by Andres Kõnno), which ended in the spring of 2022, the purpose of which was to introduce Estonians to foreigners who have adapted and are doing well in Estonia and to convey to people the message that cultural diversity emphasizes and values Estonia as a special living environment. The project consisted of solutions on different platforms, such as Kanal2's Saturday evening show<sup>13</sup>, podcasts<sup>14</sup>, Instagram<sup>15</sup> and travelling exhibition of posters in general education schools (compiled by Krista Aren, Laura Roomets, Andres Kõnno). In order to initiate the cooperation projects with focus on knowledge transfer, the MINT cluster was created in 2022, which deals with the problems and technologies of the metaverse, i.e. new internet. The head of the cluster is BFM junior researcher Ermo Säks.

In 2022 the Estonian dance heritage accumulated over decades was digitized, which can now be preserved and made available. The Film Archive of the Estonian National Archives started working with the materials. The presentation and exhibition of the history of Estonian film and cinema posters in the BFM galleries and studies in the subjects of integrated art, music and multimedia continued.

In April visiting professor Hagi Šein opened Telekraat database in Nova TV studio, which offers systematic access to the sources related to Estonian television history and research: research papers, hundreds of theses, master's and bachelor's theses, research and commemorative books, thousands of articles in the press and programs about television.

In 2022 BFM films were submitted to festivals 122 times. BFM student films have been selected for festivals 40 times, the most films were simultaneously represented in PÖFF Shorts program (19). Two student films were selected as the opening films of the Premier Regards festival: "Where the Linden Grows" (dir. Katariina Aule) and "Happy Fucking New Year" (dir. Ville Seppänen). "The King" by BFM film students won the best student film award at Oslo Film Festival (dir. Teresa Juksaar). BFM's films have also been successful at genre film festivals, for example, at Haapsalu Horror and Fantasy Film Festival (HÖFF), which is a member of the Méliès International Festivals Federation (MIFF), both Raoul Kirsima's "Eyes on you" and Silver Ōun's "Talent" were awarded. The first of them was declared the best genre film in Estonia, and the second was noted as the winner of the Méliès D'Argent short film competition program. "My Dear Corpses" (dir. German Golub) still gets noted and is discussed about. Alesja Suzdaltseva's "The Rise", which has already been awarded the best student film at Sydney Science Fiction Film Festival, is on the successful festival tour, and "Children of the Border" by Janne Vasarainen, BFM alumnus of documentary film, has also been selected for several festivals.

On 30 October the play "It's Time to Fight Reality Once More. Sentimental Education for Robots" by MEDIT postdoctoral fellow Liina Keevallik premiered in the Black Box hall of VITA house. During the creation of the play human intervention is kept to a minimum, the creators of the play are robots themselves - starting from writing the play to directing, designing, sounding, performing and improvising the performance. The project unites artists (Katrin Essenson, Raul Keller, Hans-Gunter Lock and others), researchers (Luule Epner, Indrek Ibrus and others) and TLÜ students and was born in cooperation between TLÜ, BFM, MEDIT, Enactive Virtuality Lab (MOBTT90), EDUSPACE laboratory, performing arts platform e-lektron, data science company STACC and EKA new media chair.

---

<sup>13</sup> <https://kanal2.postimees.ee/saated/Rikas-Eesti>

<sup>14</sup> <https://anchor.fm/rikaseesti>

<sup>15</sup> [https://www.instagram.com/rikas\\_eesti/](https://www.instagram.com/rikas_eesti/)

## 1.3. Overview of the knowledge transfer related (society oriented) activities

The knowledge transfer activities aimed at society and economy are one of the university's priorities. In 2022 the university's focus was the development of knowledge transfer metrics. According to the proposal the model where knowledge transfer activities are handled in three categories could be suitable for TLÜ.

### I Knowledge transfer activities with social and public impact

- participation in networks and organizations with social influence and in policy making
- public appearances<sup>16</sup>

### II Knowledge transfer activities with economic impact

- continuing education and microdegree studies<sup>17</sup>
- order-based research, development and innovation activities and commercialization of intellectual property

### III Increasing institutional capacity for knowledge transfer

According to the development plan for research and development, innovation and entrepreneurship 2021–2035 (TAIE)<sup>18</sup>, Estonian scientists will be valued partners of both entrepreneurs and policy makers in society by 2035, and they will also be active and recognized participants in international knowledge networks. Therefore, TLÜ also aims **to participate in networks and organizations with social influence and in policy-making.**

In 2022 there were systematic meetings and cooperation with the scientific advisers of the ministries and the officials managing the structural funds from both the ministries and the State Chancellery. Also, in 2022 significant contributions have been made to the development of TAIE roadmaps, as well as structural measures concerning the field of higher education (SekMo, ASTRA+, Ida-Virumaa education and research measure, etc.).

In addition, TLÜ actively participates in the preparation and organization of the day of local governments. It is a long-term cooperation that contributes to the creation of knowledge-based policy.

In 2022 Tallinn University became a member of the World Intellectual Property Organization (WIPO) through the Baltic States TTO Network. The international continuing education network EUCEN and the Estonian Network for University Continuing Education EATK<sup>19</sup> also contribute to policy making.

The university's **research, development and innovation** cooperation requests reach the university both through the cross-university entrepreneurship-cooperation platform ADAPTER and through institutes and sub-institutions. Since 2019 the university has been using its own cooperation platform EXU (Company x University), where the services and news streams provided by the university are provided<sup>20</sup>.

In 2022 70 simple inquiries have been answered in writing via EXU/Adapter and 45 consultations with potential partners and customers have taken place. The offers for order-based research and development were made in amount of 236,071 euros, of which the resulting contracts made 92,913 euros. In total, the university had TAL service contracts with the companies within the amount of 312,913 euros. In addition, public sector institutions (local governments, agencies, ministries, etc.) had TAL order contracts within the amount of 120,500 euros. In 2022 TAL had service contracts totaling 433,415 euros. LTI's ecology center has the largest service contract with Hynday Motorsport GmbH, and the most active service providers are LTI's molecular chemists with laboratory services, for example, valorizing local resources (forest and garden products and industrial waste) with the development of natural cosmetics.

MURAKAS 2 project was also carried out (follow-up project to the commissioned work of Adapter's client VKG Kaevandused in the earlier years, which investigated the monitoring of the ecosystem of Muraka swamp under the leadership of Martin Küttim). LTI's health behaviour experts opened an interesting new direction in the creation of a new generation of health and life insurance at Lyfery OÜ. With a comprehensive offer, input was given for the development of a new digital platform in RUP project (Karel Kulbin, Indrek Rannamaa, Valeri Murnikov)<sup>21</sup>.

---

<sup>16</sup> see chapter 3.4. Marketing activities and reputation management

<sup>17</sup> see chapter 2.3. Continuing education and microdegree studies

<sup>18</sup> [https://www.hm.ee/sites/default/files/documents/2022-09/3.\\_taie\\_arengukava\\_kinnitatud\\_15.07.2021\\_0.pdf](https://www.hm.ee/sites/default/files/documents/2022-09/3._taie_arengukava_kinnitatud_15.07.2021_0.pdf)

<sup>19</sup> <http://eatk.edu.ee/avaleht>

<sup>20</sup> <https://www.exu.tlu.ee/tehtud-tood>

<sup>21</sup> <https://lyfery.com/et/>



The university's **institutional capacity for knowledge transfer** was supported by both the international EIT HEI project UniCorn (*Fostering Knowledge Transfer from universities to business – innovation to unicorn*) and ASTRA measure of the current structural funds period.

In 2022 four cooperation clusters were launched at the university:

**KEKO cluster** - cluster for adapting to environmental changes and mitigating their effects

**MINT cluster** - cluster dealing with metaverse issues

**STEAM4EDU cluster** - cluster of interdisciplinary educational innovation

**WoWeC** - work, well-being and communication in a globalizing and digitizing world

The purpose of cooperation clusters is to support cross-departmental cooperation in selected fields in order to strengthen the knowledge transfer capacity of the field both in response to measures of the European Union's structural funds and in the introduction of international project funding.



# *II*

Study activities



## 2.1. Objectives of the university and their achievement in study activities

The development plan of Tallinn University for 2020–2022 sets out the operating principles to support strategic goals, which are the basis for, among other things, the sub-objectives of processes related to the study activities (table 8).

<b>Operating principle</b>	The university is interdisciplinary in its activities	The university is international	The university is demanding and sustainable
<b>Sub-objectives</b>	General competences and practical skill building in the study process	Learning in English is natural part of the studying activity	Curricula proceeding from the needs of society, labour market and students
<b>Expected result</b>	<ul style="list-style-type: none"> <li>the number of cross-curricular interdisciplinary modules has increased;</li> <li>the volume of studies conducted for students of other academic units has increased.</li> </ul>	<ul style="list-style-type: none"> <li>the number of graduates from English-language curricula has increased;</li> <li>the student satisfaction with the quality of teaching in English has improved;</li> <li>the number of curricula with a mobility window has increased;</li> <li>the share of students who participated in study abroad has increased.</li> </ul>	<ul style="list-style-type: none"> <li>the number of students per academic staff has decreased;</li> <li>the share of students who graduated within the nominal duration of the curriculum among all those admitted to formal higher education by level of study has increased;</li> <li>the student satisfaction with the quality and organization of studies has improved;</li> <li>the graduates' satisfaction with acquired general competencies has improved.</li> </ul>

**Table 8.** Sub-objectives and expected results of the operating principles of studies-related processes

The achievement of the university's objectives is assessed on the basis of implemented activities and key indicators (table 9)

	Key indicator	2020	2021	2022
<b>Interdisciplinarity</b>	number of cross-curricular interdisciplinary modules	0	12	23
	volume of study conducted for students of other academic units (TAP)	32 992	34 999	35 289
<b>Internationalization</b>	share of English-language curricula	22.12%	21.15%	22.33%
	number of graduates from English-language curricula	268	276	275
	students' satisfaction with the quality of teaching in English	4.39	4.34	4.34
	number of curricula with a mobility window	15	27	31
	share of students who studied abroad or participated in an internship	1.8%	1.7%	3.1%
<b>Strictness and sustainability</b>	number of students per academic staff member	16.08	15.25	14.82
	share of students who graduated within the nominal duration of the curriculum (nominal duration of the curriculum + 1 or 2 years) from all those admitted to formal higher education studies by study level	49.43%	53.5%	54%
	RKH	64.23%	65%	58%
	BA	44.43%	49%	49%
	MA	56.18%	60%	61%
	DOK	15.22%	10%	20%
	student satisfaction with the quality and organization of studies <sup>22</sup>	4.45	4.48	4.45
	graduates' satisfaction with acquired general competencies <sup>23</sup>	4.09	-	4.06

Table 9. Level of key indicators of the field of study in 2020–2022

## 2.2. Overview of the formal education activities and study organization

### 2.2.1. Curricula

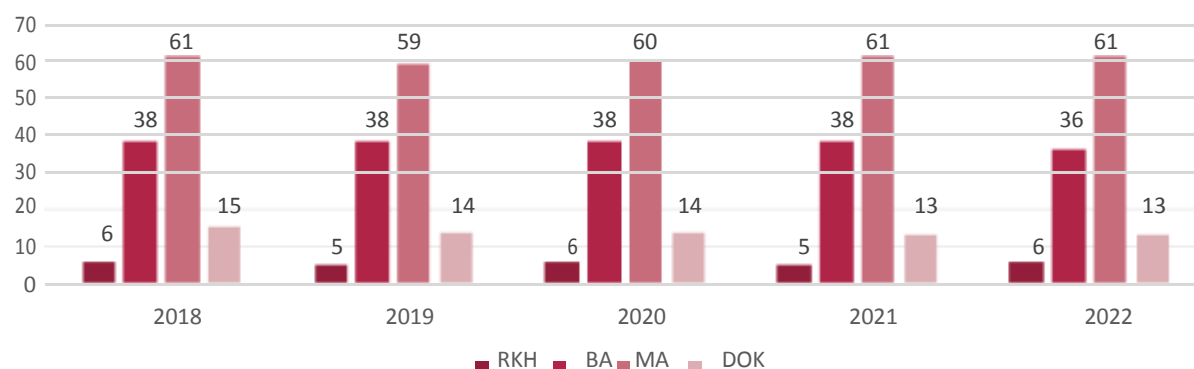


Figure 3. Curricula open for admission by study levels

<sup>22</sup> Student satisfaction is measured on a 5-point scale.

<sup>23</sup> Graduates' satisfaction is measured on a 5-point scale. Due to changes to the questionnaire, no data will be provided in 2021.

In 2022 the study was conducted in 123 curricula, which is the same size as in previous years. 116 curricula were open for admission (figure 3), including two new Master's curricula in Estonian: Contemporary Culture and Comparative Philosophy. 23 curricula in English were open for admission (6 at level I and 17 at level II of higher education). The share of curricula in foreign languages among all curricula open for first and second level admission was 22%, which was slightly more than in 2021 (21%).

Based on the feedback from the institutional accreditation and the economic situation of the university, the curricula were analyzed on the basis of selected qualitative and quantitative indicators. On the basis of the analysis, suggestions were made to the curricula regarding quality improvement, achieving economic efficiency and closing the curricula. As a result of the analysis the admission was terminated and the following curricula will be closed: information science, environmental management, integrated technologies and handicraft in the Bachelor's program (closing date for all 31 August 2027); cultural theory and philosophy (31 August 2024), recreation management (31 December 2025), information science (31 August 2025) and social pedagogy and child protection (31 August 2028) in Master's studies.

In 2022 the personal service curriculum group participated in the external assessment of the curricula and the Estonian Quality Agency for Education (HAKA) made a positive decision regarding the fulfilment of the secondary condition<sup>24</sup>.

### Teacher training curricula

The teacher education advisory board was established for the university-wide development and support of teacher training, headed by the vice-rector for educational innovation. The advisory board coordinates the university-wide work of formal education curricula ending with a teaching profession, makes decisions based on development activities, sets common goals and monitors the progress towards these goals. The advisory board includes curators of formal teacher training subjects, heads of studies of the respective institutes and a representative of the sectoral development centre.

### LIFE (Learning in Interdisciplinary Focused Environment)

In the calendar year 2022 92 LIFE projects were carried out, 15 of which were supervised by the total of 21 students. LIFE projects were supervised by 134 university employees, of whom 103 were academic and 31 non-academic employees. In 2022 1,406 students participated in the LIFE subject.

In 2022 two seminars were organized for LIFE supervisors, the focus of which, in addition to the exchange of experience and feedback on new project ideas, was also ethical topics and linking the LIFE subject with entrepreneurship.

In 2022 the university-wide interdisciplinary initiative Akadeemia+ was continued, the aim of which is to offer students additional development opportunities and faculty members the opportunity to combine their studies with the part of their research, the specific content of which is outside the framework offered in the curricula. In 2022 the total of five Academy+ courses were held, with the total of 69 students participating. In 2022 a new Big LIFE ("Cognitive empathy in relationships", volume 6 ECTS, lecturer A. Pulver) was launched from among the cross-curricular projects.

## 2.2.2. Admission

In 2022 2,183 new students of Tallinn University were matriculated (figure 4). Compared to 2021 the number of admissions decreased by approximately 8%: -4.2% at first level and -13.8% at second level. The number of matriculation students at Estonian higher education level is also in a slight downward trend in the last five years (2018 – 14,181 admitted, 2022 – 13,282).

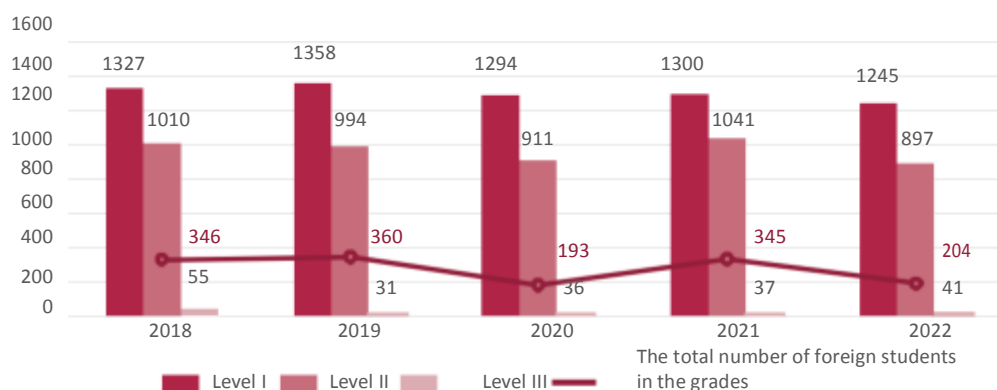


Figure 4. Admission to Tallinn University 2018–2022

24 HAKA's decision 30 November 2022 [https://haka.ee/wp-content/uploads/3\\_TLU\\_Isikuteenindus\\_OKH\\_korvalting\\_otsus.pdf](https://haka.ee/wp-content/uploads/3_TLU_Isikuteenindus_OKH_korvalting_otsus.pdf)

The reason for the decrease in the number of admissions at TLÜ was the smaller number of curricula, establishment of study places in curricula that had previously been threshold-based, as well as the decrease in the number of admissions of foreign students. On the third level of higher education, however, the number of admissions has increased by 9.8%. In 2022 the share of matriculated foreign students was 9% of all admitted students, which is significantly lower than in 2021 (15%), but equal to 2020.

Based on the analysis of the 2021 admissions, several minor changes were made to the admission process. The goal of the biggest change was the convenience of candidates and the efficiency of work processes, i.e. it became possible to submit an application only on the basis of digital documents. The admission terms and procedures were also changed on 4 April 2022 in connection with the amendments to the Higher Education Act that entered into force on 1 August 2022, which specified the admission terms for the third level of higher education.

During the negotiations of the management contract, the curricula are agreed upon with the university, for which only part-time (paid) admission can take place. In 2022 such admission was organized in the advertising and PR curriculum. In addition, admission to paid part-time studies was also organized in some curricula besides the competition for full-time studies. These curricula were Modern European languages and cultures, English language and culture; administration and business management and law (BA and MA).

Another performance criterion of the national operating grant is the percentage of university students admitted to the areas of responsibility out of the entire university's admissions. Tallinn University has continuously increased this share, and compared to 2017, the share has increased by approximately 30% (in 2017 the share was 51%, in 2022 80.1%). The majority of universities have a share between 96 and 100%, only EMU (68% in 2021) has a smaller share of responsibility than TLÜ.

772 applications for 2022 were received from foreign student candidates (843 applications in 2021). The biggest reason for the decrease in the number of applications is the Ukraine-Russia war, due to which many people gave up running. Due to the war the restrictions were imposed on the citizens of Russia and Belarus to start studying. The number of applications submitted by Ukrainian candidates increased exponentially (figure 5), 30 of whom reached matriculation.

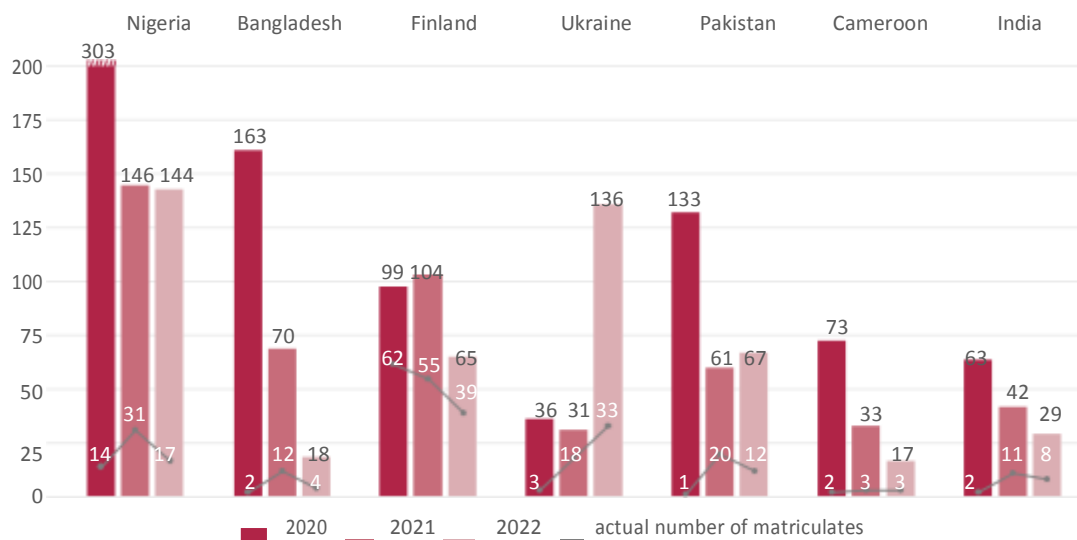


Figure 5. Dynamics of applications of foreign student candidates in 2019-2022 based on the number of applications submitted and citizenship



The total of 197 foreign students were matriculated, 8 of whom are doctoral students (including students who started their studies in spring). The total of 60 foreign students from different countries were admitted (figure 6).

Figure 6. Citizenship of matriculated foreign students in 2022

During the analysis of the 2022 admission, it was revealed that local candidates rate the organization of the admission and the conformity of the content as good (on a 5-point scale, satisfaction with the organization of the exam 4.16 (+0.04); conformity of the content of the exam with the promised 4.26 (+0.08)), which is similar to previous years. The feedback indicated that the candidates would like to know more about the content of the entrance exam, assessment and percentages of the parts of the entrance exam. Based on the results of the admission analysis the university senate changed the admission terms and procedure on 21 November 2022, which will be applied to the 2023 admission.

## Admission to teacher training

In 2022 44 additional study places in formal education were opened for admission with the additional funding of the Ministry of Education and Research. Seven of the additional study places for formal education remained unfilled, we added these study places to the 2023 admission. The total of 457 students enrolled in teacher training curricula and 324 students graduated.

In addition, the mathematics retraining program for teachers with teacher qualifications was organized with the additional funding of the Ministry of Education and Research. The program turned out to be very successful: 74 teachers applied for the program and 30 teachers started studying. As at 1 November 2022 there were 27 students in the program. It was learned from the offer of the retraining program that such a training program needs to be supplemented with basic school mathematics recall, if necessary, add one year to learn or recall this basic knowledge.

The lack of entrants to the curriculum of upper secondary school natural science teacher continued to be a problem, which is why the restructuring of the curriculum was started in 2022. The curriculum will prepare natural science teachers for both basic and upper secondary school, those interested in the teaching profession who need additional preparation in the subject can also join the curriculum, and to enable the additional study volume, the nominal division of the curriculum will be extended from two years to three.

### 2.2.3. Students and support services



Figure 7. Number of students

The number of Estonian students in the last five years (2018–2022) is approximately 44,000 students, but there has been a slight decrease (by 1,500 students). The number of students of TLÜ's formal education has also been relatively stable in the last five years (figure 7).

Comparing the distribution of students in Estonian universities at the levels of study (level I 63%, level II 31% and level III 6% of all students) with the distribution of Tallinn University (level I 42%, level II 39% and level III 4% of all students), it can be said that compared to the Estonian average, TLÜ has fewer I and III level students, but more II level students.

The number of foreign students was in an increasing trend until 2019. Since 2020, due to the COVID-19 pandemic and the Ukrainian-Russian war, the number of foreign students in Estonia has decreased (5,528 in 2019, 4,873 in 2022 foreign students). The change in the number of foreign students at TLÜ is similar (919 in 2019, 733 in 2022 foreign students). Despite the decrease in the number of foreign students, due to the decrease in the total number of students the share of foreign students has remained at 11% of all TLÜ students in the last three years.

The percentage of Estonian higher education dropouts has remained stable in the last couple of years (figure 8). The percentage of TLÜ dropouts follows the national trend, but is lower than the national average.

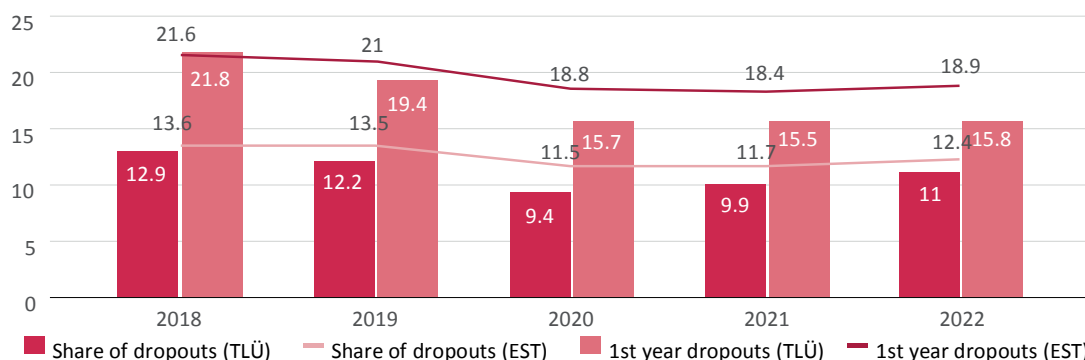


Figure 8. Share of dropouts in Tallinn University and Estonia

The university has been paying attention for many years to the ones who drop out during the first year, as that's when the percentage of dropouts is the highest. Therefore, the Student Support Centre also focused on supporting the first-year students by organizing practical short seminars, onboarding seminars, support groups for both local and foreign students, and the services of the support centre were introduced. As in the past, support seminars for writing the thesis were organized for the graduates.

In the fall semester the entire team of the support centre supervised the LIFE project, during which the awareness of university members about the existence of the support centre was increased: the support centre's open day, orientation for the development of study skills on campus, career fair, information sessions related to working life were held and the training series "Notice special needs" were started, which will continue in the spring semester.

The main topics of the support centre are similar to the previous ones (figure 9), but in 2022 there were additional appeals to psychologists related to the war that started in Ukraine. There was a greater need for counselling among Ukrainian and Russian-speaking students.

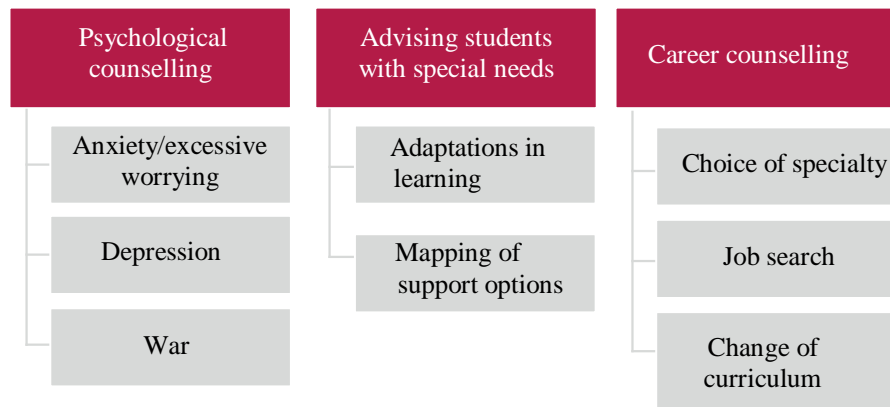


Figure 9. The main topics with which the student support centre was approached in 2022

## 2.2.4. Learning mobility

The learning mobility of TLÜ is again comparable to the level before the COVID-19 pandemic (figure 10). For the first time, we can say that incoming and outgoing learning mobility is almost in balance.

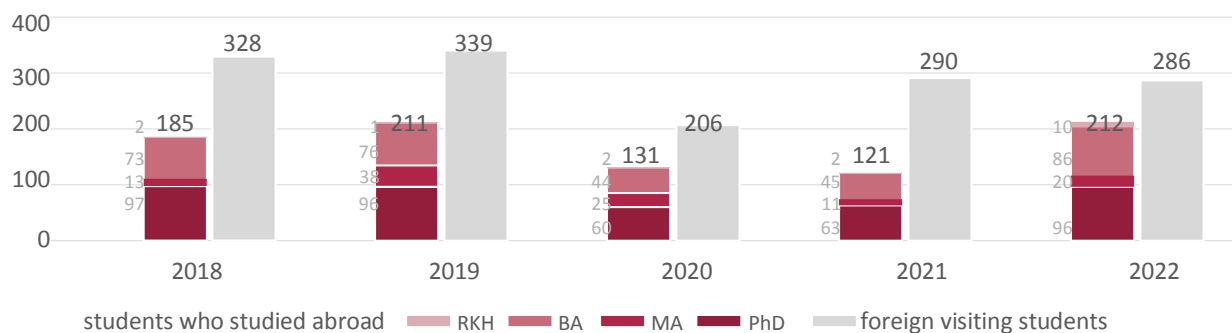


Figure 10. Learning mobility of students in 2018–2022

2018 Interest in foreign practice rose. REV students matriculated from 2018/2019 are required to pay 50% of tuition fee to their home university

2019 Reduction of partnership agreements in order to balance learning mobility.

2020 Learning mobility is affected by the COVID-19 pandemic

2021 Outbound learning mobility is still affected by the pandemic, the number of foreign visiting students is recovering.

2022 Short-term embedded learning mobility is added to Erasmus+ learning mobility opportunities, the number of virtual mobilities is increasing. The number of incoming mobility is affected by the war in Ukraine. REV students matriculated from 2022/2023 should pay tuition fee to their home University.



Regardless of the fact that the share of all students who participated in study abroad is a record 2.3% compared to previous years (in 2020 the relevant indicator was 0.8% and in 2021 1%), it is still below the Estonian average, which is 3.6% of all students. The university's continuing goal is to achieve students' international experience and competence.



Figure 11. Destination countries of Tallinn University students who participated in study abroad in 2022



Figure 12. Countries of origin of foreign visiting students who stayed at Tallinn University in 2022

## 2.2.5. Graduation

In 2022 1,524 students graduated from Tallinn University (figure 13), 192 of them graduated with honours.

The overall number of graduates changes over the course of an academic year, as admissions to certain curricula take place over the course of an academic year.

The share of graduates with nominal time among those matriculated is an indicator that is taken into account when distributing the state operating grant (figure 14). The number of matriculated graduates with nominal time is on a slight upward trend across the university. The share of foreign students graduating with nominal time was 69.5% in 2021 and 75.4% in 2022. The more successful completion of this group is related to a greater commitment to study, as the study leave is used only in exceptional cases. 21 doctoral students defended their doctoral degrees, which is somewhat less than last year. However, compared to the last year, the number of doctoral students who graduated in nominal time has increased by 10%.

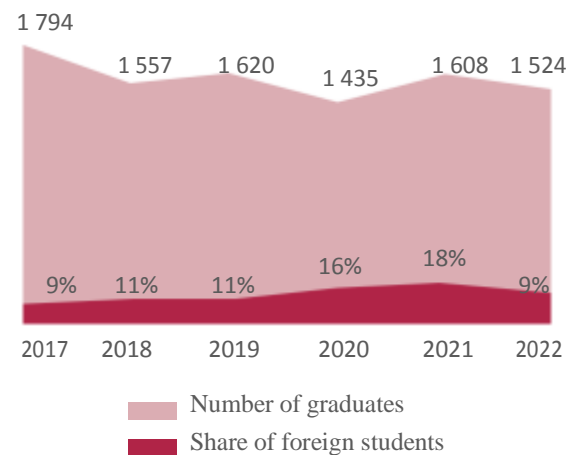


Figure 13. Number of graduates

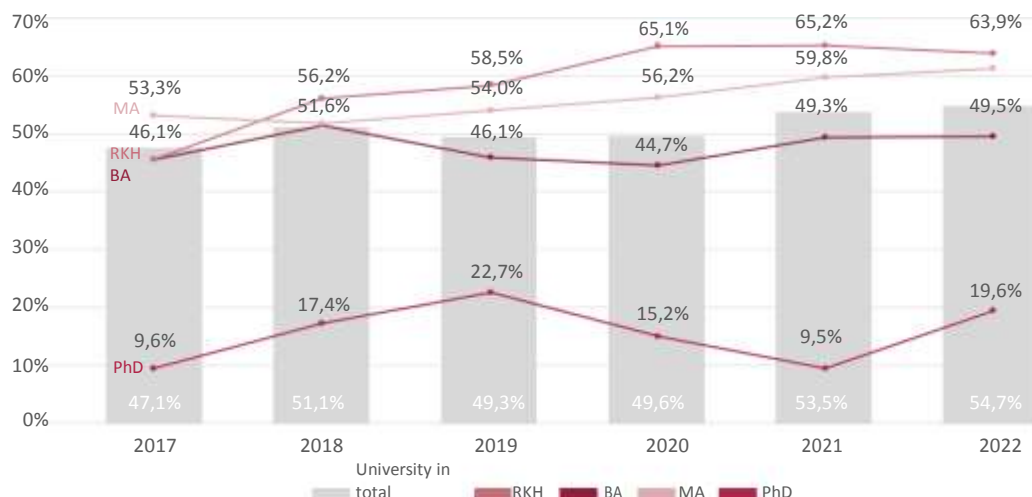


Figure 14. Share of graduates among the matriculated ones

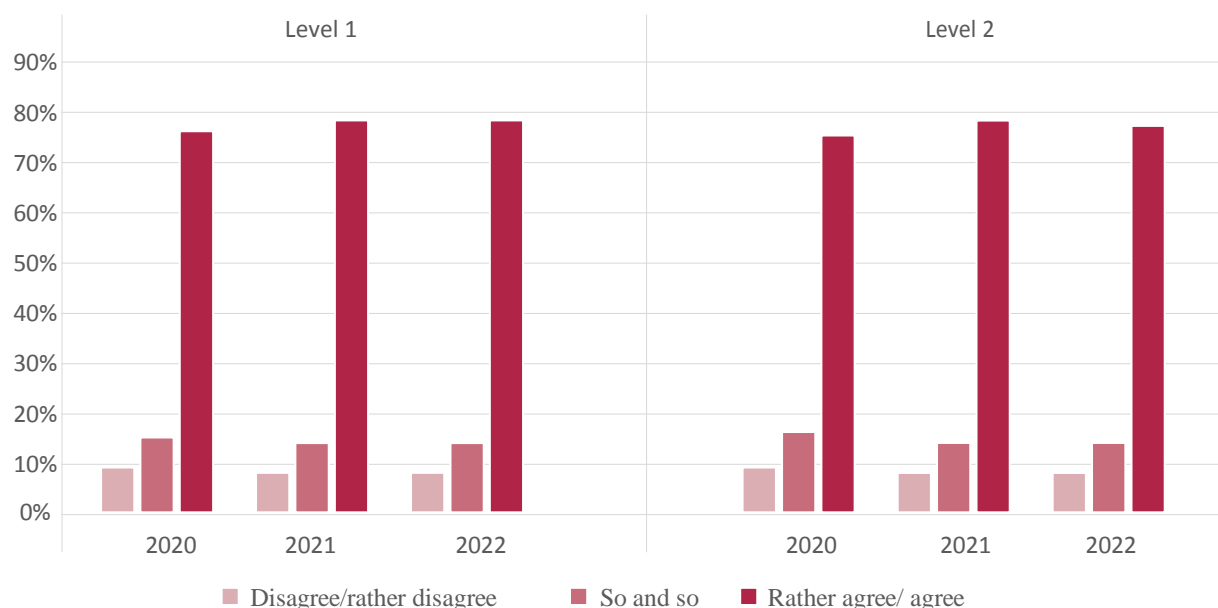
## 2.2.6. Feedback from the students of formal education

At the end of each semester the students are asked to assess the aspects of satisfaction with at least two study courses of their choice in three areas in the ÖIS environment: a) structure and systematicity of the subject course; b) the learner's perception of the learning environment that supports his/her learning, and c) the learner's motivation while completing subject courses. In 2022 the collection of feedback was continued in the system developed during previous years, no changes were made to the structure of the questionnaire and the collection procedure. Based on the interim changes, one question was added in the basic theory to the field that describes the learner's motivation, but this statement was not used in the analysis of the present data in order to ensure the comparability of the data.

Similar to previous years, the students' feedback rather expresses their satisfaction, but this may also be related to the fact that students choose the subject courses with which they are more satisfied to give feedback.

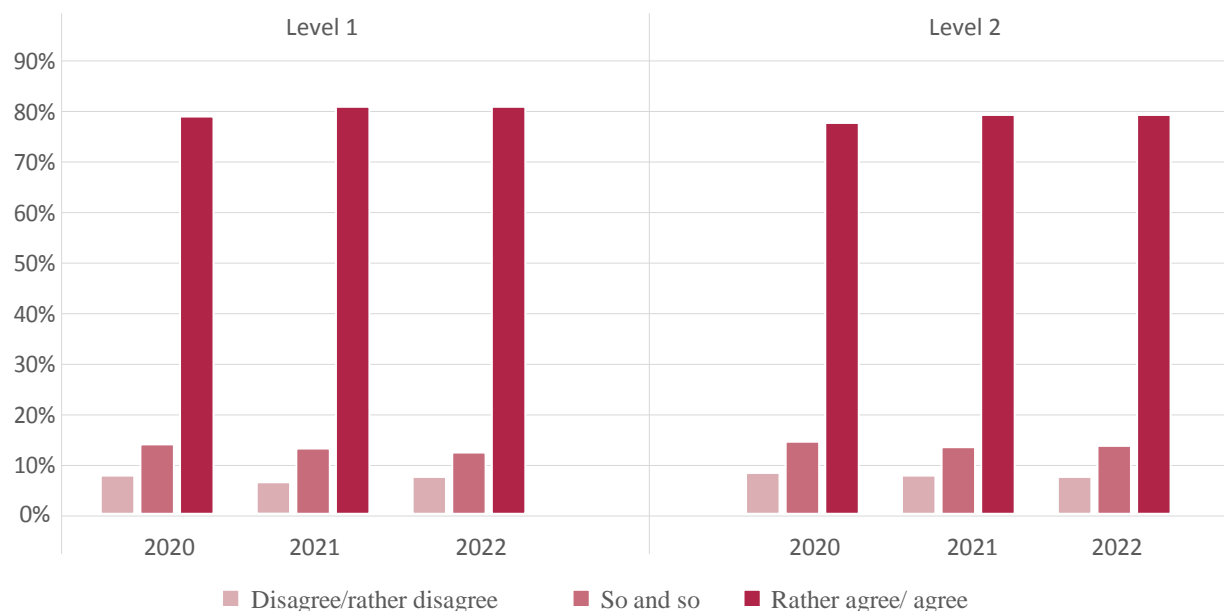
**Structure and systematicity of the subject course.** In 2022 2,147 subject courses were assessed at the first, second and third levels of higher education. Figure 15 describes the distribution of combined choices at I and II levels in different years. 78% of the first-level, 77% second-level and 89% third-level students of higher education were satisfied with various aspects of the organization of the subject. Most often, students agreed with the statements that described the compliance of the course content with what is allowed in the curriculum, adequacy of e-support and sequence of topics covered in the course.

In case of 8% of responses at I and II levels of higher education and 3% of the responses at III level, students were not satisfied or rather were not satisfied with the aspects that described the structure and systematicity of the study course. The most dissatisfaction was expressed regarding the compliance of the amount of work done in the course with the credits and the compliance of the methods used in the course with the learning objectives.



**Figure 15.** Satisfaction with the organization of subjects. Percentages of disagreeing and agreeing with statements by I and II study level in 2020–2022

**The learner's perception of the learning environment that supports his/her learning.** The activities of 1,365 lecturers were evaluated in the design of a supportive learning environment (figure 16). 79% of the students of level I, 81% of level II and 92% of students of level III were satisfied with various aspects. 7% of the I and II level respondents and 3% of the III level respondents expressed dissatisfaction with the aspects that described the teacher's activities in creating a supportive learning environment.



**Figure 16.** Supporting activities of teaching staff in shaping the learning environment. Percentages of disagreeing and agreeing with statements by I and II study levels in 2020–2022

**The learner’s motivation while completing study courses.** The learners were also asked to rate their own interest in the topics related to the course and their experience of effort in completing the topics (considered together as learner’s motivation). In general, the responses were inclined towards a positive assessment of the learners both on their own interest, ability to pass the topics and on the experience of effort (average results in the range of 4.0–4.8). At all levels of study, in 2022, the learners rated the highest on average the relevance of the topics covered in the course, and the lowest was the feeling that they had to work hard to pass the topics. These differences were not statistically significant.

**E-learning support.** Based on feedback from ÖIS, e-support (in the form of a course or study material) was created for 39% of subjects in 2022. Compared to previous years the addition of e-support in courses has slightly increased: in 2021 the corresponding number was 37%, in 2020 26%. Both e-learning environments (Moodle (most frequently used), Google Classroom, eDidiaktikum, website) and webinar programs (Zoom, Teams) were noted as the use of e-support.

The students are mostly satisfied with the e-support provided by the lecturer: in 2022 86% of the students indicated that they were satisfied or rather satisfied with it (87% in 2021). Regarding the learning activities used in the course, in 2022, a decrease in the use of online seminars and lectures can be seen, and the share of independent work has slightly increased. Indeed, the COVID-19 pandemic and the decline in the need for direct online learning is a significant factor.

### 2.2.7. Study organization

The biggest changes in the study organization were made based on the implementation of the doctoral study changes established in the Higher Education Act and the increase in paid part-time study opportunities.

Following academic practices, traditional activities were continued in 2022:

- Trainings for teaching staff (experience cafes at TLÜ) and one seminar at TalTech. During the LIFE summer seminar, an ethics seminar was held for supervisors.
- The development, where the ethics of the project, possible risks and solutions should be considered when entering the project idea, was completed in LIFE web. LIFE materials include ethics-related materials made available to both students and supervisors.
- LIFE project (Academic Integrity Champions) on academic ethics, the focus of which was on foreign-language curriculum students and the involvement of teaching staff. The project was supervised by A. Tammeleht (HTI), A. A. Ogunyemi (DTI), K. Papson (ÖO).

- TLÜ was represented at the ENAI annual conference with A. Tammeleht's presentation "Facilitating development of research ethics and integrity leadership competencies" (co-authors E. Löfström from the University of Helsinki and M. J. Rodriguez-Triana from TLÜ).

As the main change to the study information system, the activities of the transition to the new platform continued in 2022. The admission and ÕIS administrator jobs were completed. Development work was started with the roles of the Academic Affairs Office "Academic Affairs Office (students)" and "Academic Affairs Office (curricula)", part of which functionality was completed in 2022 and will be completed in the first half of 2023.

In addition, the work continued with the second stage of the teaching staff workload calculation project, during which additional functionalities necessary for teaching planning were designed (combined form for the appointment of teaching staff) and the testing of completed developments took place.

## 2.3. An overview of continuing education and microdegree studies

In 2022 there were nearly 11,500 participants in **continuing education** at Tallinn University (1,343 courses, revenue 2.304 million euros). It was also a successful year for **microdegree programs**: there were 493 students in 58 microdegree programs. Two competition-based development rounds of new microdegree programs were carried out, during which the programs based on labour market needs were developed in the following areas: digital, education and pedagogy, psychology and well-being, management and design thinking, arts, languages and culture, marketing and communication. The most popular microdegree curricula were created in cooperation with partners (e.g. "Leading the Green Transition", "Baltic German cultural heritage", "Supporting well-being and mental health through creative activities", "Local governance", "IT smart customer", "Language editing" and "Dispute resolution – legal and psychological treatment of reconciliation").

Custom and public trainings offered by TLU in social media, film, legal psychology and many other fields are still popular. The priorities of continuing education in the field of educational innovation were related to the main challenges in the Estonian education system: trainings for unqualified teachers, assistant teachers in schools and assistant teachers in kindergartens and for non-Estonian-speaking teachers.

Through the student academy we offered 14 courses attended by 253 students. For the first time we organized a "Day of curiosity" for upper secondary school students that lasted the whole school day with six different subjects, which was launched by President Alar Karis. The day was organized as hybrid training, 300 upper secondary school students participated on site and many classes attended online<sup>25</sup>. The organization of the olympiads could also take place as usual, bringing together the participants of the national round on the spot.

In the winter of 2022 seven international courses were organized during Tallinn Winter School, one of which took place on-site and six online. The courses had the total of 69 participants. 35 countries were represented. Most participants were from Germany, Russia and China. In summer 15 international courses took place during Tallinn Summer School. One of them was held as an online course and 14 courses took place on site. The courses had the total of 304 participants from 59 countries, most from Great Britain, USA and Germany.

---

<sup>25</sup> School lessons can be watched on YouTube.



# *III*

Management,  
staff and finances

### 3.1. Objectives of the university in management, staff and finances

The development plan of Tallinn University for 2020–2022 has set the main operating principles to support strategic goals, which are the basis, among others, for the sub-objectives of processes related to management, staff and finances (table 10).

Operating principle	The university is interdisciplinary in its activities	The university is international	The university is demanding and sustainable
<b>Sub-objectives</b>	<ul style="list-style-type: none"> <li>Support for interdisciplinarity is reflected in funding principles and work organization</li> </ul>	<ul style="list-style-type: none"> <li>University members actively participate in the international research and learning community</li> <li>The university's information and work environment is bilingual</li> </ul>	<ul style="list-style-type: none"> <li>The university has a unified identity and motivated employees</li> <li>The university is financially sustainable</li> </ul>
<b>Expected result</b>	<ul style="list-style-type: none"> <li>academic staff's satisfaction with work arrangements supporting interdisciplinary work has improved;</li> <li>the number of the university's strategic partners in the private and public sector has increased.</li> </ul>	<ul style="list-style-type: none"> <li>the share of foreign academic staff has increased;</li> <li>the share of academic employees who have worked abroad for a longer period of time has increased;</li> <li>the satisfaction of foreign employees with the university's English-language information room has improved.</li> </ul>	<ul style="list-style-type: none"> <li>the employee satisfaction with management has improved;</li> <li>the university's revenue base per employee has increased;</li> <li>the average salary of employees has increased.</li> </ul>

Table 10. Operating principles of the university in management as sub-objectives and expected results

The achievement of the university's objectives is assessed on the basis of implemented activities and key indicators (Table 11).

	Key indicator	2020	2021	2022
<b>Interdisciplinarity</b>	satisfaction of academic staff with work arrangements supporting interdisciplinarity <sup>26</sup>	4.12 <sup>27</sup>	4.02 <sup>28</sup>	3.73 <sup>29</sup>
<b>Internationalization</b>	the share of foreign academic staff	15.32%	16.69%	18.01%
	the share of academic staff having worked abroad for a longer period of time	0.92%	1.64%	7.84%
	satisfaction of foreign employees with the university's English language information room	4.52	4.56	4.38
<b>Strictness and sustainability</b>	satisfaction of employees with management	5.47	4.96	5.17
	university's revenue base per employee	46 800.83	50 197.99	58 548.06
	average salary of academic staff	2 069.78	2 208.89	2 275.48

Table 11. Level of key indicators of management, staff and finances

<sup>26</sup> Employee satisfaction is measured on a 7-point scale.

<sup>27</sup> Number of respondents 225

<sup>28</sup> Number of respondents 219

<sup>29</sup> Number of respondents 226

## 3.2. Development of organization

### 3.2.1. Development plan 2023–2027

The preparation of Tallinn University's new development plan 2023-2027 was started in the summer of 2021 after the new management took office and it was adopted on 16 December 2022. Along with the new development plan, nine development plan documents will enter into force in 2023, according to which the activities will be planned and implemented over the next five years. Compared to the previous development periods, the structure of the units' development plans will be harmonized and the direct connection will be created with the university's development plan and action plan.

TLÜ's mission is to support the sustainable development of Estonia through high-level research, study and creative activities, social exchange of ideas, entrepreneurship, cooperation with the public and third sectors and the development of academic partnerships. The university's academic activities are concentrated around five focus areas: educational innovation, digital and media culture, cultural competences, healthy and sustainable lifestyle, society and open governance.

In the following years the university will focus its activities on supporting Estonia's best coping in the current and future world, which is characterized by tensions and uncertainty, as well as new opportunities and their use. The university contributes to the functioning of Estonia as a smart society by offering research-based and creative solutions for organizing common life as well as shaping a dignified and participatory future perspective for people. For that purpose:

1. the university helps ensure the succession of teachers at all educational levels, supports inclusive education through lifelong learning and flexible learning methods, as well as coping in a multicultural and multilingual school environment;
2. to develop digital and innovative solutions that support the development of society and culture, develop media and digital competence and help adapt to the effects of the digital transition in education, at the creative field and labour market;
3. to contribute to the more efficient functioning of the Estonian-speaking public space, to deal with teaching, research and development of Estonian culture and Estonian language as a first and second language;
4. to contribute to Estonia's adaptation to natural and social changes, offer solutions for shaping human health behaviour and well-being, sustainable management of natural resources and implementation of the green transition;
5. to help shape solutions that work at the state and local level in the field of governance, legal and social protection system, policy-making, social participation and public services.

These applications are supported by the university's three strategic objectives for 2023-2027.

1. High-level research and creative work for Estonia  
Tallinn University contributes to Estonia's ability to function as a smart, strong and creative society that can cope with global tensions as well as its own development needs. To this end, we engage in high-level basic and applied science, creative work, innovation and knowledge transfer and contribute to the knowledge base of the Estonian way of life and Estonian language and culture, and more broadly to international science, creativity and innovation.
2. Life-changing learning experience and future-oriented education  
Tallinn University is an innovative interdisciplinary university that creates academic conditions for effective implementation of the potential of students. We create learning paths that take into account personal needs, which support the development of both professional competences and future skills. The learners get cross-disciplinary cooperation experience and are able to apply their competences in solving problems that arise in their personal, professional and social life. Innovativeness and high quality of education are supported by close relations with alumni and employers and increasing the freedom of choice and responsibility of learners. We promote evidence-based, reflexive and collaborative learning both at the university and throughout Estonia.
3. Smart and valued organization.



Tallinn University is a place where you want to come to study and work. When developing the university, we aim for an organization that supports participation in world science as well as possible, high-level academic work, systematic work organization that uses the potential of members, high added value of activities, and anticipation of society's needs and flexible adaptation to them. The university is a goal-oriented and learning open organization that offers new knowledge, skills and experiences and is able to contribute to the development of Estonia in a high-quality and reliable manner.

### 3.2.2. IT-developments

In order to fulfil the goals of the university's development plan and improve the main processes, several major IT developments were continued in 2022: updating the ÕIS platform, implementing a new ERP program (MS Dynamics365 Business Central), creating a system for calculating the workload of academic staff.

The following activities can be pointed out as major new developments.

- In connection with the change in the service policy, the use of the free software G Suite for Education was abandoned and it was switched to the paid version Google Workspace for Education Plus Students, which besides additional Google services, also complies with the part of GDPR that requires data to be stored in the EU territory.
- Owncloud, an in-house data storage software designed for storing sensitive data, was introduced.
- The doctoral study dashboard software was completed and put into use.
- The creation of an action plan preparation and monitoring system was started.

### 3.2.3. Real estate management

In 2022 one of the objectives of the university was fulfilled to consolidate all teaching in the university campus located on Narva road and to release Räägu building, which was in poor construction condition with big administrative costs. To this end, the third floor of Terra study building on the university campus was renovated in summer and the curricula of the Institute of Natural Sciences and Health, which had been operating in Räägu building until now, were relocated there. Only the sports laboratories of the Institute of Natural Sciences and Health remained in Räägu building, which will be built on the campus in 2023.

The vacated premises of Räägu building were rented by Tallinn City Government, and from the fall of 2022, Räägu building will be used by a school for Ukrainian children established at Lilleküla upper secondary school.

In 2022 the design of the extension of the storage of the archaeozoological collection on the property at Ankrutn 4a was started. With the extension, approx. 650 m<sup>2</sup> will be added to the net area of the existing building part of 770 m<sup>2</sup>, to which, in turn, there is the possibility of building an additional approx. 260 m<sup>2</sup> at the expense of the high first floor. We hope to start construction in the fall of 2023. Upon completion of the extension, the goal is to free up and sell the depreciated buildings at Rütli 8/10, Rütli 6 and Rütli 4/Lühike jalg 7 in the old town of Tallinn, and to transfer the archaeological scientific collection located there together with laboratories and researchers' workspaces to modern working conditions.

In order to improve the energy efficiency of the campus and save energy, the university signed a digital operator service contract with R8 Technologies (R8tech) in the fall of 2022. The purpose of the contract is to achieve savings in the maintenance of the optimal indoor climate and heat and electricity consumption in Mare, Vita and Nova buildings, which can be measured both in real consumption and in money. R8 digital operator developed by R8 Technologies is an artificial intelligence software solution for controlling KVV (heating-ventilation-cooling) systems of (commercial) buildings, which allows to achieve a better indoor climate with lower energy consumption. The software solution is to be gradually introduced in other buildings as well.

The university took extra steps to save on high energy prices during the winter period. While the average temperature in the campus was 21-22 degrees, the university lowered the temperature in the campus by a couple of degrees in order to save money. In addition, it was decided to turn off the ventilation during the weekend (from Saturday evening to early Monday morning).

Thanks to the implemented measures, 1/3 less heat energy was consumed on the campus in November than in 2021. In December 463 MWh of thermal energy was consumed on the campus, which is 348 MWh or 43% less than a year earlier. The amount of electricity consumed on the campus in December was 216,285 kWh, which is 23% less than a year earlier. For 2023, they have planned additional investments that will improve the energy efficiency of the university. The aim is also to reduce water consumption and older buildings will be switched to LED light sources.



### 3.2.4. Sustainable development sector

Sustainable development as a horizontal field permanently permeates the activities and processes of the university. For example, the circular economy requirement is applied to the procurement of university cafeterias and disposable dishes are no longer used there. The principles of sustainability are also followed in the organization of university events and property management. In cooperation with TalTech, the microdegree of green transition was created. In addition, school students' environmental awareness was increased with the project "Supporting teacher competencies for the development of students' climate literacy in European schools"<sup>30</sup>, and games for the development of "Green and Smart City"<sup>31</sup> and in the Erasmus+ project "NATURE"<sup>32</sup> are being created. The Climateracy Erasmus+ project has created an e-learning platform and an online community to support the teachers of 7th-12th grades in teaching climate change.

TLÜ participates in the initiative of the Association of European Capital Universities (UNICA)<sup>33</sup> in the networks of the Green Academic Footprint and Baltic University Partnership (BUP)<sup>34</sup>. Networks work closely with opinion leaders, policy makers, communities, businesses and other universities and share green practices to reduce the ecological footprint.

The topics of sustainability have been covered by the broadcast series "Expert on the air" as well as a one-minute lecture series to be prepared in cooperation between EXU Academy, TLÜ and Postimees.

## 3.3. Employees

### 3.3.1. Composition and academic career model

As at the end of 2022 the total of 1,049 people were working full-time or part-time at Tallinn University. The number of employees in full-time equivalent units was 860.1 (figure 17), 68.9% of whom were women and 31.1% were men. The number of international employees was 138 and they come from 40 countries.

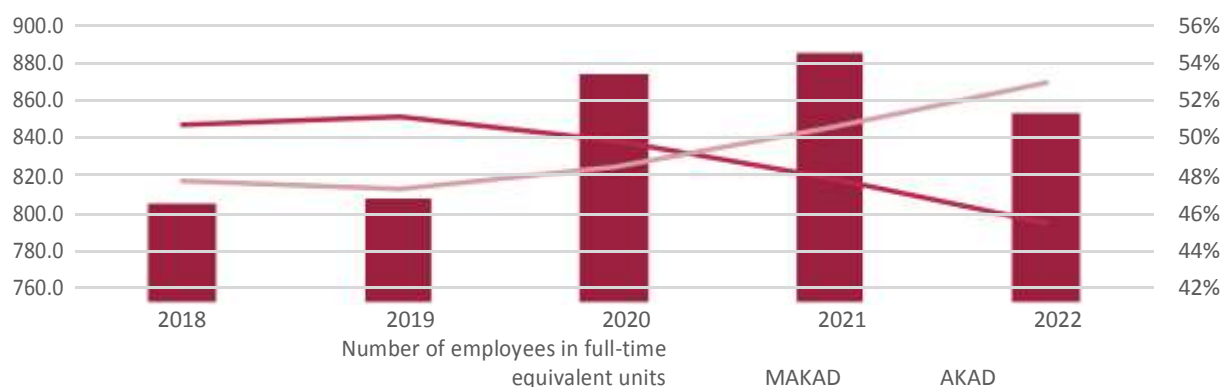


Figure 17. Number of employees in full-time equivalent units of TLÜ, the share of academic and non-academic employees in 2018 – 2022

MAKAD - non-academic employee  
AKAD - academic employee

597 people worked in academic positions and the number of employees in full-time equivalent units was 462.31. 18% of them were citizens of foreign countries. There were 54% of academic staff with a doctorate degree. The share of employees with a doctorate degree or corresponding qualification has decreased somewhat due to the increase in the share of junior researchers, since a doctorate degree is not required for this position.

The five-year period of transition to the positions of the new academic career model implemented in 2019 reached the halfway point. During the transition period academic employees with open-ended employment contracts move to the positions of the new career model through regular attestation. In 2022 68 employees were certified, 67 of whom received a positive result. By the end of the year 2/3 of the employees had moved to the new career model.

30 <https://climateracy.eu/et/project/>

31 <https://citiesgoinggreen.projectsgallery.eu/>

32 <https://erasmus-plus.ec.europa.eu/projects/search/details/2021-1-LV01-KA220-HED-000032033>

33 <https://www.unica-network.eu/>

34 <https://www.balticuniv.uu.se/about-us/participating-universities/>

37 out of 55 positions of the tenure system were filled by the end of 2022, in addition, three professors certified at the end of 2022 will move to the position of the tenure system on 1 February 2023. For the first time, a professor of the tenure system moved from career level I (associate professor) to career level II (professor) of the tenure system through attestation.

Since the positions of the old and new career model are not comparable one to one, table 12 describes the distribution of employees by academic positions according to the old career model and table 13 shows separately the distribution of employees by positions of the new career model.

	2018	2019	2020	2021	2022
<b>Total</b>	<b>393.66</b>	<b>392.19</b>	<b>293.08</b>	<b>186.42</b>	<b>117.51</b>
professor	51.40	46.80	34.8	21.95	14.25
leading researcher	3.00	2.0	2.0	1.00	0
associate professor	77.81	74.30	63.25	49.05	28
senior researcher	51.83	47.92	27.87	8.00	4.1
lecturer	130.2	135.05	103.02	75.38	51.03
researcher	39.57	39.0	28.62	15.75	12.02
teacher	14.65	18.60	11.95	5.93	2.81
junior researcher	25.2	28.62	21.57	9.36	5.3

Table 12. Number of academic employees in full-time equivalent units by positions of the old career model in 2018–2022

	2020	2021	2022
<b>Total</b>	<b>141,57</b>	<b>271,29</b>	<b>344,8</b>
<b>career stages of the position of professor in the tenure system:</b>			
full professor	-	-	-
professor	4.0	11.25	14.25
associate professor	7.0	17.5	19.5
distinguished professor	2.0	5.0	8.0
professor with dedicated funding	2.5	5.5	5.5
<b>career stages of the position of researcher:</b>			
senior researcher	14.8	22.35	28.67
researcher	20.16	36.46	35.59
junior researcher	27.61	49.54	68.51
<b>career stages of the position of lecturer:</b>			
associate professor	19.55	34.91	61.03
lecturer	8.05	23.15	28.1
junior lecturer	5.75	15.3	15.5
distinguished lecturer	4.5	7.8	8.5
teacher	7.08	15.55	20.41
<b>visiting staff:</b>			
visiting professor	2.2	2.85	1.95
visiting researcher	4.6	1.73	7.08
visiting lecturer	11.55	22.4	21.49

Table 13. Number of full-time academic employees by positions of the new career model<sup>35</sup>

<sup>35</sup> The old career model also has the position of visiting lecturer, visiting professor and visiting researcher, but these are recorded in the number of lecturer, professor and researcher positions, respectively, and are not listed separately.

A public competition was held to fill 15 academic positions, including 1 tenure-system professor, 8 lecturer career path, 3 teachers, 2 senior researchers and 1 researcher positions (figure 18). In general, academic employees have open-ended employment contracts and a public competition should be held only to fill new positions or if the position remains vacant. Therefore, the number of public competitions continues to decrease compared to previous years. The average number of candidates in the competition has increased over the past five years, but still remains on average within two candidates. Some of the competitions fail due to the lack of candidates or there are no candidates who meet the requirements.

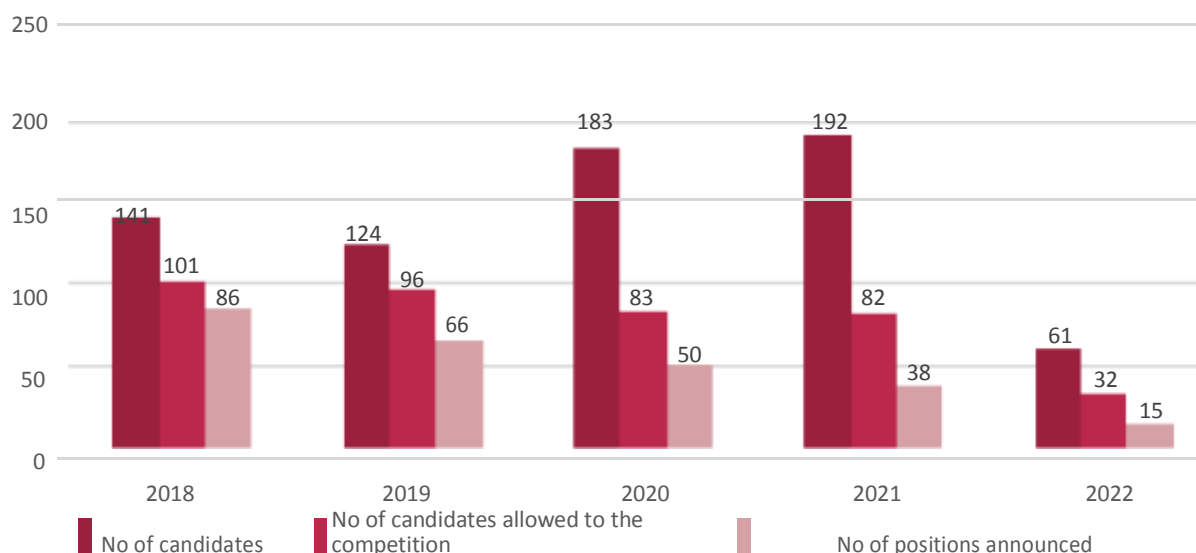


Figure 18. Competition for academic positions in 2018-2022

### 3.3.2. Personnel development and employee mobility

The total of 117 personnel development events (training, seminars, information sessions, etc.) took place at the university, in which the total of 635 employees participated. The main training areas were related to general work skills, language learning and supporting the integration of employees, there are more and more development activities aimed at maintaining occupational health. 15 employees participated in university formal education subjects for the purpose of professional self-improvement. Helpful video instructions on the use of the university's information environments and systems were created so that it would be more convenient and easier for employees to review these.

The e-course "Teaching at Tallinn University" was prepared to support the induction of academic staff and external teaching staff. The course provides an overview and helps you get used to the tasks of the teaching staff, introduces the university and the work organization here, and invites you to think about good teaching practices. Course topics are curriculum and subject course planning, teaching and assessment methods, lecturer's career model, working on campus, etc.

On the initiative of LIFE students and in cooperation with the Estonian Unemployment Insurance Fund, the training series "Notice special needs" was started, which introduces the needs of learners with special needs, tools used in learning and provides knowledge on how to create a learning environment that takes differences into account. The seminars will continue in 2023. These are also recorded and gathered together with supporting materials to enable to review the topics when the employee needs it.

In 2022 170 Erasmus+ mobilities took place, 132 of which were training and 38 were teaching mobilities. Most of the teaching mobilities and half of the training mobilities were related to the development of curricula or development of new teaching methods. The goal was also to find academic cooperation partners. The share of academic staff who worked abroad for a longer period of time, which decreased significantly in recent years due to the COVID-19 pandemic, increased to 7.84% (1.64% in 2021 due to the COVID-19 pandemic).

### 3.3.3. Working environment

The university joined the diversity charter. This is a voluntary agreement, by joining which the organization confirms that it respects the diversity of people and values the principle of equal treatment among its employees, customers and cooperation partners. The university was also awarded the employer quality label "We respect differences", which indicates that the organization is an attractive employer that welcomes talented people regardless of their gender or background. As a prerequisite for receiving the label, an analysis of the university's current activities in considering diversity and an action plan for new activities, which will be implemented in the next two years, were prepared.

In the 2022 satisfaction survey employees' satisfaction with their work and work organization, their unit and with the university life as a whole was investigated. Among other things, assessments were asked about management, employee's emotional well-being and organizational culture. 455 employees, i.e. 40.1% of the university employees, answered to the survey.

The highest ratings were given to the content and nature of work (5.68) and cooperation with co-workers (5.69), this has not changed in recent years. The salary and its compliance with work contribution (3.55) were rated the lowest and dissatisfaction has slightly increased compared to last year. The management of the unit was rated rather highly by the employees, and they were also generally satisfied with the direct management. The managers are expected to communicate more, pay attention and notice, and also have a longer development vision. Approximately half of the respondents were satisfied with the general management of the university. A clearer strategy and an increase in resources are expected. All in all, the employees were rather proud of the fact that they work at the university (5.06), but dissatisfaction with the aspects related to working at the university, especially with the salary and workload, also clearly emerged.

By examining the emotional well-being of employees, the focus was on work-related burnout and the feeling of security related to job retention. While the respondents felt rather certain about keeping their jobs, academic employees in particular showed a relatively high level of burnout.

A third of the university's employees underwent a health check-up at the university's occupational health partner, 31% of whom had work-related mental or physical health problems. The main mental health complaints were exhaustion and mood disorders. The main physical health complaints were related to musculoskeletal issues and eyes.

A traditional health orientation month event was held, in which 455 employees and students participated. The participants accumulated the total of 121,394,281 steps, i.e. made more than two laps around the globe.

## 3.4. Marketing activities and reputation management

In 2022 the goal of Tallinn University's marketing and communication activities was to provide the university's academic and support units with professional support in the university's core activities.

### 3.4.1. Marketing activities for formal, open and continuing education

The purpose of marketing and communication activities of Tallinn University was to support formal, open, microdegree and continuing education.

Similar to 2021 the main message of the admissions campaign for formal education in Estonian was "What is your goal?". The purpose of the message is to address the young person by setting bigger goals.

The campaign was carried out between May and July in social media (Facebook, Instagram, YouTube, Google) in the form of advertisements, in outdoor media (digital screens and bus shelters) and on Estonian-language radio channels. We also promoted the "Lebola" podcast, where TLÜ students talked about studying at the university and choosing specialties. The Estonian-language open day took place virtually on the Gather platform in February.

The university's marketing and communication department marketed the university as a whole, and each academic unit carried out additional marketing and communication activities to introduce the institute's learning opportunities.

In addition to the campaign, Tallinn University's advertisement ran throughout the year on Google networks. Open education and the student academy were also advertised twice a year.

In addition to digital marketing, 2022 saw an increase in university's marketing at physical events, which took place again after a couple of years of COVID-19. In addition, the university increasingly received groups of students and schools locally at TLÜ, introducing the campus and learning opportunities.

During the marketing of English-language formal education, the ad of TLÜ ran on Google networks throughout the year. The digital marketing and social media campaign was organized from October to December for the following target countries: Georgia, Ukraine, Japan, USA, Finland, Lithuania, Latvia and Turkey. In addition, we shared information about learning opportunities to upper secondary schools in Ukraine to introduce learning opportunities at Tallinn University.

In February 2022 a virtual open day of Tallinn University took place on the Gather platform. In the spring season of 2022 the university did not physically participate in any fair, but it did participate in several virtual fairs. We also introduced the university campus and getting-to-know opportunities to the international interested parties with the help of virtual house tours. In the fall, when the restrictions of COVID-19 disappeared, we physically participated together with Study in Estonia at the fair in Georgia and with the stand of Tallinn University at Studia fair in Finland.

Since December 2022 Tallinn University will be represented in the international education portal Keystone, which has significantly increased the number of visitors to the university's English website.

### 3.4.2. Reputation management of Tallinna University

In 2022 the goals of Tallinn University's reputation management were as follows:

- the visibility of the university in the media increases by positive coverage;
- satisfaction with mediating information within the university improves;
- the visibility of the researchers and the researches conducted at Tallinn University improves in society and the media.

The 2022 media audit<sup>36</sup> revealed that, compared to the main competitors, there were more news stories related to TLÜ in 2022 than year before the last. In 2021 TLÜ accounted for 13.92% of all coverage related to universities, while in 2022 this figure was 14.35%. The media audit also revealed that in 2022 the share of positive coverage related to TLÜ increased significantly. In 2021 half of all TLÜ related news stories were positive, while in 2022 as many as 69% were positive.

We began to pay more attention to Facebook as a communication channel. The communication team of the department started managing Facebook content in order to promptly share information about the university's progress. Previously, Facebook was managed by the marketing team of the department.

There were no major changes in internal communication. Internal communication is based on newsletters, the publication of which is as follows:

- weekly information in Estonian every Monday;
- weekly newsletter in English every Tuesday;
- science newsletter in Estonian every Wednesday;
- variety newsletter in Estonian on the last Friday of every month.

We also used flash notifications to communicate urgent and staff-wide information.

In order to increase the transparency of management, by the end of 2022, we have collected questions from university employees to ask the rector. Based on these questions, an interview with rector Tõnu Viik at the beginning of the year was completed, which dealt with many difficult and critical topics.

In order to increase the visibility of the research and researchers carried out at Tallinn University, two of the university's own formats are used: one-minute lectures and the "Expert on air" series. The one-minute lectures, which appear up to twice a month, are also generally shared by ERR's research portal Novaator and are shown on the "Terevision" program. The "Expert on air" series, which appears every week, is broadcast by Postimees TV.

---

<sup>36</sup> Station/BMMG "TALLINNA ÜLIKOOL. Media audit 2022", 2023.

In addition, the employees of the marketing and communication department constantly communicate with journalists in order to propose topics to be presented in the media with the help of TLÜ researchers. In our communication work we have set the goal of providing journalists with quick support for finding researchers and for the smooth functioning of cooperation. On the other hand, we are increasingly investing in providing professional support to TLÜ researchers and employees in the role of spokesperson. More than before, the chief specialist in research communication intervenes in the preparation and editing of press releases for doctoral theses, so that they have a place in the press.

### 3.4.3. Key dates and events of the university

- **Estonian Independence day broadcast of TLÜ** - on 24 February 2022 TLÜ's special broadcast of the Estonian Independence day premiered. The broadcast introduced university employees and alumni who had stood out with various achievements during the past year. In addition, the broadcast focused on introducing Tallinn University campus.
- **Open house day** - on 1 March a virtual open house day of Tallinn University took place on the Gather platform.
- **TLÜ Day** – on 18 March Tallinn University celebrated its 17th birthday with a charity concert to support Ukraine.
- **Graduation ceremonies** - In June Tallinn University's graduation ceremonies took place in the courtyard.
- **Vice-rectors' appreciation reception** - In June TLÜ vice-rectors' reception was held, where researchers were recognized for their outstanding research and development and creative work.
- **Academic year opening ceremony and courtyard celebration** - on 1 September the academic year opening ceremony and courtyard celebration event took place. It was preceded by the kick-off week and the orientation week for foreign students.
- **Science week** – on 26-30 September the science week "Come and get to know science!" took place, including conversations about human rights, experiments in cooking, creation of scientific music and testing of body tone. Among other things, during the science week, you could visit the archaeology research collection of the university and participate in free workshops.
- **TLÜ health day** - on 29 September TLÜ health day was held, where you could check your health indicators, listen to lectures and get vaccinated.
- **Curiosity day** - on 17 November, at the request of President Alar Karis, the curiosity day "What is not told in textbooks" was held at TLÜ for the first time. The event was popular among schoolchildren, nearly 1,500 young people took part in it.
- **Doctoral conferment ceremony** - on 18 November the conferment ceremony of doctors was held at TLÜ.
- **Christmas concert** - on 12 December the Christmas concert "Holiday gift" was held for TLÜ employees and students, where all TLÜ's cultural groups performed.

## 3.5. Financial activities

In 2022 the budget execution volume of Tallinn University was 50.55 million euros, which increased by 6.79 million euros (15.5%) compared to 2021 (table 14). 66.5% of the total budget for 2022 was the budget of academic units, which includes six institutes and one college (figure 19). 28.2% of the budget was the budget of support units, which includes units providing central support services, revenue-generating support units and university-wide activities. The grants mediated by the university as a leading partner for operating costs of target financing amounting to 2.18 million euros have not been included in the composition of the budget expenses. The result of 2022 was significantly affected by the recording of income added to the financing agreement concluded in December 2022 in the year of receipt. There were no significant changes in the shares of the budget allocation compared to 2021.



	2021			2022			Comparison 2021– 2022
	Budget	Fulfilment of budget		Budget	Fulfilment of budget		
Academic units	26 696	27 544	62.9%	26 589	29 121	66.5%	1 577
Support units and over- university activities	12 036	11 087	25.3%	12 061	12 342	28.2%	1 255
Depreciation of fixed assets and decrease in value	1 814	1 805	4.1%	1 850	1 811	4.1%	6
Academic Library	1 938	2 136	4.9%	1 746	2 081	4.8%	-55
Funds	941	785	1.8%	1 314	680	1.6%	-105
Council	96	64	0.1%	76	64	0.1%	0
Rectorate	547	481	1.1%	547	551	1.3%	70
Student Union	211	211	0.5%	180	174	0.4%	-37
Revenue	-1 972	-352	-0.8%	-985	3 729	8.5%	4 081
<b>TOTAL</b>	<b>42 307</b>	<b>43 761</b>	<b>100.0%</b>	<b>43 378</b>	<b>50 553</b>	<b>115.5%</b>	<b>6 792</b>

Table 14. Comparison of TLÜ budget structure in 2021 and 2022 (thousands euros)

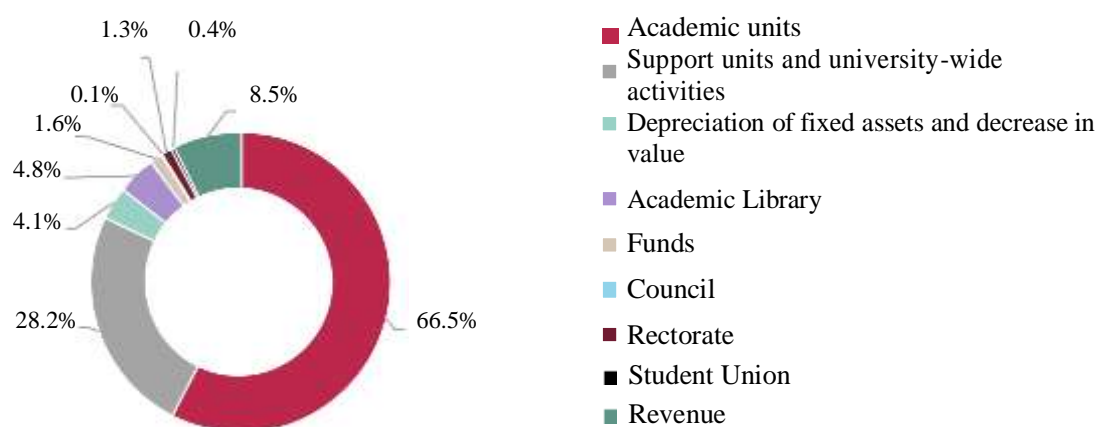


Figure 19. Shares of TLÜ budget structure in 2022

The income base of Tallinn University is made up of the operating grants allocated by HTM, non-operating grant study revenue, research baseline financing revenue, junior researchers' salary support, other research, development and creative activity revenue and other revenue (table 15).

Item of revenue	2021			2022			Comparison 2021– 2022
	budget	fulfilment of budget		budget	fulfilment of budget		
Study activities	25 691	26 498	60.6%	26 569	30 402	60.1%	3 904
Research and development activities	15 831	16 585	37.9%	15 904	19 106	37.8%	2 521
Other revenue	785	678	1.5%	905	1 045	2.1%	367
<b>TOTAL</b>	<b>42 307</b>	<b>43 761</b>	<b>100.0%</b>	<b>43 378</b>	<b>50 553</b>	<b>100.0%</b>	<b>6 792</b>

Table 15. Comparison of TLÜ budget revenues in 2021 and 2022 (thousands euros)

According to the 2022 funding agreement between HTM and the university, the amount of operating grants to be allocated in 2022 was 21.32 million euros, to which 3.41 million euros were added for specific allocations.

Compared to 2021, the amount of operating grants allocated by the funding agreement increased by 1.8 million and the targeted allocations increased by 0.47 million euros.

The targeted allocations of HTM's 2022 operating grants are teachers' professional year grant, library operating grant, doctoral student grant, performance scholarship, grant for a program supervised by school psychologists, grant for the creation of additional study places for students of Ukrainian origin and grant for development activities.

The external educational income of the operating grant of 5.44 million euros consists of tuition service fees for formal education, income from continuing education, performance fees for doctoral studies allocated by HTM and other income from educational activities. In 2022, compared to 2021, the revenues of non-subsidized educational activities increased by 0.93 million euros, i.e. 20.5%.

The income from research, development and creative activities includes the base financing income for research distributed by HTM and salary grant for junior researchers, the income from research, development and creative activities target-financed by national (including state-funded research grants) and foreign donors, and the income related to research, development and creative activities revenue from service contracts.

The revenues from research, development and creative activities increased by 2.52 million euros in 2022, i.e. 15.2% in 2022 compared to 2021, including revenue from targeted financing agreements increased by 2.85 million euros, i.e. 26.4%, revenue from service contracts decreased by 0.31 million euros and junior researchers' salary grant 0.21 million euros. 2.18 million euros of grants mediated as the university's lead partner in 2022 for the operational costs of target financing have not been included in the composition of the budget revenues.

Other income includes the lease and rental income earned by the units, income earned by the Academic Library, income of the TLÜ conference centre, sale of books from the publishing house and the need-based special grants allocated by HTM and the allocation for covering student loans. Other revenues have increased in 2022 compared to 2021 by 0.37 million euros, i.e. 54.1%.

Expense item	2021		2022		Comparison 2021–2022
Grants issued	4 838	10.54%	5 249	10.71%	411
Management costs	6 548	14.27%	8 789	17.94%	2 241
Labour costs	31 608	68.88%	32 018	65.34%	410
Depreciation of fixed assets and decrease in value	1 805	3.93%	1 811	3.70%	6
Other operating expenses	1 046	2.28%	1 041	2.12%	-5
Financial income and expenses	46	0.10%	93	0.19%	47
<b>TOTAL</b>	<b>45 891</b>	<b>100.00%</b>	<b>49 001</b>	<b>100.00%</b>	<b>3 110</b>

Table 16. Comparison of TLÜ accounting costs in 2021 and 2022 (thousands euros)

The volume of expenses in 2022 increased by 3.1 million, i.e. 6.8% compared to 2021 (table 16). A significant increase of 2.2 million euros is in the line of management costs, including the increase of mission expenses by 1.09 million euros and the management costs of properties and premises by 0.62 million euros, a large part of which was the record increase in energy prices. Labour costs and grants both increased by 0.4 million euros.

Financial indicators	2020	2021	2022	Comparison 2021–2022
Operating income	41 727	45 539	52 730	15.79%
Operating expenses	40 326	44 040	47 097	6.94%
Depreciation of fixed assets	1 869	1 805	1 811	0.33%
Total operating expenses	42 195	45 845	48 908	6.68%
Result of the reporting year	-520	-352	3 729	-1159.38%
Balance sheet total	61 171	62 735	66 639	6.22%
Current assets	13 258	14 231	18 949	33.15%
Non-current assets	47 913	48 504	47 690	-1.68%
Current liabilities	17 481	14 459	20 324	40.56%
Non-current liabilities	3 511	8 448	2 758	-67.35%
Current capital	-4 223	-228	-1 375	503.07%
Loan liabilities	7 969	9 333	9 636	3.25%
Net assets	40 179	39 828	43 557	9.36%

Table 17. The most important financial indicators in 2020–2022 (thousands euros)

Ratios	2020	2021	2022
Operating expenses/ Operating income	101.1%	100.7%	92.8%
Loans/ Operating income	19.1%	20.5%	18.3%
Non-current assets/Balance sheet total	78.3%	77.3%	71.6%
Current assets/Current liabilities	75.8%	98.4%	93.2%
Net assets/Balance sheet total	65.7%	63.5%	65.4%
Loans/Balance sheet total	13.0%	14.9%	14.5%

Table 18. The most important ratios in 2020–2022

Advance payments receivable in 2023 will help keep liquidity stable.



# ***ACADEMIC UNITS 2022***



## ***Baltic Film, Media and Arts School***

- Academic study areas – **3**
- Curricula open for admission – **16**, incl English – **6**
- Students – **781**, **23%** of them foreign students
- Academic staff – **77**, support employees – **33**
- Share of employees with a doctorate degree – **31%**
- Tenure professorships – **5**

### **The most important activities/events of the year**

- Joining the FILMEU European University Alliance.
- The "House of experiences" writing camps for researchers were started to increase the number of high-level publications and for teaching staff to exchange ideas with each other.
- Several conferences were held under the leadership and cooperation of the unit: FAME3 international conference, St. George's Day and the 30th conference of Estonian film education, Neurocine international conference, international conference "Intersections of Film and Television in the Baltic Sea Region: Past and Present. The 7th Baltic Sea Region Film History Conference" in cooperation with the Film Archive, "Cultural data - for whom and why?".
- In spring the project "Rich Estonia" (leader Andres Kõnno) ended, the purpose of which was to introduce Estonian people to foreigners who have adapted and are doing well in Estonia.
- BFM lecturers received many awards in 2022. For example, Professor Katrin Tiidenberg received the title of nationally recognized popularizer of science in the audiovisual and electronic media category for short videos explaining the scientific background of vaccination and was selected as a "Sirp" laureate.
- Microdegree studies started and the advertising and PR curriculum was opened as a paid part-time study.
- The advertising and public relations curriculum started with the "Black Bread Seminars" series aimed at alumni and students, featuring the top players in the field.

## *School of Digital Technologies*

- Academic study areas – **5**
- Curricula open for admission – **11**, incl English – **5**
- Students– **767**, **18%** of them foreign students
- Academic staff – **66**, support employees – **29**
- Share of employees with a doctorate degree – **50%**
- Tenure professorships – **4**

### **The most important activities/events of the year**

- The conference "The Central and Eastern European Game Studies (CEECS)" was organized; on 13-15 October 2022 (<https://web.htk.tlu.ee/ceecs2022/>).
- The "World Usability Day 2021" conference was co-organized; on 23-25 November 2022 (<https://wud.ee/>).
- The number of high-level scientific publications increased by almost a third (64 in 2021, 85 in 2022).
- The studies were developed and launched in the microdegrees "Data and information management", "School informatics" and "IT smart customer", and retraining programs for the preparation of basic school mathematics and informatics teachers were launched on the order of HTM.
- The number of those enrolled in continuing education increased by almost two thirds (501 in 2021, 830 in 2022).
- The median basic salary of academic employees increased by 14% (1,766 euros in 2021, 2,016 euros in 2022).
- TAL funding increased by 27% compared to last year due to the increase in the number of projects and their volume.



## *School of Educational Sciences*

- Academic study areas – **5**
- Curricula opened for admission – **19**, incl English – **2**  
*(including an international joint curriculum, the admission of which is organized by a foreign partner)*
- Students – **1400**, **5%** of them foreign students
- Academic staff – **70**, support employees – **29**
- Share of employees with a doctorate degree – **49%**
- Tenure professorships – **6**

### **The most important activities/events of the year**

- High places in the field of education in international rankings (QS World University Ranking 201-250, Times Higher Education World University Rankings 301-400).
- A new academic study area, pre-school and primary education, was added.
- A new tenured professor, a leader in the field of teacher education, was added.
- STEAM4EDU - the cooperation cluster for interdisciplinary educational innovation - started its activities.
- The volume of the institute's international research projects and customer-based funding increased.
- Various approaches were launched to increase the flexibility of learning and to offer hybrid and online learning opportunities.
- The first microdegree curricula were opened: 1 in spring semester and 11 in autumn semester.
- There was a 2022 student survey, in which 60 schools participated, and a kindergarten teacher survey, in which 92 kindergartens participated. The results were presented at the national educational science conference "Research on school and kindergarten - for researchers or practitioners?".
- The recognition system of the institute was adopted in the development of the field of personnel.
- The employees of the institute received several national and international recognitions. For example, Grete Arro received the Estonian Science Popularization Award and the International Adult and Continuing Education Hall of Fame (IACEHOF) elected Larissa Jõgi as a member of the IACE HOF's Class of 2022.
- The anniversaries of all disciplines of the institute were celebrated with conferences and seminars, the university education conference was organized and the educational innovation award of the university was issued.

## *School of Humanities*

- Academic study areas – **6**
- Curricula opened for admission – **28**, incl English – **4**
- Students – **1304**, **7.39%** of them foreign students
- Academic staff – **172**, support employees – **20**
- Share of employees with a doctorate degree – **59%**
- Tenure professorships – **9**

### **The most important activities/events of the year**

- The new Master's curricula in Contemporary Culture and Comparative Philosophy were successfully opened and the studies were started again in the Master's program in Urban Management, which was located in the meantime at the Institute of Natural Sciences and Health. In cooperation with the Institute of Natural Sciences and Health, the minor Environment and Human was offered.
- The studies of microdegrees were successfully started, including the Baltic German cultural heritage microdegree in cooperation with three universities (University of Tallinn, University of Tartu, Estonian Academy of Arts) and the "Teacher in Multilingual School" microdegree commissioned and funded by the Ministry of Education and Research.
- We continue to be successful in applying for high-level research projects. Among other things, the European Horizon Twinning project "Advancing Trans-Regional Border Studies" and the JPI Urban Europe-funded "Flexible and Inclusive Urban Transport Infrastructure and Artificial Environment Development Capacity" project began operations.
- Several activities popularizing humanitarianism took place. For example, the podcast "TÜHI eeter" of the Institute of Humanities was started in cooperation with Levila and the philosophy course "Restless thought" offered to upper secondary school students through the student academy also proved popular.
- The cooperation with ministries has increased. The Ministry of Foreign Affairs financed the activities that help increase the number and competence of Chinese researchers in Estonia. The Ministry of Education and Research funded activities related to the study and teaching of Estonian as a second language.
- Several high-level international conferences and scientific events were organized. Among others, the conference "Juri Lotman's semiosphere" dedicated to the 100th anniversary of Juri Lotman's birth (February 25-28) and the conference "Translation in history in a multidisciplinary perspective" (May 25-28).
- The traveling exhibition "Rabbits and Rails" completed during the project "Public transport as a public space in European cities: narratives, experiences and contradictions" was shown in Brussels, Estonian Road Museum, Padua and Munich.
- The employees of the Institute of Humanities received national research and cultural awards.

## *School of Natural Sciences and Health*

- Academic study areas – **4**
- Curricula opened for admission – **16**, incl English – **1**
- Students – **1147**, **2.11%** of them foreign students
- Academic staff – **94**, support employees – **33**
- Share of employees with a doctorate degree – **59%**
- Tenure professorships – **3**

### **The most important activities/events of the year**

- Relocation of the activities of the Institute of Natural Sciences and Health from Räägu study building to the university campus in Narva county.
- Preparation of strategies for research and internationalization of the recreation management specialty, positive assessment of the fulfilment of the secondary condition.
- Closure of the integrated technologies and handicraft and environmental management BA curricula.
- Transfer of the urban planning major to the Institute of Humanities.
- Organizing gratitude workshops (workshop facilitator Kerry Howells) for staff and MSc and PhD students.
- Receiving the first group grant for research of Rando Tuvikene, the project starts on 1 January 2023.
- Creation of LTI research and development board.
- Management of the KEKO cooperation cluster, led by professor of ecohydrology Jaanus Terasmaa.
- LTI spring conference April 16, 2022.
- Completed all four stages for applying for accreditation of a chemical analysis test laboratory (creating a working group, creating a quality system, developing and validating methodology, creating a laboratory as a separate structural unit). The accreditation application will be completed in 2023.

## *School of Governance, Law and Society*

- Academic study areas – **5**
- Curricula opened for admission – **22**, incl English – **6**
- Students – **1305**, **21.84%** of them foreign students
- Academic staff – **102**, support employees – **27**
- Share of employees with a doctorate degree – **68%**
- Tenure professorships – **7**

### **The most important activities/events of the year**

- Recognized social scientists: electing an academician in the field of sociology (Ellu Saar).
- A series of ÜTI research seminars was held to introduce the research activities of tenured professors selected in 2021 and 2022.
- Launching the Work, Welfare and Communication in a Globalizing and Digitalizing World (WoWeC) cluster to promote cross-disciplinary cooperation between the university and the public and private sectors and to accelerate the application of external funding.
- Successful conducting of scientific events under difficult conditions of restrictions: all-Estonian annual conference of the doctoral school of behavioural, social and health sciences, writing camps for doctoral students and supervisors.
- Completion of a post-doctorate with the support of PUTJD grants from ÜTI researchers (associate professor Triin Lauri, associate professor Tõnis Saarts, researcher Martin Aidnik).
- Successful project applications in the HORIZON and ETAG application rounds (DEMOCRAT, SKILLS2CAPABILITIES, "Aim for the mainstream but remain radical").
- Successful launch of part-time studies in the BA Administration and Business Management and BA Law curriculum.

## *Haapsalu College*

- Curricula opened for admission – **4**
- Students – **248**
- Academic staff – **11**, support employees – **15**
- Share of employees with a doctorate degree – **4%**

### **The most important activities/events of the year**

- The Master's curriculum Community work in an aging society was prepared and approved by the senate and HTM. Studies begin in the fall of 2023.
- At the final conference of the international project "Age-Friendly Society - Innovation, Education and Technological Solutions" in Lithuania, a handbook of the best practices of the three partner countries was presented and a new course program "Age-Friendly Design" was completed, which is implemented in all study programs of the college.
- In cooperation with the Centre of Excellence for Health Promotion and Rehabilitation and the students of the health manager curriculum, a health day for the elderly people of Läänemaa "EluTerveElu" was held.
- The Centre of Excellence for Health Promotion and Rehabilitation has four valid license agreements with companies for the use of "Therapeutic mud mixture and method for its preparation". One license agreement has been concluded with an entrepreneur for the use of an industrial design solution for a vibroacoustic therapy (VAT) device.
- The director of Haapsalu College and the director of TERE KK centre of excellence created a working group for the initiation of the Läänemaa health cluster. Both leaders also participated in the development of the development strategy of Läänemaa 2035+.
- National exhibitions (Design night, etc.) and exhibitions aimed at the public in the local community are held in the handicraft technologies and design curriculum.

# ***FINANCIAL STATEMENTS***

(Translation of The Estonian original)



# Balance sheet

(in euros)

Note

31 Dec 2022

31 Dec 2021

## Assets

### Current assets

Cash	2	13 848 711	9 400 777
Receivables and prepayments	3	5 010 175	4 762 931
Inventories	4	90 272	67 377
<b>Total current assets</b>		<b>18 949 157</b>	<b>14 231 086</b>

### Non-current assets

Shares in SA	5	150 000	0
Investment property	6	2 035 823	2 035 823
Property plant and equipment	7	44 563 796	45 661 222
Intangible assets	8	940 180	806 802
<b>Total non-current assets</b>		<b>47 689 798</b>	<b>48 503 847</b>
<b>Total assets</b>		<b>66 638 955</b>	<b>62 734 932</b>

## Liabilities and net assets

### Current liabilities

Borrowings	9	6 909 091	909 091
Payables and prepayments	10	13 415 209	13 550 358
<b>Total current liabilities</b>		<b>20 324 300</b>	<b>14 459 449</b>

### Non-current liabilities

Non-current loan liabilities	9	2 727 273	8 423 581
Other non-current payables		30 763	24 310
<b>Total non-current liabilities</b>		<b>2 758 036</b>	<b>8 447 891</b>
<b>Total liabilities</b>		<b>23 082 336</b>	<b>22 907 340</b>

### Net assets

Financial performance of previous periods		39 827 592	40 179 132
Financial performance of the financial year		3 729 028	-351 539
<b>Total net assets</b>		<b>43 556 620</b>	<b>39 827 593</b>
<b>Total liabilities and net assets</b>		<b>66 638 955</b>	<b>62 734 932</b>

# Statement of financial performance

(in euros)	Note	2022	2021
<b>Operating income</b>			
Revenue from operating activities	11	7 220 860	6 550 058
Operating grants	12	30 373 680	27 065 606
Target financing of operating expenses	13	15 003 740	11 724 612
Target financing of non-current assets	13	33 497	112 511
Other income	14	98 407	86 091
<b>Total operating income</b>		<b>52 730 184</b>	<b>45 538 879</b>
<b>Operating expenses</b>			
Grants issued	15	5 248 802	4 837 631
Management costs	16	8 789 416	6 548 291
Labour expenses	17	32 017 928	31 608 249
Depreciation of non-current assets and decrease in value	7,8	1 810 885	1 804 558
Other operating expenses	18	1 040 837	1 046 020
<b>Total operating expenses</b>		<b>48 907 868</b>	<b>45 844 748</b>
<b>Financial performance for the reporting period</b>			
		<b>3 822 315</b>	<b>-305 870</b>
Interest income		10 049	16 744
Interest expenses		-103 336	-62 413
<b>Total financial income and expenses</b>		<b>-93 288</b>	<b>-45 669</b>
<b>Financial performance for the financial year</b>			
		<b>3 729 028</b>	<b>-351 539</b>

# Cash flow statement

(in euros)

	Note	2022	2021
<b>Cash flows from operating activities</b>			
<b>Financial performance on operating activities</b>		<b>3 822 315</b>	<b>-305 870</b>
Adjustments			
Depreciation of non-current assets and decrease in value	7,8	1 810 885	1 804 558
Value-added tax expenses for the acquisition of non-current assets		30 948	24 648
Grants received for the acquisition of non-current assets	13	-33 497	-112 511
<b>Adjusted financial performance on operating activities</b>		<b>5 630 652</b>	<b>1 410 824</b>
Change in trade receivables	3	156 569	-330 685
Change in receivables of target financing of operating expenses		-478 809	380 992
Change in other receivables		-43 700	-61 259
Change in prepaid taxes and taxes refundable	3	14 837	-17 383
Change in prepaid grants	3	112 842	-557 022
Change in other prepayments		-120 390	-55 632
Change in inventories	4	-22 894	1 685
<b>Total net change of current assets related to operating activities</b>		<b>-381 545</b>	<b>-639 306</b>
Change in supplier payables	10	83 154	229 353
Change in payables to employees	10	-195 735	996
Change in tax, duty and penalty liabilities	10	10 579	99 277
Change in liabilities of target financing of operating expenses	10	270 171	-78 919
Change in other liabilities		-10 544	-139 001
Change in prepayments of grants received	10	-289 478	420 342
Change in other received prepayments	10	3 156	19 327
Change in non-current liabilities		0	-81
<b>Net change of liabilities related to operating activities</b>		<b>-128 697</b>	<b>551 294</b>
<b>Total cash flow from operating activities</b>		<b>5 120 410</b>	<b>1 322 812</b>
<b>Cash flows from investing activities</b>			
Paid in acquisition of property, plant and equipment and intangible assets		-877 785	-2 419 898
Grants received for the acquisition of non-current assets		146 008	59 296
Paid in acquisition of shares	5	-150 000	
Received interests and other financial income		8 945	16 744
<b>Total cash flows from investing activities</b>		<b>-872 831</b>	<b>-2 343 858</b>
<b>Cash flows from financing activities</b>			
Loans received	9	1 212 783	6 300 000
Repaid loans	9	-909 091	-4 936 365
Interests paid		-103 336	-62 413
<b>Total cash flows from financing activities</b>		<b>200 356</b>	<b>1 301 222</b>
<b>Net cash flow</b>		<b>4 447 934</b>	<b>280 176</b>
Cash and cash equivalents at beginning of the period		9 400 777	9 120 601
Cash and cash equivalents at end of the period		13 848 711	9 400 777
<b>Change in cash and cash equivalents</b>		<b>4 447 934</b>	<b>280 176</b>

## Notes to the financial statements

### Note 1. Accounting principles

#### General information

The 2022 financial statements (hereinafter the report) of Tallinn University (hereinafter the university) are prepared in accordance with the Estonian financial reporting standard, which is a set of public financial reporting requirements based on internationally recognized accounting and reporting principles, the main requirements of which are established with the Accounting Act that are supplemented by the requirements set forth in the Public Sector Financial Accounting and Reporting Guidelines (hereinafter the General Rules). The report has been prepared based on the going concern principle of the university.

The financial year started on 1 January 2022 and ended on 31 December 2022. The numerical indicators of the financial statements have been presented in euros.

According to § 29 (4) of the Accounting Act Tallinn University has not prepared the consolidated financial statements, as the balance sheet total and sales revenue of the university does not exceed 5% of the balance sheet total and sales revenue of the university as the consolidating unit.

#### Correction of mistakes

According to the general rules the operating grant provided by the Ministry of Education and Research is recorded on a cash basis, therefore the 2020 and 2021 financial statements have been retroactively adjusted as follows:

#### Balance sheet

Name of the entry	Initial 31 Dec 2020	Adjustment	Adjusted 31 Dec 2020	Initial 31 Dec 2021	Adjustment	Adjusted 31 Dec 2021
Receivables and prepayments	0	0	0	4 883 738	-120 807	4 762 931
Total current assets	0	0	0	14 351 892	-120 807	14 231 086
<b>Total assets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62 855 739</b>	<b>-120 807</b>	<b>62 734 932</b>
Payables and prepayments	13 451 484	-452 500	12 998 984	14 866 865	-1 316 507	13 550 358
Total current liabilities	17 933 304	-452 500	17 480 804	15 775 956	-1 316 507	14 459 449
Total liabilities	21 444 750	-452 500	20 992 250	24 223 847	-1 316 507	22 907 340
Financial performance of previous periods	0	0	0	0	452 500	40 179 132
Financial performance of financial year	-972 859	452 500	-520 359	-1 094 739	743 200	-351 539
<b>Total liabilities and net assets</b>	<b>61 171 382</b>	<b>0</b>	<b>61 171 382</b>	<b>62 855 739</b>	<b>0</b>	<b>62 734 932</b>

## Statement of financial performance

Name of entry	Initial 31 Dec 2020	Adjustment	Adjusted 31 Dec 2020	Initial 31 Dec 2021	Adjustment	Adjusted 31 Dec 2021
Operating grants	25 033 548	452 500	25 486 048	26 322 406	743 200	27 065 606
Total Operating income	41 274 122	452 500	41 726 622	44 795 679	743 200	45 538 879
Financial performance of the financial year	-920 968	452 500	-468 468	-1 049 070	743 200	-305 870
<b>Financial performance of the financial year</b>	<b>-972 859</b>	<b>452 500</b>	<b>-520 359</b>	<b>-1 094 739</b>	<b>743 200</b>	<b>-351 539</b>

## Cash flow statement

Name of entry	Initial 31 Dec 2020	Adjustment	Adjusted 31 Dec 2020	Initial 31 Dec 2021	Adjustment	Adjusted 31 Dec 2021
Financial performance	-920 968	452 500	-468 468	-1 049 070	743 200	-305 870
Adjusted financial performance	775 545	0	0	667 624	743 200	1 410 824
Change in receivables for targeted financing of operating expenses	0	0	0	260 185	120 807	380 992
<b>Change in received targeted financing prepayments</b>	<b>3 634 677</b>	<b>-452 500</b>	<b>3 182 177</b>	<b>1 284 349</b>	<b>-864 007</b>	<b>420 342</b>

## Statement of changes in net assets

Name of entry	Initial 31 Dec 2020	Adjustment	Adjusted 31 Dec 2020	Initial 31 Dec 2021	Adjustment	Adjusted 31 Dec 2021
Financial performance for 2020	-972 859	452 500	-520 359	0	0	0
Financial performance for previous periods as at 31 Dec 2020	39 726 632	452 500	40 179 132	0	0	0
Financial performance for 2021	0	0	0	-1 049 070	120 807	380 992
Financial performance for previous periods as at 31 Dec 2021	0	0	0	39 084 393	743 200	39 827 593

The adjustments are also recorded in the relevant appendices.

## Cash and cash equivalents

Cash in hand, bank account balances and short-term deposits (with the redemption date of twelve months) are handled as cash and cash equivalents in the financial statements.

Overdraft is recorded at the current borrowings in the balance sheet.

## Division of assets and liabilities into short and long term

Assets and liabilities are divided into short and long-term in the balance sheet proceeding from whether the estimated possession of asset or liability lasts up to one year or longer calculated from the date of the report.

## Receivables and prepayments

Trade receivables, accrued income and other current and non-current receivables (including loan receivables and deposits) are recorded at adjusted cost. The adjusted cost of current receivables is generally equal to their nominal value (less any write-downs), thus current receivables are recorded in the balance sheet at the amount that is expected to be collectible. The financial assets are initially recorded at the fair value of the receivable fee to calculate the adjusted cost of non-current financial assets, by calculating the interest income in the next periods by using the effective interest rate method.

The outstanding receivables are assessed by using the approximation method. On the application of the approximation method, receivables which are 90-180 days past due are written down by 50% and receivables which are more than 180 days past due are written down in full (100%). Doubtful receivables are carried in the trade receivables ledger until they are collected or considered uncollectible and written off the balance sheet.

When it appears that the collection of a receivable is impracticable, the receivable is considered uncollectible and written off the balance sheet. A receivable is considered uncollectible, when the university has no means for collecting it (the debtor has been liquidated or gone bankrupt and the assets in the bankrupt's estate are insufficient for settling the debt etc) or when the costs of collecting the receivable would exceed estimated income from its collection.

When a doubtful receivable is subsequently collected, the previously recognised impairment loss is reversed by reducing expenses from impairment of receivables in the period in which the item is collected.

## Inventories

Inventories are assets which are: held for sale in the ordinary course of economic activity; in the process of production for such sale; or in the form of materials or supplies to be consumed in the production process or the rendering of services. Inventories encompass not only goods purchased for sale, materials, work in progress and finished goods but also equipment and real estate held for resale and capitalised expenses directly attributable to the provisions of services for which revenue cannot yet be recognised using the stage of completion method. Inventories are initially recorded at their cost, consisting of purchase costs and other costs incurred in bringing the inventories to their present location and condition.

Borrowing costs are not included in the cost of inventories and, in line of the general rules, non-coverable levies and taxes paid in the acquisition of inventories are recorded as an expense.

The goods are expensed by using the FIFO method. Inventories are recorded in the balance sheet at the lower of cost or net realisable value.

## Subsidiaries

A subsidiary is a company controlled by the university. The subsidiary is considered under the control of parent company, if the latter owns either directly or indirectly more than 50% of the voting shares of the subsidiary or is in some other way able to control the operating and financial policy of the subsidiary.

The term 'subsidiary' also covers non-corporate entities (foundations and non-profit associations). The existence of control and significant influence over non-corporate entities is determined considering whether the assets of the entity will transfer to the parent when the entity is liquidated. When the parent has control of a foundation or a non-profit association (generally over 50% of voting power), the investment is accounted for as a wholly-held investment.



The shares in entities under controlling and significant influence are recorded in the unconsolidated statements at derived acquisition cost. The derived acquisition cost is considered to be the accounting value of the share acquired before January 1, 2004 using the equity method and the acquisition cost of the share acquired after January 1, 2004.

Information on the subsidiaries has been provided in Note 22.

## Associates

Associates are entities in which the university or its subsidiary has significant influence but not control. Significant influence is generally presumed to exist when the university or its subsidiary owns 20% to 50% of the voting rights or shares in an entity.

If the university or its subsidiary has a material impact in the foundations or non-profit associations (in general 20-50% of the voting rights), the share or also financial investment is not recorded in the balance sheet. The contributions to the target capital of the object of share are recorded as the expenses of the given grants.

Information on the associates has been provided in Note 22.

## Investment property

Investment property consists of only such objects of property (land, building or part of a building) that are leased by the university to a non-public sector entity to earn rental income or held for capital appreciation and not used in its primary activities by any public sector entity. Buildings and premises used by public sector entity are recorded as the items of property, plant and equipment.

An investment property is initially recorded at its cost in the balance sheet including the costs directly related to the acquisition (i.e. notary fees, state duties, fees paid to the advisors and other costs without which the purchase transaction had not probably taken place). The acquisition cost of investment property does not include the borrowing costs and, in line with the general rules, non-recoverable levies and taxes incurred on the acquisition of investment property are recognized as an expense. According to the general rules, after initial recognition, investment property is recorded at cost less any accumulated depreciation and any impairment losses.

Depreciation is calculated based on the straight-line method. Each investment property is assigned a depreciation rate that corresponds to its useful life. Where an investment property consists of significant parts that have different useful lives, the parts are accounted for separately and assigned depreciation rates that correspond to their useful lives.

Subsequent costs on an investment property are added to the acquisition cost of the property if it is probable that future economic benefits associated with the costs will flow to the university and the costs can be measured reliably. The costs of day-to-day maintenance and repair of investment properties are recorded as an expense as incurred. When part of an investment property is replaced, the cost of the new part is added to the acquisition cost of the property if it meets the definition of investment property and the recognition criteria and the residual value of the replaced part is written off the balance sheet.

An investment property is derecognized on disposal or when no future economic benefits are expected from its use or disposal. Gains and losses arising from the derecognition of investment property are recorded in the period in which the property is derecognized in the statement of financial performance within "Other income" or "Other expenses" respectively.

When the purpose of use of an investment property changes, the property is reclassified. From the date of reclassification, the investment property is accounted for using the accounting principles applied to the class of assets the property was transferred to.

## Property, plant and equipment and intangible assets

Property, plant and equipment are the assets which the university uses for meeting its statutory responsibilities, rendering services or administrative purposes and expects to use for a period exceeding one year and which have a cost of at least 5000 euros.

Regardless of the size of acquisition cost, land, books and publications of library are recorded. Regardless of the cost, the objects of artistic, historical and scientific value which does not decrease in time can be recorded.

Property, plant and equipment are recorded at cost which comprises the purchase price and other costs directly attributable to the acquisition. According to the general rules value-added tax, other taxes and duties are not capitalized to the acquisition cost of property, plant and equipment. Items of property, plant and equipment are further on recorded in the balance sheet at its cost, less accumulated depreciation and any accumulated impairment losses.

The costs related to improvements are added to the acquisition cost of property, plant and equipment only if these meet the definition of property, plant and equipment and criteria for recording the assets in the balance sheet and the cost of expenses is at least the amount stipulated as the minimum of capitalization of property, plant and equipment of the general rules. The costs related to current maintenance and repairs are recorded as expenses of the period in the statement of financial performance.

If the object of property, plant and equipment consists of differentiable components with different useful lives, these components are recorded in accounting as separate asset objects and separate depreciation rates are set according to their useful lives.

Depreciation is calculated by using the straight-line depreciation method.

Depreciation is accounted for starting from the month of taking the assets into use. The latter is performed up to full depreciation, transfer or final removal of assets from use. The objects of unfinished construction are not depreciated. The depreciation rates and final values are reviewed at the end of each financial year. The changed assessments are recorded in the financial year and retroactively.

The aim of depreciation rates is to ensure the compliance of depreciation accounting with useful life and use of property, plant and equipment.

Depreciation of property, plant and equipment and intangible assets is calculated by using the following depreciation rates:

Group of property, plant and equipment	Depreciation rate, %
Buildings	1.5-5
Facilities	2.5-10
Plant and equipment	10-20
Inventory	10-50
Computer equipment	33-50
Intangible assets	5-50

The books and publications of library, lands, objects with artistic, historical and scientific value which is not decreasing in time are not depreciated.

If it occurs that the actual useful life of assets is considerably different from the initially assessed one, the depreciation period is changed. For this purpose, the remaining useful life of the asset is assessed at least during the annual inventory.

Pursuant to § 42 (2) of the Public Sector Financial Accounting and Reporting Guidelines, the specialist aware of the asset makes a proposal for establishing the depreciation rate based on the estimated useful life of the asset.

## Library collections

§ 41 (2)2) of the general rules stipulates that regardless of the acquisition cost the publications can be recorded as items of property, plant and equipment as an exception in these public libraries where the storage and lending of publications for public is the core activity. Items acquired for library collections are recorded as items of property, plant and equipment in an aggregated set. Accounting on the units, titles and cost are kept in the library's information system ESTER. The library collection items the value of which cannot be measured reliably are accounted for in unit terms in the information system ESTER (at zero value). The library collections are fully expensed, if these are removed from use or it becomes apparent that they have been lost. The value of library collections recorded in the balance sheet is not depreciated.

## Intangible assets

Intangible assets are non-monetary assets without physical substance distinguishable from other assets, used within longer period than one year and the acquisition cost of which exceeds the threshold of recording the non-current assets. Intangible asset object (software, rights of use, other intangible assets) is recorded in the balance sheet, if the assets can be controlled by the university; the future economic benefit received from its use is probable, the acquisition cost of assets is reliably measurable and assets do not result from the expenses made within the university to research and development activities. Research and development costs are recorded as expenses when incurred. Intangible assets are initially recorded at cost, comprising the purchase price and any costs directly attributable to the acquisition.

After initial recognition, intangible assets are recorded at cost less any accumulated depreciation and any impairment losses.

All intangible assets are assumed to have finite useful lives. Intangible assets are depreciated on a straight-line basis over their estimated useful lives. Each intangible asset is assigned a depreciation rate that corresponds to its useful life. If the useful life of intangible assets cannot be reliably assessed, it is presumed that the useful life is up to 10 years. On each reporting date the justification of depreciation periods and method of assets is assessed.

Depreciation of intangible assets was accounted for by using the following depreciation rates in the university in 2022: 5-50%.

## Impairment of assets

The university as the public sector entity applying the general rules does not carry out impairment tests or write down assets to their recoverable amount in the case of non-current assets needed to provide public services if the asset value has not been impaired due to damage or other reasons partially or fully due to removal from use. In other cases the items of property, plant and equipment with unlimited useful life and in case of assets to be depreciated the occurrence of circumstances referring to the potential decrease in value of assets are assessed. If such indication exists, the coverable value of assets is assessed and compared with book value.

An impairment loss is recorded in the amount by which the book value of assets exceeds its coverable value. The coverable value of assets is the fair value of assets less sales expenses or its usage value, depending on which is higher. The coverable value is assessed for the purpose of assessment of decrease in value of assets either per single asset object or the smallest possible asset group for which cash flows can be differentiated. The write-down of assets is recorded as the expenses of the reporting period.

In case of assets once written down the probability whether the coverable value of assets has meanwhile increased is assessed on each following reporting date. If as a result of value test it occurs that the coverable value of assets or asset group (cash generating unit) has increased above the residual book value, the earlier write-down is cancelled and the residual book value is increased up to the amount which would have been created, considering the normal depreciation during interim years. A reversal of an impairment loss is recorded in the statement of financial performance by reducing expenses from impairment losses.

## Financial liabilities

Financial liabilities (trade payables, borrowings, accrued expenses and other current and non-current payables), excl derivative instruments with negative fair value are initially recorded at cost that is the fair value of fee received for financial liability. The further recording is carried out based on adjusted cost method.

The adjusted cost of financial liabilities is in general equal to their nominal value, thus all financial liabilities are recorded in the amount subject to payment in the statement of financial position.

The interest expenses related to the financial liabilities are recorded accrually as period expenses at the entry "Financial income and expenses" of the statement of financial performance. The recording of the financial liability is terminated in the balance sheet, if this is paid, cancelled or expired.

## Leases

In case of operating lease the leasable assets are recorded in its balance sheet by the lessor. Operating lease payments are recorded on a straight-line basis within lease period as income by the lessor and as expenses by the lessee.

The assets leased under operating lease terms are recorded in the balance sheet by normal procedure, similarly to other non-current assets. Operating lease payments are recorded as income evenly within the lease period.

**University as the lessee** - In case of operating lease the lease payments of assets are accrually recorded as period expenses over the lease term in the statement of financial performance.

**University as the lessor** - Assets leased out under operating lease terms are recorded in the balance sheet by normal procedure, similarly to other assets to be recorded in the balance sheet of the university. Assets leased out are depreciated using depreciation policies that are applied to similar assets by the university. Operating lease payments are recorded as income on a straight-line basis over the lease term.

## Tax accounting

The university uses the combined method of direct accounting and proportional deduction in deducting input value-added tax. The relation of taxable sales and total sales is set based on the sales of previous calendar year. The proportion is adjusted at the end of calendar year, proceeding from the relation of taxable sales and total sales of this calendar year. The value-added tax direct accounting method is used only as to taxable sales and the activities with only taxable sales.

## Recording of revenue

Revenue and expenses are recorded in an accrual basis.

Revenue from sale of goods and provision of service in the course of normal operating activities is recorded at the fair value of received or receivable fee, considering all write-downs and benefits made.

Revenue from training services constitutes tuition fee revenue collected by the university from its regular study and open university students, participants in continuing education programme, etc. Revenue is recorded in the period in which the service is rendered.

Revenue from the sale of services is recorded after the service is rendered or, if the services are rendered over an extended period of time, using the stage of completion method. Revenue from the sale of services to be rendered over an extended period of time is recorded based on the stage of completion of the service to be rendered on the reporting date provided that the final result of the transaction involving the provision of service (i.e. revenue and costs related to the transaction) can be reliably estimated and the receipt of the fee from the transaction is probable. If the final result of the transaction or project involving the provision of service could not be reliably estimated, but it is probable that the university can cover at least the expenses related to the service, the revenue is recorded only within the scope of actual expenses related to the fulfilment of the contract.

Revenue from sale of goods is recorded when all material risks related to the ownership have been transferred from the seller to the purchaser, the sales revenue and costs related to the transaction are reliably measurable and the receipt of fee from the transaction is probable.

Interest income is recorded when its collection is probable and the amount of income can be measured reliably. Interest income is recorded by using the effective interest method.

## Recording of costs

The costs are recorded accrually. The non-refundable taxes and duties paid in acquisition of non-current assets, incl value-added tax are recorded at the moment of acquisition as expenses at the entry of statement of financial performance "Other operating expenses".

## Grants

The grants include the means received (supports received) for which neither goods nor services are given in exchange and the means given (given, mediated supports) for which neither goods nor services are received in exchange. The grants are recorded based on the principles provided in the General Rules.

### **Grants are divided into the following types:**

- government grants (hereinafter grants) – the grants received and given for the certain project-based purpose, in case of which its aim with milestones for following the fulfilment of the objective, time schedule and financial budget are set and the provider of grant requires detailed reporting on the use of money from the receiver and the cash surplus should be repaid to the provider;
- operational funding grants – received and given supports given to the receiver proceeding from its statutory tasks and objectives set in the development documents.

The types of grants are:

- national grants
- international grants

A grant is recorded in the balance sheet when cash has been transferred or received or on the date when the receivables, liabilities, income and expenses related to the grant are recorded. Grants are classified into grants related to income and grants related to assets. The main condition for grants related to assets is that the university as the grant recipient has to purchase, build or otherwise acquire a certain asset. A grant is recorded as income in the period in which the operating expenses are incurred or the non-current asset is acquired unless the conditions of the grant involve the risk that the grant may be reclaimed or may not be received. Operational funding is recorded as income when the cash has been received.

If the provider or intermediary of grant provides a grant using simplified reimbursement of expenditures (standardized unit costs, payments of specific amounts, reimbursements of indirect expenditures compensated at a uniform rate) without requiring expense documents, grant income is recorded in the period in which the grant is provided.

On recognising grants in the statement of financial performance, the grants received and grants passed through are differentiated. Grants passed through are grants received for passing on to another party, not for covering own operating expenses or acquiring assets. In case of intermediation, income from grants received for passing on equals expenses from grants passed on.

Non-monetary grants are recorded at the fair value of received goods and services. Assets received from other public sector entities by way of non-monetary grants are recorded at their fair value or if this cannot be determined, at their residual value indicated by the transferor.

When it appears that some conditions attaching to the grant have not been met and the university as the grant intermediary or recipient is liable to the grant provider for the recipient's compliance with the conditions attaching to the grant and use of the funds for their designated purpose, the university recognises at the date the breach of contract is identified a receivable from the grant recipient and/or a liability to the grant provider, and reduces income from grants received and/or expenses from grants provided.

Operating grant is recorded as income when the money is received. Operational grants are recorded as income by the beneficiary in account group 352 when the money is received.

## Foreign currency transactions

The transactions denominated in foreign currency are recorded based on the foreign currency exchange rates of the European Central Bank officially valid on the date of the transaction.

## Cash flow statement

In preparing the cash flow statement the proceeds and payments, changes in receivable and liabilities have been recorded according to their aim into cash flows from operating, investing and financing activities.

## Related parties

The highest collegial decisive body of the university is a council from 1 January 2020. The related parties in this report are the members of the council, senate and rectorate of Tallinn University and their closest family members (incl co-habitee, spouse or child) and the related legal persons.

The annual report discloses information on the transactions made with related persons which is not compliant with legal acts or internal documents of the accounting liable person or general requirements or market terms.

## Contingent assets

The liabilities of providing a target grant assumed on the basis of contract and claims of receipt of target grants are recorded previously as contingent liabilities and receivables.

## Provisions and contingent liabilities

The provision is recorded when the university has the legal or constructive obligation resulting from the obligating event taken place before the date of statement of financial position and the realization of liability is probable and this amount can be reliably measured. The provision is recorded in the statement of financial position in amount that is necessary according to the management's estimates as at the date of statement of financial position to settle the present obligation related to the provision. If the provision is settled probably later than within 12 months after the reporting date, this is recorded at the discounted value, except if the impact of discounting is immaterial.

Other possible or existing obligations, the settlement of which is less than likely or the related expenditures of which cannot be determined with sufficient reliability, are disclosed in the notes to the financial statements as contingent liabilities.

## Off-balance sheet low value assets

The assets with the useful life of over one year, but with the acquisition cost below 5000 euros are expensed at the moment of recording. The expensed small assets with the acquisition cost of 640 up to 4 999.99 euros are accounted for off-balance sheet.

## Subsequent events

All adjusting events having taken place before the confirmation of the annual report, but after the date of report have been recorded in the report. The impact of no-adjusting events is disclosed in the appendices of annual report, if these are important.

## Note 2. Cash and cash equivalents

(in euros)	31 Dec 2022	31 Dec 2021
Cash	2 993	4 374
Bank accounts	6 845 718	6 396 403
Term deposits	7 000 000	3 000 000
<b>Total</b>	<b>13 848 711</b>	<b>9 400 777</b>

The interest on term deposits for the contracts concluded on 8 September and 14 September 2022 in amount of 4,000,000 is 1.2% and for the contracts for 3,000,000 concluded on 14 December 2022 is 2.6%.

## Note 3. Receivables and prepayments

(in euros)	Note	31 Dec 2022	31 Dec 2021
Trade receivables		566 745	725 206
Doubtful trade receivables		-28 835	-30 726
Unreceived grants related to operating expenses		2 099 248	1 619 024
Unreceived grants related to non-current assets		5 990	118 501
Other receivables		186 843	144 557
Prepaid grants		1 779 936	1 892 778
Prepaid future expenses		356 325	234 832
Prepaid taxes and taxes refundable	20	43 921	58 759
<b>Total:</b>		<b>5 010 175</b>	<b>4 762 931</b>

Receivables of unreceived grants:		31 Dec 2022	31 Dec 2021
<b>Financier</b>			
Ministry of Education and Research		617 807	413 962
Other financiers		861 719	639 107
Estonian Research Council		217 236	289 768
Environmental Investments Centre		219 632	223 196
European Commission		182 854	52 991
<b>Non-current liabilities</b>		<b>2 099 248</b>	<b>1 619 024</b>

Prepaid grants of target financing:		31 Dec 2022	31 Dec 2021
<b>Financier</b>			
Other financiers		1 754 104	1 850 980
Ministry of Education and Research		25 317	41 798
Tartu University		516	0
<b>Total</b>		<b>1 779 936</b>	<b>1 892 778</b>



#### Note 4. Inventories

(in euros)	31 Dec 2022	31 Dec 2021
Materials	2 914	2 976
Merchandise for resale	87 358	64 401
<b>Total</b>	<b>90 272</b>	<b>67 377</b>

#### Note 5. Financial investments

(in euros)	31 Dec 2022	31 Dec 2021
Share SA Tallinna Ülikooli Rahastu	150 000	0
<b>Total</b>	<b>150 000</b>	<b>0</b>

#### Note 6. Investment property

(in euros)	
<b>Balance as at 31 Dec 2021</b>	<b>31 Dec 2021</b>
Land	2 035 823
<b>Balance as at 31 Dec 2022</b>	<b>31 Dec 2022</b>
Land	2 035 823
Land is leased as the parking lot for vehicles.	
Lease income 2021:	40 621
Lease income 2022:	58 865

## Note 7. Tangible assets

(in euros)	Land	Buildings	Plant and equipment	Other inventory	Non-depreciable property, plant and equipment	Assets under construction	Total
Acquisition cost 31 Dec 2020	2 131 016	60 998 210	4 821 763	3 081 061	3 589 232	37 380	74 658 663
Accumulated depreciation 31 Dec 2020	0	-22 895 651	-3 956 378	-2 588 443	0	0	-29 440 472
<b>Residual value 31 Dec 2020</b>	<b>2 131 016</b>	<b>38 102 559</b>	<b>865 386</b>	<b>492 618</b>	<b>3 589 232</b>	<b>37 380</b>	<b>45 218 191</b>
Purchases and improvements	0	900	338 075	58 245	60 275	1 738 342	2 195 837
Depreciation and write-off of the financial year	0	-1 219 776	-335 838	-102 309	0	0	-1 657 923
Other write-off in residual value	0	-3 807	-1 297	0	-6 864	0	-11 968
Reclassification	0	395 350	114 191	0	65 000	-657 456	-82 915
<b>Total changes</b>	<b>0</b>	<b>-827 334</b>	<b>115 131</b>	<b>-44 064</b>	<b>118 411</b>	<b>1 080 886</b>	<b>443 030</b>
Acquisition cost 31 Dec 2021	2 131 016	61 376 810	5 272 733	3 092 732	3 707 643	1 118 266	76 699 200
Accumulated depreciation 31 Dec 2021	0	-24 101 584	-4 292 216	-2 644 178	0	0	-31 037 978
<b>Residual value 31 Dec 2021</b>	<b>2 131 016</b>	<b>37 275 225</b>	<b>980 517</b>	<b>448 554</b>	<b>3 707 643</b>	<b>1 118 266</b>	<b>45 661 221</b>
Purchases and improvements	0	8 748	168 617	110 410	64 372	220 034	572 181
Depreciation and write-off of the financial year	0	-1 236 988	-302 885	-83 289	0	0	-1 623 162
Other write-off in residual value (write-off of amortization)	0	0	-46 016	-528 579	-7 807	0	-582 402
Other write-off in residual value (write-off of non-current assets)	0	0	46 016	528 579	0	0	574 595
<b>Reclassification</b>	<b>0</b>	<b>150 779</b>	<b>0</b>	<b>10 604</b>	<b>0</b>	<b>-200 020</b>	<b>-38 637</b>
<b>Total changes</b>	<b>0</b>	<b>-1 077 461</b>	<b>-134 268</b>	<b>37 725</b>	<b>56 565</b>	<b>20 014</b>	<b>-1 097 426</b>
Acquisition cost 31 Dec 2022	2 131 016	61 536 337	5 395 334	2 685 167	3 764 208	1 138 280	76 650 342
<b>Accumulated depreciation 31 Dec 2022</b>	<b>0</b>	<b>-25 338 572</b>	<b>-4 549 085</b>	<b>-2 198 889</b>	<b>0</b>	<b>0</b>	<b>-32 086 546</b>
<b>Residual value 31 Dec 2022</b>	<b>2 131 016</b>	<b>36 197 764</b>	<b>846 249</b>	<b>486 279</b>	<b>3 764 208</b>	<b>1 138 280</b>	<b>44 563 796</b>

## Note 8. Intangible assets

(in euros)	Software and licences	Total
Acquisition cost 31 Dec 2020	1 433 755	1 433 755
Accumulated depreciation 31 Dec 2020	-774 776	-774 776
<b>Residual value 31 Dec 2020</b>	<b>658 979</b>	<b>658 979</b>
Purchases and improvements	199 574	199 574
Non-monetary target financing (handover)	49 190	49 190
Depreciation and write-down	-134 666	-134 666
<b>Non-monetary target financing (handover)</b>	<b>-49 190</b>	<b>-49 190</b>
Reclassification	82 915	82 915
<b>Total changes</b>	<b>147 823</b>	<b>147 823</b>
Acquisition cost 31 Dec 2021	1 765 434	1 765 434
Accumulated depreciation 31 Dec 2021	-958 632	-958 632
<b>Residual value 31 Dec 2021</b>	<b>806 802</b>	<b>806 802</b>
Purchases and improvements	274 657	274 657
Depreciation and write-down	-179 916	-179 916
Reclassification	38 637	38 637
<b>Total changes</b>	<b>133 378</b>	<b>133 378</b>
Acquisition cost 31 Dec 2022	2 078 728	2 078 728
Accumulated depreciation 31 Dec 2022	-1 138 548	-1 138 548
<b>Residual value 31 Dec 2022</b>	<b>940 180</b>	<b>940 180</b>

## Note 9. Borrowings

(in euros)	Balance 31 Dec 2022	Repayment date		Currency	Interest rate
		Within 12 months	Within 2-5 years		
Loan no 1	3 636 364	909 091	2 727 273	EUR	0.840% + 6m euribor
Loan no 2	6 000 000	6 000 000	0	EUR	0,72% + 3m euribor
<b>Total</b>	<b>9 636 364</b>	<b>6 909 091</b>	<b>2 727 273</b>		
<i>incl long-term borrowings</i>	2 727 273				
<i>incl short-term borrowings</i>	6 909 091				

(in euros)	Balance 31 Dec 2021	Repayment date		Currency	Interest rate
		Within 12 months	Within 2-5 years		
Loan no 1	4 545 455	909 091	3 636 364	EUR	0.840% + 6m euribor
Loan no 2	4 787 217	0	4 787 217	EUR	0.72% + 3m euribor
<b>Total</b>	<b>9 332 672</b>	<b>909 091</b>	<b>8 423 581</b>		
<i>incl long-term borrowings</i>	8 423 581				
<i>incl short-term borrowings</i>	909 091				

**Loan No. 1** - repayment date 31 August 2026

**Loan No. 2** - repayment date 13 September 2023

There are no special conditions for loans.

**Note 10. Payables and prepayments**

(in euros)	Note	31.12.2022	31.12.2021
Trade payables		901 267	818 138
Payables to staff		938 794	1 134 588
Taxes payable	20	1 422 620	1 411 982
Liabilities of grants related to operating expenses		300 306	30 135
Other liabilities		28 392	45 389
Received prepayments of grants related to operating expenses		9 468 519	9 757 997
Other received prepayments and income		355 311	352 129
<b>Total</b>		<b>13 415 209</b>	<b>13 550 358</b>

Liabilities of grant of operating expenses:			
Financier		31.12.2022	31.12.2021
Other financiers		284 517	16 432
Haapsalu Neurological Rehabilitation Centre		15 788	13 703
<b>Total</b>		<b>300 306</b>	<b>30 135</b>

Prepayments of grant of operating expenses received:			
Financier		31.12.2022	31.12.2021
Ministry of Education and Research		2 406 487	3 153 611
European Commission		4 031 932	3 879 410
Other financiers		2 204 701	1 845 362
Estonian Research Council		526 667	484 460
Ministry of Foreign Affairs		298 732	285 871
Ministry of the Interior		0	109 284
<b>Total</b>		<b>9 468 519</b>	<b>9 757 997</b>

**Note 11. Revenue from operating activities**

(in euros)	Note	2022	2021
Revenue from provision of training service		4 911 079	4 335 831
Revenue from research and development activities		1 288 876	1 600 705
Other revenue from educational activities		147 203	87 486
Lease and rent	5, 19	543 919	369 111
Sale of other products and services		329 783	156 925
<b>Total</b>		<b>7 220 860</b>	<b>6 550 058</b>

Revenue from operating activities is divided by geographical districts as follows:

(in euros)	2022	2021
Estonia	6 607 949	6 076 911
Member States of the European Union	364 770	323 134
Other states	248 141	150 013
<b>Total</b>	<b>7 220 860</b>	<b>6 550 058</b>

**Note 12. Operating funding grants**

(in euros)	2022	2021
State budget operating grant	25 963 387	22 908 415
Baseline financing from state budget	3 583 419	3 382 385
Education allowances and student loans from state budget	43 156	41 500
State budget funding for research activities	532 707	537 657
Other operating grants	251 011	195 649
<b>Total</b>	<b>30 373 680</b>	<b>27 065 606</b>

**Note 13. Target financing of operating expenses and non-current assets**

(in euros)	2022	2021
National grants related to operating expenses	4 991 125	3 664 542
International grants related to operating expenses	10 012 615	8 060 070
<b>Total grants related to operating expenses</b>	<b>15 003 740</b>	<b>11 724 612</b>
National grants related to non-current assets	5 000	0
International grants related to non-current assets	28 497	112 511
<b>Total grants related to non-current assets</b>	<b>33 497</b>	<b>112 511</b>
<b>Total</b>	<b>15 037 237</b>	<b>11 837 123</b>

Financiers:	2022	2021
Ministry of Education and Research	4 735 016	3 962 560
Other financiers	3 992 264	2 878 350
Estonian Research Council	3 163 450	2 658 412
European Commission	2 805 821	1 856 917
Ministry of Finance	218 739	174 003
Ministry of Foreign Affairs	73 266	214 957
Environmental Investment Centre	48 681	91 925
<b>Total</b>	<b>15 037 237</b>	<b>11 837 123</b>

**Note 14. Other income**

(in euros)	2022	2021
Income from sale of inventories	80 728	52 337
Other income	17 678	33 754
<b>Total</b>	<b>98 407</b>	<b>86 091</b>

**Note 15. Grants issued**

(in euros)	2022	2021
Education allowances and scholarships	2 811 737	2 799 713
Grants, mediation	2 177 591	1 777 342
Member fees and other grants	259 473	260 577
<b>Total</b>	<b>5 248 802</b>	<b>4 837 631</b>



## Note 16. Operating expenses

(in euros)	2022	2021
Management expenses of properties, buildings and premises	2 169 195	1 547 679
Administration costs	765 987	557 708
Travelling expenses	572 563	135 405
Expenses on studying tools and training of third persons	1 156 021	921 198
Other expenses compensated to third persons	7 388	7 406
Communication, cultural and leisure time costs	737 108	634 522
Information and communication technology costs	646 687	709 016
Research and development activities	1 114 924	989 117
Inventory management costs	222 468	175 541
Expenses on library items	324 446	314 492
Training expenses of own employees (incl training abroad)	840 907	331 174
Other cost materials	101 387	114 879
Vehicle management costs	79 065	66 270
Catering and medical expenses	38 080	38 467
Other management costs	13 191	5 416
<b>Total</b>	<b>8 789 416</b>	<b>6 548 291</b>

## Note 17. Labour expenses

(in euros)	2022	2021
Salaries of employees	22 216 496	21 773 290
Salaries of contractual employees	1 509 563	1 719 579
Fringe benefits	231 900	158 875
Tax expenses related to labour expenses	8 070 573	7 956 505
Capitalization of labour expenses	-10 604	0
<b>Total</b>	<b>32 017 928</b>	<b>31 608 249</b>

Average number of employees per year in full-time equivalent units	876,6	881
--	-------	-----

The average number of employees with VÖS contract	215	240
---	-----	-----

### Note 18. Other operating expenses

(in euros)	2022	2021
Value-added tax expenses	1 010 307	987 720
Land tax expense	31 119	30 478
Other tax expenses	7 766	8 094
Expenses of doubtful accounts receivable	-2 517	11 749
Other extraordinary expenses	-5 838	7 978
<b>Total</b>	<b>1 040 837</b>	<b>1 046 020</b>

### Note 19. Operating lease

University as the lessee	2022	2021
Car lease expenses	14 303	21 460
IT assets lease expenses	3 249	2 978

University as the lessor	2022	2021
Lease income on premises and other assets	485 054	328 490

### Note 20. Taxes receivable and tax liabilities

(in euros)	31 Dec 2022		31 Dec 2021	
	Prepayment	Liability	Prepayment	Liability
Value added tax	0	70 604	0	117 672
Corporate income tax	0	15 811	0	9 907
Personal income tax	0	439 078	0	421 399
Social tax	0	792 229	0	766 526
Obligatory funded pension	0	32 735	0	32 688
Unemployment insurance tax	0	51 562	0	50 409
Other taxes receivables and liabilities	0	20 601	0	13 382
Prepayment account balances	43 921	0	58 759	0
<b>Total</b>	<b>43 921</b>	<b>1 422 620</b>	<b>58 759</b>	<b>1 411 982</b>

### Note 21. Related parties

(in euros)	2022	2021
Fees of members of council	62 627	55 924
Fees of members of senate	4 687	4 698
<b>Total</b>	<b>67 314</b>	<b>60 622</b>

There is no obligation to pay severance pay to the members of the Council of Tallinn University.

In 2022 there were no transactions with related parties that do not comply with legislation or the general requirements of the internal documents of the accounting entity or market conditions.

**Note 22. Shares in foundations, non-profit associations and private limited company**

The university has significant influence over the following foundations, non-profit associations and private limited company:

<b>Tallinn University is a founder member:</b>	<b>Code of transaction partner</b>	<b>Impact of TLÜ</b>
SA Tallinna Ülikooli Rahastu	603301	Dominant
MTÜ Dormitorium	603501	Dominant
MTÜ Tallinna Ülikooli Spordiklubi	603502	Dominant
MTÜ Eesti Digikeskus (liquidated)	609701	Material
Enn Soosaare SA	800301	Material
Läänemaa Elukeskkonna Tuleviku-uuringute SA	609302	Material
SA Virumaa Kompetentsikeskus (bankrupt)	591305	Material
<b>MTÜ Dormitorium is a founder member:</b>		
E-Kyla Arendus OÜ	609401	Material

All units are located in Estonia.

See also Note 5

**Note 23. Off-balance sheet assets**

(in euros)	31 Dec 2022	31 Dec 2021
Small assets	3 675 467	3 764 561

**Note 24. Off-balance sheet receivables of target grants**

National receivables (in euros)	Source	31 Dec 2022	31 Dec 2021
HTM	39	1 255 751	1 587 910
HTM	28	770 523	1 290 144
Ministry of Environment	39	523 426	588 095
Ministry of Environment	60	20 824	0
HTM	27	295 151	571 219
HTM	60	262 208	414 852
Ministry of Finance	28	137 096	344 324
Estonian Centre for International Development	60	125 210	263 215
Ministry of Foreign Affairs	39	0	87 543
Environmental Investment Centre	60	31 032	85 270
Ministry of the Interior	39	0	50 000
Estonian Research Council	39	19 240	46 010
Estonian Research Council	60	8 360	32 861
Environmental Investment Centre	39	0	7 999
Estonian Film (SA)	60	140	0
<b>Total:</b>		<b>3 448 961</b>	<b>5 377 439</b>

External funding requirements (in euros)	Source	Project	31 Dec 2022	31 Dec 2021
<i>European Research Council Executive Agency (ER-CEA)/ERC-2019-STG</i>	39	TRANSLATING MEMORIES	702 039	702 309
<i>Research Executive Agency (REA)/ Marie Skłodowska-Curie Research and Innovation Staff Exchange</i>	39	LABOUR	618 240	618 240
<i>EPLUS2020 Action Grant</i>	39	FILMEU	526 063	0
<i>Research Executive Agency (REA) / H2020 WIDE-SPREAD-03-2017</i>	39	CUDAN	504 046	1 237 701
<i>HORIZON-WIDERA-2021-ACCESS-03-01</i>	39	Eur-Asian Border Lab	373 423	0
<i>Education, Audiovisual and Culture Executive Agency / Erasmus+ Capacity Building</i>	39	DITECH	270 553	282 767
<i>European Research Council Executive Agency (ER-CEA) / Horizon 2020</i>	39	BETWEEN THE TIMES	248 304	248 304
<i>Directorate-General for Communications Networks, Content and Technology / H2020-SC6-TRANSFORMATIONS-2018-2019-2020 / H2020-SC6-TRANSFORMATIONS-2020</i>	39	iHub4Schools	149 381	248 969
<i>Research Executive Agency (REA) / H2020-WIDE-SPREAD-2018-2020 / H2020-WIDESPREAD-2020-5</i>	39	YouthLife	133 845	223 075
<i>Research Executive Agency (REA) / H2020-WIDE-SPREAD-2018-2020 / H2020-WIDESPREAD-2020-5</i>	39	ScreenME-Net	132 026	220 044
<i>Research Executive Agency (REA) / H2020- WIDE-SPREAD- 2018-2020</i>	39	MIRNet	120 000	120 000
<i>Research Executive Agency (REA) / H2020- WF-2018-2020 / H2020-WF-02-2019</i>	39	MetDect	49 768	49 768
<i>Research Executive Agency (REA)/H2020-WIDE-SPREAD-03-2018: Twinning</i>	39	SEIS	0	129 783
<b>Total:</b>			<b>3 827 688</b>	<b>4 080 959</b>

National liabilities (in euros)	Source	31 Dec 2022	31 Dec 2021
HTM	39	11 456	19 094
<b>Total:</b>		<b>11 456</b>	<b>19 094</b>

## Note 25. Subsequent events

The global trends that shaped the Estonian economic space in 2022 will continue to affect our operating environment. We try to forecast and take into account changes in energy prices, inflation, rising interest rates and pressure on labour costs, as well as consumer uncertainty, which slows down the university's own income. In order to maintain the budget balance, continuous analysis of activities and cost cutting will continue in order to ensure a good financial and economic position and a stable outlook for Tallinn University.

## Note 26. Going concern

As of December 31, 2022, the university's current liabilities exceeded current assets by 1,375 thousand euros (as of December 31, 2021, by 228 thousand euros). The annual report has been prepared based on the going concern of the university's activities. According to the management the negative working capital will not cause economic difficulties for the university in 2023, as according to the cash flow forecast the university will be able to cover all current liabilities.

## Signatures to the Annual Report for 2022

The annual report of Tallinn University for the financial year ended on 31 December 2022 consists of the management report and financial statements.

The Rector of Tallinn University has reviewed the annual report and approved it for the submission to the council.

---

/digitally signed/

**Tõnu Viik**

Rector

---

/digitally signed/

**Anneli Levertand**

Acting financial manager

---

/digitally signed/

**Evelyn Lillipuu**

Head of financial department

---