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**UNIVERSITÄT
BERN**

Annual Report 2019

2019 AT A GLANCE

- **Wyss Academy for Nature founded.** A globally leading research and implementation center in the field of nature and people is being set up at the University of Bern with the support of Hansjörg Wyss, entrepreneur and patron, and the canton of Bern.
- **Grand opening of the sitem-insel.** The Swiss Institute for Translational and Entrepreneurial Medicine promotes the transfer of knowledge and innovation from research results to practical applications.
- **Moon landing celebrated.** Under the slogan “Bern in Space”, the university celebrated its long success story in space research.
- **More than 18,500 students for the first time.** The number of doctoral students has risen sharply – the University of Bern is very attractive for early career academics.
- **Space situation remains precarious.** The university desperately needs new teaching and laboratory facilities to be able to maintain its top-ranking.
- **Digitalization strategy adopted.** New technologies are used to constantly improve teaching, research and service.
- **Push for equality.** Women were appointed to 13 of the 23 new professorships over the course of the past year.
- **Attractiveness of academic careers on the rise.** A pioneering concept promotes transparent and predictable career paths for young academic talent.
- **Major success in research funding.** External funding in the amount of 205 million francs will finance approximately 2,700 additional jobs at the University of Bern.

2019 IN FIGURES

18,576 students and doctoral students

39 Bachelor degree courses, 72 Master degree courses, 29 Ph.D. programs, 7 graduate schools and 120 continuing education courses

4,463 degrees including 637 doctorates and 630 continuing education courses

4,719 full-time employees and 517 professors

8 faculties, around 150 institutes and 9 inter- and transdisciplinary competence centers

3 National Centres for Competence in Research, 392 National Science Foundation projects, 99 EU projects and über 35 international grants
Around 740 new research cooperations for technology transfer with the public sector and the private sector

CHF 918 million annual budget, of which CHF 351 million is competitively acquired external funding

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Rector

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Knowledge that shapes the future

New initiatives to bring man and nature into harmony – and the science festival “Bern in Space”: The University of Bern once again had a strong impact in and with society in 2019.

By Prof. Dr. Christian Leumann, Rector

2019 was a very special year for the University of Bern for a variety of reasons. It is with a profound sense of gratitude and appreciation that I would like to take a moment to reflect on some of the university's achievements.

With the support of Hansjörg Wyss and the Canton of Bern, the Wyss Academy for Nature was founded just prior to the end of the year. After a two-year phase of negotiations and conceptual design work, this extremely successful highlight was a wonderful way to wrap up the year. The research center for nature and people will take an innovative, sustainable and implementation-oriented approach toward its examination of the impact of biodiversity loss, accelerated climate change and growing demand for land resources by teaming up experts from the realms of academia, politics and society.

Strong focus on sustainability research

The University of Bern recognized early on that achievements in the areas of environmental and sustainability research will become increasingly important in the years to come, both from a global and from a regional perspective. In line with that, a research project conducted by the University of Bern on the topic of the “Causes and Consequences of Biodiversity Change” has submitted a proposal to have it established as a National Centre for Competence in Research by the Swiss National Science Foundation. Unfortunately, despite having received a seal of scientific excellence by the Swiss National Science Foundation, the project was not chosen. Even if politicians do not attach any priority (yet) to a topic, it is the University's job to continue working on issues academics feel are significant. The University of Bern has often been successful with research projects like this, some of which are conducted over the course of several decades, such as climate research (150 years) or space research (more than 50 years). The most

recent example of this is Professor Peter Messerli and his team from the Center for Development and Environment, which played a leading role in the UN Global Sustainable Development Report presented in New York in September.

Precision medicine and translational center

The 2019 winter semester saw us pass the 18,500-student mark for the first time ever. As one of the ten largest employers of the Canton of Bern, we have 4,719 full-time equivalent positions held by 7,357 employees. More than 20 years after it was discontinued, we have now re-introduced the third year of the pharmaceutical sciences degree program and the master's degree program will follow in one year. This move is aimed at helping avert the shortage of pharmacists feared at national level. Spring 2019 saw us commission the new strategic research center for precision medicine, the Bern Center for Precision Medicine (BCPM). There, therapies are developed that are personalized for specific patients – in other words, they are working to develop the medicine of the future. This approach takes a patient's genetic predisposition, environmental factors and lifestyle into account with an eye to minimizing adverse affects, improving patient outcomes and cutting costs. August featured the grand opening of yet another heavyweight for Bern as a medical location: sitem-insel, the Swiss Institute for Translational and Entrepreneurial Medicine. sitem-insel specifically promotes the transfer of knowledge and innovation from research results to practical applications. The University of Bern is a co-founder and scientific partner of sitem-insel.

Bern in space

We've now arrived at some of the other highlights of the past year. The University of Bern took part in the very first moon landing in 1969 and provided the only scientific experiment not to have come from the

“We urgently need
new teaching and laboratory facilities
for medicine, natural science
and veterinary medicine.”

US: its now famous solar wind sail, which was planted into the lunar sand even before the American flag. Reason enough for the University of Bern to organize a huge celebration to commemorate the 50th anniversary of the moon landing. Representatives of the ESA and NASA, US Ambassador Edward McMullen and countless local partners gathered together with University representatives in scorching heat on Bern's Federal Square where they “ignited” a rocket to mark the occasion.

The University of Bern then also had the pleasure of – quite literally – igniting a rocket in December: The CHEOPS space telescope, which was built under our leadership on behalf of the ESA, lifted off from the Guiana Space Center in French Guiana on board a Soyuz rocket. This telescope will provide us with new and exciting insights into the world of exoplanets in the years to come.

This year's “Dies academicus” event highlighted our university's achievements from various angles and included presentations by our alumnus and current science director of NASA, Dr. Thomas Zurbuchen, as well as our doctor honoris causa, former Federal Councilor Johann Schneider-Ammann.

Space situation remains precarious

Given that the end of every year is followed by the start of the next year, let me take this opportunity to provide a few more details on some of the challenges we'll be facing going forward. Our building situation is and remains hugely problematic. We urgently need new teaching and laboratory facilities for medicine, natural sciences and veterinary medicine in order to both cover the needs arising through our growing student body and also replace the university's aging buildings. We were thrilled to have the chance to invite the cantonal education commission (kantonale

Bildungskommission; BiK) and the building commission (Baukommission; BaK) to visit us and take stock of the situation on site.

We are also planning to collaborate with the Bern University of Applied Sciences to set up a new university-level master's and PhD degree program for precision and medical engineering to help alleviate the shortage of skilled workers in this sector of the economy, one which is vitally important to the region of Bern, and make a targeted effort to promote innovation in both fields.

Last year saw us adopt a university-wide digitalization strategy and the focus this year will be on its implementation. Our goal is to prepare students as well as possible for digital transformation. One example of these efforts is the creation of a Campus Mobile app, that is being programmed together with our students.

Goal: climate neutrality

Improving the sustainability of the university's operations will be a major theme this year. Last year, we started analyzing how our lecturers and students travel and drafted directives designed to reduce the number of flights used. But that's not enough – we want to go even further and are actually working toward our goal of making the university climate neutral.

In line with this aspiration, this year's annual report of the University of Bern will be the first to mainly be published through digital channels. I am proud of our university and all its accomplishments and would like to offer my most sincere thanks to our lecturers, staff and students, whose tremendous passion makes this institution such a vibrant, forward looking, high-performance and great place to work and study.

Forward-looking university education

New skills, new technologies and new tools for choosing a study program: The University of Bern wants to put its students in the best possible position to get their futures off to a good start.

By Prof. Dr. Bruno Moretti, Vice-Rector for Teaching

In just five years, the total number of students attending the University of Bern has risen from 17,000 to more than 18,500. While growth in the number of bachelor and master students was minor at +1 percent, the number of doctoral students shot up by +23 percent. This is particularly gratifying since it shows that the University of Bern is extremely attractive to early career academics.

The University of Bern is receiving similarly positive signals with regard to its range of continuing education courses, which increased by 18 percent.

Digitalization in teaching

First of all, one issue needs to be clarified when it comes to digitalization: The University of Bern has long been examining the best possible combinations of face-to-face teaching and self-study for the continuous improvement of teaching (this experience was also very useful during the Corona crisis, when all teaching was completely switched to online operation within three days).

The digitalization strategy adopted in 2019 features two dominant areas with regard to teaching: students' skills ("digital literacy in teaching") and use of the new capabilities in the classroom ("digital transformation of studies").

With respect to the first of those two areas, the faculties work together with the Vice-Rectorate Teaching to determine which new expert and basic skills will be relevant for their own students in the future and how they can be integrated into the study programs. As an additional course for students of all disciplines, a general introduction to programming will be offered from the 2020 spring semester onward.

The digital transformation of university studies has been a major issue for some time now and the University of Bern already launched several different projects aimed at promoting innovative teaching practices several years ago.

2019 also marked the online activation of the first flashMOOCs (www.flashmoocs.unibe.ch). This

name stands for concise, quick and "in a flash" explanatory videos. Just like traditional Massive Open Online Courses (MOOCs), they are made available to the general public. Unlike traditional MOOCs, however, which cover an entire one-semester course, flashMOOCs are quite a bit shorter and come in at a running time of 15–25 minutes.

"The University of Bern has long been examining the best possible combinations of face-to-face teaching and self-study."

eCoaches support lecturers

The *eCoach* concept was also developed to help lecturers use digital technologies. Within the scope of this project, selected students from each and every faculty are trained on how to make meaningful use of digital technologies. Starting in the summer of 2020, eCoaches will work together with lecturers to provide targeted support on how to use the new possibilities opened up by digital technologies to enrich and optimize their courses.

The Psychology department introduced an *online self-assessment* to help students make more conscious decisions when choosing their study program and also in an effort to reduce the drop-out rate. An expansion to incorporate other disciplines is planned.

It would be wonderful if our students could look back in a few years and say that their future truly began at the University of Bern.

Interdisciplinary success

Since many of today's most pressing issues simply cannot be answered by an individual researcher, the University of Bern relies on a highly international research network.

Prof. Dr. med. Daniel Candinas, Vice-Rector for Research

"The world is an experiment, the outcome of which we cannot know." In the spirit of this quotation from philosopher Karl Popper, researchers at the University of Bern spent yet another intense, successful year pushing the boundaries of human knowledge and achieving outstanding research results in numerous projects, collaborative efforts and a diverse range of contributions. This year, we would like to place a special emphasis on the international networks employed for the research conducted in Bern and illustrate these with a few specific examples.

"The University of Bern is highly respected by ambitious postdocs from abroad."

International collaboration

The University of Bern was involved as a research partner in numerous international collaboration requests again in 2019. The most important program for international projects is the EU Framework Program "Horizon 2020". Within the scope of this program, teams from universities, research centers and businesses collaborate to brainstorm new solutions to technical, scientific and social challenges. For example: Global Gravity-based Groundwater Product (G3P) is a European project that combines satellite measurements and data on the Earth's gravity to determine groundwater availability. The Bern-based team led by Adrian Jäggi, Professor at the Institute of Astronomy, is in charge of processing gravity data obtained through the satellite measurements. Apart from EU projects, researchers in Bern are also

involved in other competitive overseas projects, specifically in countries such as the USA (13 projects during the year under review), Canada and China.

Bern as a destination for new talent from abroad

The University of Bern is also highly respected by ambitious postdocs from abroad, who have to apply for international grants in order to carry out a project at the University of Bern. Forty-two early career researchers applied for coveted EU fellowships in 2019 – an all-time high. Given that there are only enough funds to finance 12 to 14 percent of the applications received, these grants are extremely competitive. In a survey conducted by the Vice-Rectorate Research, postdocs indicated that the University of Bern is the perfect place for their research project. For example: Dr. Caiti Hauck of Brazil began her fellowship project, CLEFNI, in 2019: *The choral life in the cities of Bern and Fribourg in the long nineteenth century* at the Institute of Musicology. She is looking into the question of how the 19th century emergence of the modern federal state promoted linguistic and religious integration in men's choirs differently in Fribourg than in Bern.

Collaborative research project with Africa

Researchers in Bern are also involved in research projects in the Third World that aim to tackle some of the enormous challenges faced by African countries' healthcare systems. Professor Andrew Macpherson's research group, for example, is working together with research teams in Harare (Zimbabwe) and Nairobi (Kenya) to better understand intestinal diseases that are capable of disabling or even killing infants, while Matthias Egger's group of researchers is working on strategies for treating and preventing HIV infections in Malawi, South Africa and Zambia. A portion of this research is funded by philanthropic foundations and accomplishes humanitarian goals through the provision of greater in-depth knowledge.

Push for equality

Women were appointed to 13 of the 23 new professorships over the course of the past year, meaning that we just barely missed our goal of having 25 percent of all full professorships and professorships held by women.

By Prof. Dr. Silvia Schroer, Vice-Rector for Quality

The nationwide women's strike on June 14, 2019, put a spotlight on the topic of gender equality – and the situation at the University of Bern was no different. This was demonstrated by the presentation of this year's Prix Lux equal opportunity prize: Of the 16 nominations received, five were related to the women's strike. The Student Union of the University of Bern (SUB) was honored for its longstanding commitment to equality and diversity.

Local, national and international networks

The University of Bern was involved in collaborative projects across multiple universities within the scope of swissuniversities' "Equal Opportunity and University Development" program. These projects include the digital "Diversity Toolbox" for equal opportunity officers, researchers and lecturers, a benchmarking project by the University of St. Gallen as well as H.I.T., a program aimed at promoting women in positions of leadership at universities and a gender-sensitive management culture in academia. The University of Bern is the leading house for the "chance_be" collaboration project aimed at promoting equal opportunities in students' choice of career and field of study for the three universities in Bern.

Not only the university's national, but also its international networks bore fruit in 2019: The University of Bern initiated the "Gender and Diversity" task force within a network entitled "The Guild", which is made up of 19 European universities, and held the task force's first meeting at the University of Bern. The guests, who came from all over Europe, were impressed by the most recent figures released by the University of Bern: While it might have just barely missed its goal of having 25 percent of all full professorships and professorships held by women, the university still managed to make impressive progress with respect to its new hires: women were appointed to 13 of 23 new professorships (57 percent). The Executive Board of the University of Bern used its annual strategy meetings as an opportunity to address the issue of unequal gender distribution and encouraged faculties with a low

proportion of women, in particular, to take the DORA Declaration into account in their recruitment procedures in order to obtain a more comprehensive assessment of a candidate's academic performance. A new awareness-raising video entitled "Wanted: Female Professor", that points out obstacles and provides recommendations on ensuring equal opportunities in the recruitment procedure, was shown at the beginning of each recruitment commission meeting.

"The Executive Board of the University of Bern used its strategy meetings as an opportunity to address the issue of unequal gender distribution."

Promoting a work-life balance

The third annual COMET career development program was a huge success and provided coaching, mentoring and training opportunities to 20 female postdocs and habilitation candidates, who, as part of the program, had an opportunity to plan the next steps of their career on their path to a professorship. Within the scope of its advisory services for dual career couples, the University of Bern helped some 20 partners of newly-arrived professors and postdocs relaunch their careers in Switzerland. A new offer, Plan B, was introduced as part of a joint project with the KIHOB Foundation, which provides childcare services at Bern universities: home-based childcare if children are ill, parents need to be absent for short periods of time for professional reasons or if they need to take examinations.

Attractiveness of academic careers on the rise

Greater independence for early career academics and more transparent, predictable career paths: The University of Bern is implementing a bundle of measures aimed at achieving precisely this.

By Prof. Dr. Achim Conzelmann, Vice-Rector for Development

Key reforms entered into force in 2019, which were aimed at promoting the independence of early career academics and increasing the transparency and predictability of academic career paths. This concept for the promotion of early career academics, which can be described as groundbreaking for Switzerland, was developed by the University Executive Board in consultation with the faculties, various departments and intermediate staff.

As revealed by a survey conducted in 2018, doctoral students are generally satisfied with their doctoral studies and supervision. Nevertheless, they still see room for improvements with respect to what they consider to be an (overly) strong dependency on their supervisors. To improve the situation, a model was introduced under which doctoral students are advised by a team of at least two supervisors.

The doctoral agreement is an essential tool for preventing conflicts between doctoral students and supervisors. It enhances the transparency of the doctoral degree by defining the framework conditions and goals of both the doctorate and the student-supervisor relationship. The doctoral agreement, a template of which is provided by the Vice-Rectorate Development on its website, was optimized and supplemented with guidelines for conducting interviews with prospective doctoral candidates.

New "Postdoctoral researchers" job category

The newly created "Postdoctoral researchers" job category at the postdoc level replaces the previous teaching and research assistant position with a doctorate as well as the position of senior teaching and research assistant. The new job category guarantees protected research time of at least 50% calculated based on a full-time workload. This enables researchers to efficiently pursue their own research projects in a targeted manner and, in doing so, places

greater emphasis on early career academics' efforts to improve their own specialist qualifications. Postdoctoral researchers are only employed for a limited period, generally no more than six years. In addition, to increase transparency at this level as well, a postdoctoral agreement is now being concluded between the postdoctoral researchers and their main supervisors at the beginning of their postdoctoral studies.

"The focus is shifting increasingly to the specialist qualifications of early career academics."

Independent career path to a lectureship

A new job category, that of "Assistant lectureship" has been introduced as an alternative, independent academic career path for early career academics who, for various reasons, are not interested in pursuing an academic career that culminates in a professorship. Assistant lectureships are geared toward honing a candidate's specialized skills in the areas of teaching, research and services with an eye to the possibility of taking over an existing or newly created full-time lectureship. Assistant lectureships are filled exclusively using the tenure-track process.

Whenever possible, the University of Bern strives to fill open professorships with tenure-track assistant professors in order to offer long-term prospects to early career academics working toward a professorship.

Infrastructure situation a source of concern

The University of Bern enjoys an excellent reputation both in Switzerland and internationally and has dedicated employees. Its greatest challenge is proving to be the situation concerning the University's infrastructure, which needs to be expanded and modernized for the University to be able to maintain its top-ranking status.

By Markus Brönnimann, Administrative Director

First of all, I'd like to take an opportunity to express my gratitude to all office heads as well as the staff of the Administrative Director's Office, who were able to keep things running smoothly for a year while the position of Administrative Director remained vacant. Together and under the leadership of Bernhard Steinmann, they successfully managed to cope with this highly unusual situation.

The team was complete once more when I took up my new post as Administrative Director of the University of Bern in June. As a newcomer, my first impression of my staff was this: They are extremely cost conscious and economical. They are the guardians of many different rules and requirements. Their approach to this task is very solution- and service-oriented, however. Last but not least, I was struck by their respectful conduct and enormous sense of loyalty toward the university as an institution. Having the chance to work in an environment such as this is a pleasure.

"Our researchers were extraordinarily successful in their efforts to attract research grants."

Timely provision of high-quality facilities

Attractive, easy-to-operate infrastructures are crucial for an educational institution. While the "Murtenstrasse 24 / Insel Nord" project represents a major step in that direction, it will still be more than a year before we're able to move in. We'll still have to wait a while for the other major construction projects (construction sites 03 and 07 at the Inselspital, Muesmatt and the Small Animal Clinic), as well. To tide us over,

the University will need temporary solutions that are available on short notice. On this note, one big highlight is undoubtedly our use of the new UniAlhambra lecture hall. The overall building situation remains tense, however, and we need to be very careful on this point in order to keep our competitive edge.

Digitalization is currently having an enormous impact on knowledge organizations, in particular. In response to this, the University Executive Board opted to prepare a comprehensive digitalization strategy that includes specific measures. The Administrative Director's Office's role in this is mainly to ensure that the right infrastructures are made available and to safeguard the University's ability to implement the strategy.

Solid foundation for further development

The University's total revenue rose by 3.8 percent to CHF 917.5 million. The year-end result attributable to basic funding amounts to CHF 15.2 million.

The University of Bern enjoys an excellent reputation in the region, as can be seen in the stable amount of basic funding (CHF 322 million, + 1.7%) provided by the canton, a reliable partner of the University. Yet another slight increase in our student body shows that the University is held in very high esteem by students as well.

Finally, the University of Bern also enjoys an outstanding reputation both internationally and within the scientific community. Our researchers were extraordinarily successful in their efforts to attract research grants (CHF 205 million, + 7.1%), which is enough to finance approximately 2,700 additional University jobs that are not funded by the canton. The public sector is, however, responsible for providing them with the infrastructure they need.

The University's stable financial situation puts it in a position to implement its strategic projects over the course of the next few years, with the main projects being "Medicine +100", "Complete Pharmacy Course", "Center for Precision Medicine" and the digitalization strategy I mentioned above.

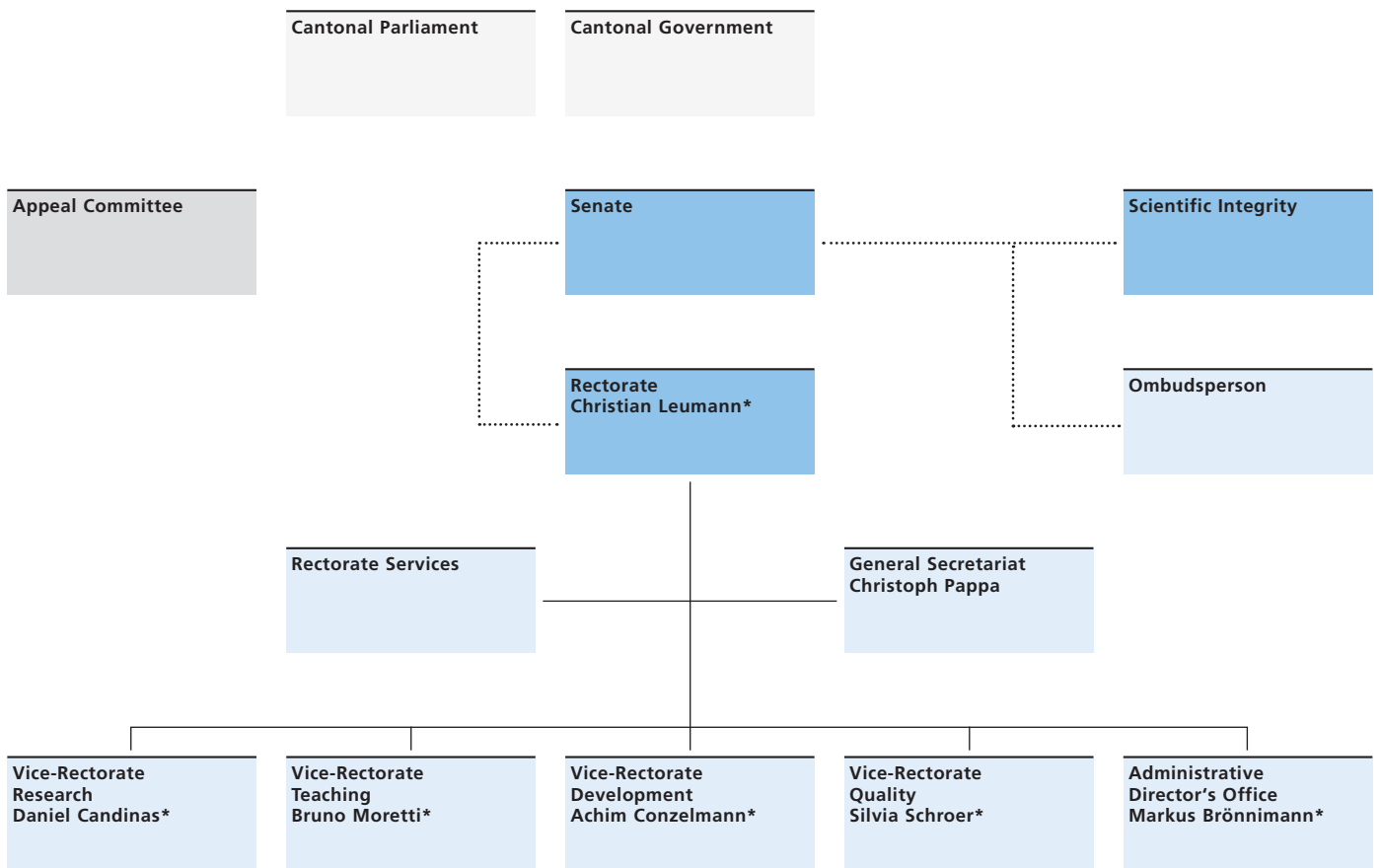
University funding in 2019		
in CHF 1,000	2019	Share
Basic funding¹	566'195	61.7%
Contribution from the Canton of Bern	322'140	35.1%
Intercantonal University Agreement (IUV) ²	113'447	12.4%
Contributions from the Swiss Federal Government	99'889	10.9%
Other income	30'720	3.3%
– Tuition fees	19'668	2.1%
– Miscellaneous	11'051	1.2%
(+) Profit / (–) Loss	+ 15'217	
External funding¹	351'320	38.3%
Promotion of research	145'260	15.8%
– Swiss National Science Foundation (SNSF)	111'153	12.1%
– Innosuisse	4'987	0.5%
– EU research programs	18'447	2.0%
– Other international research funding	10'672	1.2%
Publicly funded departmental research	25'977	2.8%
Private sector funding ³	41'369	4.5%
Other income	138'715	15.1%
– Continuing education	12'805	1.4%
– Service centers	74'117	8.1%
– Miscellaneous	51'793	5.6%
(+) Profit / (–) Loss	+ 29'224	
Total income	917'516	100.0%
Total expenditure	873'074	
Year-end result (+) Profit / (–) Loss	+ 44'441	

¹ **Basic funding / external funding:** The income generated by the University, which serves as the University's structural basic funding, counts as basic funding. All other income is recorded as external funding.

² **Intercantonal University Agreement (IUV):** The IUV governs the participation of the cantons. It determines the contribution that the home canton can give a student toward payment for their degree course.

³ **Private sector funding:** Income from the private sector, private individuals, foundations and similar organizations.

Organizational Chart



Faculties							
Theology Angela Berlis	Law Peter V. Kunz	Business, Economics and Social Sciences Artur Baldauf	Medicine Hans-Uwe Simon	Vetsuisse David Spreng	Humanities Elena Mango	Human Science Ernst Joachim Hossner	Science Zoltán Balogh

Centres of Competence	Fundamental Physics / Biomedical Engineering / Climate Change / Precision Medicine / Development and Environment / Space and Habitability / International Trade Regulation / Public Management / Regional Economic Development
Faculty Centers	Global Studies / Study of Language and Society

* Members of the Executive Board

As at December 31, 2019

Executive Board of the University of Bern



Prof. Dr. Christian Leumann
Rector



Prof. Dr. Bruno Moretti
Vice-Rector for Teaching



Prof. Dr. Daniel Candinas
Vice-Rector for Research



Prof. Dr. Silvia Schroer
Vice-Rector for Quality



Prof. Dr. Achim Conzelmann
Vice-Rector for Development



Markus Brönnimann
Administrative Director



Dr. Christoph Pappa
Secretary General

Heads of Faculty

Prof. Dr. Angela Berlis
Dean of the Faculty of Theology



Prof. Dr. Peter V. Kunz
Dean of the Faculty of Law



Prof. Dr. Artur Baldauf
Dean of the Faculty of Business,
Economics and Social Sciences



Prof. Dr. Hans-Uwe Simon
Dean of the Faculty of Medicine



Prof. Dr. Elena Mango
Dean of the Faculty
of Humanities



Prof. Dr. David Spreng
Dean of the Vetsuisse Faculty



Prof. Dr. Ernst Hossner
Dean of the Faculty of Human
Sciences



Prof. Dr. Zoltán Balogh
Dean of the Faculty of Science

Senate

The Senate is the supreme governing authority of the University. Among other things it adopts rules for the entire University, passes multi-year and financial plans and issues statements on matters that concern the University as a whole.

Composition and responsibilities

The Senate comprises the Rector, the Dean, faculty delegates, lecturers, assistance and students. It enacts the university statute and university-wide regulations. The Senate decides upon the multi-year and financial plan and approves the annual and performance report. It makes the key decisions regarding the organization and selects the members of the permanent committees. It proposes the selection or nomination of members of the Executive Board of the University of Bern.

Chair

Prof. Christian Leumann
Rector

Faculties

Prof. Angela Berlis
Dean of the Faculty of Theology

Prof. Peter V. Kunz
Dean of the Faculty of Law

Prof. Andreas Lienhard
Delegate of the Faculty of Law

Prof. Artur Baldauf
Dean of the Faculty of Business, Economics and Social Sciences

Prof. Winand Emons
Delegate of the Faculty of Business, Economics and Social Sciences

Prof. Hans-Uwe Simon
Dean of the Faculty of Medicine

Prof. Sebastian Wolf
Delegate of the Faculty of Medicine

Prof. David Spreng
Dean of the Vetsuisse Faculty

Prof. Elena Mango
Dean of the Faculty of Humanities

Prof. Gabriele Rippl
Delegate of the Faculty of Humanities

Prof. Ernst Hossner
Dean of the Faculty of Human Sciences

Prof. Stefan Troche
Delegate of the Faculty of Human Sciences

Prof. Zoltán Balogh
Dean of the Faculty of Science

Prof. Robert Häner
Delegate of the Faculty of Science

Interfaculty and university-wide units

Prof. Manfred Elsig
Delegate

Association of Lecturers (VDD)

Stefan Emmenegger
Delegate

Marie-Luise Matthys
Delegate

Association of Teaching and Research Assistants (VAA)

Stefan Emmenegger
Delegate

Marie-Luise Matthys
Delegate

Students (SUB)

Noémie Lanz
Delegate

Selma Kuratle
Delegate

Manuel Abebe
Delegate

Chen Xie
Delegate

Members in an advisory capacity

Executive Board of the University of Bern

Prof. Bruno Moretti
Vice-Rector for Teaching

Prof. Daniel Candinas
Vice-Rector for Research

Prof. Silvia Schroer
Vice-Rector for Quality

Prof. Achim Conzelmann
Vice-Rector for Development

Markus Brönnimann
Administrative Director

Secretary General

Dr. Christoph Pappa

Administrative and technical staff

Sylvia Kilchenmann
Delegate

Christa Brünisholz
Delegate

Honorary members

Dr. Renatus Gallati
Walter Inäbnit
Dr. Celia Zwillenberg

Permanent guests

Office for Gender Equality

Claudia Willen
Co-Head

Communication & Marketing Office

Christian Degen
Head

General Secretariat

Flurina Stettler
Secretary

As at December 31, 2019

Statistics

Students

Students by level of study (2019 fall semester)

	Total				Bachelor's degree				Master's degree				Doctorate				Continuing education		
	All	♀	Fgn.*	BE	All	♀	Fgn.*	BE	All	♀	Fgn.*	BE	All	♀	Fgn.*	BE	All	♀	Fgn.*
Total	18'576	57%	12%	36%	7'799	57%	3%	50%	4'611	58%	11%	40%	3'093	52%	42%	24%	3'073	61%	4%
Faculty of Theology	374	52%	10%	29%	62	65%	5%	65%	29	66%	10%	55%	55	53%	55%	25%	228	47%	1%
Faculty of Law	2'356	56%	8%	45%	1'023	59%	3%	59%	614	61%	14%	47%	235	40%	29%	36%	484	51%	2%
Faculty of Business, Economics and Social Sciences	2'707	40%	5%	39%	1'322	43%	4%	51%	714	41%	7%	45%	107	42%	34%	36%	564	30%	0%
Faculty of Medicine	3'543	58%	16%	34%	995	62%	4%	46%	988	56%	5%	38%	1'306	55%	35%	25%	254	65%	6%
Vetsuisse Faculty Bern	562	81%	18%	27%	229	89%	1%	33%	132	85%	2%	33%	201	69%	48%	17%	0	0%	0%
Faculty of Humanities	2'440	61%	14%	41%	1'340	62%	4%	51%	662	62%	18%	35%	392	57%	40%	24%	46	57%	9%
Faculty of Human Sciences	3'833	73%	6%	27%	1'490	65%	3%	42%	819	75%	7%	38%	184	63%	33%	28%	1'340	80%	5%
Faculty of Science	2'761	45%	21%	40%	1'338	45%	4%	55%	653	47%	24%	39%	613	42%	62%	15%	157	44%	3%

* Foreign

Trend in number of students by level of study and gender

Number of students		Difference								
		2016	2017	2018	2019	2016-2019				
Total	All	17'514	17'882	+2%	18'019	+1%	18'576	+3%	+1'062	+6%
	Male	44%	44%		43%		43%			
	Female	56%	56%		57%		57%			
Bachelor's degree	All	7'747	7'709	0%	7'692	0%	7'799	+1%	+52	+1%
	Male	45%	44%		43%		43%			
	Female	55%	56%		57%		57%			
Master's degree	All	4'523	4'614	+2%	4'602	0%	4'611	0%	+88	+2%
	Male	44%	43%		42%		42%			
	Female	56%	57%		58%		58%			
Doctorate	All	2'776	2'882	+4%	2'966	+3%	3'093	+4%	+317	+11%
	Male	47%	48%		48%		48%			
	Female	53%	52%		52%		52%			
Continuing education	All	2'468	2'677	+8%	2'759	+3%	3'073	+11%	+605	+25%
	Male	37%	40%		39%		39%			
	Female	63%	60%		61%		61%			

More statistics are available at www.statistik.unibe.ch

New students by level of study (2019 fall semester)

All new students	Total				Bachelor's degree				Master's degree				Doctorate				Continuing education		
	All	♀	Fgn.*	BE	All	♀	Fgn.*	BE	All	♀	Fgn.*	BE	All	♀	Fgn.*	BE	All	♀	Fgn.*
Total	5'152	59%	9%	38%	2'509	60%	4%	48%	1'333	60%	11%	40%	592	57%	38%	23%	718	55%	3%
Faculty of Theology	61	72%	13%	43%	20	70%	5%	60%	4	75%	0%	100%	9	67%	67%	22%	28	75%	4%
Faculty of Law	597	58%	4%	47%	277	58%	3%	61%	135	62%	4%	47%	26	42%	27%	31%	159	58%	3%
Faculty of Business, Economics and Social Sciences	788	42%	5%	36%	383	48%	5%	51%	199	45%	7%	41%	15	40%	47%	33%	191	30%	1%
Faculty of Medicine	1'132	59%	13%	34%	356	64%	3%	40%	357	55%	5%	42%	352	58%	30%	24%	67	55%	13%
Vetsuisse Faculty Bern	148	84%	8%	34%	76	91%	1%	38%	49	84%	2%	33%	23	65%	43%	22%	0	0%	0%
Faculty of Humanities	530	67%	13%	43%	329	67%	4%	50%	149	71%	22%	32%	48	58%	42%	27%	4	75%	50%
Faculty of Human Sciences	979	74%	5%	31%	526	70%	3%	39%	235	76%	7%	39%	31	61%	39%	16%	187	83%	1%
Faculty of Science	917	49%	15%	42%	542	51%	5%	53%	205	48%	26%	40%	88	53%	67%	14%	82	39%	4%

* Foreign

Trend in new students by level of study and gender

Number of new students		2016						2017						2018						2019						Difference	
		All	Male	Female	All	Male	Female	All	Male	Female	All	Male	Female	All	Male	Female	All	Male	Female	All	Male	Female	2016-2019	%			
Total	All	4'867			4'944			+2%	5'028			+2%	5'152			+2%	+285			+6%							
	Male	43%			43%				42%				41%														
	Female	57%			57%				58%				59%														
Bachelor's degree	All	2'300			2'416			+5%	2'492			+3%	2'509			+1%	+209			+9%							
	Male	43%			42%				41%				40%														
	Female	57%			58%				59%				60%														
Master's degree	All	1'392			1'365			-2%	1'349			-1%	1'333			-1%	-59			-4%							
	Male	41%			41%				43%				40%														
	Female	59%			59%				57%				60%														
Doctorate	All	536			542			+1%	550			+1%	592			+8%	+56			+10%							
	Male	45%			46%				50%				43%														
	Female	55%			54%				50%				57%														
Continuing education	All	639			621			-3%	637			+3%	718			+13%	+79			+12%							
	Male	45%			49%				42%				45%														
	Female	55%			51%				58%				55%														

 More statistics are available at www.statistik.unibe.ch

Students

Degrees in 2019

	Total			Bachelor's degree			Master's degree			Doctorate			Continuing education ¹			Habilitation		
	All	♀	Fgn.*	All	♀	Fgn.*	All	♀	Fgn.*	All	♀	Fgn.*	All	♀	Fgn.*	All	♀	Fgn.*
Total	4'463	57%	11%	1'534	60%	3%	1'570	59%	8%	637	56%	38%	630	51%	7%	92	34%	50%
Faculty of Theology	48	58%	6%	7	71%	0%	12	83%	0%	5	40%	60%	23	43%	0%	1	100%	0%
Faculty of Law	516	57%	5%	210	59%	1%	245	60%	8%	27	37%	22%	34	44%	0%	0	0%	0%
Faculty of Business, Economics and Social Sciences	817	39%	5%	255	47%	3%	275	45%	7%	29	55%	34%	256	25%	2%	2	0%	50%
Faculty of Medicine	1'032	57%	14%	256	61%	2%	313	58%	4%	332	54%	28%	60	85%	4%	71	34%	42%
Vetsuisse Faculty Bern	182	80%	19%	51	86%	0%	55	84%	0%	71	79%	42%	0	0%	0%	5	0%	80%
Faculty of Humanities	495	64%	11%	237	65%	4%	200	65%	11%	46	54%	37%	7	43%	0%	5	60%	80%
Faculty of Human Sciences	780	75%	9%	316	70%	3%	246	77%	10%	25	76%	60%	190	79%	14%	3	67%	100%
Faculty of Science	593	45%	19%	202	45%	2%	224	46%	17%	102	46%	64%	60	47%	0%	5	20%	80%

¹ Master MAS 244 (146 females), Diploma DAS 34 (15 females), Certificate CAS 352 (160 females), Other 0 (0 females)

* Foreign

Trend in new degrees by level of study and gender

	Number of degrees	Difference								
		2016	2017	2018	2019	2016-2019				
Total	All	4'269	4'307	+1%	4'457	+3%	4'463	0%	+194	+5%
	Male	44%	45%		45%		43%			
	Female	56%	55%		55%		57%			
Bachelor's degree	All	1'561	1'601	+3%	1'638	+2%	1'534	-6%	-27	-2%
	Male	42%	43%		44%		40%			
	Female	58%	57%		56%		60%			
Master's degree	All	1'489	1'549	+4%	1'629	+5%	1'570	-4%	+81	+5%
	Male	41%	44%		45%		41%			
	Female	59%	56%		55%		59%			
Doctorate	All	570	600	+5%	640	+7%	637	0%	+67	+12%
	Male	46%	47%		46%		44%			
	Female	54%	53%		54%		56%			
Continuing education	All	574	493	-14%	489	-1%	630	+29%	+56	+10%
	Male	49%	51%	+4%	46%		49%			
	Female	51%	49%		54%		51%			
Habilitation	All	75	64	-15%	61	-5%	92	+51%	+17	+23%
	Male	72%	80%		67%		66%			
	Female	28%	20%		33%		34%			

More statistics are available at www.statistik.unibe.ch

Employees

Full-time equivalents at the university in 2019 (average for the year, including external funding positions)

	Total			Professorships			Lecturers			Teaching & research assistants			Administration & services		
	All	♀	Foreign	All	♀	Foreign	All	♀	Foreign	All	♀	Foreign	All	♀	Foreign
Total	4'719	51%	37%	517	24%	50%	249	38%	39%	2'171	51%	49%	1'782	62%	18%
Faculty of Theology	65	55%	42%	15	33%	60%	9	44%	22%	35	66%	43%	6	67%	17%
Faculty of Law	183	51%	23%	41	27%	27%	9	33%	33%	106	53%	24%	27	85%	11%
Faculty of Business, Economics and Social Sciences	230	45%	32%	44	16%	68%	15	33%	33%	141	48%	25%	30	80%	10%
Faculty of Medicine	1'435	56%	38%	147	17%	44%	84	45%	39%	564	52%	56%	640	69%	21%
Vetsuisse Faculty Bern	449	68%	34%	40	35%	50%	11	55%	36%	209	67%	54%	189	76%	10%
Faculty of Humanities	397	55%	42%	73	45%	64%	27	44%	48%	249	58%	40%	48	60%	19%
Faculty of Human Sciences	221	55%	34%	26	35%	62%	35	34%	34%	131	63%	34%	29	62%	10%
Faculty of Science	1'131	35%	47%	129	16%	47%	38	16%	53%	687	37%	59%	277	40%	19%
Central Administration	608	57%	17%	2	100%	0%	21	38%	24%	49	76%	18%	536	56%	17%

Trend in full-time equivalents by staff group and gender

Number of full-time equivalents		2016							2017							2018							2019							Difference	
		2016		2017		2018		2019		2016		2017		2018		2019		2016		2017		2018		2019		2016-2019					
Total	All	4'191	4'499	+7%	4'610	+2%	4'719	+2%	4'191	+2%	4'499	+7%	4'610	+2%	4'719	+2%	4'191	+2%	4'499	+7%	4'610	+2%	4'719	+2%	+518	+13%					
	Male	50%	50%		49%		49%		50%		50%		49%		49%		50%		50%		49%		49%								
	Female	50%	50%		51%		51%		50%		50%		51%		51%		50%		50%		51%		51%								
Professorships	All	484	508	+5%	509	0%	517	+2%	484	+2%	508	+5%	509	0%	517	+2%	484	+2%	508	+5%	509	0%	517	+2%	+33	+7%					
	Male	78%	77%		77%		76%		78%		77%		77%		76%		78%		77%		77%		76%								
	Female	22%	23%		23%		24%		22%		23%		23%		24%		22%		23%		23%		24%								
Lecturers	All	241	238	-1%	241	+1%	249	+3%	241	+3%	238	-1%	241	+1%	249	+3%	241	+3%	238	-1%	241	+1%	249	+3%	+8	+3%					
	Male	67%	66%		65%		62%		67%		66%		65%		62%		67%		66%		65%		62%								
	Female	33%	34%		35%		38%		33%		34%		35%		38%		33%		34%		35%		38%								
Teaching & research assistants	All	1'690	1'983	+17%	2'091	+5%	2'171	+4%	1'690	+4%	1'983	+17%	2'091	+5%	2'171	+4%	1'690	+4%	1'983	+17%	2'091	+5%	2'171	+4%	+481	+28%					
	Male	51%	51%		50%		49%		51%		51%		50%		49%		51%		51%		50%		49%								
	Female	49%	49%		50%		51%		49%		49%		50%		51%		49%		49%		50%		49%								
Administration & services	All	1'776	1'770	0%	1'769	0%	1'782	+1%	1'776	+1%	1'770	0%	1'769	0%	1'782	+1%	1'776	+1%	1'770	0%	1'769	0%	1'782	+1%	+6	0%					
	Male	39%	39%		39%		38%		39%		39%		39%		38%		39%		39%		39%		38%								
	Female	61%	61%		61%		62%		61%		61%		61%		62%		61%		61%		61%		62%								

More statistics are available at www.statistik.unibe.ch

Annual financial statements

Financial Statements¹ 2019 University of Bern

The University of Bern draws up its financial statements using Swiss GAAP FER accounting standards. The primary principle of Swiss GAAP FER is to present a true and fair view of the financial position, cash flows and results of operations.

Balance sheet

Amounts in CHF thousand	Note	Dec 31, 2019	Dec 31, 2018	Change	
Cash and cash equivalents	1	16,386	15,689	697	4.4%
Financial management current accounts	2	406,312	359,435	46,878	13.0%
Trade receivables	3	26,770	25,541	1,229	4.8%
Other current receivables	4	11,976	13,251	-1,275	-9.6%
Current financial investments	5	4,093	13,246	-9,152	-69.1%
Inventories and work in progress	6	6,491	5,888	603	10.2%
Prepaid expenses and accrued income	7	52,060	53,802	-1,742	-3.2%
Current assets		524,088	486,850	37,238	7.6%
Financial investments	8	94,269	74,137	20,133	27.2%
Property, plant and equipment	9	46,422	49,690	-3,268	-6.6%
Intangible assets	10	16,909	18,650	-1,741	-9.3%
Non-current assets		157,600	142,477	15,123	10.6%
Total assets		681,688	629,327	52,361	8.3%
Trade payables	11	17,395	22,997	-5,602	-24.4%
Other current liabilities	12	2,596	3,486	-890	-25.5%
Current financial liabilities	13	487	426	61	14.3%
Commitments to external funding	14	155,838	137,378	18,460	13.4%
Current provisions	15	14,421	13,759	661	4.8%
Accrued expenses and deferred income	16	7,726	7,472	254	3.4%
Current liabilities		198,464	185,519	12,944	7.0%
Non-current financial liabilities	17	1,541	1,750	-209	-12.0%
Non-current provisions	15	30,226	31,440	-1,215	-3.9%
Retirement benefit liabilities	18	85,600	89,200	-3,600	-4.0%
Non-current liabilities		117,367	122,390	-5,024	-4.1%
Accumulated profits		321,417	280,904	40,513	14.4%
Year-end result		44,441	40,513	3,929	9.7%
Equity		365,858	321,417	44,441	13.8%
Total liabilities		681,688	629,327	52,361	8.3%

¹ Any differences in the following tables are due to rounding.

Income statement

Amounts in CHF thousand	Note	2019	2018	Change	
Contribution from the Canton of Bern under service agreement		322,140	316,675	5,465	1.7%
Contribution from the federal government under the University Funding Act		99,889	97,404	2,485	2.6%
Contributions from the intercantonal university agreement		113,447	113,376	71	0.1%
Basic funding or contributions from the public sector	19	535,476	527,455	8,020	1.5%
Project contributions from the Swiss National Science Foundation		111,153	99,766	11,387	11.4%
Project contributions from international organizations		28,989	27,976	1,013	3.6%
Other project contributions		65,157	63,974	1,183	1.8%
Project commitments from third-party grant	20	205,299	191,716	13,582	7.1%
Tuition fees		18,871	18,222	650	3.6%
Income from ongoing services		74,539	72,494	2,045	2.8%
Other income		77,724	72,619	5,105	7.0%
Discounts		-775	-633	-142	22.4%
Other income	21	170,359	162,702	7,657	4.7%
Total operating income		911,134	881,874	29,260	3.3%
Salaries		486,792	467,646	19,146	4.1%
Social security contributions		84,770	85,400	-630	-0.7%
Other staff expense		5,958	5,141	817	15.9%
Staff expense	22	577,520	558,186	19,334	3.5%
Purchase of equipment		21,325	15,099	6,227	41.2%
Property and premises expense		24,164	22,761	1,403	6.2%
Other expense		102,400	94,031	8,370	8.9%
Administrative and other operating expense	23	147,890	131,890	16,000	12.1%
Contributions for teaching and research in clinical medicine		109,299	110,792	-1,493	-1.3%
Contributions to third parties		21,437	24,003	-2,566	-10.7%
Contributions	24	130,736	134,795	-4,059	-3.0%
Depreciation on property, plant and equipment	9	12,180	11,004	1,177	10.7%
Amortization of intangible assets	10	3,551	3,378	174	5.1%
Total operating expense		871,878	839,253	32,625	3.9%
Financial income		6,382	1,743	4,639	266.1%
Financial expense		1,197	3,851	-2,655	-68.9%
Net financial income	25	5,185	-2,108	7,293	-346.0%
Year-end result		44,441	40,513	3,929	9.7%

Cash flow statement

Amounts in CHF thousand	2019	2018
Operating activities		
+/- Profit/loss	44,441	40,513
+/- Share of profits/losses of equity associates	-61	306
+/- Depreciation/write-ups on non-current assets	14,517	14,423
+/- Impairments/reversals of impairments	1,285	784
+/- Change in retirement benefit obligation under staff expense	-3,600	-1,900
+/- Increase/decrease in non-cash provisions	-1,215	-1,254
+/- Other non-cash income/expense	-3,466	3,547
+/- Loss/gain on disposal of non-current assets	-8	
+/- Decrease/increase in receivables	-2,005	1,217
+/- Decrease/increase in inventories and work in progress	-603	-523
+/- Decrease/increase in other current receivables and prepaid expenses and accrued income	3,235	-5,371
+/- Increase/decrease in accounts payable	-5,602	2,839
+/- Increase/decrease in other current liabilities and accrued expenses and deferred income	25	-3,714
+/- Increase/reduction in commitments to third-party grants	18,460	-3,410
+/- Cash flow from operating activities	65,404	47,457
Investing activities		
- Payments for purchase of property, plant and equipment	-7,651	-12,949
+ Receipts from sale of property, plant and equipment	277	
- Payments for purchase of current and non-current financial investments	-62,356	-13,209
+ Receipts from sale of current and non-current financial investments	55,460	24,319
- Payments for purchase of intangible assets	-3,459	-2,559
+ Receipts from sale of intangible assets	48	
Cash flow from investing activities	-17,681	-4,397
Financing activities		
+/- Increase/reduction in current financial liabilities	61	86
+/- Increase/reduction in non-current financial liabilities	-209	116
Cash flow from financing activities	-148	202
Total cash flow	47,575	43,262
Net cash and cash equivalents at the start of the period	375,123	331,862
Net cash and cash equivalents at the end of the period	422,698	375,123
Change in net cash and cash equivalents	47,575	43,262

Net cash and cash equivalents break down as follows:

Amounts in CHF thousand	Dec 31, 2019	Dec 31, 2018
Cash	212	166
Post office	7,905	6,703
Bank	8,269	8,820
Financial management current account (basic funding)	123,459	113,394
Financial management current account (external funding)	282,853	246,041
Total	422,698	375,123

Equity statement as of Dec 31, 2019

Amounts in CHF thousand	Basic funding	External funding	Funds	Total equity
Equity Dec 31, 2017	44,123	179,643	57,139	280,904
Year-end result (profit (+)/loss(-))	20,290	23,677	-3,454	40,513
Equity Dec 31, 2018	64,413	203,319	53,685	321,417
Year-end result (profit (+)/loss(-))	15,217	20,575	8,649	44,441
Equity Dec 31, 2019	79,630	223,894	62,334	365,858

The equity of the University of Bern consists of three different sources of funding: basic funding, external funding and funds.

Basic funding comprises investments made by the Canton and the public sector in teaching, research and services. Income from tuition fees and parts of other income also count as basic funding.

The equity item "External funding" includes the portfolio of unrestricted third-party grants. These third-party grants (ongoing services, orders, reports, donations, professional fees, financial income) are not subject to any requirements by the provider to use the funding for a particular project. The funding is available for general research projects, training and development and to maintain ongoing services.

Funds comprises bequests and legally dependent foundations transferred to the University of Bern for a particular purpose.

Since the University of Bern cannot distribute profits, the year-end result for 2019 is allocated to equity once the annual financial statements have been approved by the Cantonal Government.

Notes

Accounting principles

General

These annual financial statements have been drawn up under Swiss GAAP FER, applying all FER standards. They provide a true and fair view of the financial position, cash flows and results of operations of the University of Bern. The financial year ended on 31 December.

The annual financial statements were approved by the Executive Board of the University of Bern on March 17, 2020 and brought to the attention of the Senate on April 21, 2020. The annual financial statements must be approved by the Cantonal Government and will then be brought to the attention of the Cantonal Parliament in the September session.

Principles of consolidation

The University of Bern holds equity investments in companies which give it over 50% of the voting rights and is therefore required under Swiss GAAP FER 30 to produce consolidated financial statements. However, the total value of the equity investments held is not material, so no consolidated financial statements are provided. Equity investments are measured in the individual financial statements using the equity method. The equity investments held are carried under financial investments.

Accounting and valuation principles

Assets and liabilities are measured individually. Measurement is at historic cost. Assets are measured at cost of acquisition or production, liabilities at nominal value. The principles for the main items in the financial statements are explained below:

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, credit balances with banks and the Post Office and fixed deposits. These are measured at nominal value.

Financial management current accounts

Financial management current accounts are measured at nominal value and treated as cash and cash equivalents.

Trade receivables and other current receivables

These are measured at nominal value less any impairments. Where receivables are clearly at risk, a value adjustment is recognized based on the individual risk situation. Credit and loss risks that cannot be clearly quantified are covered by a portfolio value adjustment. The size of the portfolio value adjustment is calculated as the average amount of receivables actually derecognized over the last two accounting periods.

Current financial investments

Current financial investments are financial investments with a maturity of between 90 days and one year where there is an intention to hold them in the short term. Current financial investments are measured at current value using the market price. Current financial investments without a market price are measured at no more than cost of acquisition less any impairments. Positions are measured individually. Capital gains and losses as well as value adjustments are recognized in income for the period.

Inventories and work in progress

Inventories include consumables. Inventories are measured at cost of acquisition or production, or at net market value where this is lower. Work in progress refers to services that have not yet been invoiced. This only occurs in organizational units providing ongoing services, such as the School of Dental Medicine and the Animal Hospital. Cost of production for work in progress is calculated based on valuations from the relevant patient information systems.

Prepaid expenses and accrued income

Prepaid expenses and accrued income allow income and expense to be recognized in the relevant period. Measurement is at nominal value.

Financial investments

Financial investments include financial instruments such as securities, loans and equity shareholdings. Financial investments are measured at current value using the market price. Financial investments without a market price are measured at cost of acquisition less any impairments. Equity shareholdings over 20% are recognized using the equity method.

Property, plant and equipment

Property, plant and equipment is measured at cost of acquisition or production less cumulative depreciation. Depreciation is on a straight-line basis over the useful life of the asset. The useful life of property, plant and equipment is set as follows:

Asset category	Useful life
Land and buildings	Properties: unlimited Buildings: 30 to 50 years
Machinery, fittings, equipment	2 to 10 years
Vehicles	5 years
Special vehicles	10 years
IT equipment	2 to 5 years

Contributions to investments in building under Art. 55 (1) of the Higher Education Act² are recognized as a separate negative item under property, plant and equipment. Release is over the same useful life as the investment financed by the federal subsidy.

Intangible assets

Intangible assets are acquired software solutions, university-specific software applications in use developed by an external provider, investment contributions to Cantons and private institutions, patents and licenses and loans to professors to buy in to the pension fund. Software is amortized on a straight-line basis over five years. Contributions for professors to the Bern Cantonal Pension Fund (BPK) are amortized on a declining balance basis at 4% or 5%. Intangible assets are reviewed for impairment on the reporting date. Any additional value adjustments are charged to income for the period.

Impairment

Assets are reviewed on each reporting date for indications that their book value may no longer be recoverable. If the book value of an asset exceeds the achievable value (value in use or net market value), a value adjustment (impairment/ extraordinary write-down) is recognized in income.

Trade payables

Trade payables are current liabilities arising from ordinary business activity with a remaining term of up to one year on the reporting date.

Other current liabilities

Other current liabilities are liabilities not directly related to the provision of services with a maturity of up to one year. Recognition is at nominal value.

Other current financial liabilities

Current financial liabilities are monetary debts arising from financing activities. Recognition is at nominal value.

Commitments to external funding

Commitments to external funding are debts to external funding providers. They correspond to the outstanding liabilities of the University of Bern to external funding providers on the reporting date. Recognition is at nominal value.

² Federal Act of September 30, 2011 on the Funding and Coordination of the Higher Education Sector (HFKG), as of January 1, 2018

³ Art. 7 (1) of the Decree of November 19, 1997 on the Principles of Salary and Other Benefits for University Employees (UniD), repealed on September 1, 1998

⁴ Art. 66 (4) of the Ordinance of December 12, 2012 on the University (UniV)

Current and non-current provisions

Provisions with a maturity of less than 12 months are shown under current liabilities; provisions with a maturity of over 12 months are shown under non-current liabilities.

A provision is a probable liability arising from a past event where the amount and/or date is uncertain but can be estimated. The event in question must have occurred before the reporting date. It may be based on a liability which is expressly legal or de facto. Employee flexitime and vacation balances and special and transitional pensions are treated as provisions.

Provisions are set aside by debiting the equivalent expense or discount item. Provisions are reduced/released in the same part of the income statement in which they were entered. Changes in provisions are shown in the statement of provisions.

Accrued expenses and deferred income

Accrued expenses and deferred income allow income and expense to be recognized in the relevant period. Recognition is at nominal value.

Non-current financial liabilities

Non-current financial liabilities are monetary debts arising from financing activities with a maturity of over 12 months. Recognition is at nominal value.

Retirement benefits

The University of Bern belongs to the Bern Cantonal Pension Fund (BPK), the Bern Cantonal Teachers Insurance Fund (BLVK), the Assistant and Senior Doctors Pension Fund (VSAO) and the SSO Foundations of the Swiss Dental Association (SSO). The economic impact of retirement benefit plans on the university is calculated as of the reporting date. An asset is only recognized if a positive impact on future cash flow (e.g. lower contributions) is expected. Liabilities (e.g. contributions to make up underfunding) are recognized in accordance with the rules on provisions.

Income taxes

The University of Bern is exempt from direct income taxes.

Related party transactions

Any individual or legal entity capable of directly or indirectly exercising considerable influence on the financial or operational decisions of the University of Bern is deemed a related party. Organizations which are in turn directly or indirectly controlled by related parties are also deemed related parties.

All material transactions with related parties and the resultant credit balances or liabilities are disclosed in the annual financial statements.

Items in foreign currencies

Assets and liabilities in foreign currencies are translated into Swiss francs (CHF) as of the reporting date. The exchange rate used is that shown on the bank statement. If no exchange rate is shown on the bank statement, the average interbank rate for the accounting period is used (oanda.com).

Notes to the annual financial statements

1 Cash and cash equivalents

Amounts in CHF thousand	Dec 31, 2019	Dec 31, 2018	Change	
Cash	212	166	45	27.3%
Post office	7,905	6,703	1,202	17.9%
Bank	8,269	8,820	-550	-6.2%
Cash and cash equivalents	16,386	15,689	697	4.4%

Cash and cash equivalents rose by CHF 697,000.

2 Financial management current accounts

Amounts in CHF thousand	Dec 31, 2019	Dec 31, 2018	Change	
Financial management current account (basic funding)	123,459	113,394	10,065	8.9%
Financial management current account (external funding)	282,853	246,041	36,813	15.0%
Financial management current accounts	406,312	359,435	46,878	13.0%

The Canton of Bern organizes the cash management of the University of Bern. "Financial management current accounts" represents the cash and cash equivalents the Canton of Bern is managing for the University of Bern.

3 Trade receivables

Amounts in CHF thousand	Dec 31, 2019	Dec 31, 2018	Change	
Receivables for services to third parties	27,496	26,245	1,250	4.8%
Trade receivables from related organizations	16	1	15	2384.1%
Provision for doubtful debts	-741	-705	-36	5.2%
Trade receivables	26,770	25,541	1,229	4.8%

Trade receivables increased by CHF 1,229,000.

4 Other current receivables

Amounts in CHF thousand	Dec 31, 2019	Dec 31, 2018	Change	
Temporary cash advances	209	177	32	17.9%
Withholding tax credit	636	919	-283	-30.8%
Receivables external funding liabilities	10,858	12,098	-1,240	-10.2%
Rental deposits	23	25	-2	-6.1%
Short-term loans	250	32	218	100.0%
Other current receivables	11,976	13,251	-1,275	-9.6%

Other current receivables decreased by CHF 1,275,000. The change is mainly due to the decrease in research projects with receivables due from the provider of funding.

5 Current financial investments

Amounts in CHF thousand	Dec 31, 2019	Dec 31, 2018	Change	
Interest-bearing investments (bonds)	4,093	13,246	-9,152	-69.1%
Current financial investments	4,093	13,246	-9,152	-69.1%

There was a year-on-year decline of CHF 9,152,000 in the portfolio of current financial investments due to a lack of suitable reinvestment opportunities.

6 Inventories and work in progress

Amounts in CHF thousand	Dec 31, 2019	Dec 31, 2018	Change	
Inventories	3,376	3,113	263	8.5%
Work in progress	3,115	2,775	340	12.3%
Inventories and work in progress	6,491	5,888	603	10.2%

Inventories and work in progress were up by CHF 603,000.

7 Prepaid expenses and accrued income

Amounts in CHF thousand	Dec 31, 2019	Dec 31, 2018	Change	
Accrued interest	253	309	-56	-18.0%
Contributions from the intercantonal university agreement	48,900	48,300	600	1.2%
Journal subscriptions	2,757	4,811	-2,054	-42.7%
Other accruals	149	382	-232	-60.9%
Prepaid expenses and accrued income	52,060	53,802	-1,742	-3.2%

Prepaid expenses and accrued income decreased year on year by CHF 1,742,000. A large part of this decrease is attributable to the prepaid expenses and accrued income from journal subscriptions due to ongoing contract negotiations between swissuniversities and the major publishers.

8 Financial investments

Amounts in CHF thousand	Dec 31, 2019	Dec 31, 2018	Change	
Equities and share certificates	16,929	12,795	4,135	32.3%
Interest-bearing investments, fixed deposits with a term of over one year (funds)	6,688	5,922	766	12.9%
Interest-bearing investments nominal (bonds)	52,108	52,725	-617	-1.2%
Loans to third parties	10,568	1,231	9,338	758.7%
Loans related to organizations	6,250		6,250	
Equity investments in private companies	1,725	1,464	261	17.8%
Financial investments	94,269	74,137	20,133	27.2%

The value of equities and share certificates increased by CHF 4,135,000 thanks to the stock market's good year in 2019. Loans to third parties climbed by CHF 9,338,000 due to a repayable loan that was granted. Loans related to organizations have increased by CHF 6,250,000.

Material equity investments representing a holding of more than 5% are listed below by name:

Equity investment	Registered office	% held		Share capital in CHF thousand		Value of equity in CHF thousand	
		Dec 31, 2019	Dec 31, 2018	Dec 31, 2019	Dec 31, 2018	Dec 31, 2019	Dec 31, 2018
Center of Continuing Dental Education (CCDE)	Bern	75%	75%	100	100	82	62
Unitetra AG	Zurich	33%	33%	300	300	145	145
SCDH AG (Swiss Center for Design & Health)	Bern	22%		920		200	
be-advanced AG (formerly InnoBE AG)	Bern	21%	21%	240	240	74	63
sitem-insel AG	Bern	12%	16%	12,096	9,591	1,117	1,082
SLSP AG	Zurich	8%	8%	520	520	40	40
Miscellaneous		≤ 5%	≤ 5%	n.a.	n.a.	67	72
Total						1,725	1,464

9 Property, plant and equipment

Amounts in CHF thousand	Land and buildings	Machinery, fittings, equipment, vehicles	Facilities under construction (prepayments on property, plant and equipment)	IT hardware	Federal subsidies	Total property, plant and equipment
Net book value Dec 31, 2017	1,028	44,004	2,028	4,417	-4,203	47,274
Cost of acquisition/production						
As of Dec 31, 2017	1,059	126,934	2,028	15,984	-9,116	136,888
Additions		7,675	2,830	2,216	-370	12,603
Difference on federal subsidies issued						
Disposals		-3,302		-2,452		-6,006
Reclassifications		252	-252			
As of Dec 31, 2018	1,059	131,559	4,606	15,748	-9,486	143,486
Cumulative impairments						
As of Dec 31, 2017	-31	-82,929		-11,567	4,913	-89,614
Scheduled depreciation	-22	-9,251		-1,503	841	-9,935
Extraordinary depreciation		-228				-228
Disposals		3,529		2,452		5,982
Reclassifications						
As of Dec 31, 2018	-53	-88,879		-10,617	5,754	-93,796
Net book value Dec 31, 2018	1,006	42,680	4,606	5,130	-3,732	49,690
Net book value Dec 31, 2018	1,006	42,680	4,606	5,130	-3,732	49,690
Cost of acquisition/production						
As of Dec 31, 2018	1,059	131,559	4,606	15,748	-9,486	143,486
Additions		6,590	391	755		7,736
Difference on federal subsidies issued						
Disposals		-3,650		-1,614		-5,264
Reclassifications		4,606	-4,606			
As of Dec 31, 2019	1,059	139,106	391	14,888	-9,486	145,957
Cumulative impairments						
As of Dec 31, 2018	-53	-88,879		-10,617	5,754	-93,796
Scheduled depreciation	-22	-9,298		-1,648	841	-10,128
Extraordinary depreciation		-418		-96		-514
Disposals		3,287		1,614		4,902
Reclassifications						
As of Dec 31, 2019	-75	-95,308		-10,747	6,594	-99,536
Net book value Dec 31, 2019	984	43,798	391	4,141	-2,892	46,422

Since the importance of construction activities will grow over the next few years, "Facilities under construction" will be shown separately in the statement of changes in property, plant and equipment for the first time. Investments were lower and depreciation higher compared to the previous year, which explains the year-on-year decrease in property, plant and equipment of around CHF 3,268,000.

10 Intangible assets

Amounts in CHF thousand	Software	Intangible assets in progress (software)	Other intangible assets	Contributions for professors to the BPK	Total intangible assets
Net book value Dec 31, 2017	9,631	1,951	22	9,161	20,766
Cost of acquisition/production					
As of Dec 31, 2017	20,589	1,952	59	17,053	39,653
Additions	1,462	136		960	2,559
Disposals	-1,981			-1,664	-3,645
Reclassifications	1,243	-1,243			0.00
As of Dec 31, 2018	21,314	844	59	16,349	38,566
Cumulative impairments					0.00
As of Dec 31, 2017	-10,958		-36	-7,892	-18,887
Scheduled depreciation	-3,341		-12	-775	-4,127
Extraordinary depreciation	-25			-522	-547
Disposals	1,981			1,664	3,645
Reclassifications					
As of Dec 31, 2018	-12,343		-48	-7,525	-19,916
Net book value Dec 31, 2018	8,971	844	11	8,824	18,650
Net book value Dec 31, 2018	8,971	844	11	8,824	18,650
Cost of acquisition/production					
As of Dec 31, 2018	21,314	844	59	16,349	38,566
Additions	1,924	872	149	520	3,466
Difference on federal subsidies issued					0.00
Disposals	-790	-690	-59	-374	-1,913
Reclassifications	789	-789			0.00
As of Dec 31, 2019	23,237	238	149	16,496	40,120
Cumulative impairments					0.00
As of Dec 31, 2018	-12,343		-48	-7,525	-19,916
Scheduled depreciation	-3,575		17	-831	-4,389
Extraordinary depreciation				-79	-79
Disposals	790		11	374	1,174
Reclassifications					
As of Dec 31, 2019	-15,128		-20	-8,062	-23,211
Net book value Dec 31, 2019	8,109	238	129	8,433	16,909

11 Trade payables

Amounts in CHF thousand	Dec 31, 2019	Dec 31, 2018	Change	
Trade payables to third parties	16,616	21,631	-5,015	-23.2%
Trade payables to related organizations (manual)	112	126	-14	-11.1%
Trade payables (manual)	667	1,240	-573	-46.2%
Trade payables	17,395	22,997	-5,602	-24.4%

Trade payables declined year on year by a total of CHF 5,602,000.

12 Other current liabilities

Amounts in CHF thousand	Dec 31, 2019	Dec 31, 2018	Change	
Prepayments by clients	880	1,173	-293	-24.9%
Current account VAT accounts payable	726	819	-93	-11.4%
Other current liabilities	990	1,494	-505	-33.8%
Other current liabilities	2,596	3,486	-890	-25.5%

Other current liabilities declined year on year by CHF 890,000.

13 Current financial liabilities

Amounts in CHF thousand	Dec 31, 2019	Dec 31, 2018	Change	
Deposit money	167	163	4	2.2%
Other current debts to third parties	320	263	57	21.8%
Current financial liabilities	487	426	61	14.3%

Current financial liabilities rose year on year by CHF 61,000.

14 Commitments to external funding

Amounts in CHF thousand	Dec 31, 2019	Dec 31, 2018	Change	
Commitments to external funding	155,838	137,378	18,460	13.4%

The outstanding commitments of the University of Bern to external funding providers rose year on year on the reporting date by CHF 18,460,000 (see Note 20 "Project commitments from external funding, Project contributions from the Swiss National Science Foundation").

15 Provisions

Amounts in CHF thousand	Staff provisions	Other provisions	Total
As of Dec 31, 2017	29,499	22,333	51,832
Of which current provisions	18,818	318	19,135
Set aside (inc. increases)	13,584	145	13,729
Released	-2,140		-2,140
Used	-18,017	-204	-18,221
As of Dec 31, 2018	22,926	22,274	45,200
Of which current provisions	12,787	973	13,759
Set aside (inc. increases)	11,992	781	12,772
Released	-732		-732
Used	-12,390	-204	-12,594
As at Dec 31, 2019	21,796	22,850	44,646
Of which current provisions	13,696	725	14,421

Staff provisions include provisions for flexitime credit balances, vacations, long service rewards and long-term working hours accounts. Provisions for flexitime, vacations and long service rewards are treated as current. Staff provisions decreased by a total of CHF 1,130,000. This includes the release of provisions from long-term working hours accounts and the release of special pensions and severance payments⁵. Increases to other provisions of CHF 625,000 related to a provision for the Murtenstrasse 24 project and sitem-insel AG for the user fit-out of these buildings.

16 Accrued expenses and deferred income

Amounts in CHF thousand	Dec 31, 2019	Dec 31, 2018	Change	
Registration fees	7,726	7,372	354	4.8%
Other accrued deferrals		100	-100	-100.0%
Accrued expenses and deferred income	7,726	7,472	254	3.4%

There was no material change in accrued expenses and deferred income from the previous year.

17 Non-current financial liabilities

Amounts in CHF thousand	Dec 31, 2019	Dec 31, 2018	Change	
Long-term loans (loans to professors for the BPK)	1,184	1,393	-209	-15%
Other non-current financial liabilities	357	357		0.0%
Non-current financial liabilities	1,541	1,750	-209	-12.0%

Long-term loans (loans to professors for the BPK) declined year on year by CHF 209,000.

⁵ Art. 33 of the Personnel Act (PG)

18 Retirement benefit liabilities

Amounts in CHF thousand	Pension fund overfunding (+)/ underfunding (-)	Economic share of the University of Bern		Change taken to income	Amounts accrued for the period	Pension fund expense in operating expense	
		2019	2018			2019	2018
Pension schemes with no over/underfunding							
Overfunded pension schemes	680				376	376	249
Underfunded pension schemes	-46,687	-85,600	-89,200	-3,600	48,746	45,146	43,705
Pension schemes with no own assets							
Total	-46,008	-85,600	-89,200	-3,600	49,122	45,522	43,954

The largest share of employees of the University of Bern (5,697 members) are insured with the Bern Cantonal Pension Fund (BPK). There are also pension arrangements with the Assistant and Senior Doctors Pension Fund (VSAO – 87 members), the Bern Cantonal Teachers Insurance Fund (BLVK – 72 members) and the Swiss Dental Association (SSO – 2 members).

As of December 31, 2019 the BPK had a funding ratio of 94.6% (previous year 91.5%) using a technical interest rate of 2.0%. The University of Bern's share in the funding shortfall as of December 31, 2019 was a total of CHF 46,580,000 (previous year: CHF 69,195,000).

The overall provisional cover ratio of the BLVK as of December 31, 2019 was 96.0% (previous year 90.3%) with a technical interest rate of 2.0%. The University of Bern's share in the cover shortfall as of December 31, 2019 was CHF 107,000 in total (previous year: CHF 241,000).

The VSAO had a provisional cover ratio of 113.0% as of December 31, 2019 (previous year 107.1%). The University of Bern's share in the surplus as of December 31, 2019 was CHF 680,000 in total (previous year: CHF 396,000).

The cover ratio of the SSO was 120.55% as of December 31, 2018. The cover ratio as of Dec 31, 2019 will not be known until after the annual financial statements of the University of Bern have been approved. Showing the share in the surplus/shortfall of the SSO is not possible and it is not material, either, given that there are two members.

A dynamic calculation method using wage trends/inflation and population growth as parameters was applied to determine the retirement benefit provision to be recognized. The calculation method is based on the regulations in the Canton of Bern and includes the following components or parameters:

- Insured years of service of all employees over the age of 25 (as of 31 December)
- Employer financing contribution of 1.35% for the BPK and 2.55% for the BLVK
- Planning parameters of 1.5% (inflation 0.6%, salary growth 0.7%, safety margin 0.2%)
- Population growth of 0.49% until 2034
- Remaining number of years under the financing plan (2018 = 15 years)

Given the current level of interest rates the discount rate is 0%.

19 Basic funding or contributions from the public sector

Amounts in CHF thousand	2019	2018	Change	
Contribution from the Canton of Bern under service agreement	322,140	316,675	5,465	1.7%
Contribution from the federal government under the University Funding Act	99,889	97,404	2,485	2.6%
Contributions from the intercantonal university agreement	113,447	113,376	71	0.1%
Basic funding or contributions from the public sector	535,476	527,455	8,020	1.5%

Basic funding or contributions from the public sector account for 58.8% of operating income. Year on year, basic funding and contributions from the public sector rose by CHF 8,020,000. The Canton of Bern financed 35.4% (previous year 35.9%) of operating income. The share contributed by the federal government under the Higher Education Act (HFKG) was 11.0% (previous year 11.0%). The share contributed under the intercantonal university agreement to educate students from outside the Canton of Bern was 12.5% (previous year 12.9%).

20 Project commitments from external funding

Amounts in CHF thousand	2019	2018	Change	
Project contributions from the Swiss National Science Foundation	111,153	99,766	11,387	11.4%
Project contributions from international organizations	28,989	27,976	1,013	3.6%
Other project contributions	65,157	63,974	1,183	1.8%
Project commitments from external funding	205,299	191,716	13,582	7.1%

Project commitments from external funding account for 22.5% of operating income (previous year 21.7%). Project contributions from the Swiss National Science Foundation (SNSF) increased by CHF 11,387,000; the share in operating income was 12.2% (previous year 11.3%). Project contributions from international organizations climbed by CHF 1,013,000 over the previous year. These accounted for 3.2% of operating income (previous year 3.2%). Other project contributions (from project partners such as the federal government, cantons, municipalities, not-for-profit foundations, private business and Innosuisse) also rose by CHF 1,183,000. These accounted for 7.2% of operating income (previous year 7.3%).

21 Other income

Amounts in CHF thousand	2019	2018	Change	
Tuition fees	18,871	18,222	650	3.6%
Income from continuing education	12,459	10,524	1,935	18.4%
Examination and other fees	4,126	3,803	323	8.5%
Income from human, dental, forensic and veterinary medical services	74,539	72,494	2,045	2.8%
Income from reimbursements	25,182	24,489	694	2.8%
Income from sales	8,072	7,614	459	6.0%
Other income	27,884	26,189	1,695	6.5%
Discounts	-775	-633	-142	22.4%
Other income	170,359	162,702	7,657	4.7%

Other income accounted for 18.7% of operating income (previous year 18.4%) and was CHF 7,657,000 higher year on year. Tuition fees, income from continuing education and exam fees increased substantially over the previous year. Various organizational units at the University of Bern provide human, dental, forensic and veterinary medical services. Total revenue from service units accounts for 8.2% of operating income (previous year 8.2%). Other income was up CHF 1,695,000 year on year.

22 Staff expense

Amounts in CHF thousand	2019	2018	Change	
Salaries	486,792	467,646	19,146	4.1%
Social security contributions	84,770	85,400	-630	-0.7%
Other staff expense	5,958	5,141	817	15.9%
Staff expense	577,520	558,186	19,334	3.5%
Salaries (included in the contributions for teaching and research in clinical medicine)	15,759	15,330	429	2.8%
Total staff expense	593,278	573,516	19,762	3.4%

Staff expense is the largest cost item under operating expense at 66.2% (previous year: 66.5%). Year on year, salaries increased by CHF 19,146,000. Social security contributions declined year on year by CHF 630,000 due to the fact that the provision for putting the pension funds on sound footing was reduced by CHF 3,600,000 during the year and credited through the income statement to social security contributions. Other staff expense covers items such as flat-rate allowances, training and professional development costs, recruitment costs, etc. This fell by CHF 817,000 year on year. Staff expense also includes CHF 15,759,000 in salaries paid out to university hospitals in connection with contributions for teaching and research in clinical medicine (see Note 24 "Contributions, Contributions for teaching and research in clinical medicine").

23 Administrative and other operating expense

Amounts in CHF thousand	2019	2018	Change	
Purchase of equipment	21,325	15,099	6,227	41.2%
Property and premises expense	24,164	22,761	1,403	6.2%
Other expense	102,400	94,031	8,370	8.9%
Administrative and other operating expense	147,890	131,890	16,000	12.1%

Replacement of machinery, equipment, and IT hardware rose by CHF 6,227,000. This accounted for 2.4% of operating expense (previous year: 1.8%). Property and premises expense rose by CHF 1,403,000 year on year. Property operating costs accounted for 2.8% (previous year: 2.7%) of operating expense. This includes energy costs, maintenance work, maintenance agreements, waste disposal, cleaning and telecoms. It does not include rental expense, as the premises required are provided by the Canton free of charge.

Other expense was up CHF 8,370,000 year on year due to an increase in expenses incurred for the maintenance of fittings and facilities, licensing fees, administrative and IT expense and consumables. Other expense accounts for 11.7% of operating expense (previous year: 11.2%).

24 Contributions

Amounts in CHF thousand	2019	2018	Change	
Contributions for teaching and research in clinical medicine	109,299	110,792	-1,493	-1.3%
Contributions to third parties	21,437	24,003	-2,566	-10.7%
Contributions	130,736	134,795	-4,059	-3.0%

The expense of contributions fell by a total of CHF 4,059,000. This accounted for 15.0% of operating expense (previous year: 16.1%). Of this, 12.5% relates to contributions for teaching and research in clinical medicine at the Bern University Hospital, the University Psychiatric Services (UPD), and other teaching hospitals. These contributions also include salaries for full professors and professors at the university hospitals employed by the University of Bern (see Note 22 "Staff expense"). An extraordinary contribution of CHF 1,700,000 for the user fit-out of the Clinical Trials Unit of sitem-insel AG was charged to contributions for teaching and research at Bern University Hospital last year; this expense was not incurred this year. Contributions to third parties declined by CHF 2,566,000, partly because fewer funds were paid to project partners.

25 Net financial income

Amounts in CHF thousand	2019	2018	Change	
Financial income	6,382	1,743	4,639	266.1%
Financial expense	1,197	3,851	-2,655	-68.9%
Net financial income	5,185	-2,108	7,293	-346.0%

Net financial income rose CHF 4,639,000 year on year due to good financial market performance. In addition, fewer capital losses on financial investments resulted in a CHF 2,655,000 decline in financial expense. Net financial income improved by CHF 7,293,000 year on year.

Additional disclosures

Warranties, guarantees and pledges to third parties

As of December 31, 2019 there were no off-balance sheet warranties or pledges to third parties. With respect to guarantees, security deposits were paid for two ATA Carnets which could trigger costs of around CHF 30,000 in the event of a dispute.

Contingent liabilities and assets

The federal government finances the universities every year with a basic amount under the University Funding Act (UFG; until 2016) or the Higher Education Act (HFKG, from 2017). In a ruling dated November 10, 2015 the Federal Administrative Court held that under the University Funding Act the contributions are deemed to be in arrears. The federal government continues to take the view that the contributions are paid for the current year (Art. 17 of the HFKG Ordinance). The University of Bern recognizes the basic amount as income in the year in which it is paid (2019: CHF 99,889,000). Until this has been definitively clarified, there remains the possibility that the basic amounts may have to be regarded as paid in arrears. If this were to be the case, the amount for the following year would have to be recognized under prepaid expenses and accrued income as of Dec 31, 2019.

The board of directors of Swiss Library Service Platform AG (SLSP) requested a loan from shareholders for the implementation work for the SLSP platform. The University of Bern has granted a loan of CHF 800,000 for the SLSP. A total amount of CHF 538,000 was transferred in accordance with the contribution plan in 2018 and 2019 and the balance of the loan (CHF 262,000) will be paid out in 2020.

Due to changes to the user fit-out project for the ARTORG Center in the Sitem Insel AG building at Freiburgstrasse 3, the University of Bern has issued a deficit guarantee of CHF 340,000 to the Office for Land and Buildings.

The Wyss Foundation, the Canton of Bern and the University of Bern signed a contract governing the creation of the "Wyss Academy for Nature" on December 13, 2019. The Wyss Foundation will donate CHF 100 million toward this project. The Canton of Bern and the University of Bern will each contribute CHF 50 million over the next ten years.

Related party transactions

As the sponsor of the University of Bern, the Canton of Bern has significant influence on the university and is therefore deemed a related party for the purposes of FER 15. As a result, material transactions with the Canton of Bern have to be disclosed in the annual financial statements.

Description of transaction	Volume of transaction	Material other conditions
Four-year service mandate issued to the University of Bern by the Cantonal Government (UniG, Art. 59ff.) Annual amount paid to the University of Bern by the Ministry of Education of the Canton of Bern	CHF 322,140,000 for 2019 (previous year: CHF 316,675,000)	Service mandate runs for four years Annual tranche approved each year by the Cantonal Government
Use of premises owned by the Canton of Bern	Main usable area 233,045 m ² (previous year: 235,135 m ²) The stated property costs, excluding the property and premises costs reported in Note 23, are estimated at roughly CHF 106,200,000 (previous year: CHF 106,050,000). The infrastructure costs are essentially based on the cost calculation model of the Swiss Conference of Higher Education Institutions. The inventory of space was produced by the University Buildings Specialist Authority (FHB). The figures produced in the survey of space are main usable area and floor space pursuant to SIA 416.	Provided free of charge by the Canton of Bern
Service agreements with the Canton of Bern to provide IT services in finance and personnel applications.	No figure can be provided	Provided free of charge by the Canton of Bern
Service agreements with the Audit Office of the Canton of Bern to provide audit services.	No figure can be provided	Provided free of charge by the Canton of Bern

Purchases of services (such as expert opinions) by official bodies of the Canton of Bern do not count as material related party transactions.

The University of Bern holds an equity investment of over 20% in the following organizations.

Name of organization	Description of transaction	Volume of transaction	Material other conditions
Unitetra AG	Equity interest 33% Unitetra AG supports the institutions of the University of Bern in negotiating cooperation and licensing agreements with industrial partners and in protecting and commercializing inventions.	Gross costs for services of around CHF 820,000 (previous year: CHF 757,000)	Transactions are at arm's length terms
CCDE AG (Center for Continuing Dental Education)	Equity interest 75% CCDE AG offers training events in dental medicine and arranges congresses and other associated activities. The University of Bern receives a share of the profit in the courses; CCDE AG uses the infrastructure of the University of Bern in exchange for a fee.	Received a share of profit of around CHF 385,000 (previous year: 276,000) and payment for use of infrastructure of around CHF 141,000 (previous year: CHF 169,000)	Transactions are at arm's length terms
be-advanced AG (formerly innoBE AG)	Equity interest 21% be-advanced is the innovation agency of the Canton of Bern and is supported by the cantonal economic development authority; it is an independent corporate trend-setter to boost the innovation and competitiveness of local companies.	No transactions	

With the following organizations the University of Bern either:

- has promised material loans;
- has provided material financing through annual subscriptions; or
- holds more than 20% of voting rights on the board of trustees through representatives of the Executive Board of the University of Bern

Name of organization	Description of transaction	Volume of transaction	Material other conditions
KiHoB Foundation (childcare at Bern universities)	The KiHoB Foundation organizes and operates the childcare options of the University of Bern and the University of Teacher Education Bern	Paid an operating contribution of CHF 720,000 (previous year: CHF 720,000)	
University of Bern Canteen Operations Foundation	Operating contribution for rent, energy, maintenance, repairs and purchases	Paid an operating contribution of CHF 62,000 (previous year: CHF 89,000)	Transactions are at arm's length terms
University of Bern Social Fund Foundation	Supports students registered at the University of Bern who are experiencing severe financial distress	Paid an operating contribution of CHF 70,000 (previous year: CHF 0)	
Genaxen Research Foundation	Operating contribution	Paid an operating contribution of CHF 70,000 (previous year: CHF 70,000)	
University House Foundation	The Burgergemeinde Bern provides the University House to the University House Foundation; the University of Bern rents out the seminar and training rooms in the University House for events and pays an operating cost contribution	Paid an operating contribution of CHF 49,000 (previous year: CHF 49,000)	Transactions are conducted at arm's length terms
UniBern Research Foundation	Promotes scientific research at the University of Bern	Received development funds CHF 322,000 (previous year: CHF 323,000)	

Details of derivative financial instruments

No derivative financial instruments were used.

Leasing agreements

The total amount of future leasing payments for copiers at the University of Bern is CHF 725,000 (previous year: CHF 819,000)

Maturity structure of leasing installments for copiers	Amounts in CHF thousand
Term to end of agreement 1 year	68
Term to end of agreement 2 years	266
Term to end of agreement 3 years	228
Term to end of agreement 4 years	152
Term to end of agreement >4 years	11
Total	725

Unusual pending transactions and risks

The Executive Board of the University of Bern has systematically identified the risks that could have a material impact on the assessment of the annual financial statements of the University of Bern and reviewed them based on scale of loss and probability of occurrence. Measures to deal with the relevant risks were evaluated and included in the review.

Events after the reporting date

These annual financial statements were approved by the Executive Board of the University of Bern on March 17, 2020. No events occurred between December 31, 2019 and March 17, 2020 that had a material impact on the annual financial statements.

Report of the Statutory Auditors

Control Board of the Canton of Bern

page 1

Report of the Auditor University of Bern Annual Financial Statements 2019

to the Cantonal Government of the Canton of Bern

As auditor in application of article 62c of the Act governing the University (BSG 436.11), we have audited the financial statements of the University of Bern, which comprise the balance sheet, and the income statement, cash flow statement, equity statement and notes (pages 23 to 42) for the year ended on December 31, 2019.

Responsibility of the Executive Board of the University

The Executive Board of the University is responsible for the preparation of these financial statements in accordance with Swiss GAAP FER and the requirements of the Act governing the University and the bylaw governing the University. This responsibility includes designing, implementing and maintaining an internal control system relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Executive Board of the University is further responsible for selecting and applying appropriate accounting policies and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the Act of Financial Supervision (BSG 622.1) and Swiss Auditing Standards. Those standards require that we plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control system relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements for the year ended December 31, 2019 give a true and fair view of the financial position, the results of operations and the cash flows in accordance with Swiss GAAP FER and comply with the Act governing the University and the bylaw governing the University.

Report of the Auditor / March 17, 2020

Report on Other Legal Requirements

We confirm that we meet the legal requirements on independence by the Act of Financial Supervision and that there are no circumstances incompatible with our independence.

In accordance with Swiss Auditing Standard 890, we confirm that an internal control system exists, which has been designed for the preparation of financial statements according to the instructions of the Executive Board of the University.

We recommend that the financial statements submitted to you be approved.

Bern, March 17, 2020

Control Board of the Canton of Bern

Elektronisch signiert

L. Benninger
Licensed audit expert
Auditor in charge



Elektronisch signiert

A. Wäcken
Licensed audit expert



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Address:

University of Bern
Communication & Marketing Office
Hochschulstrasse 6
3012 Bern

Tel. +41 31 631 80 44
kommunikation@unibe.ch

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www.unibe.ch/annualreport