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**UNIVERSITÄT
BERN**

Annual Report 2020

2020 AT A GLANCE

- **Collaborative solutions.** The COVID crisis has also been extremely challenging for the University of Bern. Nevertheless, the University is leveraging its expertise to make a vital contribution toward efforts to overcome this crisis and serve as a catalyst for the future.
- **Successful research.** Bern's researchers were highly successful in 2020 – particularly with respect to COVID-19 and ways to combat it.
- **New center founded to fight pandemics.** The University of Bern, with support from the Vinetum Foundation, created a multidisciplinary center to improve the way we cope with future pandemics.
- **Competitiveness jeopardized.** Delays in the renovation and expansion of the University's infrastructure are jeopardizing its competitiveness. This also diminishes the development of the region as a whole.
- **More students.** Growth continues with a student body numbering more than 19,200. The lockdown accelerated efforts to establish new types of teaching and implement the digitalization strategy.
- **Overarching quality culture.** As part of the accreditation process, the University's quality culture is being taken to the next level in a broad-based process.
- **Sights set on climate neutrality.** The University of Bern has set itself the goal of becoming a climate-neutral institution by 2025 in all areas in which it has a direct influence.
- **Greater flexibility in continuing education.** The successful continuing education portfolio is becoming increasingly digital and being fine-tuned to flexibly meet participants' needs.
- **More external funding.** Proceeds stemming from national and international research funding have continued to grow. The financial consequences of the pandemic will mainly be felt in the years to come.

2020 IN FIGURES

19,230 students and doctoral students

39 bachelor degree courses, 74 master degree courses,
29 PhD programs, 7 graduate schools and
124 continuing education courses

4,609 degrees, including 746 doctorates
and 681 continuing education courses completed

4,855 full-time employees and 552 professors

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

3 National Centres for Competence in Research,
425 Swiss National Science Foundation projects,
97 EU projects and more than 40 international grants
Around 920 new research cooperations for technology transfer with
the public sector and the private sector

CHF 917 million annual budget, including CHF 359 million in
competitively acquired external funding



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Knowledge strengthens society

The COVID-19 crisis has also been extremely challenging for the University of Bern. Nevertheless, the University is leveraging its expertise to make a vital contribution toward efforts to overcome this crisis and serve as a catalyst for the future. The University of Bern's future success is being threatened by the sluggish pace of infrastructure renewal as well as collaborative research projects with Europe that are in jeopardy.

By Prof. Dr. Christian Leumann, Rector

An eventful year has now come to a close, one that surprised us in many respects and took us to our limits. The COVID-19 pandemic has had a chokehold on us since mid-March 2020 and the all-clear signal still hasn't been sounded. During the first lockdown, in the space of just three days we had to shift courses to digital channels and temporarily close our buildings and labs, which severely impaired our research activities, in particular. Students, researchers and staff were required to work from home wherever possible.

But every crisis also opens up opportunities. Seen from that point of view, the past year has been an enormous experiment in establishing and implementing new types of teaching. Thankfully, the University of Bern's digitalization strategy meant that it was well prepared to embark on that experiment and we'll now be taking a closer look at those experiences. Going forward, I expect this to have a lasting impact on teaching at university level and, while the COVID-19 crisis might not have triggered the process, it is certainly serving as a major catalyst.

Knowledge for real-life applications

When it comes to the crisis, however, the University of Bern isn't just a victim, rather it's making a concerted effort to also be a part of the solution. Researchers from the Institute of Virology and Immunology of the Vetsuisse Faculty in Bern, for example, were the first in the world to reconstruct the SARS-CoV-2 virus and develop a rapid test to detect SARS-CoV-2 antibodies. Plus, no fewer than six University of Bern professors were called to join the COVID-19 Task Force last year. Fortunately, COVID-19 wasn't the only big news of the year – quite a few positive things happened as well. With a student body of more than 19,200 in the

most recent fall semester, the University set a new enrollment record. That's both an acknowledgment of our attractiveness and simultaneously an incentive to set the bar ever higher and strive for greater excellence in our educational offerings. The Wyss Academy for Nature was officially founded in early May and is under the leadership of Prof. Peter Messerli, who is overseeing its swift setup. Climate, biodiversity and land use research are brought together under the umbrella of the Wyss Academy, with involvement by the foundation of Bernese patron Hansjörg Wyss as well as the University and the Canton of Bern, with the goal of developing and testing realistic projects to promote the sustainable development of humans and nature. Thanks to our scientific contributions to the COVID-19 pandemic and generous financial support from the Vinetum Foundation, we were able to establish a new strategic research center, the Multidisciplinary Center for Infectious Diseases and Immunity (MCIDI), in December 2020. This center will use an interdisciplinary approach to examine the emergence of infectious diseases and their impact on health, society, and the economy, and identify feasible strategies for managing future pandemics.

Unitectra, the technology transfer organization, will promote the transfer of knowledge to society and the economy. In fact, this organization celebrated its 20th anniversary in 2020. Over the course of those 20 years, the organization has been able to boast the negotiation of 18,000 research agreements, the registration of 1,200 patents and support for 200 spin-offs.

Development jeopardized

The two biggest challenges threatening the University of Bern's future success are our building and infrastruc-

"2020 stretched us to our limits
but also revealed the enormous
importance of the University's
work."

ture situation as well as uncertainty surrounding Switzerland's involvement in Horizon Europe, the European research program. With respect to our infrastructure, we'll need to invest more than CHF 1.6 billion over the next ten years if we want to meet up to our growth-related challenges. Apart from the basic financing, it's essential that the planning processes be adapted to the needs of the University and that buildings, laboratories, offices, lecture halls, etc. be completed quickly. As things currently stand, none of this is happening with the momentum or speed at which the University should be moving in a competitive environment. With that in mind, granting the University greater autonomy with respect to its structural projects is certainly worth considering. Going forward, it's only with competitive teaching and research facilities that we'll be able to recruit the best lecturers and students and generate the greatest added value for the canton as a result.

Helping to shape Europe's research agenda

Research in Bern benefits from close collaboration with Europe. The University of Bern is heading up the new European research project entitled "G-VERSITY", for example, which aims to promote gender diversity in the workplace and is the recipient of EUR 4.1 million in funding from the European Union's Horizon 2020 program. Another example is offered by four researchers from Bern who each managed to secure an ERC Starting Grant in 2020. They teach and conduct research in the areas of plant biology, economic sciences, physiology and chemistry.

Unfortunately, however, and despite the fact that time is running out, Swiss universities' association with the upcoming European research and education network Horizon Europe is up in the air. A framework agree-

ment between Switzerland and the EU first needs to be in place in order for accession negotiations regarding any association with this network to begin. In the current situation, however, it's impossible to foresee whether this kind of agreement will exist before Horizon Europe is launched. In that case, Switzerland's higher education landscape will not be able to make a seamless transition from Horizon 2020 to Horizon Europe. Experience from 2014 clearly shows that this will represent a setback: We would be considered an unreliable cooperation partner for the second time and could be excluded from European research alliances yet again. Not only would this have financial repercussions but it also prevents our Swiss universities from helping to shape Europe's future research agenda. Cutting-edge research is comparable to elite sports. If you're only allowed to participate in the Swiss championships, you won't be able to get in good enough shape to successfully compete in the Champions League.

In closing, I'd like to take this opportunity to express my most sincere gratitude for everything our students, researchers and staff have done over the past year. It's been a difficult one, but together we achieved great things and it's with that knowledge that I look to the future with a sense of confidence and optimism.

The spirit-ed university

The pandemic might have interrupted in-person teaching in 2020, but more than 19,000 newly “invisible” students still continued to pursue their studies – thanks to both measures initiated in the past few years to modernize university teaching as well as the enormous commitment of all those involved.

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

While a total of 19,230 students have been registered at the University of Bern since the 2020 fall semester – over 650 more than in the previous year – anybody passing through the university buildings during many of the months of 2020 would have seen very few of them. Teaching went remote (meaning that students were still very “visible” to lecturers and vice-versa) and new approaches to teaching, learning and testing were implemented.

The measures implemented over the past few years to modernize university teaching helped the University of Bern transition all courses to distance-learning solutions in March within the space of just three days. For one, the University was able to rely on a good infrastructure, with two examples of this being lecture halls that were already equipped to automatically record podcasts and the ILIAS learning management platform (as well as the employees in charge of the platform, who put in a lot of overtime). It additionally collaborated with the IT Services Office to swiftly purchase additional tools wherever needed. For another, we were able to count on the excellent developments and experience of recent years, which were made possible in part by the “Promotion of Innovative Teaching” (FIL) fund. The coronavirus crisis might not have been foreseeable, but the fact that digitalization would be an important reality in teaching was. Even before the coronavirus, for example, more than two-thirds of FIL projects related to digital solutions. The Educational Development Unit assisted many lecturers by providing advisory services. A valuable contribution was also made by eCoaches: Within the scope of a program that has been in place since fall 2019, these students have been trained to help lecturers use digital technologies.

Best-possible blend of distance learning and in-person classes

In hindsight, even the topic of our eighth annual Day of Teaching in February 2020 sounds a bit like a premonition: “Self-study in the age of digitalization”. And the topic of the ninth annual Day of Teaching in February 2021, which was held virtually, could have been nothing other than: “Digitalized learning and teaching – what really works?” On the topic of the digitalization strategy in teaching, last year’s annual report contained the following statement: “The University of Bern does not want to be and will never become a distance-learning university. It will continue to be a brick and mortar university that leverages the advantages offered by new technologies to continuously improve its teaching activities.” While this statement remains valid, it now takes on a new meaning. Nowadays, it’s no longer about experimenting with the possibilities of digital technologies, but about making the most of the forced digitalization experience ushered in by the coronavirus: The goal is to achieve the best-possible blend of distance learning and in-person classes to make teaching as efficient and engaging as possible for students and lecturers alike.

2020 also featured major events that were held using digital solutions, such as the open days for first-semester students in September (organized together with the General Secretariat) and the bachelor’s open days for prospective students at the beginning of December (organized by the Communication & Marketing Office). Feedback received from the many attendees has confirmed that the University of Bern succeeded in creating an innovative, compelling format.

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Evaluation of courses and performance checks

On the other hand, the enormous amount of effort required by staff to sustain teaching activities made other activities impossible, such as the new call for innovative teaching projects in the spring and one of the dates for our crash course for lecturers entitled “Tips and Tools for Good Teaching”. One project absolutely had to be continued, even despite the special situation: the revision of course evaluations and introduction of performance check evaluations. The new process was in use by most faculties in the 2020 fall semester. The subject areas included in the *Online Self-Assessment* project for prospective students was also expanded to include biology. Another offer involved the first and second round of optional programming classes geared toward students. More than 400 students signed up for these classes in the spring and more than 500 in the fall semester. Not all of them stuck with the virtual sessions until the end, but the number of students who signed up for the course testifies to the enormous amount of interest in the subject.

Many people at the University of Bern pulled out all the stops to ensure that the University’s teaching activities could continue to function smoothly in 2020. We’d like to say a big “thank you” to everybody who made this happen: lecturers, students and staff alike.

Extraordinary achievements

Not only did the lockdown limit research activities, it also kicked off a valuable learning process. Even under more difficult conditions, Bern's researchers were still highly successful in 2020 – particularly with respect to COVID-19 and ways to combat it.

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

The extraordinary situation surrounding the coronavirus pandemic also left its mark on the University's research operations in many ways over the past year and went hand in hand with a learning process that yielded valuable information about how the University works as a whole. Now that I've been able to look at the events of the past months from a more detached vantage point and venture a cautious look ahead, I can honestly say that we might have slightly underestimated the high degree of personal responsibility, self-organization and improvisational talent of the researchers at this extremely diverse, research-intensive university.

Research in emergency operations mode

There was a great deal of uncertainty when the nationwide lockdown was declared in March 2020, particularly in light of the fact that reliable information was scarce and given the enormous sense of apprehension and dismay triggered by images of army trucks transporting bodies at night in Lombardy. During that phase, the University Executive Board decreed several measures aimed primarily at ensuring staff safety and safeguarding our infrastructures. In the area of research, the main objective of this emergency operations mode was to ensure that essential research activities requiring an on-site, physical presence could continue. This mainly concerned experiments involving substances, plants and animals as well as ongoing experiments that could not be interrupted without serious consequences. This exception applied to research on and to combat COVID-19, in particular.

While this emergency operations mode was in effect, nearly 250 requests were processed for experiments to be continued under these special conditions, with

around 200 of these eventually receiving approval (although subject to various restrictions). While it was somewhat easier for students and staff from the faculties of theoretical science, the humanities and social sciences to continue their work from home, this transition still had considerable repercussions on their work. Even though "square eye syndrome" became an unaccustomed yet frequent complaint expressed by some of the people affiliated with the University as restrictions were first relaxed towards the summer, it was still amazing to see how digital communications had swiftly reached a fairly high level of acceptance on the various channels and how research operations could be shifted slightly and resumed. In this context, however, we also saw where the weak points were and how challenging it was for our occasionally outdated infrastructures to facilitate efficient collaboration under difficult conditions.

The other phases we experienced during the pandemic year were a bit of a "phony war" that came in waves. Responsibility for precautions that had initially been imposed centrally was gradually handed back over to the various faculties and institutes. Two factors remained important: the implementation of the adapted protection concepts and that information about critical events be made available in a timely manner in every area of research operations. In this respect, the emergency operations phase activated several communication channels that have become indispensable and are helping us to approach individual issues in a more differentiated way than was initially possible.

Promotion of interdisciplinarity pays off

While preparing this report, I noticed just how active and successful Bernese researchers were during this

“The University’s successful efforts to attract national research funds show that we’re on the right track.”

special pandemic year, even despite the more difficult conditions. On that note, I’d like to call special attention to the approximately 200 SNSF project applications and over 40 newly funded EU projects. One particularly positive bit of news is that many early career researchers were successful with their applications, as well.

Finally, I’d like to shift my attention back to the coronavirus: The Swiss National Science Foundation launched two COVID-19 research programs in which the University of Bern was extremely successful. In its “Special call for research on coronaviruses”, eight Bernese projects (from 36 submitted nationwide) received funding worth a total of CHF 2.4 million (of CHF 10 million distributed throughout Switzerland). Seven projects from Bern were selected to receive CHF 6 million (27 projects nationwide received CHF 20 million in funding) within the scope of National Research Fund 78 on “COVID-19”. Several different factors gave our Bern campus an edge: We have highly qualified researchers, we prioritize methodical excellence in the basic subjects and we have been fostering an interdisciplinary approach for several years now. Building on that foundation, we were able to quickly and flexibly create new working groups with innovative approaches ranging from basic research to clinical translation to psychological, social and economic issues. They cover a broad range of topics – from issues in the area of pulmonology to topics related to epidemiology and social science. It’s also important to note that the funded projects involve international networks that include researchers from Oxford, Yale and Tokyo. The University’s successful efforts to attract national research funds show that we’re on the right track.

Taking our quality culture to the next level – together

The University of Bern has opted to use the current accreditation process of the University's quality assurance system as an opportunity to take its quality culture to the next level in a broad-based process.

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

By the end of 2021, the University of Bern will have completed its first institutional accreditation pursuant to the Higher Education Act (HFKG). The HFKG requires institutions of higher education to have their own quality assurance systems in order to firmly establish the high quality of the services they provide and refine this on an ongoing basis. Obtaining institutional accreditation allows the University to prove that it has an excellent quality assurance system in place. The quality of the University's teaching, research, continuing education and services plays a central role in this. The process also examines whether the institution has sustainable planning and leadership structures, members of the University have adequate participation rights, and whether the system effectively supports the achievement of equal opportunity and sustainable development goals.

The University of Bern's 18-month accreditation process was officially launched on May 19, 2020, in the presence of Rector Christian Leumann, Vice-Rector Silvia Schroer, project managers Claudia Saalfrank and Jürg Friedli, as well as the responsible representatives of the AAQ (Agency of Accreditation and Quality Assurance).

Inspirational process

During the first self-assessment portion of the process, the University explained how its quality assurance and development system (QAD) is structured and works. To ensure the broadest possible support, this process involved the University's intermediate staff and students as well as various university offices and faculty cultures. Participants experienced the collaborative approach employed when preparing this self-assessment report as an inspirational process, one that intensified discussions on QAD-related issues within the Uni-

versity and also resulted in many new suggestions that went beyond the scope of the report's preparation. The submission of the self-assessment report in December 2020 was an important stage in the University of Bern's journey toward institutional accreditation. The University has placed the utmost importance not only on the report, but also on working toward an overarching culture of quality. Accreditation is not an end in itself, rather a recurring challenge that helps us make decisive improvements to our quality assurance and development system (QAD).

Comprehensively informed

Quality assurance and development should be viewed as an ongoing process that continues even after accreditation has been granted. The QAD brochure published in the spring of 2020 (www.links.unibe.ch/qse_broschuere) aims to explain how this is happening at our university as well as which structures, committees and strategies are contributing to the effort. A communication concept was adopted for the University's QAD system to ensure that everybody associated with the University is fully and adequately informed about the measures, procedures and results of the University's QAD system and to get them involved in its development.

Thirty-year commitment to equality

The University of Bern celebrated the 30th anniversary of its Office for Gender Equality: In 1990, the University of Bern was the first higher education institution in Switzerland to create an office for the advancement of women. Looking back at three decades of gender equality work, it becomes evident that the University of Bern has always been committed to gender equality issues. This is also the case in 2020, a year that featured

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the adoption and financing of equality plans at the faculties and centers, that now also encompass additional aspects of equal opportunity (keyword: diversity).

Climate neutral by 2025

The University of Bern has set itself the goal of becoming a climate-neutral institution by 2025 in all areas in which it has a direct influence. Together with an external consulting firm, an assessment was conducted to determine the University's status with regard to carbon emissions and a carbon balance sheet was prepared for 2019 as the reference year. Existing recommendations for business trips aimed at helping University employees make their business trips more sustainable have been supplemented by a traffic light system for determining which European destinations need to be visited by train or for which destinations train travel should be prioritized over air travel.

Greater flexibility in continuing education

The University of Bern's attractive and successful continuing education portfolio is becoming more digital and now features more electives and combinations in an effort to fine-tune the offer to flexibly meet participants' needs.

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

The University is committed to the promotion of life-long learning among highly qualified people and offers a diverse range of continuing education programs to this end. This portfolio was expanded yet again in 2020 with the addition of a CAS in Advanced Machine Learning. Within the scope of its digitalization strategy, the University of Bern has also been specifically promoting greater flexibility in the area of continuing education since early 2020. Flexible continuing education means creating compatible formats with electives and combinations with the goal of making these as relevant as possible for participants. Greater leeway regarding not only the structure of the content of these courses but also in terms of organizational aspects and the learning setting aims to add momentum to the way knowledge is transferred to the working world. This forward-looking type of continuing education is being promoted by a think tank called BEflex at the Centre for University Continuing Education of the University of Bern.

The continuing education department, with more than 100 degree programs, demonstrated enormous flexibility when the coronavirus pandemic made it necessary to switch the portfolio of courses to digital formats in record time. Among other things, the lockdown prompted the creation of the world's first evaluation hackathon and an online continuing education program for employees of the Swiss tourism industry. These efforts have paid off: The number of people enrolled in programs at the CAS and DAS levels in the fall semester saw a year-on-year increase.

Career development and the promotion of early career researchers still firmly anchored

Following the swissuniversities project "PhD Programs at Swiss Universities", which ended in 2020, the Uni-

versity of Bern launched a comparable funding vehicle within the University to anchor doctoral studies even more firmly within the system and better prepare PhD students for both academic careers and professional careers in the non-university job market. In a first round, the University Executive Board approved applications from all eight faculties for 19 mostly interfaculty and/or interuniversity programs, as well as individual course modules for some 400 PhD students.

With around 40 formats and boasting more than 600 participants from all fields of study, the Transferable Skills Program remains extremely popular. During multi-day workshops, PhD candidates and postdoctoral researchers have the opportunity to further develop key skills such as scientific writing, project management and leadership.

The Career Service had to temporarily suspend its courses in the spring. In the fall, students were able to select from around 50 different courses, some of which offered in person and others digitally, covering topics such as CV checks, interview training, workshops on application skills, discussion rounds and self-presentations.

Continuation of the internationalization strategy

A review of the internationalization measures initiated in 2016 confirmed that communication, relationship management, and science diplomacy in the international arena are important fields of action.

The University's active membership in "The Guild", a European network of research-intensive universities, has proven valuable. In 2020, researchers from the University of Bern joined colleagues from the 20 part-

“The University’s active membership in ‘The Guild’, a network of research-intensive universities, has proven valuable.”

ner universities to write a multitude of statements and position papers that received a great deal of attention within the scope of Europe’s debate on research policy. While many delegation visits had to be canceled due to the pandemic, one meeting with guests from Germany took place in September: Citing long-term projects in space and climate research, Rector Christian Leumann demonstrated to a delegation from the German Bundestag, the German states and German universities just how important the University of Bern considers international research cooperation.

The year was also used to more firmly anchor the University’s membership in the “Scholars at Risk” network within the institution. Progress was made on the inclusion of an SAR scholar.

Support for exchange students

Student exchanges were hit hard by the lockdowns and travel restrictions implemented in the spring; many individual solutions had to be found. By the fall of 2020, the International Office had already adjusted to these special requirements: Wherever possible, newly arriving international students were greeted and advised in person; the orientation week was digitalized as needed. These efforts included both online Coffee Chats and students who helped out whenever these foreign students needed to spend their first few days in Bern in quarantine.

Competitiveness jeopardized

While the University of Bern can rely on a solid cantonal contribution to its basic funding, delays in the renovation and expansion of its infrastructure are jeopardizing the University's competitiveness. This also diminishes the development of the region as a whole.

By Markus Brönnimann, Administrative Director

The Administrative Director's Office not only takes care of the University's systems and infrastructures, but also coordinates the vast majority of its services to ensure that teaching and research operations can function properly. Accordingly, the coronavirus pandemic proved quite challenging: Not only were swift steps needed to enable distance learning and working from home, but protection concepts in buildings and libraries had to be adapted on an ongoing basis in line with changing policies. We can rightly say that we've mastered these challenging times quite well.

Of course, we've also learned a lot at the same time. We know where there's more potential for simplifying administrative processes even further, how and which meetings work well via video conferencing, plus we're increasingly implementing digital tools that simplify our work together. The fact that the Administrative Director's Office has had a Digital Officer on staff since mid-year has ended up being perfect timing.

Immediate action taken with University resources

While we might have been forced to take a fairly large leap in the digital world, too little progress has been made with respect to the University's infrastructure. The University's excellent reputation makes it attractive for researchers and students looking for the right laboratories, offices and places to study and it celebrated some successes in these areas, too. The competition for the medical research facility at the Bern University Hospital was brought to a close, for example, and modern lab infrastructures were successfully installed in historic buildings. And in light of the current pandemic, the grand opening of the level BSL-3 biosafety lab, the only one of its kind in Switzerland, at the Institute for Infectious Diseases couldn't have come at a better time.

Other important infrastructure projects are still stuck at the planning stage, however, and have made very little progress due to structural and staffing problems in the Building Department of the Canton of Bern. We're quite concerned about the situation. On top of that, already high maintenance requirements are growing higher and the University is increasingly finding itself forced to use its own resources to take immediate action, even despite the fact that the buildings belong to the canton.

Solution proposals on the table

We worked together with the cantonal offices involved in the projects to work out some solution proposals that were then discussed in the Cantonal Parliament. Unfortunately, not all of those proposals met with approval. With respect to building maintenance, however, some conceivable solutions involve delegating more responsibility to the University so that it can implement urgent maintenance measures more quickly.

While the University can rely on a solid cantonal contribution to its basic funding, major gaps in the resources earmarked for buildings are already foreseeable in the medium to long term. It only goes to follow that this will have an impact on the University of Bern's standing when competing to recruit smart, motivated students. Incidentally, this negative impact also affects the region of Bern as a place of education, research and business.

Coronavirus pandemic leaves its mark on annual financial statements

Total revenue generated by the University in 2020 changed very little year on year and amounted to CHF

“The financial consequences of the pandemic will mainly be felt in the years to come.”

916.9 million. The year-end result from the aggregated accounts came to CHF 35.5 million while the result from basic funding amounted to CHF 4.1 million. The coronavirus pandemic left its mark on revenue and the results. Work and many projects were either delayed, could not be started or could not be carried out as a result of the lockdown. While this reduced expenses and eased the burden on the results, it also meant that some services were no longer in demand or that we were prevented from providing them. Income in several operations plummeted as a result. The financial consequences of the pandemic will mainly be felt in the years to come. To name one example: We will have to provide funding for early career academics whose projects are delayed due to the restrictions and whose temporary appointments are no longer guaranteed because their project funding is expiring.

The University of Bern's good reputation continues to be reflected in rising student numbers and the fact that external funding is up in the national and international research environment, even despite the pandemic. That's extremely encouraging.

The extremely stable funding received from the Canton puts the University in a position to continue pursuing its strategic projects in the years to come and also tackle new ones. Some of these include “Medicine +100”, “Complete Pharmacy Course”, “Center for Precision Medicine”, “Digitalization Strategy” and support for the creation of the Wyss Academy for Nature Foundation.

University funding in 2020		
in CHF thousand	2020	Share
Basic funding ¹	557,560	60.8%
Contribution from the Canton of Bern	319,140	34.8%
Intercantonal University Agreement (IUV) ²	118,323	12.9%
Contributions from the Swiss Federal Government	99,818	10.9%
Other income	20,279	2.2%
– Tuition fees	20,118	2.2%
– Miscellaneous	161	0.0%
(+) Profit / (–) Loss	+ 4,050	
External funding ¹	359,348	39.2%
Promotion of research	152,025	16.6%
– Swiss National Science Foundation (SNSF)	113,060	12.3%
– Innosuisse	6,871	0.7%
– EU research programs	21,071	2.3%
– Other international research funding	11,023	1.2%
Publicly funded departmental research	30,311	3.3%
Private sector funding ³	37,122	4.0%
Other income	139,890	15.3%
– Continuing education	9,329	1.0%
– Service centers	78,297	8.5%
– Miscellaneous	52,264	5.7%
(+) Profit / (–) Loss	+ 31,468	
Total income	916,908	100.0%
Total expenditure	881,390	
Year-end result (+) Profit / (–) Loss	+35,518	

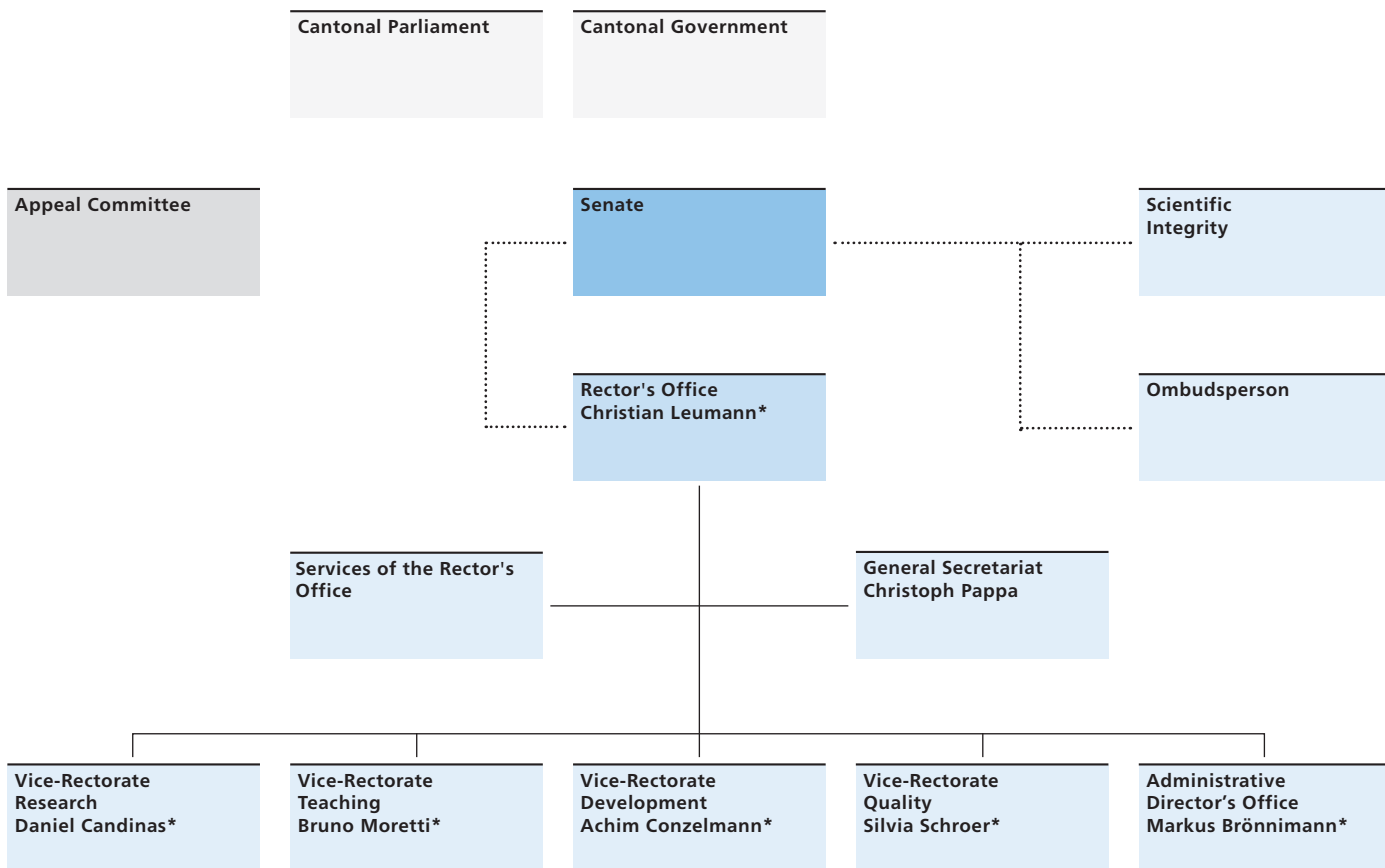
¹ **Basic funding / external funding:** The income generated by the University, which serves as the University's structural basic funding, counts as basic funding. All other income is recorded as external funding.

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.



Organization chart



Faculties							
Faculty of Theology David Plüss	Faculty of Law Andreas Lienhard	Faculty of Business, Economics and Social Sciences Winand Emons	Faculty of Medicine Claudio Bassetti	Vetsuisse Faculty David Spreng	Faculty of Humanities Elena Mango	Human Science Ernst-Joachim Hossner	Science Zoltán Balogh

Competence Centers Fundamental Physics / Biomedical Engineering / Precision Medicine / Climate Change / 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 University Executive Board

As at 12/31/2020

University Executive Board



Dr. Christoph Pappa
Secretary General

Prof. Dr. Daniel Candinas
Vice-Rector for Research

Prof. Dr. Christian Leumann
Rector

Markus Brönnimann
Director of Administration

Prof. Dr. Achim Conzelmann
Vice-Rector for Development

Prof. Dr. Silvia Schroer
Vice-Rector for Quality

Prof. Dr. Bruno Moretti
Vice-Rector for Teaching

Heads of Faculty

Prof. Dr. David Plüss
Dean of the Faculty of Theology



Prof. Dr. Andreas Lienhard
Dean of the Faculty of Law



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



Prof. Dr. Claudio Bassetti
Dean of the Faculty of Medicine



Prof. Dr. David Spreng
Dean of the Vetsuisse Faculty



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



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



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

Senate

The Senate is the highest legislative body of the University and supports the University Executive Board in fulfilling the performance mandate of the Cantonal Government.

Composition and responsibilities

The Senate comprises the Rector, the Deans, faculty delegates, lecturers, assistants 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. David Plüss
Dean of the Faculty of Theology

Prof. Andreas Lienhard
Dean of the Faculty of Law

Prof. Marianne Lehmkuhl
Delegate of the Faculty of Law

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

Prof. Adrian Vatter
Delegate of the Faculty of Business, Economics and Social Sciences

Prof. Claudio Bassetti
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-Joachim 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. Doris Rentsch
Delegate of the Faculty of Science

Interfaculty and university-wide units

Prof. Manfred Elsig
Delegate

Association of Lecturers (VDD)

Dr. Marc Zibung
Delegate

PD Dr. Prabitha Urwyler
Delegate

Association of Teaching and Research Assistants (VAA)

Stefan Emmenegger
Delegate

Dr. Alma Brodersen
Delegate

Students (SUB)

Valeria Pisani
Delegate

Sebastian Held
Delegate

Manuel Abebe
Delegate

Leena Raass
Delegate.

Members in an advisory capacity

University Executive Board

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 of the Senate

Dr. Renatus Gallati
Walter Inäbnit
Dr. Celia Zwillenberg
Dr. Christophe von Werdt

Permanent guests

Office for Gender Equality

Claudia Willen
Co-Head

Communication and Marketing Office

Christian Degen
Head

General Secretariat

Flurina Stettler
Secretary

As at 12/31/2020

Statistics

Students

Students by level of study (2020 fall semester)

All 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	19,230	58 %	11 %	36 %	8,240	57 %	3 %	50 %	4,625	59 %	10 %	41 %	3,261	54 %	41 %	24 %	3,104	61 %	4 %
Faculty of Theology	347	50 %	11 %	29 %	63	59 %	3 %	70 %	35	69 %	11 %	43 %	50	46 %	58 %	26 %	199	46 %	1 %
Faculty of Law	2,321	58 %	7 %	48 %	1,080	60 %	4 %	59 %	598	62 %	10 %	48 %	201	39 %	19 %	42 %	442	56 %	3 %
Faculty of Business, Economics and Social Sciences	2,757	39 %	5 %	38 %	1,316	42 %	4 %	51 %	699	42 %	7 %	46 %	128	43 %	31 %	32 %	614	31 %	0 %
Faculty of Medicine	3,837	59 %	16 %	33 %	1,103	61 %	3 %	45 %	986	56 %	4 %	41 %	1,456	57 %	35 %	25 %	292	65 %	5 %
Vetsuisse Faculty Bern	590	81 %	18 %	26 %	247	87 %	1 %	32 %	136	85 %	2 %	34 %	204	71 %	50 %	13 %	3	100 %	100 %
Faculty of Humanities	2,373	62 %	13 %	42 %	1,298	63 %	4 %	51 %	651	63 %	17 %	37 %	380	57 %	41 %	24 %	44	64 %	2 %
Faculty of Human Sciences	4,102	72 %	6 %	27 %	1,685	66 %	3 %	41 %	868	74 %	7 %	36 %	187	64 %	30 %	30 %	1,362	79 %	5 %
Faculty of Science	2,903	46 %	21 %	41 %	1,448	47 %	3 %	57 %	652	48 %	23 %	38 %	655	43 %	60 %	16 %	148	45 %	5 %

Trend in number of students by level of study and gender

Number of students		Number of students							Difference	
		2017	2018	2019	2020	2017-2020				
Total	All	17,882	18,019	+1 %	18,576	+3 %	19,230	+4 %	+1,348	+8 %
	Male	44 %	43 %		43 %		42 %			
	Female	56 %	57 %		57 %		58 %			
Bachelor's degree	All	7,709	7,692	0 %	7,799	+1 %	8,240	+6 %	+531	+7 %
	Male	44 %	43 %		43 %		43 %			
	Female	56 %	57 %		57 %		57 %			
Master's degree	All	4,614	4,602	0 %	4,611	0 %	4,625	0 %	+11	0 %
	Male	43 %	42 %		42 %		41 %			
	Female	57 %	58 %		58 %		59 %			
Doctorate	All	2,882	2,966	+3 %	3,093	+4 %	3,261	+5 %	+379	+13 %
	Male	48 %	48 %		48 %		46 %			
	Female	52 %	52 %		52 %		54 %			
Continuing education	All	2,677	2,759	+3 %	3,073	+11 %	3,104	+1 %	+427	+16 %
	Male	40 %	39 %		39 %		39 %			
	Female	60 %	61 %		61 %		61 %			

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

New students by level of study (2020 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	5,300	58%	9%	39%	2,689	59%	3%	50%	1,316	59%	10%	39%	660	57%	35%	23%	635	55%	3%
Faculty of Theology	44	50%	18%	45%	12	33%	8%	58%	14	64%	21%	36%	5	0%	60%	40%	13	69%	8%
Faculty of Law	604	61%	5%	52%	346	64%	4%	59%	121	57%	7%	46%	21	43%	10%	43%	116	59%	4%
Faculty of Business, Economics and Social Sciences	800	41%	3%	41%	398	40%	3%	55%	200	48%	5%	48%	20	55%	25%	25%	182	33%	0%
Faculty of Medicine	1,170	58%	12%	34%	361	59%	2%	44%	340	55%	5%	41%	413	58%	28%	24%	56	71%	5%
Vetsuisse Faculty Bern	157	85%	15%	24%	76	80%	1%	29%	44	89%	2%	30%	34	91%	53%	6%	3	100%	100%
Faculty of Humanities	548	66%	9%	40%	318	65%	3%	50%	149	68%	17%	35%	40	73%	43%	15%	41	66%	2%
Faculty of Human Sciences	1,041	73%	5%	32%	623	70%	4%	38%	240	78%	8%	34%	19	63%	16%	53%	159	75%	2%
Faculty of Science	936	47%	14%	45%	555	51%	3%	59%	208	46%	22%	36%	108	40%	60%	15%	65	32%	5%

Trend in new students by level of study and gender

Number New students		Difference								
		2017	2018	2019	2020	2017-2020				
Total	All	4,944	5,028	+2%	5,152	+2%	5,300	+3%	+356	+7%
	Male	43%	42%		41%		42%			
	Female	57%	58%		59%		58%			
Bachelor's degree	All	2,416	2,492	+3%	2,509	+1%	2,689	+7%	+273	+11%
	Male	42%	41%		40%		41%			
	Female	58%	59%		60%		59%			
Master's degree	All	1,365	1,349	-1%	1,333	-1%	1,316	-1%	-49	-4%
	Male	41%	43%		40%		41%			
	Female	59%	57%		60%		59%			
Doctorate	All	542	550	+1%	592	+8%	660	+11%	+118	+22%
	Male	46%	50%		43%		43%			
	Female	54%	50%		57%		57%			
Continuing education	All	621	637	+3%	718	+13%	635	-12%	+14	+2%
	Male	49%	42%		45%		45%			
	Female	51%	58%		55%		55%			

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

Students

Degrees in 2020

	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	4,609	57%	12%	1,539	60%	3%	1,558	59%	9%	746	51%	42%	681	52%	8%	85	34%	52%
Faculty of Theology	40	65%	13%	8	50%	0%	9	78%	11%	3	67%	33%	17	65%	0%	3	67%	100%
Faculty of Law	595	58%	7%	226	64%	1%	252	59%	9%	27	48%	56%	89	43%	3%	1	0%	100%
Faculty of Business, Economics and Social Sciences	766	40%	3%	265	45%	2%	259	41%	5%	22	32%	32%	219	34%	1%	1	0%	0%
Faculty of Medicine	1,106	54%	19%	231	58%	4%	319	58%	5%	421	51%	34%	70	60%	14%	65	34%	52%
Vetsuisse Faculty Bern	176	85%	19%	46	87%	2%	65	89%	2%	64	80%	47%	0	0%	0%	1	0%	100%
Faculty of Humanities	501	67%	12%	253	71%	3%	171	65%	16%	60	55%	37%	11	82%	0%	6	33%	33%
Faculty of Human Sciences	801	74%	7%	314	69%	4%	238	80%	6%	29	59%	34%	216	77%	10%	4	25%	25%
Faculty of Science	624	41%	23%	196	41%	3%	245	44%	21%	120	38%	68%	59	27%	13%	4	50%	50%

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

Trend in new degrees by level of study and gender

Number of degrees		Difference								
		2017	2018	2019	2020	2017-2020				
Total	All	4,307	4,457	+3%	4,463	0%	4,609	+3%	+302	+7%
	Male	45%	45%		43%		43%			
	Female	55%	55%		57%		57%			
Bachelor's degree	All	1,601	1,638	+2%	1,534	-6%	1,539	0%	-62	-4%
	Male	43%	44%		40%		40%			
	Female	57%	56%		60%		60%			
Master's degree	All	1,549	1,629	+5%	1,570	-4%	1,558	-1%	+9	+1%
	Male	44%	45%		41%		41%			
	Female	56%	55%		59%		59%			
Doctorate	All	600	640	+7%	637	0%	746	+17%	+146	+24%
	Male	47%	46%		44%		49%			
	Female	53%	54%		56%		51%			
Continuing education	All	493	489	-1%	630	+29%	681	+8%	+188	+38%
	Male	51%	46%	-11%	49%		48%			
	Female	49%	54%		51%		52%			
Habilitation	All	64	61	-5%	92	+51%	85	-8%	+21	+33%
	Male	80%	67%		66%		66%			
	Female	20%	33%		34%		34%			

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

Employees

Full-time equivalents at the University in 2020 (average for the year, including externally funded positions)

	Total			Professorships			Lecturers			Teaching & research assistants			Administration & services		
	All	♀	Fgn.	All	♀	Fgn.	All	♀	Fgn.	All	♀	Fgn.	All	♀	Fgn.
Total	4,855	52%	37%	524	27%	50%	239	36%	38%	2,268	52%	50%	1,824	62%	18%
Faculty of Theology	61	59%	49%	14	36%	64%	7	57%	29%	34	68%	53%	6	67%	17%
Faculty of Law	182	49%	23%	37	27%	30%	12	33%	17%	105	50%	24%	28	79%	11%
Faculty of Business, Economics and Social Sciences	235	45%	33%	46	17%	67%	16	38%	38%	142	49%	26%	31	74%	10%
Faculty of Medicine	1,497	56%	39%	147	20%	42%	78	40%	42%	622	52%	56%	650	70%	22%
Vetsuisse Faculty Bern	457	70%	35%	39	41%	51%	11	55%	45%	214	69%	53%	193	77%	12%
Faculty of Humanities	408	56%	43%	78	47%	64%	25	48%	44%	258	59%	40%	47	60%	19%
Faculty of Human Sciences	218	55%	31%	28	32%	54%	32	34%	28%	129	63%	31%	29	66%	10%
Faculty of Science	1,159	36%	49%	133	17%	48%	39	13%	46%	705	39%	61%	282	41%	20%
Central Administration	638	57%	18%	2	100%	0%	19	37%	26%	59	76%	20%	558	56%	17%

Trend in full-time equivalents by staff group and gender

Number of full-time equivalents						Difference				
		2017	2018	2019	2020	2017-2020				
Total	All	4,499	4,610	+2%	4,719	+2%	4,855	+3%	+356	+8%
	Male	50%	49%		49%		48%			
	Female	50%	51%		51%		52%			
Professorships	All	508	509	0%	517	+2%	524	+1%	+16	+3%
	Male	77%	77%		76%		73%			
	Female	23%	23%		24%		27%			
Lecturers	All	238	241	+1%	249	+3%	239	-4%	+1	0%
	Male	66%	65%		62%		64%			
	Female	34%	35%		38%		36%			
Teaching & research assistants	All	1,983	2,091	+5%	2,171	+4%	2,268	+4%	+285	+14%
	Male	51%	50%		49%		48%			
	Female	49%	50%		51%		52%			
Administration & services	All	1,770	1,769	0%	1,782	+1%	1,824	+2%	+54	+3%
	Male	39%	39%		38%		38%			
	Female	61%	61%		61%		62%			

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

Finances

Financial Statements¹ 2020 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, 2020	Dec. 31, 2019	Change	
Cash and cash equivalents	1	18,772	16,386	2,386	14.6%
Financial management current accounts	2	470,058	406,312	63,746	15.7%
Trade receivables	3	30,788	26,770	4,018	15.0%
Other current receivables	4	13,900	11,976	1,924	16.1%
Current financial investments	5	5,294	4,093	1,201	29.3%
Inventories and work in progress	6	6,725	6,491	234	3.6%
Prepaid expenses and accrued income	7	54,277	52,060	2,217	4.3%
Current assets		599,814	524,088	75,725	14.4%
Financial investments	8	88,580	94,269	-5,689	-6.0%
Property, plant and equipment	9	46,140	46,422	-282	-0.6%
Intangible assets	10	14,062	16,909	-2,847	-16.8%
Non-current assets		148,782	157,600	-8,818	-5.6%
Total assets		748,596	681,688	66,908	9.8%
Trade payables	11	18,546	17,395	1,151	6.6%
Other current liabilities	12	4,264	2,596	1,668	64.3%
Current financial liabilities	13	11,036	487	10,549	2165.8%
Commitments to external funding	14	174,603	155,838	18,765	12.0%
Current provisions	15	18,039	14,421	3,619	25.1%
Accrued expenses and deferred income	16	9,273	7,726	1,546	20.0%
Current liabilities		235,761	198,464	37,298	18.8%
Non-current financial liabilities	17	1,647	1,541	106	6.9%
Non-current provisions	15	28,111	30,226	-2,114	-7.0%
Retirement benefit liabilities	18	81,700	85,600	-3,900	-4.6%
Non-current liabilities		111,459	117,367	-5,908	-5.0%
Accumulated profits		365,858	321,417	44,441	13.8%
Year-end result		35,518	44,441	-8,923	-20.1%
Equity		401,376	365,858	35,518	9.7%
Total liabilities		748,596	681,688	66,908	9.8%

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

Income statement

Amounts in CHF thousand	Note	2020	2019	Change	
Contribution from the Canton of Bern under service agreement		319,140	322,140	-3,000	-0.9%
Contribution from the federal government under the University Funding Act		99,818	99,889	-71	-0.1%
Contributions from the Intercantonal University Agreement		118,323	113,447	4,876	4.3%
Basic funding or contributions from the public sector	19	537,281	535,476	1,806	0.3%
Project contributions from the Swiss National Science Foundation		113,060	111,153	1,907	1.7%
Project contributions from international organizations		32,049	28,989	3,061	10.6%
Other project contributions		55,402	65,157	-9,755	-15.0%
Project commitments from external funding	20	200,512	205,299	-4,787	-2.3%
Tuition fees		19,594	18,871	723	3.8%
Income from ongoing services		77,727	74,539	3,188	4.3%
Other income		79,383	77,724	1,659	2.1%
Discounts		-624	-775	151	-19.5%
Other income	21	176,080	170,359	5,721	3.4%
Total operating income		913,873	911,134	2,740	0.3%
Salaries		505,294	486,792	18,502	3.8%
Social security contributions		89,154	84,770	4,384	5.2%
Other staff expense		5,120	5,958	-838	-14.1%
Staff expense	22	599,568	577,520	22,048	3.8%
Purchase of equipment		15,457	21,325	-5,868	-27.5%
Property and premises expense		24,343	24,164	179	0.7%
Other expense		89,610	102,400	-12,791	-12.5%
Administrative and other operating expense	23	129,410	147,890	-18,480	-12.5%
Contributions for teaching and research in clinical medicine		110,004	109,299	705	0.6%
Contributions to third parties		25,462	21,437	4,026	18.8%
Contributions	24	135,466	130,736	4,730	3.6%
Depreciation on property, plant and equipment	9	11,441	12,180	-740	-6.1%
Amortization of intangible assets	10	3,509	3,551	-42	-1.2%
Total operating expense		879,394	871,878	7,517	0.9%
Financial income		3,035	6,382	-3,348	-52.5%
Financial expense		996	1,197	-201	-16.8%
Value adjustments on financial investments	8	1,000			
Net financial income	25	1,039	5,185	-4,147	-80.0%
Year-end result		35,518	44,441	-8,923	-20.1%

Cash flow statement

Amounts in CHF thousand	2020	2019
Operating activities		
+/- Profit / loss	35,518	44,441
+/- Share of profits/losses of equity associates	10	-61
+/- Depreciation/write-ups on non-current assets	14,673	14,517
+/- Impairments / reversals of impairments	276	1,285
+/- Change in retirement benefit obligation under staff expense	-3,900	-3,600
+/- Increase/decrease in non-cash provisions	1,504	-1,215
+/- Other non-cash income/expense	594	-3,466
+/- Loss/gain on disposal of non-current assets		-8
+/- Decrease/increase in receivables	-4,642	-2,005
+/- Decrease/increase in inventories and work in progress	-234	-603
+/- Decrease/increase in other current receivables and prepaid expenses and accrued income	-4,033	3,235
+/- Increase/decrease in accounts payable	1,151	-5,602
+/- Increase/decrease in other current liabilities and accrued expenses and deferred income	3,215	25
+/- Increase/reduction in commitments to external funding	18,765	18,460
Cash flow from operating activities	62,896	65,404
Investing activities		
- Payments for purchase of property, plant and equipment	-10,318	-7,651
+ Receipts from sale of property, plant and equipment		277
- Payments for purchase of current and non-current financial investments	-4,548	-62,356
+ Receipts from sale of current and non-current financial investments	8,948	55,460
- Payments for purchase of intangible assets	-1,503	-3,459
+ Receipts from sale of intangible assets		48
Cash flow from investing activities	-7,420	-17,681
Financing activities		
+/- Increase/reduction in current financial liabilities	10,549	61
+/- Increase/reduction in non-current financial liabilities	106	-209
Cash flow from financing activities	10,655	-148
Total cash flow	66,132	47,575
Net cash and cash equivalents at the start of the period	422,698	375,123
Net cash and cash equivalents at the end of the period	488,830	422,698
Change in net cash and cash equivalents	66,132	47,575

Net cash and cash equivalents break down as follows:

Amounts in CHF thousand	Dec. 31, 2020	Dec. 31, 2019
Cash	113	212
Post office	11,476	7,905
Bank	7,183	8,269
Financial management current account (basic funding)	128,825	123,459
Financial management current account (external funding)	341,233	282,853
Total	488,830	422,698

Equity statement as at Dec. 31, 2020

Amounts in CHF thousand	Basic funding	External funding	Funds	Total equity
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
Year-end result (profit +)/loss(-)	4,050	30,832	636	35,518
Equity Dec. 31, 2020	83,680	254,726	62,971	401,376

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 2020 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 December 31.

The annual financial statements were approved by the Executive Board of the University of Bern on March 16, 2021 and brought to the attention of the Senate on March 30, 2021. 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 due to 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 %³ or 5 %⁴. 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.

Current and non-current provisions

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

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

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 twelve 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 at 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 at 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, 2020	Dec. 31, 2019	Change	
Cash	113	212	-98	-46.4 %
Post office	11,476	7,905	3,571	45.2 %
Bank	7,183	8,269	-1,086	-13.1 %
Cash and cash equivalents	18,772	16,386	2,386	14.6 %

Cash and cash equivalents rose by CHF 2,386,000.

2 Financial management current accounts

Amounts in CHF thousand	Dec. 31, 2020	Dec. 31, 2019	Change	
Financial management current account (basic funding)	128,825	123,459	5,366	4.3 %
Financial management current account (external funding)	341,233	282,853	58,380	20.6 %
Financial management current accounts	470,058	406,312	63,746	15.7 %

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, 2020	Dec. 31, 2019	Change	
Receivables for services to third parties	31,514	27,496	4,019	14.6 %
Trade receivables from related organizations	1	16	-15	-93.7 %
Provision for doubtful debts	-727	-741	14	-1.9 %
Trade receivables	30,788	26,770	4,018	15.0 %

Trade receivables increased by CHF 4,018,000.

4 Other current receivables

Amounts in CHF thousand	Dec. 31, 2020	Dec. 31, 2019	Change	
Temporary cash advances	159	209	-50	-23.8 %
Withholding tax credit	382	636	-253	-39.9 %
Teller counter receivables	53		53	0.0 %
Receivables external funding liabilities	12,919	10,858	2,061	19.0 %
Rental deposits	29	23	6	23.5 %
Short-term loans	358	250	108	100.0 %
Other current receivables	13,900	11,976	1,924	16.1 %

Other current receivables increased by CHF 1,924,000. The change is mainly due to the increase in research projects with receivables due from the funder.

5 Current financial investments

Amounts in CHF thousand	Dec. 31, 2020	Dec. 31, 2019	Change	
Fixed deposits				
Interest-bearing investments (bonds)	5,294	4,093	1,201	29.3 %
Current financial investments	5,294	4,093	1,201	29.3 %

Bonds increased by CHF 1,201,000 in the current year.

6 Inventories and work in progress

Amounts in CHF thousand	Dec. 31, 2020	Dec. 31, 2019	Change	
Inventories	4,145	3,376	769	22.8 %
Work in progress	2,580	3,115	-535	-17.2 %
Inventories and work in progress	6,725	6,491	234	3.6 %

Inventories and work in progress were up by CHF 234,000.

7 Prepaid expenses and accrued income

Amounts in CHF thousand	Dec. 31, 2020	Dec. 31, 2019	Change	
Accrued interest	187	253	-67	-26.3 %
Contributions from the Intercantonal University Agreement	50,500	48,900	1,600	3.3 %
Journal subscriptions	3,590	2,757	833	30.2 %
Other accruals		149	-149	-100.0 %
Prepaid expenses and accrued income	54,277	52,060	2,217	4.3 %

Prepaid expenses and accrued income increased year on year by CHF 2,217,000. This increase is largely attributable to the accrual of contributions from the Intercantonal University Agreement (IUV).

8 Financial investments

Amounts in CHF thousand	Dec. 31, 2020	Dec. 31, 2019	Change	
Equities and share certificates	18,557	16,929	1,628	9.6 %
Interest-bearing investments, fixed deposits with a term of over one year (funds)	7,023	6,688	334	5.0 %
Interest-bearing investments nominal (bonds)	45,377	52,108	-6,731	-12.9 %
Loans to third parties	9,892	10,568	-676	-6.4 %
Loans to related organizations	6,000	6,250	-250	
Equity investments in private companies	1,731	1,725	6	0.4 %
Financial investments	88,580	94,269	-5,689	-6.0 %

Interest-bearing investments include maturing bonds that were no longer renewed due to a planned restructuring of the financial assets. Financial assets decreased by a total of CHF 5,689,000 as a result.

Material equity investments (representing a holding of more than 5 % if the holding is not considered immaterial) are listed below by name:

Equity investment	Registered office	% held		Share capital in CHF thousand		Value of equity in CHF thousand	
		Dec. 31, 2020	Dec. 31, 2019	Dec. 31, 2020	Dec. 31, 2019	Dec. 31, 2020	Dec. 31, 2019
Center of Continuing Dental Education (CCDE)	Bern	75 %	75 %	100	100	82	82
Unitectra AG	Zurich	33 %	33 %	300	300	143	145
SCDH AG (Swiss Center for Design & Health)	Bern	22 %	22 %	920	920	189	200
be-advanced AG (formerly InnoBE AG)	Bern	21 %	21 %	240	240	76	74
sitem-insel AG	Bern	12 %	12 %	12,096	12,096	1,117	1,117
SLSP AG	Zurich	8 %	8 %	520	520	40	40
Miscellaneous		≤ 5 %	≤ 5 %	n. a.	n. a.	85	67
Total						1,731	1,725

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, 2018	1,006	42,680	4,606	5,130	-3,732	49,690
Cost of acquisition/production						
As at 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 at Dec. 31, 2019	1,059	139,106	391	14,888	-9,486	145,957
Cumulative impairments						
As at 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 at 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
Net book value Dec. 31, 2019	984	43,798	391	4,141	-2,892	46,422
Cost of acquisition/production						
As at Dec. 31, 2019	1,059	139,106	391	14,888	-9,486	145,957
Additions		8,629	2,759	1,091		12,479
Difference on federal subsidies issued						
Disposals		-5,905		-1,885		-7,791
Reclassifications		-1,081	-1,081			-2,161
As at Dec. 31, 2020	1,059	140,748	2,070	14,094	-9,486	148,485
Cumulative impairments						
As at Dec. 31, 2019	-75	-95,308		-10,747	6,594	-99,536
Scheduled depreciation	-22	-9,694		-1,523	841	-10,399
Extraordinary depreciation		-184		-17		-201
Disposals		5,905		1,885		7,791
Reclassifications						
As at Dec. 31, 2020	-97	-99,281		-10,402	7,435	-102,345
Net book value Dec. 31, 2020	961	41,467	2,070	3,692	-2,051	46,140

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. The net book value declined by CHF 282,000 due to the fact that investments were lower than depreciation during the year under review.

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, 2018	8,971	844	11	8,824	18,650
Cost of acquisition/production					
As at Dec. 31, 2018	21,314	844	59	16,349	38,566
Additions	1,924	872	149	520	3,466
Difference on federal subsidies issued					
Disposals	-790	-690	-59	-374	-1,913
Reclassifications	789	-789			
As at Dec. 31, 2019	23,237	238	149	16,496	40,120
Cumulative impairments					
As at 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 at Dec. 31, 2019	-15,128		-20	-8,062	-23,211
Net book value Dec. 31, 2019	8,109	238	129	8,433	16,909
Net book value Dec. 31, 2019	8,109	238	129	8,433	16,909
Cost of acquisition/production					
As at Dec. 31, 2019	23,237	238	149	16,496	40,120
Additions	538	367		599	1,504
Difference on federal subsidies issued					
Disposals	-791			-495	-1,287
Reclassifications	471	-471			
As at Dec. 31, 2020	23,455	134	149	16,599	40,337
Cumulative impairments					
As at Dec. 31, 2019	-15,128		-20	-8,062	-23,211
Scheduled depreciation	-3,460		-52	-764	-4,275
Extraordinary depreciation				-76	-76
Disposals	791			495	1,287
Reclassifications					
As at Dec. 31, 2020	-17,796		-72	-8,407	-26,275
Net book value Dec. 31, 2020	5,658	134	77	8,193	14,062

11 Trade payables

Amounts in CHF thousand	Dec. 31, 2020	Dec. 31, 2019	Change	
Trade payables to third parties	17,568	16,616	952	5.7 %
Trade payables to related organizations (manual)	637	112	525	469.5 %
Trade payables manual	341	667	-326	-48.9 %
Trade payables	18,546	17,395	1,151	6.6 %

Trade payables rose year on year by a total of CHF 1,151,000.

12 Other current liabilities

Amounts in CHF thousand	Dec. 31, 2020	Dec. 31, 2019	Change	
Prepayments by clients	635	880	-245	-27.8 %
Current account sales tax accounts payable	1,246	726	520	71.6 %
Other current liabilities	2,383	990	1,393	140.8 %
Other current liabilities	4,264	2,596	1,668	64.3 %

Other current liabilities rose year on year by CHF 1,668,000.

13 Current financial liabilities

Amounts in CHF thousand	Dec. 31, 2020	Dec. 31, 2019	Change	
Deposit money	159	167	-8	-4.6 %
Other current debts to third parties	178	320	-143	-44.5 %
Other current debts to related parties	10,699		10,699	
Current financial liabilities	11,036	487	10,549	2,165.8 %

Current financial liabilities rose year on year by CHF 10,549,000. The University of Bern provides a current account for the Wyss Academy Foundation. The balance of the account belonging to the foundation is reported under current financial liabilities.

14 Commitments to external funding

Amounts in CHF thousand	Dec. 31, 2020	Dec. 31, 2019	Change	
Commitments to external funding	174,603	155,838	18,765	12.0 %

The outstanding commitments of the University of Bern to external funding providers rose year on year on the reporting date by CHF 18,765,000 (see Note 20 "Project commitments to external funding").

15 Provisions

Amounts in CHF thousand	Staff provisions	Other provisions	Total
As at 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
Set aside (inc. increases)	14,982	667	15,649
Released		-400	-400
Used	-12,491	-1,254	-13,745
As at Dec. 31, 2020	24,287	21,863	46,151
Of which current provisions	16,236	1,803	18,039

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 have increased by a total of CHF 2,492,000. Employee flexitime and vacation balances have both increased due to pandemic-related restrictions. This also includes the release of provisions from long-term working hours accounts and the creation of provisions for special pensions and severance payments⁵.

With respect to the other provisions, a portion of the provision for the user fit-out of the Murtenstrasse 24 project was used and the provision for sitem-insel AG was released in full. On the other hand, other provisions to the amount of CHF 500,000 were created in response to the COVID-19 pandemic to support ZFV, the operator of the university's food services, in light of the government-mandated restrictions and dining hall closures.

16 Accrued expenses and deferred income

Amounts in CHF thousand	Dec. 31, 2020	Dec. 31, 2019	Change
Registration fees	8,240	7,726	514
Other accrued deferrals	1,032		1,032
Accrued expenses and deferred income	9,273	7,726	1,546
			20.0%

Other accrued deferrals relate to contractually agreed services that concern the year under review.

17 Non-current financial liabilities

Amounts in CHF thousand	Dec. 31, 2020	Dec. 31, 2019	Change
Long-term loans (loans to professors for the BPK)	1,290	1,184	106
Other non-current financial liabilities	357	357	0.0%
Non-current financial liabilities	1,647	1,541	106
			6.9%

Long-term loans (loans to professors for the BPK) declined year on year by CHF 106,000.

⁵ Art. 33 of the Personnel Act (Personalgesetz; PG)

18 Retirement benefit liabilities

Amounts in CHF thousand	Pension fund over-funding (+)/ under-funding (-)	Economic share of the University of Bern		Change taken to income	Amounts accrued for the period	Pension fund expense in operating expense	
		2020	2019			2020	2019
Pension schemes with no over/underfunding							
Overfunded pension schemes	515				629	629	376
Underfunded pension schemes	-38,243	-81,700	-85,600	-3,900	50,937	47,037	45,146
Pension schemes with no own assets							
Total	-37,728	-81,700	-85,600	-3,900	51,566	47,666	45,522

The vast majority of employees at the University of Bern (5,915 members) are insured with the Bern Cantonal Pension Fund (BPK). There are also pension arrangements with the Assistant and Senior Doctors Pension Fund (VSAO – 103 members), the Bern Cantonal Teachers Insurance Fund (BLVK – 72 members) and the Swiss Dental Association (SSO – 3 members).

As at December 31, 2020 the BPK had a funding ratio of 95.82 % (previous year: 94.4 %) using a technical interest rate of 2.0 %. The University of Bern's share in the funding shortfall as at December 31, 2020 was a total of CHF 38,139,000 (previous year: CHF 46,580,000).

The overall provisional cover ratio of the BLVK as at December 31, 2020 was 97.2 % (previous year: 96 %) with a technical interest rate of 2.0 %. The University of Bern's share in the cover shortfall as at December 31, 2020 was CHF 104,000 in total (previous year: CHF 107,000).

The VSAO had a provisional cover ratio of 114.96 % as at December 31, 2020 (previous year: 113 %). The University of Bern's share in the surplus as at December 31, 2020 was CHF 515,000 in total (previous year: CHF 680,000).

The cover ratio of the SSO was 106.28 % as at December 31, 2019. The cover ratio as at December 31, 2020 will not be known until after the annual financial statements of the University of Bern have been approved. It is not possible to show the share in the surplus/shortfall of the SSO and given that there are three members, this is also not material.

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 at December 31)
- 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 0.31 % until 2034
- Remaining number of years under the financing plan (2020 = 14 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	2020	2019	Change	
Contribution from the Canton of Bern under service agreement	319,140	322,140	-3,000	-0.9 %
Contribution from the federal government under the University Funding Act	99,818	99,889	-71	-0.1 %
Contributions from the Intercantonal University Agreement	118,323	113,447	4,876	4.3 %
Basic funding or contributions from the public sector	537,281	535,476	1,806	0.3 %

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 1,806,000. The Canton of Bern financed 34.9 % (previous year: 35.4 % of operating income). The share contributed by the federal government under the Higher Education Act (HFKG) was 10.9 % (previous year: 11.0 %). The share contributed under the Intercantonal University Agreement (IUV) to educate students from outside the Canton of Bern was 12.9 % (previous year: 12.5 %).

20 Project commitments from external funding

Amounts in CHF thousand	2020	2019	Change	
Project contributions from the Swiss National Science Foundation	113,060	111,153	1,907	1.7 %
Project contributions from international organizations	32,049	28,989	3,061	10.6 %
Other project contributions	55,402	65,157	-9,755	-15.0 %
Project commitments from external funding	200,512	205,299	-4,787	-2.3 %

Project commitments from external funding account for 21.9 % of operating income (previous year: 22.5 %). Project contributions from the Swiss National Science Foundation (SNSF) increased by CHF 1,907,000; the share in operating income was 12.4 % (previous year: 12.2 %). Project contributions from international organizations climbed by CHF 3,061,000 over the previous year. These accounted for 3.5 % 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) declined by CHF 9,755,000. These accounted for 6 % of operating income (previous year: 7.2 %).

21 Other income

Amounts in CHF thousand	2020	2019	Change	
Tuition fees	19,594	18,871	723	3.8 %
Income from continuing education	9,245	12,459	-3,214	-25.8 %
Examination and other fees	3,724	4,126	-402	-9.7 %
Income from human, dental, forensic and veterinary medical services	77,727	74,539	3,188	4.3 %
Income from reimbursements	24,071	25,182	-1,111	-4.4 %
Income from sales	5,937	8,072	-2,136	-26.5 %
Other income	36,405	27,884	8,521	30.6 %
Discounts	-624	-775	151	-19.5 %
Other income	176,080	170,359	5,721	3.4 %

Other income accounted for 19.3 % of operating income (previous year: 18.7 %) and was CHF 5,721,000 higher year on year. Tuition fees increased year on year by CHF 723,000. Income from continuing education and exam fees were lower than in the previous year. Various organizational units at the University of Bern provide human, dental, forensic and veterinary medical services. Total revenue from service units makes up 8.5 % of operating income (previous year: 8.2 %). The increase was mainly attributable to additional analyses performed by the Institute for Infectious Diseases (IFIK) in connection with the COVID-19 pandemic. Other income mainly comprises income from services provided for third parties with the exception of income from human, dental, forensic and veterinary medical services, which are reported separately. Other income was up CHF 8,521,000 year on year.

22 Staff expense

Amounts in CHF thousand	2020	2019	Change	
Salaries	505,294	486,792	18,502	3.8 %
Social security contributions	89,154	84,770	4,384	5.2 %
Other staff expense	5,120	5,958	-838	-14.1 %
Staff expense	599,568	577,520	22,048	3.8 %
Salaries (included in the contributions for teaching and research in clinical medicine)	16,891	15,759	1,133	7.2 %
Total staff expense	616,459	593,278	23,181	3.9 %

Staff expense is the largest cost item under operating expense at 67.4 % (previous year: 66.2 %). Year on year, salaries increased by CHF 22,028,000. Accordingly, social security contributions rose CHF 4,384,000 year on year. Other staff expense covers items such as flat-rate allowances, training and professional development costs, recruitment costs, etc. This declined by CHF 838,000 year on year.

Staff expense also includes salaries in the amount of CHF 16,891,000 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	2020	2019	Change	
Purchase of equipment	15,457	21,325	-5,868	-27.5 %
Property and premises expense	24,343	24,164	179	0.7 %
Other expense	89,610	102,400	-12,791	-12.5 %
Administrative and other operating expense	129,410	147,890	-18,480	-12.5 %

Purchases of machinery, equipment, and IT hardware dropped by CHF 5,868,000. This accounted for 1.7 % of operating expense (previous year: 2.4 %). There was no material increase in property and premises expense over the previous year. Property operating costs accounted for 2.7 % (previous year: 2.8 %) 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 down CHF 12,791,000 year on year.

It can be assumed that the reduction in expenses incurred in the areas of purchases, out-of-pocket expenses and excursions are largely attributable to the COVID-19 pandemic.

24 Contributions

Amounts in CHF thousand	2020	2019	Change	
Contributions for teaching and research in clinical medicine	110,004	109,299	705	0.6 %
Contributions to third parties	25,462	21,437	4,026	18.8 %
Contributions	135,466	130,736	4,730	3.6 %

The expense of contributions rose by a total of CHF 4,730,000. This accounted for 15.2 % of operating expense (previous year: 15 %). Of this, 12.4 % 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"). Contributions to third parties increased by CHF 4,026,000. The increase is attributable to the payment of the contractually agreed contribution to the Wyss Academy for Nature Foundation.

25 Net financial income

Amounts in CHF thousand	2020	2019	Change	
Financial income	3,035	6,382	-3,348	-52.5%
Financial expense	996	1,197	-201	-16.8%
Value adjustments on financial investments	1,000		1,000	
Net financial income	1,039	5,185	-4,147	-80.0%

Net financial income deteriorated by CHF 4,147,000 year on year. This is largely attributable to lower, unrealized capital gains from the disposal of financial investments. On the expense side, capital procurement and administration reduced financial expenses by CHF -275,000. A loan in the amount of CHF 1 million (Verein Berner Studentenlogierhaus association) was also derecognized.

Additional disclosures

Warranties, guarantees and pledges to third parties

As at December 31, 2020, there were no off-balance sheet warranties or pledges to third parties. With respect to guarantees, security deposits were paid for seven ATA Carnets which could trigger costs of around CHF 1,393,000 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 (2020: CHF 99,818,000). 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 accrued income as at December 31, 2020.

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 consequence, 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. 59 ff.) Annual amount paid to the University of Bern by the Ministry of Education of the Canton of Bern	CHF 319,140,000 for 2020 (previous year: CHF 322,140,000)	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 236,972 m ² (previous year: 233,045 m ²) The stated property costs, excluding the property and premises costs reported in Note 23, are estimated at roughly CHF 104,800,000 (previous year: CHF 106,200,000). 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 796,000 (previous year: CHF 820,000)	Transactions are conducted at arm's length terms
CCDE AG (Center for Continuing Dental Education) in liquidation	Equity interest 75 % CCDE AG offers dental medicine training events 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.	The company has been in liquidation since December 23, 2019	Transactions are conducted 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.	Equity interest increased by CHF 1,270 No material transactions	
Swiss Center for Design and Health AG (SCDH AG)	Equity interest 22 %	No transactions were conducted in the current financial year	

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 the 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 134,000 (previous year: CHF 62,000)	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 0 (previous year: CHF 70,000)	
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 at arm's length terms
UniBern Research Foundation	Promotes scientific research at the University of Bern	Received development funds of CHF 455,000 (previous year: CHF 322,000)	
Wyss Academy Foundation	The Foundation's mission is to research, develop and implement solutions for dealing with climate change, biodiversity loss and land use at nature-human interfaces.	Paid operating contributions of CHF 3,000,000 in cash and CHF 2,000,000 in funds earmarked for 2020 to 2029 The University of Bern provides a current account for the Wyss Academy Foundation. The balance of the account belonging to the foundation is reported under current financial liabilities.	Transactions are at arm's length terms

Details of derivative financial instruments

No derivative financial instruments were used.

Leasing agreements

The total amount of future lease payments for copiers at the University of Bern is CHF 665,000 (previous year: CHF 725,000).

Maturity structure of leasing installments for copiers	Amounts in CHF thousand
Term to end of agreement 1 year	157
Term to end of agreement 2 years	156
Term to end of agreement 3 years	134
Term to end of agreement 4 years	200
Term to end of agreement >4 years	18
Total	665

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 16, 2021.

Repercussions of COVID-19 on future reporting years

It goes without saying that the University is also being impacted by the consequences of COVID-19. Additional costs will be incurred in a variety of different areas over the next few years as a result that cannot be estimated at present and have not been taken into account in the 2020 annual financial statements.

Securing funding for temporary appointments of early career academics

The COVID-19 pandemic has brought delays in many projects where temporary appointments are now at risk due to the lack of project funding. The University of Bern expects additional expenses of around CHF 9.6 million over the next few years to finance extensions of these temporary employment relationships. Since the recognition criteria for the creation of a provision are not met in accordance with Swiss GAAP FER, this obligation is recorded off the balance sheet.

Auditor's Report

Control Board of the Canton of Bern

page 1

Report of the Auditor University of Bern Annual Financial Statements 2020

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 30 to 50) for the year ended on December 31, 2020.

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, 2020 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 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 16, 2021

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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