

Guidelines for Financial Planning and Reporting of University Core Facilities

These guidelines regulate the principles of financial planning and financial reporting as well as accounting of full costs of the University Core Facilities at University of Bern. They are applicable to the area of a University Core Facility that provides research services. If a University Core Facility is also active in other areas, for example in teaching (especially Bachelor's, Master's, PhD) or research, financial planning and reporting must be distinguished from this and is not part of this guideline. Exceptions must be explicitly justified.

Major versions (changing meaning of some aspects; requiring change in the first digit of the version number) of this guideline must be approved by the Central Steering Board for the University Core Facilities usually based on a suggestion from the Coordination Office. Minor versions (requiring change in the second digit of the version number) can be activated by the Coordination Office after information of the Central Steering Board). A review of the document should be carried out at least every three years.

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2.0	<ol style="list-style-type: none">1. English translation2. Adapted financial planning process3. Adapted section on investments4. Adapted aspects of depreciation5. Adapted cost model for consumables

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Draft for review

Definitions

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Depreciation of (research) equipment or other (expensive) infrastructure (Abschreibung):

Depreciation is generally referred to as the decreasing value of assets. The University takes depreciation into account in accordance with the applicable legal requirements on accounting. This type of depreciation is of secondary importance for the financial planning and reporting of the University Core Facilities. Rather, depreciation in the context of these guidelines refers to the (inversely proportional) "decreasing value" over time that is needed for the replacement of a device. Depreciation within the meaning of these guidelines serves as the basis for investment planning and has no direct relevance under accounting law. Rather, they represent the amount of money needed when the device is to be replaced, divided over a defined period of time. The overall amount that is depreciated therefore depends on the (expected) amount of money needed in the future and not on the actual value of the equipment in the past. The aim is to obtain a cost accounting that is relatively uniform over the years and is not characterized by gross fluctuations (caused by one-off procurements). Otherwise, a levy on the research services offered (see section *Goal of detailed cost accounting*) is not possible in a meaningful way. In this sense, depreciation in the cost accounting of University Core Facilities is rather used to show and accumulate savings/reserves for concretely planned investments in the future.

Budget: Overall plan of all expected income and expenditure within the next calendar year. It is a forecast with the aim of controlling the cash flow of a facility.

Investment for (cost-intensive equipment for) research: Expenditure for a single device or a group of several similar devices, fixed or movable, which are intended to bring (direct or indirect) future benefit to research (projects). This includes a group of devices, as long as the desired benefit cannot be achieved by a single device. Possible benefits can be, for example: new analysis method(s), faster/cheaper analysis, better quality analysis, etc. Associated necessary structural measures are usually part of the investment. In exceptional cases, new (standard) equipment or operational equipment of rooms such as benches, tables, hoods, etc. can also be treated as an investment according to these guidelines.

Core funding (Kernfinanzierung): Core funding is defined here as the part of the proceeds of a University Core Facility that is financed directly by the Executive Board of the University. As far as possible, these should cover the non-eligible costs for research services/infrastructure use as defined by the Swiss National Science Foundation (direct (fixed) costs of provision and indirect costs but not direct variable/project-related costs).

Cost categories (in accordance with the requirements¹ of the Swiss National Science Foundation for the use of infrastructure): The Funding Regulations of the Swiss National Science Foundation (SNSF) only allow the funding of "direct costs of the use of infrastructure for conducting the research project" (FR Art. 28, Para 2, Let d) as part of its contributions, and further states in the General Implementation Regulations that "the portion of the costs comprising general costs for acquisition, amortisation maintenance, repair and other indirect costs of the infrastructures used are not eligible" (GIR Art. 2.15 and analogously 2.12). For this reason, the SNSF recognises three cost categories: 1) direct costs of (project-related)

¹ <https://www.snf.ch/de/NxCwX7BqowAsMShZ/foerderung/infrastrukturen/infrastrukturnutzung>

infrastructure use (eligible); 2) direct costs of provision of infrastructure (non-eligible); 3) indirect costs (non-eligible). These categories are defined as follows:

1. Direct (variable) costs of project-related infrastructure use: 1) salaries and social contributions of personnel for use of the necessary equipment for services that are provided for use of the infrastructure and that are directly linked to processing of the object of study; 2) consumables, chemicals and other direct material costs; 3) energy costs if they are significantly higher than the normal level; 4) acquisition costs of appliances up to CHF 50,000 and with a service life of up to four years; 5) other direct costs to be justified in detail.
2. Direct (fixed) costs of provision of infrastructure: 1) salaries and social costs of the (technical) personnel for the maintenance of the equipment; 2) maintenance contracts and repair costs; 3) depreciation of research equipment; 4) other costs directly associated with the infrastructure.
3. Indirect costs (division overhead costs): 1) administration and management costs; 2) maintenance costs; 3) other general costs; 4) other accounting costs and overhead.

Cost accounting (Kostenrechnung): Recording and reporting of all actual costs and revenues of a facility within a calendar year. In particular, the costs are allocated to certain cost types and cost categories (in accordance with the requirements of the Swiss National Science Foundation for infrastructure use; a kind of cost centre accounting) and, if necessary, also apportioned to the services offered (individual research services offered by the facility). The aim is to control costs on the one hand and to ensure transparent pricing for the research services offered on the other. The revenues are also assigned to certain categories with the aim of representing the (main) users of the facility.

University Core Facilities: These are entities of the University of Bern in accordance with the Regulations for the University Core Facilities.

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Abbreviations

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CHF	Swiss Francs
Q#.....	#. Quarter of a year
SNSF	Swiss National Science Foundation
UCF	University Core Facility

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General financial planning and reporting

Scope

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This section regulates the core funding of the University Core Facilities, in particular for personnel and operating resources. It does not regulate the financing of investments of CHF 50,000 or more (see section *Investments (for cost-intensive equipment) at University Core Facilities*) and also not the other financing of the University Core Facilities, e.g. by faculties or institutes.

Principles of the financial planning process (budget)

The University Core Facilities receive their core funding from the SNSF overhead of the University. The yearly overall budget for the Facilities is approved by the Executive Board of the University in summer of the previous year (administered by the Vice-Rectorate for Research and Innovation) and the budgets of each facility is approved by the Central Steering Board for University Core Facilities.

In Q1 of each year and based on the multi-year planning (and considering the balance of the SNSF overhead account as well as the expected future income on the account), the Coordination Office for the University Core Facilities prepares a global budget of the coming year for the University Core Facilities. The multi-year planning is an essential planning instrument and especially the budget for the year following the next budgetary year is of critical importance for all University Core Facilities. Facilities are therefore requested to develop the multi-year planning carefully. The Coordination Office will inform the Facilities in due time about the deadline when the global budget will be submitted for approval by the Central Steering Board. After approval by the Central Steering Board, a corresponding application is submitted to the Executive Board of the University (summer, see above). The approved global budget is communicated to all University Core Facilities.

The Central Steering Board for University Core Facilities has the task of overseeing the core facilities. As part of this task, the committee reviews the cost accounting annually and approves the budget (for the coming year) and the multi-year planning of each University Core Facility. This takes place in the autumn session of the respective year.

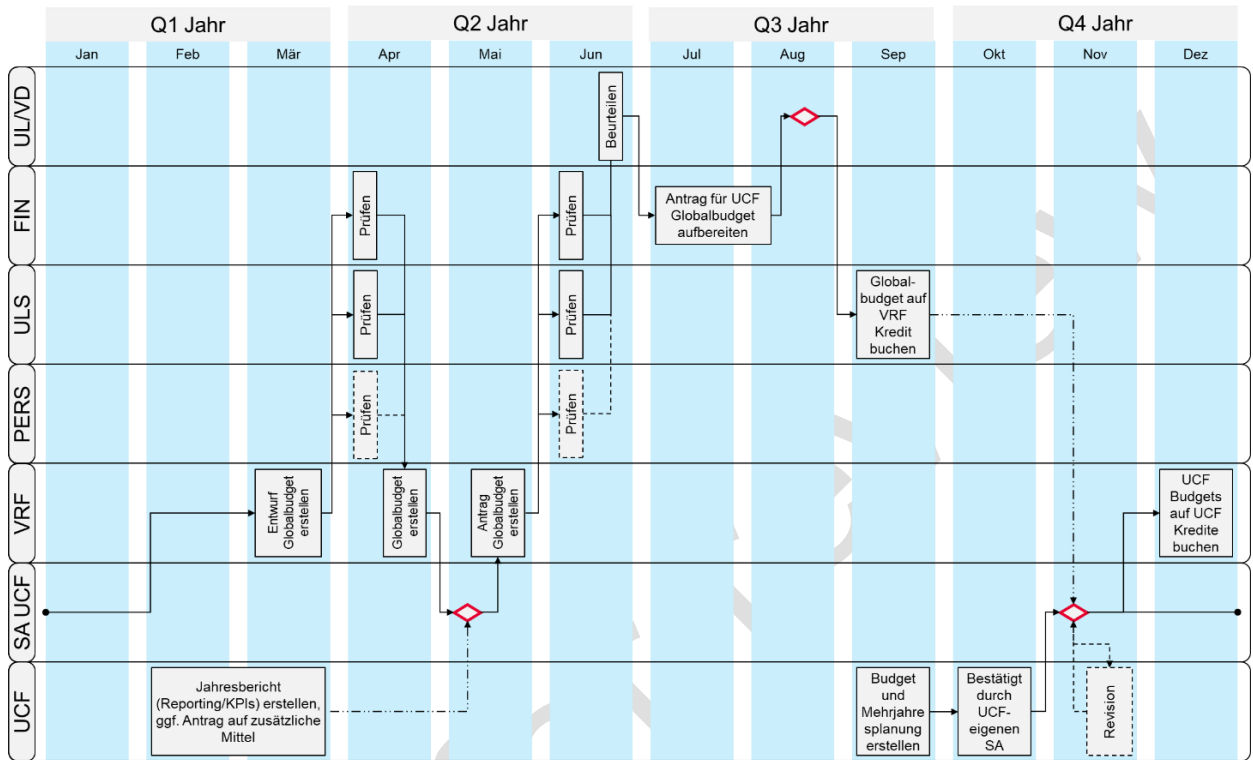
To this end, each University Core Facility prepares an annual budget for the following year and submits it to its steering committee for approval. The budget contains the expected costs and revenues according to predefined categories and is shown in money (CHF). It is created as MS Excel file² based on a template provided by the Coordination Office. If the budget contains personnel points, a fictitious point value is assumed (+3% to the current point value when the budget is created) and converted into monetary value in addition to the personnel points. The Facilities take into account that they receive their budget according to the (approved) request and that this is a cost ceiling, regardless of how high the actual costs will eventually be. Personnel funds should serve as an example here: the core funding does not cover the effective

² It is important to make sure that those cells, which contain numbers and monetary amounts, contain only the corresponding information (no mixing with text, etc.) and are formatted accordingly (to enable further calculations).

costs for a specific position (e.g. head of the facility) but the requested funds. This can lead to deficit e.g. for positions that have not yet been filled (if the costs are higher than planned, e.g. due to a higher classification), but also to overfunding. In the case of existing positions, it is the responsibility of the individual facility to account for the (reasonably expected) inflation.

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The following figure shows the planning process graphically



FIN, Finanzabteilung; KPI, Key Performance Indicator; PERS, Personalabteilung; SA, Steuerungsausschuss; SA UCF, Steuerungsausschuss Universitäre Core Facilities; UCF, Universitäre Core Facility; UL, Universitätsleitung; ULS, Stab Universitätsleitung; VD, Verwaltungsdirektion; VRF, Vizerektorat Forschung und Innovation
 - - - - - Beeinflusst
 - - - - - Optional

Income (proceeds)

The budget shows the expected income separately according to core funding and other income (in particular, income from projects). Core funding shows the expected income according to UL/VRF and, if applicable, faculties, centers, and institutes according to the following items:

- Staff
 - Management (Head and Deputy)
 - Academic (Senior)
 - Academic (Junior)
 - Lab-Ass/Tech (Senior)
 - Lab-Ass/Tech (Junior)
 - Other
- Operations & Maintenance
- Investments

In the case of personnel and operating resources, a breakdown is also made between hard and soft funds (*harte und weiche Grundmittel*) if hard funds are expected to be available in the coming year.

The other income is reported according to the following structure. A more detailed breakdown by source of income, e.g. income from faculties or institutes, is not necessary for the budget itself (but can be part of the other reporting):

- Project income with SNSF hourly rate
- Other project income
- Other internal university income
- Other income
- Other services

Expenditure

The expected expenditure is shown in such a way that it can be presented according to SNSF cost categories:

- Personnel (direct, projects)
- Personnel (direct, maintenance)
- Personnel (indirect, i.e., basic needs)
- Consumables
- Operations
- Maintenance
 - Other
 - Service contracts of \geq CHF 50,000/year
- Replacement procurements
- New investments
- Other

Balance

In addition, the (freely available) existing credit balance should be presented in a simple form on a reference date (usually December 31st):

- Balance of all third-party funded accounts totalled except those accounts for savings/reserve (if any)
- Provisions for savings/reserves (in particular, approved provisions for investments from previous years or surpluses generated that are used as reserves)

Cost accounting

u^b In Q1 of each year, each University Core Facility prepares a cost accounting for the previous year including income/financial statement and shows the changes. There is a detailed cost accounting and a less detailed version. The less detailed cost accounting corresponds to the budget in its structure and is derived from detailed cost accounting. The cost accounting is created as MS Excel file using the template provided by the Coordination Office (see section Cost accounting model for the University Core Facilities in appendix). It is important to make sure that those cells, which contain numbers and monetary amounts, contain only the corresponding information (no mixing with text, etc.) and are formatted accordingly (to enable further calculations).

Financing and payment processing

After the Executive Board of the University has approved the global budget for the University Core Facilities, the Coordination Office at the Vice-Rectorate for Research and Innovation prepares a transfer of the total amount to the attention of the Rector's Office (*Stab*). In particular, it is taken into account that individual parts of the budget may be covered by hard basic funds (*Grundmittel*: personnel points and operating credit; this share is deducted from the total amount).

As soon as the Central Steering Board has approved the budget of a University Core Facility, the amount is transferred by the Coordination Office to a dedicated third-party funding account of the respective University Core Facility (it is the responsibility of each facility to inform the Coordination Office accordingly).

Investments (for cost-intensive equipment) at University Core Facilities



Scope

These guidelines apply to the planning and financing of investments at the University Core Facilities. They do not regulate the use of funds from the investment fund for cost-intensive equipment for research at the University of Bern or the planning and financing of investments in other (especially faculty) core facilities of the University of Bern.

Principles and background

Each University Core Facility maintains an inventory of its equipment in accordance with Article 105 of the Regulations on the Management of the Financial Budget of the University of Bern (*Führung des Finanzhaushalts der Universität Bern, FFU*).

Each University Core Facility has operating resources (operations and maintenance) as part of its core funding. In principle, these are to be used for investments (FFU Art. 89, No. 3).

Certain facilities have a significant amount of replacement investments. This is due to their specific equipment with expensive (well over CHF 50,000) equipment and machines. Decisions on investments up to an amount of less than CHF 50,000 are the responsibility of the individual University Core Facility (it is up to each individual facility to determine in its rules of procedure whether approval by the UCF-specific steering committee is required). These investments are to be made from operating funds (operations & maintenance).

The regular operating funds are not sufficient to finance larger investments. Certain investments are also of strategic importance. They should therefore not be decided by a single facility on its own, but in coordination with the Central Steering Board for the University Core Facilities. Investments of CHF 50,000³ or more are therefore centrally financed from dedicated investment funds⁴ for the University Core Facilities. Consequently, no operating funds should be used for such investments unless approved by the Central Steering Board. Decisions on investments of CHF 50,000 or more are based on the multi-year planning of the facilities.

Inventory and depreciation (demarcation to usual depreciation)

The University Core Facilities maintain an inventory of their machines, devices, equipment, and infrastructure (hereinafter referred to as «equipment»). In particular, it lists equipment with a purchase value of CHF 50,000 or more. It is recommended to cover less valuable equipment as well. Each University Core Facility decides on its own at what value it will inventory (in compliance with University requirements). The device must be unambiguously identified in the inventory and the following additional information must be listed: short description of the device

³ This amount refers to the cost of a single device or the cost of a group of several similar devices purchased together, thereby exceeding the total amount of CHF 50,000.

⁴ To this end, the Executive Board has set up a dedicated fund from SNF overhead funds. At the time of writing, the available amount per year is CHF 1,000,000.

(function), year of acquisition, procurement value, location (if applicable), depreciation period, depreciation method if this is not linear, estimated utilization in the previous year.

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The depreciation of the equipment is primarily used for internal investment planning and in particular for the planning of expense provisions (reserve/savings) for the replacement of the equipment. The depreciation approach must be considered and managed against this goal (see also section *Definitions*). The depreciation listed in the context of financial planning and reporting for the University Core Facilities has no direct consequences for the University's official financial reporting. As long as a corresponding device is inventoried, the depreciation value in a given year is reported and additionally accumulated over the years according to the depreciation method (usually approximately linearly but other methods are allowed). The depreciation period starts, as soon as the facility decides to replace the equipment (usually but not necessarily in the year after procurement of a new device). If the facility decides to change the depreciation value during the depreciation period (because the facility realizes that the expected price for the equipment will be higher or lower), the value should be changed so that the amount of money accumulates to the amount of money needed to replace the equipment at the end of the depreciation period.

Based on the multi-year and investment plans of all University Core Facilities, The Coordination Office maintains a list of all depreciated equipment (with depreciation period etc.). Based on this list and the expected available funds for investment, the Coordination Office coordinates investments in a prospective way across facilities and possibly engages in discussions with the facilities to adapt the investment plan.

If a device is not to be replaced, no depreciation within the meaning of this guideline is necessary. This should be explicitly documented in the inventory.

Of note: Notwithstanding these guidelines, University regulations regarding the inventory might require additional information (including a differently regulated depreciation process) and must (also) be followed.

Investment planning

Investment planning is based on 1) a rolling multi-year planning and 2) the inventory and it 3) prioritizes planned investments with appropriate justification. Each University Core Facility revises the investment plan as part of its regular annual budget and multi-year planning. This will be submitted for approval with the budget for the coming year and the multi-year plan to the Central Steering Board for the University Core Facilities.

Approval process for investments

Based on its investment plan, each core facility has the opportunity to submit one or more applications for concrete investments to the Steering Board for the University Core Facilities. This is done as part of the budget process (autumn) and for procurements planned for the coming year. There will be no specific call for applications. It is the responsibility of the individual University Core Facility to plan investments over several years in such a way that sufficient financial resources are available on the planned acquisition date. It is recommended to discuss any submissions with the Coordination Office in advance with the aim of coordinating

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submissions from different facilities (see above section Inventory and depreciation (demarcation to usual depreciation)). In addition, it is recommended that investment applications be approved in advance by the UCF-specific steering committee, which is governed by the respective rules of procedure. Investment applications should be as specific as possible, i.e., the application should describe the exact functionality of the equipment and the objectives. For example, asking for a «sequencer» would usually be considered insufficient but details such as «high-throughput sequencer with long-read technology for native DNA etc.» would be required. The exact model might not be needed at this stage but the following information is required: rationale for the investment (replacement, expansion of research services (quantitative), new research service(s) (qualitative)), type of instrument and purpose, total costs of the investment and requested amount (including construction and space or operation and technology), cost implications for: personnel, maintenance incl. service, space, B&T, whether the equipment is planned to be replaced and if so, depreciation period. The application can be done in the form of a presentation, i.e., no form is required at this stage.

The Central Steering Board for the University Core Facilities discusses the submitted applications and prioritizes them on the basis of the following criteria:

1. (Strategic) Significance of the investment for research at the University of Bern (university-wide strategy)
2. Urgency
3. Estimated utilization
4. Investment volume in the facility in previous years
5. Type of investment: 1) qualitatively new equipment (e.g. investigations that have not yet been available at the University of Bern), 2) quantitative expansion of equipment and 3) replacement investments (replacement of equipment)

On the basis of the available financial resources as determined by the Coordination Office, the applications will be approved according to the ranking by the Steering Board. It is also possible to partially approve applications (splitting the investment expenditure over several years in the sense of a provision for expenses).

In urgent and exceptional cases, investment requests can also be made at the spring meeting of the Steering Board for the University Core Facilities or even in-between. These requests must be discussed beforehand with the Coordination Office.

Financing and payment processing

Procurement of approved investments can be planned and done by the respective facility according to regulations of the University. It is the responsibility of each facility to ensure proper planning and communication with Betrieb & Technik and Bau & Raum, if applicable.

The payout is made after procurement by means of a rebooking in the appropriate systems (*Rückbuchung*) via the Coordination Office and based on a request by the facility. If approved investments are not made within one year after approval by the Steering Board, the permit expires and a new application must be submitted.

Cost accounting model for the University Core Facilities

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Once a year, the University Core Facilities prepare a detailed cost accounting according to the internal cost accounting model defined herein.

Goal of detailed cost accounting

Detailed cost accounting is intended to serve as a steering instrument for the University Core Facilities and the Central Steering Board. It also creates transparency internally and externally on the use of the university's financial resources. The model aims at a compromise between accuracy and documentation effort. In this sense, it does not claim to be absolutely accurate, but rather to estimate the costs in a pragmatic way.

The cost accounting model defined herein pursues the goal of following the principles of full cost accounting as far as possible. The definition of a binding model is intended to achieve high quality and comparability over time. It also supports the transparent calculation of tariffs (rates) for the research services offered and cost recovery accounting.

Of note: cost accounting alone is not suitable for assessing the appropriateness of the costs (cost-benefit analysis). For this purpose, an assessment of the services provided would be necessary (which can usually only be done by the corresponding UCF-specific steering committee). However, cost accounting supports such an assessment.

Demarcation

The cost accounting defined herein is primarily an internal control instrument for the University Core Facilities. It is not an explicit part of internal accounting and is independent of the cost and performance accounting (*Kosten- und Leistungsrechnung*) of the University of Bern. In particular, the cost accounting model does not take into account tangible assets and there is no balance sheet in the true sense of the word for the University Core Facilities.

Structure of cost accounting

Cost accounting is hierarchically structured. Positions in lower hierarchies are always assigned to a higher hierarchical level. This allows the costs to be calculated at a hierarchical level by simply adding up the lower items. The cost accounting model consists of four levels and consists of two types of costs: actual and calculatory costs. The template for the cost accounting model (see Appendix Cost accounting model for the University Core Facilities) shows the assignment of items to a higher hierarchical level in detail. At the (lowest) level IV, individual costs are recorded and these are specific to the individual University Core Facility. If no more breakdowns of costs are made at a lower level (in particular level IV), the designation and costs of the next higher level must simply be transferred accordingly to the lower level.

The following assignment is only given by way of example (see appendix for details).

Cost Categories (Level I)

Level I cost categories follow the requirements of the Swiss National Science Foundation for infrastructure use. A distinction is made between three categories (the subcategories listed here (1.1., 1.2., ...) correspond to those of the Swiss National Science Foundation, these are clearly linked to level II in the cost accounting model, but may be named differently there):

1. Direct (variable) costs of project-related use: these costs are directly related to a project, i.e. these costs only incur if a project is carried out/supported. This cost category includes, but is not limited to:
 - 1.1. Salaries and social contributions of staff (technical or scientific) for services provided for the use of the infrastructure and directly related to the processing of the subject of research, i.e. personnel costs directly related to a project, e.g. conducting a specific laboratory analysis, programming the statistical code for the analysis of project data, etc.
 - 1.2. Consumables as part of a specific project
 - 1.3. Chemicals in the context of a specific project
 - 1.4. Energy costs if they are significantly higher than the basic requirements
 - 1.5. Acquisition costs of equipment up to CHF 50,000 and with a life-cycle of up to four years if this device was purchased specifically for a project (goods of non-enduring value)
 - 1.6. Other direct costs to be justified in detail
2. Direct (fixed) costs for provision: these costs are directly related to the provision of the research services offered. They are of a general nature, i.e. they incur regardless of whether a project is carried out/supported or not, for example:
 - 2.1. Salaries and social contributions of the (technical or scientific) staff for the maintenance of the equipment
 - 2.2. Maintenance contracts and repair costs
 - 2.3. Depreciation of research equipment
 - 2.4. Rental costs for premises that are specifically related to the research services offered
 - 2.5. Other costs directly attributable to infrastructure
3. Indirect costs (area overheads): these costs are not specifically related to the research services offered. At best, they are specific to a University Core Facility in terms of their amount, but not in terms of content, and include costs such as:
 - 3.1. Personnel costs for administration (including management), information technology and facility management
 - 3.2. Costs for central administration (*Zentralbereich*)
 - 3.3. Other rental costs
 - 3.4. Maintenance and servicing costs (facility management)

3.5. Other overhead costs

3.6. Other accounting costs and overhead

Cost Elements (Levels II and III)

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1. Personnel costs, which include gross salaries plus employer contributions for social security as well as any social allowances (child allowances, etc.). The following personnel categories are binding for cost accounting if there is one at a University Core Facility (Level III):
 - 1.1. Head(s) including deputy/deputies
 - 1.2. Teamlead(s) including deputie(s)
 - 1.3. Senior academics or comparable function (GK21 or higher)
 - 1.4. Junior academics or comparable function (GK18-20)
 - 1.5. Senior technicians (II) or comparable function (GK15-17)
 - 1.6. Junior technicians (I) or comparable function (GK14 or lower)
 - 1.7. General administration (including secretariat)
 - 1.8. Internal human resources
 - 1.9. Internal finance, accounting and billing
 - 1.10. Internal IT support
 - 1.11. Other staff (that is not applicable to one of the other categories)
2. Consumables directly related to research services
 - 2.1. Consumables
 - 2.2. Energy
3. Operations
 - 3.1. Maintenance
 - 3.2. Repairs
 - 3.3. Procurement of equipment directly related to research services (value less than CHF 50,000)
 - 3.4. Procurement of other equipment and devices
 - 3.5. Consumables
4. Investment
 - 4.1. Replacement investments
 - 4.2. New investments
5. Room costs. The following standard room types are mandatory for cost accounting when used in a University Core Facility:
 - 5.1. Laboratory
 - 5.2. Office

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- 5.3. Social
- 5.4. Archive
- 5.5. Lecture hall
- 5.6. Teaching
- 5.7. Library
- 6. Other overhead costs
 - 6.1. Central administration allowance
 - 6.2. Other overhead costs

Individual costs (Level IV)

At this level, the individual costs for each cost element of level III are listed. For example, the salary expenses of each individual employee or individual invoices should be recorded here.

Cost Types

The cost accounting model basically has two cost types: actual and calculatory costs. If actual costs are recorded, the costs can be directly documented/derived, e.g., on the basis of invoices, account entries, etc. Calculatory costs, on the other hand, are usually based on lump sums in this cost model and use average values or other assumptions. Wherever possible, internal standard values of the University are to be used. The assumptions used must be explicitly documented in the cost accounting of the individual University Core Facility. It must be explicitly justified if a facility deviates from the proposed standard assumptions.

Depreciation and investments

See also sections *Definitions* and *Inventory and depreciation (demarcation to usual depreciation)*

The depreciation in this cost accounting represents the amount of money needed when the device is replaced, divided over a defined period of time. The aim is to obtain a cost accounting that is as uniform over the years as possible and is not characterised by fluctuations (caused by single procurements). Otherwise, it is not sensibly possible to apportion costs to cost centers. To this end, depreciation is to be used in this cost accounting, especially for expensive equipment (> CHF 50,000 acquisition value). The depreciation value for the given year is to be reported (and not the accumulated amount). In the year of purchase of the equipment, the actual costs minus the sum of the previously depreciated amount of money are then documented as investment costs. Depreciation within the meaning of this guideline is therefore more of a kind of savings/reserve for the individual facility in order to be able to afford an (expensive) investment in the future.

Consumables

If a facility maintains an inventory of consumables and can therefore (easily) calculate the value of the remaining stocks at the end of the accounting year, these values should be recorded in

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the cost accounting. Otherwise, the costs are taken into account at the time of procurement but (the value of) remaining stock is not taken into account. This means that there is no obligation by these guidelines to document consumption or to maintain an inventory of consumables. This is intended to prevent a disproportionate administrative burden while being aware that certain consumables do have a value and that the recorded costs have not necessarily incurred (in full) in the accounting year.

Reserves

Each University Core Facility is encouraged to build up or maintain financial reserves. The amount of the reserve is defined by each facility itself, in consultation with its steering committee. The aim here is not to establish a profit maximization strategy at the University Core Facilities. Rather, the reserves are intended to enable the individual facilities to pay for unforeseen expenses themselves up to a certain extent.

Pass-through costs

University Core Facilities may have costs that are fully and directly chargeable to a supported project. These costs are generally not to be taken into account in the cost accounting. If these are taken into account, they must be listed separately and marked accordingly (both on the expenditure and income side).

Accounting period

January 1st to December 31th of a given year

Cost Units and Tariffs/Rates

Cost units are the research services that a University Core Facility provides/offers. If a facility wants to include other services in its cost accounting, these must be clearly identified and listed separately.

Each facility calculates the tariffs (rates) for its research services itself, taking into account the corresponding regulations⁵. The detailed cost accounting clearly shows how the individual costs are allocated to the research services. This is particularly important for those costs that are apportioned proportionately to different cost units (e.g. activity shares (*Tätigkeitsanteile*)).

If a facility defines working hours as a research service, it also bases the tariffs for this (hourly rates) on its cost accounting. However, the (internal) hourly rates determined in this way must not be lower than the corresponding hourly rates for rebilling, which the finance department of the University publishes annually.

⁵ Weisungen der Universitätsleitung zu den Tarifen der Universitären Core Facilities

Appendixes

Cost accounting model for the University Core Facilities.....20

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Cost accounting model for the University Core Facilities

Each facility defines its cost accounting model on an Excel sheet based on this template:

UCF_FullCostModel_template_v##.xlsx

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The cost categories of the Swiss National Science Foundation are also listed in brackets on level II in this template for reference.

If no more cost breakdowns are made at a lower level (in particular level IV), the designation and costs of the next higher level must simply be transferred to the lower level accordingly

If no individual costs (Level IV) are listed in the template for a Level III cost element, the Level IV scheme of the previous Level III cost element applies to it.