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**UNIVERSITÄT
BERN**

Annual Report 2021

2021 AT A GLANCE

- **Science under pressure.** As a center for academia, Switzerland is currently facing a number of tough challenges, not only in connection with the pandemic but especially as a result of the failed framework agreement between Switzerland and the EU. Cooperation with other academic institutions in Europe, in particular, is immensely important to the success of the University.
- **Competitiveness seriously jeopardized.** For the University, the current delays in infrastructure development constitute a huge challenge. Without a long-term plan and the certainty this brings, the University's performance is in serious jeopardy.
- **Presence at the University is essential.** The year's biggest highlight was the return to in-person teaching in the fall semester. Direct contact between students, teachers and researchers is indispensable for critical analyses of knowledge and networking.
- **More students.** The University has continued to grow and now boasts a student body of 19,441 including continuing education. In the future, they will benefit even more from digital tools incorporated into classroom teaching.
- **Successful accreditation.** Another major achievement for the University of Bern was its successful accreditation by the Swiss Accreditation Council, which was granted without any conditions.
- **Creative, successful research.** Researchers at the University of Bern adapted to the volatile conditions of the pandemic to release outstanding publications, attract external funding and win prestigious prizes and honors. To do so, they need a framework that applies regardless of the zeitgeist and independent of the mainstream.
- **Promoting equal opportunity.** The University of Bern aspires to promote equal opportunity at every level and to that end has expanded the topic of equality in its action plan to include other issues such as age, origin and sexual orientation.

2021 IN FIGURES

19,441 students and doctoral students

39 bachelor degree courses, 76 master degree courses, 28 PhD programs, 7 graduate schools and 130 continuing education courses

4691 degrees, including 725 doctorates and 623 continuing education courses completed

5050 full-time employees, including 529 professors

8 faculties, around 150 institutes and 10 inter- and transdisciplinary strategic centers

3 International Centres for Competence in Research, 449 Swiss National Science Foundation projects, 120 EU projects and 59 international grants
Around 860 new research cooperations for technology transfer with the public and private sectors

CHF 939 million annual budget, including CHF 367 million in competitively acquired external funding



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Science under constant pressure

As a center for academia, Switzerland is currently facing a number of tough challenges, not only in connection with the pandemic but especially due to the consequences of the failed framework agreement between Switzerland and the EU. The on-site presence of students, teachers and researchers is also an essential factor for the University's success, as shown by the positive experiences of fall 2021.

By Prof. Dr. Christian Leumann, Rector

The biggest highlight of 2021 was probably the return to in-person teaching at the start of the fall semester, which was made possible by COVID certificates. Even though the pandemic isn't over yet, university operations normalized somewhat thanks to COVID-19 measures that have since become ingrained in our everyday routines. It was delightful to see the buildings come back to life and students engaged in lively discussions with one another – some of whom had actually been studying at the University for three semesters but had previously only met their fellow students on a monitor. After all, efficient, effective education isn't merely the product of a direct transfer of knowledge between lecturers and students. Interpersonal contact between students, incidental communication and a critical examination of teaching content as well as the creation of personal networks that last a lifetime are aspects that are impossible to digitalize.

The research highlights of 2021 undoubtedly included the March opening of the Center for Artificial Intelligence in Medicine (CAIM), a research and teaching center operated by the Faculty of Medicine, Bern University Hospital, the University Psychiatry Services and *sitem-insel*. There, computer technicians and physicians use artificial intelligence to develop improved diagnostic and therapeutic processes. One astounding example of this is BrainPol, an interdisciplinary project in which a space scientist and a specialist on AI in medicine take methods used in space research and transfer them to the operating room in order to distinguish healthy nerve cells from brain tumor cells. This project is a prime example of the potential offered by a comprehensive university: to create innovation by tapping strengths in every discipline and embracing an open mindset toward interdisciplinary research. Another major achievement for the University of Bern was its successful accreditation by the Swiss

Accreditation Council, which was granted without any conditions. This bears testimony to the fact that the University has undergone a cultural change that has shifted its focus toward quality management. One special achievement was the presentation of the Marcel Benoist Science Prize, referred to as the "Swiss Nobel Prize", to Thomas Berger, a psychology professor and pioneer in online psychotherapy. Particularly in the current pandemic, there is an enormous amount of demand for his digital tools, which are capable of detecting depression at an early stage and offering corresponding therapeutic treatments. We were also able to inaugurate the new research and laboratory facilities at Murtenstrasse 24 – 28 for the Department of Biomedicine and the Institute of Forensic Medicine, and to celebrate "50 Years of Women's Suffrage" with an exhibition at the Bernisches Historisches Museum, which was curated by the Interdisciplinary Center for Gender Studies of the University of Bern.

Climate change remains an urgent issue. The UN Climate Change Conference (COP26) in Glasgow ended without yielding any convincing results. The more time passes, the more apparent it becomes that human behavior is the problem, not any dearth of technological tools. Researchers at the Oeschger Centre for Climate Change Research, the World Trade Institute, the Center for Development and Environment and the Wyss Academy for Nature – all research centers of the University of Bern – are therefore stepping up their investigations into new political-economic approaches to managing the socio-technological transformation.

The Federal Council set up the COVID-19 Science Task Force at the outset of the pandemic as a source of scientific advice on key issues related to the pandemic. It has since become clear that when it comes to reliable facts, politicians' and the general public's expectations

"It's essential that science adheres to its clear profile and prevents itself from being instrumentalized by politics. We need to preserve our independence and, in doing so, the trust we enjoy."

of science exceed what the scientific community can deliver on short notice in a pandemic situation. That means we need to do a better job of explaining to society how scientific research works and familiarizing the public with scientific methods. Only then can we avert any damage to the reputation of science and also prevent "fake facts" and conspiracy theories from running rampant. It is essential that science adheres to its clear profile and prevents itself from being instrumentalized by politics. We need to preserve our independence and, in doing so, the trust we enjoy.

I used this platform one year ago to point out just how dangerous it could be to Switzerland as a center of education and research if the country is not associated with Horizon Europe, the European research program. Unfortunately, the failure to establish a framework agreement with the EU in May 2021 has made this risk a reality. For the second time in the history of European research promotion, Switzerland is only allowed to participate as a third country, meaning we have nearly no access to the funding vehicles of the European Research Council (ERC). We are also prohibited from heading up major research cooperations and are now only allowed to play a smaller role. Another unclear aspect is whether Switzerland will be allowed to participate in the Erasmus+ mobility program for students and, if so, what form this will take.

Despite the fact that a portion of the financing is now being provided by the Swiss National Science Foundation, some key disadvantages still remain that will jeopardize the competitiveness of Switzerland's cutting-edge research in the long term. These include, first and foremost, the country's integration into international research networks as well as the damage this does to our reputation and attractiveness. Which outstanding scientists from the EU will still be inter-

ested in attending a Swiss university? And how many Swiss early career researchers will be lured to European universities where they can participate in the world's largest research network and have better career prospects as a result?

Switzerland has taken first place in the global innovation index for the past ten years, in part due to the enormous investments made in research and development but also thanks to the country's excellent universities, which had previously been highly attractive to researchers from other countries. These individuals frequently remained in Switzerland even after graduation, which helped the country meet the Swiss economy's enormous demand for qualified professionals. Swiss universities' recipe for success has always been their open-door policy for the top minds, regardless of origin.

It's hard to understand why all this is now being put at risk. The universities are relying on Swiss politics to find some way to shift the country back onto a track that makes stable relations with the EU possible and to do so immediately. Research often relies on long-term programs built on a foundation of trust and this trust must be restored.

Finally, I'd like to take this opportunity to express my most sincere gratitude to our students, researchers and staff for the trust they've placed in our university and for their willingness to work hard and achieve excellence, even in difficult situations.

Lessons in teaching

The pandemic also had an impact on our teaching in 2021. While the 19,441 students of the University of Bern are back on site, they still continue to benefit from experiences gained during remote teaching. The University is promoting efforts to integrate digital tools for modern in-person teaching.

“The goal was to consolidate the experience gained with digital teaching and effectively combine it with in-person teaching.”

By Prof. Dr. Fritz Sager, Vice-Rector for Teaching

A total of 19,441 students were registered at the University of Bern in the 2021 fall semester. Of these, 8,168 were enrolled in a bachelor's degree program, 4,681 in a master's degree program, 3,315 were doctoral students and 2,098 participated in a continuing education program with at least 60 ECTS (1,899 of which at the master's level [MAS]). Added to that are 1,179 continuing education students at the certificate and diploma levels (CAS and DAS). According to information published by the Federal Statistical Office, the University of Bern has 18,251 students (excluding CAS and DAS programs as well as 11 double registrations).

Back to the lecture halls

Teaching largely returned to an in-person format in 2021 and the fall semester even finished up that way, which was greatly appreciated by an overwhelming majority of students and faculty. In-person teaching was only possible through the adoption of strict hygiene measures. The fact that these measures were largely accepted and adhered to not only demonstrates a great sense of responsibility, but also the clear desire of students and teachers alike to enable social interactions on site. The University's teaching is not limited to the content taught, but also encompasses encounters between like minds in situations linked to the actual courses, whether as students arrive, during breaks or during discussions about the material being taught.

Ensuring digitalization and innovation and taking them to the next level

The University was eager to make this kind of personal interaction possible again for its students. Yet the return to in-person teaching didn't mean that the enormous learning process that had taken place a year

earlier as the University switched to digital teaching would simply be forgotten. On the contrary: The goal was to consolidate the experience gained with digital teaching and effectively combine it with in-person teaching. As a result, students had digital access to the content of all courses for their follow-up work. The University of Bern continued to promote ongoing projects in the area of teaching innovation and was able to position itself as a pioneer of modern university teaching, both throughout Switzerland and internationally, through initiatives such as eCoaches, which help lecturers design their courses to be more contemporary. The Promotion of Innovative Teaching (FIL) program entered its tenth tender round in 2021 and continues to promote new approaches in university teaching. The University offers Online Self-Assessments (OSA) to prospective students to give them a chance to see just how closely their dream course of study actually corresponds to their expectations, thereby smoothing out their transition from high school to university. The “Focus on Mathematics” project helps students fill gaps in their first year of study with the help of a digital, adaptive self-learning tool that supplements classroom instruction. As a point of contact for bottom-up ideas from the teaching staff, the “Teaching Innovation Group” is now available in the Vice-Rectorate Teaching; this group gathers trends in and tools used for digital teaching and examines their suitability for the University of Bern.

Not least, the University of Bern's strong commitment to digitalization and education was reflected in its founding of the BeLEARN Association on October 27, 2021. BeLEARN is the joint center of excellence for digitalization in education of Bern's three universities and was established in collaboration with ETH Lausanne

and the Swiss Federal University for Vocational Education and Training. Since January 1, 2022, BeLEARN has been working to develop solutions for tomorrow's teaching within the scope of cross-university, interdisciplinary projects in the areas of digital skills, digital tools and data science for education.

Skills for the digital future

Digitalization will continue to be pursued in the interest of teaching. With its project entitled “Skills for a (Digital) Future”, the Vice-Rectorate Teaching is developing a didactically prepared online offer that teaches students from a wide range of disciplines – from ethics to programming – how to deal with digitalization. The “e-assessment” project, which is being promoted as part of the ILLIAS teaching platform at the University of Bern, is all about enabling students to take their tests online. As a member of The Guild, the University of Bern will also intensify its international involvement through the European Education Area (EEA) and in the Digital Education Action Plan (DEAP).

A teaching university like the University of Bern only works thanks to the commitment of everybody involved. That holds particularly true in challenging times like these. Because of that, each and every student, lecturer and employee deserves our respect and a huge “thank you”.

Creative, flexible and extremely successful

Researchers are driven by their curiosity. They want to create knowledge. To do that, they need a secure framework and the freedom to pursue questions unhindered by the zeitgeist and the mainstream.

“The University must ensure that basic research and questions, which are genuine in and of themselves, can be researched unobstructed by the zeitgeist or the mainstream.”

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

Entirely in keeping with our guiding principle of “Knowledge creates value”, the researchers of the University of Bern once again made remarkable achievements last year, the second year of the pandemic. Bernese researchers have made vital headway toward delivering answers to urgent questions related to the pandemic. The strengths of our comprehensive university, with its diverse range of disciplines became clearly evident in the process: not only were potential solutions developed while drawing from a broad range of fields, including everything from life sciences to economics to social aspects, but interdisciplinary approaches, such as those embraced in the new Multidisciplinary Center for Infectious Diseases, were also demonstrated.

Coming on the heels of the previous year, when many research activities suffered as a result of pandemic-related restrictions, researchers quickly adapted to the uncertain and volatile situation. They opened up new communication channels via digital media and their activities were met with above-average success, which is reflected to some extent in outstanding publications, external funding and prestigious prizes and honors. For example, the University of Bern currently has 3 National Centres for Competence in Research, 449 Swiss National Science Foundation projects, 120 EU projects as well as more than 59 international grants and around 860 new research cooperations for technology transfer with the public and private sectors.

Curiosity, perseverance and scholarship

All this raises the question: Who are these researchers and what motivates them to devote themselves to their work day after day? It goes without saying that the title of “researcher” cannot be defined by simply drawing

on a few stereotypes, particularly since we’re talking about a highly diverse group whose commitment probably stems from a wide variety of motives. What they all have in common, however, is that they’re driven by curiosity and address questions with an intensity that hinges on perseverance, an alertness of mind, creativity and scholarship.

“Scholarship” is a word that has gone out of style, but I feel it describes a key characteristic that is in a little danger of becoming lost in the fleeting nature of our metrics-dominated world. Yet it is precisely this stance that leads to excellent research at our university and fascinates both individuals and entire research groups. However, perseverance and scholarship aren’t merely characteristics that describe our researchers. The University and its institutes must also provide the right framework for their work. It must ensure that basic research and questions, which are genuine in and of themselves, can be researched unobstructed by the zeitgeist or the mainstream and it must provide the resources needed to do so. Ten years ago, for example, who could have foreseen in one of our “strategy processes” that basic research being conducted on coronaviruses at the Vetsuisse Faculty in Bern might someday shift into the spotlight of challenges being faced by the whole human race? There’s a French phrase that’s particularly apt in this case: “Le hasard fait bien les choses”, which translates roughly to “as luck would have it”.

Competing ideas

Our faculties are home to researchers at very different stages of life, with widely varying perspectives and at different levels of academic maturity. That’s good and ensures that the system remains fresh, filling it with life and content. Ideas are constantly in competition with one another and that’s something we want to encourage. The past few years have also seen us making deliberate investments in expanding efforts to translate knowledge into practical and socially relevant applications; one example of this is an Innovation Office that we set up in 2021 to support this transition. Yet all this would be imperfect and ultimately rest on shaky ground if it lacked a solid foundation. And therein lies the excellence achieved by independent research. With that in mind, I’d like to express my gratitude to everybody who has helped make this possible.

From equality to equal opportunity

Within the scope of its “Action plan: Equal Opportunities 2021–24”, the University of Bern is expanding the topic of equality with the addition of further issues such as physical and mental impairments, age, ethnic and social origin, sexual orientation and gender identity.

“The goal is to establish equal opportunities with respect to access to study programs and employment.”

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

The new Equal Opportunities action plan focuses on promoting a study and work environment free of obstacles and on raising awareness regarding issues related to ethnic origin and racism as well as social origin and age. The goal is to establish equal opportunities with respect to access to study programs and employment. To that end, the University of Bern created a new Equal Opportunity contact point as of January 1, 2022, that is affiliated with the Vice-Rectorate Quality. The faculties also added these issues to their own equality action plans and have defined several equal opportunities measures with respect to access to study programs and employment.

Action plans prove effective in the faculties and centers

The faculties and centers set their own goals and take steps to promote equal opportunities within their respective structures and cultures. While past efforts have focused on equality between women and men, for this new phase from 2021 to 2024 they have added issues such as physical and mental impairments, age, ethnic origin, sexual orientation, social origin and gender identity to their focus at the request of the University's administration. Eight faculties and five centers (AEC, ARTORG, CDE, CSH, WTI) took stock of the situation last year and adopted new equal opportunity plans for 2021 to 2024. Individual institutes also have equality plans of their own, including the Institute of Geography (GIUB), where half of professorships are filled by women. For this, the GIUB was presented with the Prix Lux, the equal opportunity prize of the University of Bern. But not only because of that: The University of Bern also presented the award to the GIUB in honor of its long-standing commitment and pioneering efforts to establish an inclusive academic culture.

“Whoever comes too close, goes too far”:

Week-long campaign against sexual harassment

The focus of the 2021 campaign against sexual harassment was on civil courage: When and how do I intervene as a colleague or as a fellow student? How do I demonstrate civil courage in situations involving sexual harassment? During interactive tours of various university buildings, employees and students learned where to draw the line between harmless flirtation, friendly interaction and sexual harassment, and how important it is to respond immediately and transparently. In a video statement (www.respekt.unibe.ch/events) to members of the University, Rector Christian Leumann stressed: “Everybody has the right to have their personal integrity protected and their personal boundaries respected at work and during their studies.”

Quality assurance: unconditional accreditation until September 2028

The Swiss Accreditation Council granted the University of Bern accreditation as a university without conditions. The accreditation decision that the University of Bern received on September 24, 2021, marked the successful conclusion of the institutional accreditation process. In accordance with the Federal Higher Education Act, accreditation is required in order for the University of Bern to be allowed to call itself a university and receive the federal funding stipulated by law. This positive accreditation decision was based on a self-assessment report prepared by the University of Bern in 2020 as well as an appraisal conducted by external experts in spring 2021.

Sustainability: sustainable ideas for concrete changes

On the occasion of their third joint sustainability day, the University of Bern, the Bern University of Applied Sciences and the Bern University of Teacher Education showed their specific contributions toward attaining the United Nation's sustainability goals – as well as where work still needs to be done. At project booths and in numerous workshops, students and researchers from these three universities demonstrated their innovative spirit on the topic of sustainable development to more than 350 visitors. The input of Prof. Tim Jackson, who researches post-growth economics at the University of Surrey and gained fame for his bestseller entitled “Prosperity without Growth”, as well as the “Sustainability Talk” and discussions that took place throughout the day, made good on the promise made by Federal Councilor Christine Häslar Christine Häslar at the beginning: “What we need are bright minds to come up with the ideas that will help us achieve our sustainability goals.”

International collaboration is pivotal

Cooperation with other academic institutions in Europe, in particular, is immensely important to the success of the University, its researchers and its students. The exclusion from the Horizon EU research program and limited opportunities to travel during the pandemic are a huge handicap.

“2021 offered very good conditions for a first university-level agreement in Africa: Within The Guild’s North-South dialog group, principles of collaboration were drafted together with the African Research Universities Alliance ARUA.”

By Prof. Dr. Virginia Richter, Vice-Rector for Development

The second year of the pandemic was challenging, particularly in the areas of “International Relations” and “Continuing Education”, where personal contact is particularly important. Continuing education events had to be conducted online for a while, orientation week for foreign students attending the University for a semester was completely restructured, and both information dissemination and social events were rerouted through the latest digital features. At least we were able to welcome students in person in the fall semester of 2021 and hold various events face-to-face. While a catch-up effect meant that students in Bern were more interested in stays abroad than in previous years, some of them were unable to make those plans a reality due to the situation in their destination country. It would have been the last opportunity for some since their course of studies could not be postponed any more. But even despite the difficult situation, some positive developments can also be reported including progress made in international collaborations including a new priority program with African universities, for example. Health and medicine are now represented even more strongly in continuing education.

Internationalization as a challenge

The University of Bern has come much closer to reaching its goal of helping to shape the international research environment and being perceived as an excellent university. This is reflected not only in the enormous international appeal of its centers and its high success rate in attracting funding, but also in prestigious EU tenders like the European Research Grant. The EU’s decision not to include Switzerland as an associated country in the current “Horizon Europe” research framework program is a handicap with serious consequences. Exchanging information with The Guild

(a family of European universities) and its support were more valuable than ever in this situation. Most recently, the European University Association also got involved by issuing a statement in favor of Switzerland and the United Kingdom that garnered a great deal of attention.

Some of the University of Bern’s institutes and centers have been working closely with colleagues in Africa for decades, especially in South and Southeast Africa. However, with the exception of a student exchange agreement with the University of Stellenbosch, no agreements have been reached yet at the university level. 2021 offered very good conditions for a first university-level agreement: Within The Guild’s North-South dialog group, principles of collaboration were drafted together with the African Research Universities Alliance ARUA. This also enabled the University of Bern to find a suitable partner for a joint PhD project in which six PhD students from the ARUA Centres of Excellence are to come to the University of Bern for about six months where they will be accompanied by a supervisor as they work on their own research projects.

Continuing education: Stronger focus on health and medicine

The continuing education portfolio of the University of Bern changes on an ongoing basis – new programs are added and existing programs are adapted to participants’ needs and their fields of work. Over the course of the past year, there were quite a few changes made to the portfolio of continuing education programs within the scope of the University’s key areas of health and medicine. Continuing education programs featuring state-of-the-art research and opportunities to specialize in specific fields are indispensable for healthcare professionals and organizations. Knowl-

edge about leadership and management are becoming increasingly important skills in healthcare as well. Newly developed degree programs include an MAS in Stroke Medicine, a CAS in Sexual Health, and an MAS in Health Psychology and several management degree programs have also been overhauled. The new and improved continuing education portfolio is not only testimony to the University of Bern’s versatility, but also its ability to cooperate: The medicine and health continuing education courses are being offered by several different faculties and some are being carried out in close cooperation with partners from both inside and outside the University. The University of Bern’s entire continuing education portfolio is presented on its continuing education portal: www.weiterbildung.unibe.ch.

Competitiveness still jeopardized

Alongside the political framework, one of the biggest areas in need of improvement at the University remains the renewal and expansion of its building infrastructure. Without a long-term plan and the certainty this brings, the University's performance is in serious jeopardy.

“For the University, the current delays in infrastructure development constitute a huge challenge and make us less competitive.”

By Markus Brönnimann, Administrative Director

Having a contemporary, suitable infrastructure in place is pivotal to the success of a research and teaching institution. But as is so often the case, you rarely notice the things you have. What you do notice, and what serves as a source of constant irritation, are the things you don't have but urgently need. For the University, the current delays in infrastructure development constitute a huge challenge and make us less competitive.

This year we were able to bridge a gap in the University's infrastructure with the addition of the new laboratory building at Murtenstrasse 24–28. With these facilities in place, the University once again has competitive laboratories and a new home for its Institute of Forensic Medicine (IRM) and the Department for Bio-Medical Research (DBMR). We are thrilled that we were able to take over this well-equipped building from the Office for Land and Buildings (AGG) and then put it into operation. I would like to take this opportunity to express our sincere gratitude to everyone involved.

The second major outcome was this year's successful conclusion of the competition for the chemical building on the Muesmatt site. The winning project features a good utilization concept and fits in well with the neighborhood. The Canton's decision to prioritize its structural engineering investments has resulted in a five-year postponement in the project's implementation. While this is obviously necessary, it is also extremely unfortunate.

The situation looks somewhat better for two other major projects of fundamental importance to Bern as a center of medicine: Project planning can proceed as usual for the research building of the Faculty of Medicine at Friedbühlstrasse (Insel site construction area 07)

and the Cantonal Parliament has approved the loan for the competition for the medical training building (construction area 03) without any dissenting votes. No funds are available for the Schools of Dental Medicine (ZMK) until further notice, however.

Yet regardless of all the excitement surrounding projects that have been completed and set in motion, the problem of missing and outdated infrastructure still remains. This will curb the University's performance in both the short and medium term and we will have to work together with the AGG and the Department of Education to find solutions.

Solid basic funding

Not only does the University need an adequate infrastructure, but also reliable and stable basic funding from the public sector. In this respect, we have a loyal, responsible sponsor in the Canton of Bern: During the year under review, the Canton of Bern's contribution amounted to CHF 323.4 million compared to the University's total revenue of CHF 938.8 million. We generated a surplus of CHF 20.7 million on our account. The result attributable to basic funding was a loss of CHF 5.1 million. A higher loss had been included in the budget. The difference is attributable in part to factors including delays to projects and plans caused by pandemic-related requirements.

The repercussions of COVID-19

Like all institutions and businesses, COVID-19 had an extremely detrimental impact on the University. The uncertainties and restrictions resulted in significantly higher expenses for the University's teaching, research and administrative activities. At its weekly meetings, the University's crisis team implemented the authorities'

resolutions in such a way that teaching and research operations could remain intact. For example, the team came up with and implemented a solution to support researchers whose projects were prolonged due to pandemic-related requirements and extended the ad hoc position of medical officer. One major step in the right direction came in the fall with the introduction of a requirement to present a COVID certificate, which meant that the University could return to in-person teaching. This called for considerable additional effort on the part of the University, which had to set up test centers or and conduct certificate checks, for example. Since the Cantonal Government opted against offering any compensation for these additional costs, they had to be covered through the regular budget for teaching and research.

Two important staffing changes

Two important positions had to be filled in the Administrative Director's Office during the year under review. Dr. Cord Fündeling was hired to take over as the new head of the IT Services Office. We would like to take this opportunity to express our gratitude to Urs von Lerber, who had previously held the post, for his many successful years of service. The University Library is also under new leadership. Dr. Sonia Abun-Nasr succeeds Dr. Niklaus Landolt, who spent the past few years managing the library both successfully and prudently. With these new appointments, the gender ratio at the leadership level of the Administrative Director's Office is balanced at four women and four men.

University funding in 2021		
Amounts in CHF thousand	2021	Share
Basic funding¹	571,655	60.9%
Contribution from the Canton of Bern	323,366	34.4%
Intercantonal University Agreement (IUV) ²	123,631	13.2%
Contributions from the Swiss Federal Government	99,486	10.6%
Income from fees and internal billing	25,173	2.7%
– Income from fees	20,498	2.2%
– Miscellaneous	4,675	0.5%
(+) Profit / (–) Loss	–5,118	
External funding¹	367,149	39.1%
Promotion of research	144,056	15.3%
– Swiss National Science Foundation (SNSF)	113,569	12.1%
– Commission for Technology and Innovation (CTI)	5,218	0.6%
– EU research programs	16,993	1.8%
– Other international research funding	8,276	0.9%
Publicly funded departmental research	20,224	2.2%
Private sector funding ³	42,824	4.6%
Miscellaneous income	160,045	17.0%
– Continuing education	11,447	1.2%
– Service centers	84,054	9.0%
– Other services and internal billing	64,544	6.9%
(+) Profit / (–) Loss	+25,847	
Total income	938,804	100.0%
Total expenditure	918,075	
Year-end result (+) Profit / (–) Loss	+20,729	

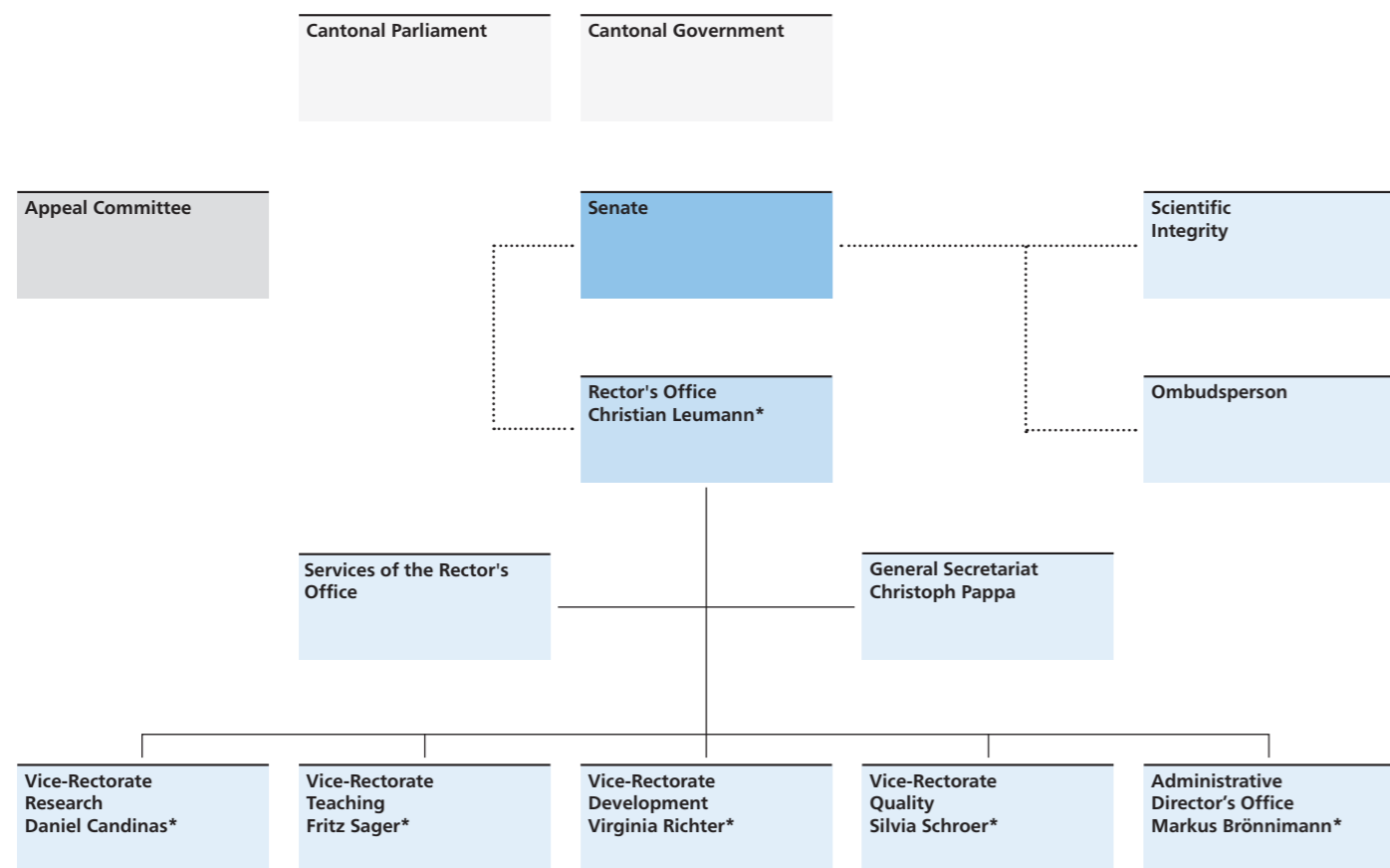
¹ **Basic funding / external funding:** The income generated by the University, which serves as the University's structural basic funding, counts as basic funding. All other income is recorded as external funding. Since income is broken down into basic and external funding, the comparability of individual items with the income statement under Swiss GAAP FER is limited.

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 Gabriele Rippl	Faculty of Human Sciences Stefan Troche	Faculty of Science Zoltán Balogh

Strategic centers	Albert Einstein Center for Fundamental Physics (AEC) / ARTORG Center for Biomedical Engineering Research / Bern Center for Precision Medicine (BCPM) / Center for Regional Economic Development (CRED) / Center for Space and Habitability (CSH) / Centre for Development and Environment (CDE) / KPM Center for Public Management / Multidisciplinary Center for Infectious Diseases (MCID) / Oeschger Centre for Climate Change Research (OCCR) / World Trade Institute (WTI)
Centers with specialized roles	Interdisciplinary Center for Gender Studies (ICFG) / Walter Benjamin Kolleg (WBKolleg)
Interfaculty units	Collegium generale (CG) / Experimental Animal Center (EAC) / Microscopy Imaging Center (MIC) / Centre for University Continuing Education (ZUW)

* Members of the University Executive Board

As of Dec. 31, 2021

University Executive Board



Dr. Christoph Pappa
Secretary General

Prof. Fritz Sager
Vice-Rector for Teaching

Prof. Christian Leumann
Rector

Markus Brönnimann
Director of Administration

Prof. Daniel Candinas
Vice-Rector for Research

Prof. Silvia Schroer
Vice-Rector for Quality

Prof. Virginia Richter
Vice-Rector for Development

Heads of Faculty

Prof. David Plüss
Dean of the Faculty of Theology



Prof. Andreas Lienhard
Dean of the Faculty of Law



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



Prof. Claudio Bassetti
Dean of the Faculty of Medicine



Prof. David Spreng
Dean of the Vetsuisse Faculty



Prof. Gabriele Rippl
Dean of the Faculty of
Humanities



Prof. Stefan Troche
Dean of the Faculty of
Human Sciences



Prof. 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 Lehmkühl
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 L. A. 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. Gabriele Rippl
Dean of the Faculty of Humanities

Prof. Peter J. Schneemann
Delegate of the Faculty of
Humanities

Prof. Stefan Troche
Dean of the Faculty of
Human Sciences

Prof. Elmar Anhalt
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

vacant

Association of Teaching and Research Assistants (VAA)

Dr. Alma Brodersen
Delegate

Daniela Feller
Delegate

Students (SUB)

Leena Raas
Delegate

Livio Vetter
Delegate

Gazmendi Noli
Delegate

Julia Wess
Delegate

Members in an advisory capacity

University Executive Board

Prof. Fritz Sager
Vice-Rector for Teaching

Prof. Daniel Candinas
Vice-Rector for Research

Prof. Silvia Schroer
Vice-Rector for Quality

Prof. Virginia Richter
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. Rénatus Gallati
Walter Inäbnit
Dr. Celia Zwillenberg
Dr. Christophe von Werdt

Permanent guests

Office for Gender Equality

Claudia Willen
Co-Head of the Office for
Gender Equality

Communication & Marketing Office

Christian Degen
Head of Communication &
Marketing

General Secretariat

Marion Frost
Secretary

Flurina Stettler
Secretary

As of Dec. 31, 2021

Students

Students by level of study (2021 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	19,441	58%	12%	36%	8,168	59%	3%	48%	4,681	59%	11%	40%	3,315	54%	42%	24%	3,277	63%	3%
Faculty of Theology	404	53%	10%	25%	51	65%	0%	76%	35	69%	11%	46%	61	39%	56%	21%	257	52%	2%
Faculty of Law	2,320	59%	6%	46%	998	63%	3%	58%	598	58%	10%	47%	205	40%	20%	42%	519	57%	3%
Faculty of Business, Economics and Social Sciences	2,646	41%	6%	40%	1,304	42%	4%	52%	653	44%	7%	47%	149	45%	35%	30%	540	32%	0%
Faculty of Medicine	4,002	59%	16%	33%	1,129	63%	3%	42%	1,079	55%	5%	42%	1,463	57%	37%	25%	331	67%	4%
Vetsuisse Faculty Bern	552	83%	16%	26%	250	84%	1%	30%	118	92%	2%	31%	184	75%	46%	16%	0	0%	0%
Faculty of Humanities	2,236	63%	13%	41%	1,194	64%	4%	50%	618	63%	16%	36%	383	58%	40%	23%	41	68%	7%
Faculty of Human Sciences	4,224	73%	6%	26%	1,741	68%	3%	39%	882	73%	7%	35%	192	65%	30%	29%	1,409	79%	4%
Faculty of Science	3,057	47%	21%	40%	1,501	47%	3%	55%	698	51%	25%	37%	678	42%	61%	17%	180	46%	5%

Trend in number of students by level of study and gender

Number of students		2018				2019				2020				2021				Difference	
		2018	2019	2020	2021	2018	2019	2020	2021	2018	2019	2020	2021	2018 – 2021	2019 – 2021				
Total	All	18,019	18,576	+3%	19,230	+4%	19,441	+1%	+1,422	+8%									
	Male	43%	43%		42%		42%												
	Female	57%	57%		58%		58%												
Bachelor's degree	All	7,692	7,799	+1%	8,240	+6%	8,168	-1%	+476	+6%									
	Male	43%	43%		43%		41%												
	Female	57%	57%		57%		59%												
Master's degree	All	4,602	4,611	0%	4,625	0%	4,681	+1%	+79	+2%									
	Male	42%	42%		41%		41%												
	Female	58%	58%		59%		59%												
Doctorate	All	2,966	3,093	+4%	3,261	+5%	3,315	+2%	+349	+12%									
	Male	48%	48%		46%		46%												
	Female	52%	52%		54%		54%												
Continuing education	All	2,759	3,073	+11%	3,104	+1%	3,277	+6%	+518	+19%									
	Male	39%	39%		39%		37%												
	Female	61%	61%		61%		63%												

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

New students by level of study (2021 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	5,521	59%	9%	36%	2,633	60%	3%	46%	1,416	58%	12%	39%	613	59%	39%	24%	859	58%	2%
Faculty of Theology	124	66%	5%	27%	10	80%	0%	90%	12	58%	8%	50%	9	33%	33%	11%	93	69%	2%
Faculty of Law	599	63%	5%	44%	274	68%	3%	55%	153	59%	12%	41%	9	33%	22%	44%	163	61%	1%
Faculty of Business, Economics and Social Sciences	792	42%	5%	39%	397	43%	5%	54%	156	47%	8%	51%	20	60%	30%	30%	219	34%	1%
Faculty of Medicine	1,253	59%	13%	34%	362	64%	2%	38%	431	54%	7%	43%	381	60%	32%	25%	79	66%	3%
Vetsuisse Faculty Bern	194	86%	9%	27%	107	81%	2%	27%	58	95%	2%	28%	29	83%	48%	24%	0	0%	0%
Faculty of Humanities	450	65%	11%	37%	297	66%	3%	44%	110	61%	17%	26%	41	66%	46%	12%	2	100%	100%
Faculty of Human Sciences	1,084	73%	5%	30%	587	71%	4%	37%	243	72%	9%	35%	28	82%	36%	25%	226	78%	0%
Faculty of Science	1,025	45%	14%	43%	599	46%	3%	53%	253	50%	24%	37%	96	40%	64%	21%	77	34%	6%

Students

Degrees in 2021

Total	Total				Bachelor's degree				Master's degree				Doctorate				Continuing education ¹			Habilitation		
	All	♀	Fgn.	BE	All	♀	Fgn.	BE	All	♀	Fgn.	BE	All	♀	Fgn.	BE	All	♀	Fgn.	All	♀	Fgn.
Total	4,691	56%	11%	11%	1,667	56%	3%	3%	1,603	58%	8%	8%	725	58%	37%	37%	623	53%	5%	73	42%	55%
Faculty of Theology	70	61%	7%	7%	10	70%	0%	0%	14	64%	0%	0%	5	40%	40%	40%	40	60%	8%	1	100%	100%
Faculty of Law	540	60%	3%	3%	227	56%	2%	2%	255	65%	3%	3%	12	58%	33%	33%	43	53%	4%	3	33%	33%
Faculty of Business, Economics and Social Sciences	732	37%	3%	3%	265	40%	4%	4%	228	37%	4%	4%	18	50%	22%	22%	221	32%	0%	0	0%	0%
Faculty of Medicine	1,201	59%	16%	16%	314	60%	4%	4%	330	58%	3%	3%	443	59%	31%	31%	66	73%	13%	48	42%	58%
Vetsuisse Faculty Bern	175	79%	20%	20%	50	96%	0%	0%	54	83%	0%	0%	68	65%	50%	50%	0	0%	0%	3	67%	33%
Faculty of Humanities	515	57%	12%	12%	250	57%	4%	4%	194	60%	16%	16%	41	51%	39%	39%	24	54%	8%	6	33%	67%
Faculty of Human Sciences	764	71%	5%	5%	292	65%	1%	1%	274	73%	7%	7%	26	69%	42%	42%	168	77%	3%	4	75%	25%
Faculty of Science	694	45%	17%	17%	259	46%	2%	2%	254	46%	19%	19%	112	47%	51%	51%	61	41%	16%	8	25%	50%

¹ Master MAS 210 (132 women), Diploma DAS 29 (16 women), Certificate CAS 384 (185 women), Other 0 (0 women)

Trend in new students by level of study and gender

Number New students		2018				2019				2020				2021				Difference	
																		2018 - 2021	
Total	All	5,028	5,152	+2%	5,300	+3%	5,521	+4%	493	+10%									
	Male	42%	41%		42%		41%												
	Female	58%	59%		58%		59%												
Bachelor's degree	All	2,492	2,509	+1%	2,689	+7%	2,633	-2%	141	+6%									
	Male	41%	40%		41%		40%												
	Female	59%	60%		59%		60%												
Master's degree	All	1,349	1,333	-1%	1,316	-1%	1,416	+8%	67	+5%									
	Male	43%	40%		41%		42%												
	Female	57%	60%		59%		58%												
Doctorate	All	550	592	+8%	660	+11%	613	-7%	63	+11%									
	Male	50%	43%		43%		41%												
	Female	50%	57%		57%		59%												
Continuing education	All	637	718	+13%	635	-12%	859	+35%	222	+35%									
	Male	42%	45%		45%		42%												
	Female	58%	55%		55%		58%												

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

Trend in new degrees by level of study and gender

Number of degrees		2018				2019				2020				2021				Difference	
																	2018 - 2021		
Total	All	4,457	4,463	0%	4,609	+3%	4,691	+2%	234	+5%									
	Male	45%	43%		43%		44%												
	Female	55%	57%		57%		56%												
Bachelor's degree	All	1,638	1,534	-6%	1,539	0%	1,667	+8%	29	+2%									
	Male	44%	40%		40%		44%												
	Female	56%	60%		60%		56%												
Master's degree	All	1,629	1,570	-4%	1,558	-1%	1,603	+3%	-26	-2%									
	Male	45%	41%		41%		42%												
	Female	55%	59%		59%		58%												
Doctorate	All	640	637	0%	746	+17%	725	-3%	85	+13%									
	Male	46%	44%		49%		42%												
	Female	54%	56%		51%		58%												
Continuing education	All	489	630	+29%	681	+8%	623	-9%	134	+27%									
	Male	46%	49%		48%		47%												
	Female	54%	51%		52%		53%												
Habilitation	All	61	92	+51%	85	-8%	73	-14%	12	+20%									
	Male	67%	66%		66%		58%												
	Female	33%	34%		34%		42%												

*Students at the licentiate/diploma level are shown in the upper table under master's students. More statistics are available at www.statistik.unibe.ch

Employees

Full-time equivalents at the University in 2021 (average for the year, including externally funded positions)

	Total			Professorships			Lecturers			Teaching & research assistants			Administration & services		
	All	♀	Foreign	All	♀	Foreign	All	♀	Foreign	All	♀	Foreign	All	♀	Foreign
Total	5,050	52 %	38 %	529	28 %	51 %	208	36 %	35 %	2,439	52 %	50 %	1,874	61 %	18 %
Faculty of Theology	68	54 %	49 %	14	36 %	64 %	8	50 %	25 %	39	59 %	56 %	7	71 %	0 %
Faculty of Law	195	49 %	22 %	36	28 %	31 %	14	29 %	14 %	117	50 %	23 %	28	82 %	7 %
Faculty of Business, Economics and Social Sciences	249	45 %	33 %	46	17 %	67 %	16	38 %	38 %	157	48 %	26 %	30	80 %	13 %
Faculty of Medicine	1,597	57 %	40 %	146	23 %	41 %	55	38 %	33 %	732	53 %	57 %	664	69 %	22 %
Vetsuisse Faculty Bern	458	70 %	36 %	40	45 %	55 %	12	42 %	42 %	211	71 %	54 %	195	75 %	14 %
Faculty of Humanities	414	58 %	42 %	81	48 %	63 %	26	54 %	42 %	263	61 %	40 %	44	59 %	18 %
Faculty of Human Sciences	225	56 %	31 %	28	32 %	57 %	32	41 %	31 %	136	61 %	29 %	29	69 %	10 %
Faculty of Science	1,180	37 %	49 %	136	18 %	51 %	37	14 %	43 %	719	40 %	61 %	288	40 %	19 %
Central Administration	664	57 %	17 %	2	100 %	0 %	8	38 %	38 %	65	71 %	18 %	589	55 %	17 %

Trend in full-time equivalents by staff group and gender

Number of full-time equivalents		2018				2019				2020				2021				Difference	
Total	All	4,610	4,719	+2 %	4,855	+3 %	5,050	+4 %	+440	+10 %									
	Male	49 %	49 %		48 %		48 %												
	Female	51 %	51 %		52 %		52 %												
Professorships	All	509	517	+2 %	524	+1 %	529	+1 %	+20	+4 %									
	Male	77 %	76 %		73 %		72 %												
	Female	23 %	24 %		27 %		28 %												
Lecturers	All	241	249	+3 %	239	-4 %	208	-13 %	-33	-14 %									
	Male	65 %	62 %		64 %		64 %												
	Female	35 %	38 %		36 %		36 %												
Teaching & research assistants	All	2,091	2,171	+4 %	2,268	+4 %	2,439	+8 %	+348	+17 %									
	Male	50 %	49 %		48 %		48 %												
	Female	50 %	51 %		52 %		52 %												
Administration & services	All	1,769	1,782	+1 %	1,824	+2 %	1,874	+3 %	+105	+6 %									
	Male	39 %	38 %		38 %		39 %												
	Female	61 %	61 %		62 %		61 %												

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

Annual financial statements

Financial Statements¹ 2021 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, 2021	Dec. 31, 2020	Change	
Cash and cash equivalents	1	12,013	18,772	-6,759	-36.0%
Financial management current accounts	2	494,466	470,058	24,408	5.2%
Trade receivables	3	28,395	30,788	-2,393	-7.8%
Other current receivables	4	14,655	13,900	755	5.4%
Current financial investments	5	455	5,294	-4,839	-91.4%
Inventories and work in progress	6	6,853	6,725	128	1.9%
Prepaid expenses and accrued income	7	58,190	54,277	3,913	7.2%
Current assets		615,027	599,814	15,214	2.5%
Financial investments	8	89,099	88,580	518	0.6%
Property, plant and equipment	9	63,979	46,140	17,840	38.7%
Intangible assets	10	11,715	14,062	-2,347	-16.7%
Non-current assets		164,793	148,782	16,011	10.8%
Total assets		779,820	748,596	31,224	4.2%
Trade payables	11	22,192	18,546	3,646	19.7%
Other current liabilities	12	1,968	4,264	-2,296	-53.8%
Current financial liabilities	13	24,129	11,036	13,093	118.6%
Commitments to external funding	14	180,890	174,603	6,287	3.6%
Current provisions	15	18,006	18,039	-33	-0.2%
Accrued expenses and deferred income	16	4,475	9,273	-4,798	-51.7%
Current liabilities		251,660	235,761	15,899	6.7%
Non-current financial liabilities	17	1,631	1,647	-16	-1.0%
Non-current provisions	15	27,224	28,111	-887	-3.2%
Retirement benefit liabilities	18	77,200	81,700	-4,500	-5.5%
Non-current liabilities		106,055	111,459	-5,403	-4.8%
Accumulated profits		401,376	365,858	35,518	9.7%
Year-end result		20,729	35,518	-14,789	-41.6%
Equity		422,105	401,376	20,729	5.2%
Total liabilities		779,820	748,596	31,224	4.2%

Income statement

Amounts in CHF thousand	Note	2021	2020	Change	
Contribution from the Canton of Bern under service agreement		323,366	319,140	4,226	1.3%
Contribution from the Higher Education Act (HEdA)		99,486	99,818	-332	-0.3%
Contributions from the Inter cantonal University Agreement		123,631	118,323	5,308	4.5%
Basic funding or contributions from the public sector	19	546,483	537,281	9,202	1.7%
Project contributions from the Swiss National Science Foundation		113,569	113,060	509	0.5%
Project contributions from international organizations		25,241	32,049	-6,808	-21.2%
Other project contributions		62,448	55,402	7,045	12.7%
Project commitments from external funding	20	201,258	200,512	746	0.4%
Tuition fees		19,174	19,594	-420	-2.1%
Income from ongoing services		84,047	77,727	6,320	8.1%
Other income		83,077	79,383	3,694	4.7%
Discounts		-817	-624	-193	30.9%
Other income		185,481	176,080	9,401	5.3%
Total operating income	21	933,222	913,873	19,348	2.1%
Salaries		521,172	505,294	15,878	3.1%
Social security contributions		95,769	89,154	6,615	7.4%
Other staff expense		6,654	5,120	1,534	30.0%
Staff expense	22	623,595	599,568	24,026	4.0%
Purchase of equipment		14,874	15,457	-583	-3.8%
Property and premises expense		26,229	24,343	1,885	7.7%
Other expense		102,662	89,610	13,052	14.6%
Administrative and other operating expense	23	143,764	129,410	14,354	11.1%
Contributions for teaching and research in clinical medicine		112,347	110,004	2,343	2.1%
Contributions to third parties		22,224	25,462	-3,238	-12.7%
Contributions	24	134,571	135,466	-895	-0.7%
Depreciation on property, plant and equipment	9	10,984	11,441	-457	-4.0%
Amortization of intangible assets	10	3,317	3,509	-192	-5.5%
Total operating expense		916,231	879,394	36,836	4.2%
Financial income		5,582	3,035	2,548	84.0%
Financial expense		1,644	996	648	65.1%
Value adjustments on financial investments	8	200	1,000	-800	-80.0%
Net financial income	25	3,738	1,039	2,700	259.9%
Year-end result		20,729	35,518	-14,789	-41.6%

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

Cash flow statement

Amounts in CHF thousand	2021	2020
Operating activities		
+/- Profit/loss	20,729	35,518
+/- Share of profits/losses of equity associates	-36	10
+/- Depreciation/write-ups on non-current assets	14,083	14,673
+/- Impairments/reversals of impairments	225	276
+/- Change in retirement benefit obligation under staff expense	-4,500	-3,900
+/- Increase/decrease in non-cash provisions	-921	1,504
+/- Other non-cash income/expense	-2,354	594
+/- Decrease/increase in receivables	1,576	-4,642
+/- Decrease/increase in inventories and work in progress	-128	-234
+/- Decrease/increase in other current receivables and prepaid expenses and accrued income	-4,361	-4,033
+/- Increase/decrease in accounts payable	3,646	1,151
+/- Increase/decrease in other current liabilities and accrued expenses and deferred income	-7,094	3,215
+/- Increase/reduction in commitments to third-party grants	6,287	18,765
Cash flow from operating activities	27,154	62,896
Investing activities		
- Payments for purchase of property, plant and equipment	-28,035	-10,318
+ Receipts from sale of property, plant and equipment	52	
- Payments for purchase of current and non-current financial investments	-3,715	-4,548
+ Receipts from sale of current and non-current financial investments	10,935	8,948
- Payments for purchase of intangible assets	-1,819	-1,503
Cash flow from investing activities	-22,582	-7,420
Financing activities		
+/- Increase/reduction in current financial liabilities	13,093	10,549
+/- Increase/reduction in non-current financial liabilities	-16	106
Cash flow from financing activities	13,077	10,655
Total cash flow	17,649	66,132
Net cash and cash equivalents at the start of the period	488,830	422,698
Net cash and cash equivalents at the end of the period	506,479	488,830
Change in net cash and cash equivalents	17,649	66,132

Net cash and cash equivalents break down as follows:

Amounts in CHF thousand	Dec. 31, 2021	Dec. 31, 2020
Cash	190	113
Post office	5,261	11,476
Bank	6,563	7,183
Financial management current account (basic funding)	76,154	128,825
Financial management current account (external funding)	418,312	341,233
Total	506,479	488,830

Equity statement as of Dec. 31, 2021

Amounts in CHF thousand	Basic funding	External funding	Funds	Total equity
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
Year-end result (profit (+)/loss(-))	-5,118	24,289	1,559	20,729
Equity Dec. 31, 2021	78,562	279,015	64,529	422,105

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 2021 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 15, 2022, and subsequently brought to the attention of the Senate. 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
Computer Science	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 of January 1, 2018

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

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

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 of the reporting date. An asset is only recognized if a positive impact on future cash flow (e.g. lower contributions) is expected. Liabilities (e.g. contributions to make up underfunding) are recognized in accordance with the rules on provisions.

Income taxes

The University of Bern is exempt from direct income taxes.

Related party transactions

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

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

Items in foreign currencies

Assets and liabilities in foreign currencies are translated into Swiss francs (CHF) as of the reporting date.

The exchange rate used is that shown on the bank statement. If no exchange rate is shown on the bank statement, the average interbank rate for the accounting period is used (oanda.com).

Notes to the annual financial statements

1 Cash and cash equivalents

Amounts in CHF thousand	Dec. 31, 2021	Dec. 31, 2020	Change	
Cash	190	113	76	67.2 %
Post office	5,261	11,476	-6,215	-54.2 %
Bank	6,563	7,183	-620	-8.6 %
Cash and cash equivalents	12,013	18,772	-6,759	-36.0 %

Cash and cash equivalents declined by CHF 6,759,000.

2 Financial management current accounts

Amounts in CHF thousand	Dec. 31, 2021	Dec. 31, 2020	Change	
Financial management current account (basic funding)	76,154	128,825	-52,671	-40.9 %
Financial management current account (external funding)	418,312	341,233	77,079	22.6 %
Financial management current accounts	494,466	470,058	24,408	5.2 %

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, 2021	Dec. 31, 2020	Change	
Receivables for services to third parties	29,142	31,514	-2,373	-7.5 %
Trade receivables from related organizations	1	1		0.0 %
Provision for doubtful debts	-748	-727	-21	2.8 %
Trade receivables	28,395	30,788	-2,393	-7.8 %

Trade receivables fell by CHF 2,393,000.

4 Other current receivables

Amounts in CHF thousand	Dec. 31, 2021	Dec. 31, 2020	Change	
Temporary cash advances	188	159	29	17.9 %
Withholding tax credit	438	382	55	14.4 %
Teller counter receivables		53	-53	-100.0 %
Receivables external funding liabilities	13,339	12,919	420	3.3 %
Rental deposits	25	29	-4	-14.3 %
Short-term loans	665	358	308	86.0 %
Other current receivables	14,655	13,900	755	5.4 %

Other current receivables increased by CHF 755,000

5 Current financial investments

Amounts in CHF thousand	Dec. 31, 2021	Dec. 31, 2020	Change	
Interest-bearing investments (bonds)	455	5,294	-4,839	-91.4%
Current financial investments	455	5,294	-4,839	-91.4%

The portfolio of current financial investments declined by CHF 4,839,000 over the course of the year. The change is due to the fact that a bond became due for repayment in 2021 and was reported under current financial investments in the 2020 financial statements as a result.

6 Inventories and work in progress

Amounts in CHF thousand	Dec. 31, 2021	Dec. 31, 2020	Change	
Inventories	4,348	4,145	203	4.9%
Work in progress	2,505	2,580	-75	-2.9%
Inventories and work in progress	6,853	6,725	128	1.9%

Inventories and work in progress were up by CHF 128,000.

7 Prepaid expenses and accrued income

Amounts in CHF thousand	Dec. 31, 2021	Dec. 31, 2020	Change	
Accrued interest	144	187	-42	-22.6%
Contributions from the Intercantonal University Agreement	52,800	50,500	2,300	4.6%
Journal subscriptions	5,115	3,590	1,525	42.5%
Other accruals	130	130	100.0%	
Prepaid expenses and accrued income	58,190	54,277	3,913	7.2%

Prepaid expenses and accrued income increased year over year by CHF 3,913,000. 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, 2021	Dec. 31, 2020	Change	
Equities and share certificates	20,409	18,557	1,851	10.0%
Interest-bearing investments, fixed deposits with a term of over one year (funds)	6,323	7,023	-700	-10.0%
Interest-bearing investments nominal (bonds)	45,312	45,377	-65	-0.1%
Loans to third parties	9,735	9,892	-158	-1.6%
Loans to related organizations	5,500	6,000	-500	-8.3%
Equity investments in private companies	1,820	1,731	89	5.2%
Financial investments	89,099	88,580	518	0.6%

Non-current financial investments increased by CHF 518,000 year over year due to restructuring in the securities portfolios of the fund assets. In 2022, the University's securities will be consolidated into two new securities portfolios. The existing assets will all be sold at the beginning of January 2022 as a result and reinvested in accordance with the investment strategy.

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, 2021	Dec. 31, 2020	Dec. 31, 2021	Dec. 31, 2020	Dec. 31, 2021	Dec. 31, 2020
Center of Continuing Dental Education (CCDE)	Bern	75%	75%	100	100	82	82
Unitetra AG	Zurich	33%	33%	300	300	142	143
SCDH AG (Swiss Center for Design and Health)	Bern	22%	22%	920	920	184	189
be-advanced AG (formerly InnoBE AG)	Bern	21%	21%	240	240	120	76
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.	135	85
Total						1,820	1,731

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, 2019	984	43,798	391	4,141	-2,892	46,422
Cost of acquisition/production						
As of 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 of Dec. 31, 2020	1,059	140,748	2,070	14,094	-9,486	148,485
Cumulative impairments						
As of 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 of 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
Net book value Dec. 31, 2020	961	41,467	2,070	3,692	-2,051	46,140
Cost of acquisition/production						
As of Dec. 31, 2020	1,059	140,748	2,070	14,094	-9,486	148,485
Additions		9,620	16,040	2,375		28,035
Difference on federal subsidies issued						
Disposals		-7,674		-693		-8,368
Reclassifications		16,860	-16,943	83		
As of Dec. 31, 2021	1,059	159,552	1,167	15,859	-9,486	168,151
Cumulative impairments						
As of Dec. 31, 2020	-97	-99,280		-10,402	7,435	-102,344
Scheduled depreciation	-22	-9,228		-1,543	841	-9,953
Extraordinary depreciation		-190				-190
Disposals		7,623		693		8,316
Reclassifications						
As of Dec. 31, 2021	-119	-101,076		-11,252	8,276	-104,171
Net book value Dec. 31, 2021	939	58,477	1,167	4,607	-1,210	63,979

The net book value increased by CHF 17,840,000 due to the fact that investments were higher 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, 2019	8,109	238	129	8,433	16,909
Cost of acquisition/production					
As of 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 of Dec. 31, 2020	23,455	134	149	16,599	40,337
Cumulative impairments					
As of 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 of Dec. 31, 2020	-17,796		-72	-8,407	-26,275
Net book value Dec. 31, 2020	5,658	134	77	8,193	14,062
Net book value Dec. 31, 2020	5,658	134	77	8,193	14,062
Cost of acquisition/production					
As of Dec. 31, 2020	23,455	134	149	16,599	40,337
Additions	871	356		595	1,822
Difference on federal subsidies issued					
Disposals	-57				-57
Reclassifications	320	-320			
As of Dec. 31, 2021	24,588	170	149	17,194	42,102
Cumulative impairments					
As of Dec. 31, 2020	-17,796		-72	-8,407	-26,275
Scheduled depreciation	-3,230		-52	-852	-4,134
Extraordinary depreciation	-35				-35
Disposals	57				57
Reclassifications					
As of Dec. 31, 2021	-21,005		-123	-9,258	-30,387
Net book value Dec. 31, 2021	3,583	170	26	7,936	11,715

The net book value increased by CHF 17,840,000 due to the fact that investments were higher than depreciation during the year under review.

11 Trade payables

Amounts in CHF thousand	Dec. 31, 2021	Dec. 31, 2020	Change	
Trade payables to third parties	21,805	17,568	4,237	24.1 %
Trade payables to related organizations (manual)	116	637	-521	-81.8 %
Trade payables manual	270	341	-71	-20.8 %
Trade payables	22,192	18,546	3,646	19.7 %

Trade payables rose year over year by a total of CHF 3,646,000.

12 Other current liabilities

Amounts in CHF thousand	Dec. 31, 2021	Dec. 31, 2020	Change	
Prepayments by clients	606	635	-29	-4.6 %
Current account VAT creditor	941	1,246	-305	-24.5 %
Other current liabilities	421	2,383	-1,961	-82.3 %
Other current liabilities	1,968	4,264	-2,296	-53.8 %

Other current liabilities declined year over year by CHF 2,296,000. The change is mainly attributable to the decrease in other current liabilities.

13 Current financial liabilities

Amounts in CHF thousand	Dec. 31, 2021	Dec. 31, 2020	Change	
Deposit money	159	159		0.0 %
Other current debts to third parties	191	178	14	7.7 %
Other current debts to related parties	23,778	10,699	13,079	122.2 %
Current financial liabilities	24,129	11,036	13,093	118.6 %

Current financial liabilities rose year over year by CHF 13,093,000. 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, 2021	Dec. 31, 2020	Change	
Commitments to external funding	180,890	174,603	6,287	3.6 %

The outstanding commitments of the University of Bern to external funding providers rose year over year on the reporting date by CHF 6,287,000 (see Note 20 "Project commitments to external funding").

15 Provisions

Amounts in CHF thousand	Staff provisions	Other provisions	Total	
As of 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 of Dec. 31, 2020	24,287	21,863	46,151	
Of which current provisions	16,236	1,803	18,039	
Set aside (inc. increases)	11,172	1,285	12,457	
Released				
Used	-11,927	-1,451	-13,378	
As of Dec. 31, 2021	23,532	21,697	45,230	
Of which current provisions	16,200	1,806	18,006	
Year-over-year change as of Dec. 31, 2021	-755	-166	-921	

Staff provisions include provisions for flexitime credit balances, vacations, long service rewards and long-term working hours accounts. Provisions for flexitime, vacations and long service rewards are treated as current. Staff provisions decreased by a total of CHF 755,000. These also include the release of provisions from long-term working hours accounts and the creation of provisions for special pensions and severance payments⁵.

The COVID-19 pandemic makes it hard to interpret any trend. Less flexitime credit was saved up and credit balances were used at a higher rate. Instead of taking time off for a vacation, employees were taking individual days off since overall vacation balances had increased. The balance in long-term working hours accounts decreased, however. Other provisions changed marginally with a decrease of CHF 166,000.

16 Accrued expenses and deferred income

Amounts in CHF thousand	Dec. 31, 2021	Dec. 31, 2020	Change	
Registration fees	3,792	8,240	-4,448	-54.0 %
Other accrued deferrals	683	1,032	-350	-33.9 %
Accrued expenses and deferred income	4,475	9,273	-4,798	-51.7 %

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, 2021	Dec. 31, 2020	Change	
Long-term loans (loans to professors for the BPK)	1,174	1,290	-116	-9.0 %
Other non-current financial liabilities	457	357	100	28.0 %
Non-current financial liabilities	1,631	1,647	-16	-1.0 %

Long-term financial liabilities decreased by CHF 16,000.

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	
		2021	2020			2021	2020
Pension schemes with no over/underfunding							
Overfunded pension schemes	528				451	451	629
Underfunded pension schemes	-30,695	77,200	81,700	-4,500	56,667	52,167	47,037
Pension schemes with no own assets							
Total	-30,167	77,200	81,700	-4,500	57,118	52,618	47,666

The vast majority of employees at the University of Bern (6,033 members) are insured with the Bern Cantonal Pension Fund (BPK). There are also pension arrangements with the Assistant and Senior Doctors Pension Fund (VSAO – 82 members), the Bern Cantonal Teachers Insurance Fund (BLVK – 128 members) and the Swiss Dental Association (SSO – 2 members). The BPK had a cover ratio of 97.02 % on December 31, 2021 (previous year: 95.82%) using a technical interest rate of 2.0 %. The University of Bern's share in the funding shortfall as of December 31, 2021 was a total of CHF30,695,000 (previous year: CHF 38,139,000).

The overall provisional cover ratio of the BLVK as of December 31, 2021 was 98.4 % (previous year: 97.2 %) with a technical interest rate of 2.0 %. The University of Bern's share in the cover shortfall as of December 31, 2021 was CHF 49,000 in total (previous year: CHF 104,000).

The VSAO had a provisional cover ratio of 117 % as of December 31, 2021 (previous year: 114.96 %). The University of Bern's share in the surplus as of December 31, 2021 was CHF 528,000 in total (previous year: CHF 515,000).

The cover ratio of the SSO was 106.93 % as of December 31, 2020. The cover ratio as of December 31, 2021 will not be known until after the annual financial statements of the University of Bern have been approved. Showing the share in the surplus/shortfall of the SSO is not possible and it is not material, either, given that there are two members.

A dynamic calculation method using wage trends/inflation and population growth as parameters was applied to determine the retirement benefit provision to be recognized.

The calculation method is based on the regulations in the Canton of Bern and includes the following components or parameters:

- Insured years of service of all employees over the age of 25 (as of 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 (2021 = 13 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	2021	2020	Change	
Contribution from the Canton of Bern under service agreement	323,366	319,140	4,226	1.3 %
Contribution from the federal government under the University Funding Act	99,486	99,818	-332	-0.3 %
Contributions from the Intercantonal University Agreement	123,631	118,323	5,308	4.5 %
Basic funding or contributions from the public sector	546,483	537,281	9,202	1.7 %

Basic funding or contributions from the public sector account for 58.6 % of operating income. Year over year, basic funding and contributions from the public sector rose by CHF 9,202,000. The Canton of Bern financed 34.7 % (previous year: 34.9 % of operating income). The share contributed by the federal government under the Higher Education Act (HFKG) was 10.7 % (previous year: 10.9 %). The share contributed under the Intercantonal University Agreement (IUV) to educate students from outside the Canton of Bern was 13.2 % (previous year: 12.9 %).

20 Project commitments from external funding

Amounts in CHF thousand	2021	2020	Change	
Project contributions from the Swiss National Science Foundation	113,569	113,060	509	0.5 %
Project contributions from international organizations	25,241	32,049	-6,808	-21.2 %
Other project contributions	62,448	55,402	7,045	12.7 %
Project commitments from external funding	201,258	200,512	746	0.4 %

Project commitments from external funding account for 21.6 % of operating income (previous year: 21.9 %). Project contributions from the Swiss National Science Foundation (SNSF) increased by CHF 509,000; the share in operating income was 12.2 % (previous year: 12.4 %). Project contributions from international organizations declined by CHF 6,808,000 compared to the previous year. These accounted for 2.7 % of operating income (previous year: 3.5 %). Other project contributions (from project partners such as the federal government, cantons, municipalities, not-for-profit foundations, private business and Innosuisse) increased by CHF 7,045,000. These accounted for 6.7% of operating income (previous year: 6%).

21 Other income

Amounts in CHF thousand	2021	2020	Change	
Tuition fees	19,174	19,594	-420	-2.1 %
Income from continuing education	11,447	9,245	2,201	23.8 %
Examination and other fees	4,219	3,724	495	13.3 %
Income from human, dental, forensic, and veterinary medical services	84,047	77,727	6,320	8.1 %
Income from reimbursements	25,669	24,071	1,598	6.6 %
Income from sales	5,711	5,937	-226	-3.8 %
Other income	36,031	36,405	-374	-1.0 %
Discounts	-817	-624	-193	30.9 %
Other income	185,481	176,080	9,401	5.3 %

Other income accounted for 19.9% of operating income (previous year: 19.3%) and was CHF 9,401,000 higher year over year. Tuition fees saw a year-over-year increase of CHF 420,000. Income from continuing education and exam fees were higher 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 9% of operating income (previous year: 8.5 %). 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 down CHF 374,000 year over year.

22 Staff expense

Amounts in CHF thousand	2021	2020	Change	
Salaries	521,172	505,294	15,878	3.1 %
Social security contributions	95,769	89,154	6,615	7.4 %
Other staff expense	6,654	5,120	1,534	30.0 %
Staff expense	623,595	599,568	24,026	4.0 %
Salaries (included in the contributions for teaching and research in clinical medicine)	17,091	16,891	200	1.2 %
Total staff expense	640,685	616,459	24,226	3.9 %

Staff expense is the largest cost item under operating expense at 68.1% (previous year: 67.4%). Year over year, salaries increased by CHF 15,878,000. Accordingly, social security contributions rose CHF 6,615,000 year over year. Other staff expense covers items such as flat-rate allowances, training and professional development costs, recruitment costs, etc. This rose by CHF 1,534,000 year over year.

Staff expense also includes salaries in the amount of CHF 17,091,000 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	2021	2020	Change	
Purchase of equipment	14,874	15,457	-583	-3.8 %
Property and premises expense	26,229	24,343	1,885	7.7 %
Other expense	102,662	89,610	13,052	14.6 %
Administrative and other operating expense	143,764	129,410	14,354	11.1 %

Purchases of machinery, equipment, and IT hardware dropped by CHF 583,000. This accounted for 1.6% of operating income (previous year: 1.7%). Property and premises expense rose by CHF 1,885,000 year over year. Property operating costs accounted for 2.9% (previous year: 2.7%) of operating expense. This includes energy costs, maintenance work, maintenance agreements, waste disposal, cleaning and telecoms. It does not include rental expense, as the premises required are provided by the Canton free of charge.

Other expense was up CHF 13,052,000 year over year. This is largely attributable to pandemic-related additional expenses in the areas of consumables, cleaning and ICT. There was also an increase in third-party services.

24 Contributions

Amounts in CHF thousand	2021	2020	Change	
Contributions for teaching and research in clinical medicine	112,347	110,004	2,343	2.1 %
Contributions to third parties	22,224	25,462	-3,238	-12.7 %
Contributions	134,571	135,466	-895	-0.7 %

The expense of contributions declined by a total of CHF 895,000. This accounted for 14.7% of operating income (previous year: 15.2%). Of this, 12.3% 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 decreased by CHF 3,238,000.

25 Net financial income

Amounts in CHF thousand	2021	2020	Change	
Financial income	5,582	3,035	2,547	83.9 %
Financial expense	1,644	996	648	65.1 %
Value adjustments on financial investments	200	1,000	-800	-80.0 %
Net financial income	3,738	1,039	2,699	259.8 %

Net financial income improved by CHF 2,699,000 year over year. This is largely attributable to the better performance of financial investments. Value adjustments on the financial investments were also CHF 800,000 lower than in the previous year.

Additional disclosures

Warranties, guarantees and pledges to third parties

As of December 31, 2021, there were no off-balance sheet warranties or pledges to third parties. With respect to guarantees, security deposits were paid for two ATA Carnets which could trigger costs of around CHF 12,000 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 (2021: CHF 99,486,000). Until this has been definitively clarified, there remains the possibility that the basic amounts may have to be regarded as paid in arrears. If this were to be the case, the amount for the following year would have to be recognized under prepaid expenses and accrued income as of December 31, 2021.

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 323,366,000 for 2021 (previous year: CHF 319,140,000)	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 238,544 m ² (previous year: 232,972 m ²) The stated property costs, excluding the property and premises costs reported in Note 23, are estimated at roughly CHF 108,200,000 (previous year: CHF 104,800,000). 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 734,000 (previous year: CHF 796,000)	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 44,124 No material transactions	
Swiss Center for Design and Health AG (SCDH AG)	Equity interest 22 %	Equity interest decreased by CHF 4,577 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 760,000 (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 133,000 (previous year: CHF 134,000); compensation for university services and accounting for service charges CHF 59,000	Transactions are conducted 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	No transactions were conducted in the current financial year (previous year: CHF 0).	
Genaxen Research Foundation	Operating contribution	Paid an operating contribution of CHF 70,000 (previous year: CHF 70,000); Contribution from Genaxen to DBMR Clean Mouse Facility CMF of CHF 160,000	
University House Foundation	The Burgergemeinde Bern provides the University House to the University House Foundation; the University of Bern rents out the seminar and training rooms in the University House for events and pays an operating cost contribution.	Paid an operating contribution of CHF 49,000 (previous year: CHF 49,000)	Transactions are conducted at arm's length terms.
UniBern Research Foundation	Promotes scientific research at the University of Bern	Received development funds of CHF 275,000 (previous year: CHF 455,000)	
UniBern Foundation	The Foundation's purpose is to promote innovation, excellence and future potential at the University of Bern in the context of its tasks and activities, namely in research, teaching and continuing education. That also means this support serves to strengthen Bern as a science and business location. The Foundation's profit and capital are exclusively dedicated to the aforementioned charitable purpose. The Foundation is denominationally and politically neutral. The Foundation pursues neither gainful purposes nor activities in its own self interest.	Deposit of endowment capital CHF 250,000	
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 or in cash for 2020 to 2029. Income from research projects in the amount of CHF 1,257,000 were generated during the year under review. Furthermore, according to the framework agreement, the University is the pass-through entity for contributions of CHF 10 million (from the Wyss Foundation) and CHF 1.7 million (from the Canton of Bern) for the Wyss Academy Foundation. A payment in the amount of CHF 97,000 was also made with respect to a lease agreement with the Canton. 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 conducted 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 774,000 (previous year: CHF 665,000).

Maturity structure of leasing installments for copiers	Amounts in CHF thousand
Term to end of agreement 1 year	95
Term to end of agreement 2 years	96
Term to end of agreement 3 years	138
Term to end of agreement 4 years	409
Term to end of agreement >4 years	37
Total	774

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 15, 2022.

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

Report of the Auditor University of Bern Annual Financial Statements 2021

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, 2021.

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, 2021 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 15, 2022

Control Board of the Canton of Bern



L. Benninger
Licensed audit expert
Auditor in charge



T. Remund
Licensed audit expert

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