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**UNIVERSITÄT  
BERN**

# Annual Report 2022

## 2022 AT A GLANCE

- **Historic upheaval.** Through the Scholars at Risk program and Compass UniBE project, the University of Bern was able to offer simplified access to higher education for student refugees from Ukraine.
- **Horizon Europe.** Despite enormous efforts and replacement measures, the country's exclusion from the world's largest research network continues to be a source of concern at the University of Bern. It has now joined the ENLIGHT European research alliance in order to create better exchange opportunities for students and researchers.
- **Further development jeopardized.** The University's basic funds only grew at a slow pace, meaning that a structural deficit can be expected in as early as the medium term. Unfortunately, the shortage of space also continues to increase. Here, the University continues to rely on good collaboration in order to stand its ground in the competitive market.
- **Strategy renewed.** With its Strategy 2030, the University is adhering to tried-and-tested basic elements while adding digital transformation and the building situation as sub-strategies. The faculties will also develop their own strategies based on this overarching strategy.
- **Teaching of tomorrow.** Even after returning to the lecture halls, students continue to benefit from experience gained from digital remote teaching. The University of Bern has also prompted a great deal of interest and recognition, even internationally, through its projects on good teaching practices, with two examples being the MEDEA Awards and The Guild.
- **Promoting innovative research.** Through the new Innovation Office and launch of the UniBE Venture Fellowships, the University has created many incentives for researchers to communicate new knowledge to society.
- **Major celebrations.** The School of Dental Medicine (ZMK), the Institute of Astronomy (AIUB) and the Center of Competence for Public Management (KPM) celebrated major anniversaries in 2022. And even the University itself had reason to celebrate: It was listed for the first time among the world's best 100 universities in the Times Higher Education (THE) World University Rankings.

## 2022 IN FIGURES

19,297 students and doctoral students

39 bachelor degree courses, 75 master degree courses, 27 PhD programs,  
7 graduate schools and 137 continuing education courses

4,731 degrees, including 728 doctorates  
and 759 continuing education courses completed

5,076 full-time employees, including 525 professors

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

3 International Centres for Competence in Research, 426 Swiss National  
Science Foundation projects, 119 EU projects and 56 international grants  
Around 826 new research cooperations for technology transfer with the  
public and private sectors

CHF 947 million annual budget, including CHF 366 million in competitively  
acquired external funding



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## Knowledge creates future

2022 was marked by historic upheaval for Europe as a whole. For the first time since the Balkan conflict, a European country found itself at war. This affects us all, not only in concrete terms with the energy crisis – which was able to be averted this winter – but also on a human and philosophical level: What was once considered unimaginable has become a shocking reality.

By Prof. Dr. Christian Leumann, Rector

Russia's attack on Ukraine has caused unthinkable levels of suffering. As a result, a large number of academics fleeing the country ended up at the University of Bern. Thanks to the Scholars at Risk program, we were able to take in guest students and lecturers from Ukraine quickly and with relatively few complications. Due to the prolonged conflict, we established an integration year for student refugees in the summer, which began with the start of the fall semester. Core elements of the integration year include an introduction to learning methods, teaching methods and academic work, plus an introduction to the different academic fields and the improvement of German language skills. Completing this preparatory year successfully entitles the student to be admitted to a bachelor's degree program anywhere where a numerus clausus is not required.

With two years of experience in crisis management due to the coronavirus pandemic, we had to deal with the energy crisis in 2022. In addition to the energy-saving measures on federal and cantonal level that the University is committed to, we have also defined our own in-house measures to minimize the impact on the University's operations in the event of power outages. In particular, these measures are intended to safeguard the system-relevant research and IT infrastructures.

Important areas of research at the University of Bern are increasingly focusing on the relationships between climate change, extreme weather events, health and food security. Through its eight faculties and ten interdisciplinary research centers, the University of Bern continues to make an important contribution to solving these problem areas, which could well be exacerbated by global conflict situations and pandemics in the coming years.

The new Strategy 2030 is based on the previous

strategy and has adopted its basic principles. We are a comprehensive university and focus on the five key areas sustainability, health and medicine, matter and the universe, intercultural knowledge, and politics and administration. The addition of digital transformation and the building situation as sub-strategies is important, as these will play a significant role in the future success of the University. In the future, the faculties will also work on developing their own strategies based on the overarching strategy. As a result, the overall strategy will be projected in all areas and units of the University.

In 2022, we were able to offer a new master's degree program in precision engineering together with the Bern University of Applied Sciences. The budding engineers learn how to put projects into action independently in a state-of-the-art Creative Engineering Lab. This year also saw the first 24 students complete their master's degree program in pharmacy. This has resulted in 22 new pharmacists, meaning we have also made an active contribution toward increasing capacities in primary care medicine.

The three Interfaculty Research Cooperations (IRCs) started in 2018 were completed after four years: "One Health", "Religious Conflicts and Coping Strategies" and "Decoding Sleep". The IRC "One Health" linked the topic of sustainability with health and medicine, and explored the impact that environmental chemicals have on plants, animals and people. To do this, groups from natural sciences, Vetsuisse and medicine carried out joint research. In the IRC "Religious Conflicts and Coping Strategies", researchers from the Faculties of Theology, Law, Humanities, Science, and Business, Economics and Social Sciences, plus the Interdisciplinary Center for Gender Studies at the University of Bern, all came together to develop a model for exploring the

religious dimension of conflicts. Finally, the IRC "Decoding Sleep" brought together 13 research groups from the Faculties of Science, Medicine and Human Sciences – and thus the fields of medicine, psychology, psychiatry and computer science. As a result, further knowledge of the complex mechanisms of sleep and cognition was gained and new approaches for the individual treatment of sleep disorders were developed.

In addition to teaching and research, 2022 was also time for some major celebrations. The School of Dental Medicine (ZMK) – which is among the ten best in the world – celebrated its 100th anniversary. The Institute of Astronomy at the University of Bern (AIUB) also marked its centenary, plus 200 years of the "Alte Sternwarte Bern". The Center of Competence for Public Management (KPM) celebrated its 20th anniversary. The University of Bern itself also had reason to celebrate. 2022 saw it listed for the first time among the world's best 100 universities in the Times Higher Education (THE) World University Rankings. The fourth Night of Research also saw us welcome more than 10,000 interested visitors. At the end of the year, we were also able to host a Dies academicus properly for the first time in two years.

Unfortunately, we continue to have to deal with the departure from Horizon Europe. Despite the best efforts of the Swiss and British scientific community – who launched the Stick to Science initiative and were able to convince European colleagues in research that the exclusion of Switzerland and Great Britain would have a negative impact on all parties – we have still been unable to prompt those in politics to take action. Although the State Secretariat for Education, Research and Innovation (SERI) and the Swiss National Science Foundation (SNSF) have promised replacement measures, these cannot compensate for the loss of participation in the world's largest research network. To counteract this at least in part, we have now joined the ENLIGHT European research alliance. This will help us to create better exchange opportunities for students and researchers with nine research-intensive European universities.

Underfunding by the Canton is another issue that has recently become apparent. As our financial plan shows,

our budget grows 1% per year. However, at the same time we also have to cover annual salary increases of around 2% per year, for example. In the longer term, this will lead to a structural deficit in basic funding. As a result, our balance sheet shows a negative result for the second year running. For us to be able to continue to fulfill our service mandate in full and contribute toward reaching the strategic goals of the cantonal government in line with the government guidelines for 2030, we are dependent on the adjustment of the financing key and the ability to rectify this structural deficit.

With such a challenging financial outlook, I take great delight in seeing modern, innovative entrepreneurship being encouraged. At the start of 2022, the University of Bern awarded its UniBE Venture Fellowships for the first time to support four young entrepreneurial talents and their promising innovation projects in the field of research. Two of these projects focus on the fight against antibiotic resistance and one on treating liver diseases, while the fourth aims to improve the effectiveness and efficiency of psychotherapies. Amounting to CHF 100,000 each, the fellowships are jointly financed by the Innovation Office, the ARTORG Center for Biomedical Engineering Research, and Bern University Hospital. They allow the four young researchers to continue their translational research over a one-year period in order to check the technical feasibility of their projects (proof of concept) and prepare the corresponding marketing activities. The Innovation Office at the University of Bern supports them here with advice, mentoring and networking in cooperation with be-advanced, the start-up coaching platform of the Canton of Bern.

At the University of Bern, knowledge is generated, passed on and harnessed for the benefit of people in concrete projects, fully in line with our motto of "Knowledge creates value". Society continues to develop and new knowledge – for example, in the field of digitalization – will be essential in order to play an active role in shaping how we live together in a democratic Europe. 2022 has shown just how necessary this still is.

## Paving the way for the teaching of tomorrow

Good teaching continues to develop – even after the return to the lecture halls. The 19,297 students at the University of Bern continue to benefit from the experience gained from remote teaching. The University reflects on its innovation through research and has gained international recognition for its pioneering role.

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

19,297 students were registered at the University of Bern in the 2022 fall semester. Of these, 8,056 were enrolled in a bachelor's degree program, 4,610 in a master's degree program, 3,371 were doctoral students and 1,880 participated in a continuing education program at master's level (MAS). Additionally, 1,196 students were in a continuing education program at certificate and diploma levels (CAS and DAS) and 184 students in an individual continuing education program (for example, as a lawyer, notary or priest).

2022 saw teaching permanently return to the lecture halls, and with it the students and a return to university life. However, the experience gained from remote teaching were not forgotten. The University of Bern used this opportunity and made some huge steps forward in the promotion of good teaching in 2022. This was kicked off by the tenth annual Day of Teaching in February, which was dedicated to the topic "Bringing Life to Digital Teaching – Best of Both Worlds". With more than 260 participants from across all German-speaking countries, this fully booked event took place exclusively online and was a major success.

### Digital teaching in practice ...

Podcasts are one element of remote teaching that has been adopted for in-person teaching, among others. Following a University-wide consultation, the University Executive Board reacted to a request made by the Student Union of the University of Bern (SUB) and issued a recommendation to provide podcasts or similar resources for all non-interactive courses. The recommendation was hotly debated, which prompted the Vice-Rectorate Teaching to examine the impact of podcasts on teaching in more detail.

The pioneering role of the University of Bern in the field of sustainable teaching was reflected by a wide range of international recognition. Firstly, the University was presented with the MEDEA Award 2022 for its flash-MOOC entitled "Democracy vs. Sustainability". Furthermore, a delegation at The Guild made a presentation on teaching at the University of Bern and the two projects "eCoaches" and "Skills for a (Digital) Future". This was met with great interest by European partner universities who are strong in research, and will lead to further exchanges in the future.

### ... and in research

The University of Bern is reflecting on its new teaching innovations and researching the experience gained as a result. 2022 saw the start of two extensive research projects promoted as part of BeLEARN – the joint center of excellence for digitalization in education of Bern's three universities in collaboration with ETH Lausanne and the Swiss Federal University for Vocational Education and Training. These projects are "Learning Analytics & Adaptive Learning" and "Digitalization in Swiss Schools and its Impact on Educational Pathways: Scope, Opportunities and Risks". Thanks to a second call in February 2022, the University launched five further projects, with topics ranging from "Promoting Resilience of Primary Level Teachers" to "Virtual Reality Learning" and "Intelligent Tutor Systems for Pre-University Mathematics".



“The focus on digitalization should not distract from the fact that good teaching goes far beyond this topic.”

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#### **Daily business continues unabated**

The focus on digitalization should not distract from the fact that good teaching goes far beyond this topic and affects the daily business of academic education in all its forms.

The promotion of good teaching is also not an exclusively virtual undertaking. The successful “Tips and Tools for Good Teaching” course took place in English for the first time in the fall semester and was very well received by international lecturers, so much so that it will be offered alternately in German and English from now on. The Promotion of Innovative Teaching (FIL) program was also developed further, and has now been upgraded to faculty level in order to push forward with the dissemination of proven new teaching methods. The starting point here was the FILFLE symposium, which focused on the development of teaching on a faculty level.

A teaching university like the University of Bern is founded on a dedicated network that is open to innovation and brings them to life through its hard work. I would like to take this opportunity to acknowledge and thank all those involved, the students, lecturers and – above all – the staff.

## Supporting innovative researchers

The University of Bern wants to generate knowledge and share it with society. To do this, it promotes the innovative spirit and entrepreneurship of its members – among other things through the successful establishment of the Innovation Office.

By Prof. Dr. Hugues Abriel, Vice-Rector for Research

### By the University, for society

One of the main tasks of the University of Bern is to generate new knowledge for the advancement of science, society and business. The many activities carried out by the scientists and staff at the University of Bern are aimed toward this generation of knowledge. We are proud that the University of Bern is a place where the diversity of backgrounds and ways of thinking and acting are an essential part of generating practical knowledge. Many members of the University have a pronounced sense of entrepreneurship or are at least prepared to share their knowledge in society.

Innovation has many different facets. A proven concept is the innovation chain, which starts with basic research and eventually leads to applications or commercialization in society. The University of Bern is familiar with the upstream parts of this chain, and has also made efforts in dealing with the downstream application of the chain in recent years. This has already resulted in several success stories such as Alveolix AG, a spin-off of UniBE that won the SwissMedTech Award in the past year.

However, the University of Bern still has a lot more untapped innovative and entrepreneurial potential to offer. As a result, there has now been an Innovation Office in place at the Vice-Rectorate Research for over a year, which is tasked with promoting the dynamic innovation community at the University of Bern even more strongly. The Innovation Office increases awareness and supports students, researchers and professors with new ideas and inventions, thus reinforcing the transfer of innovative research into business and society. The focus here is on personal advice, and answering questions such as: How can I develop a sustainable business model? How can I finance my innovation project? The

first year has laid some crucial foundations: In addition to setting up the Innovation Office, we also launched the UniBE Venture Fellowships, organized the first founder's forum, and focused on entrepreneurial researchers for the first time at the Swiss Startup Days. Together with other players in the field of promoting innovation, such as the Entrepreneurship Center and technology transfer organization Unitectra, the Innovation Office makes an important contribution toward a diverse support system for academic entrepreneurs.

### From the laboratory to business

Nonetheless, challenges remain. One of the most important challenges for any university that wants to promote innovation is the fact that the academic world primarily measures success through the release of publications and the securing of grants. However, an increasing number of researchers want their research to also have a tangible impact on society, and also want to play an active role during implementation. In order to support researchers with an entrepreneurial drive, a culture has to be created within the organization that values both top academic performances and the desire to make an impact in the real world. This could be in the form of financial incentives such as scholarships or awards to mark the successful implementation of research results, training courses, or supporting researchers in developing their entrepreneurial skills.

The professors also take on a central role here by exploring innovative research topics and by encouraging young talents from the non-professorial teaching staff to put their findings from research into action in business while establishing inter- and transdisciplinary connections.

“It is important to prioritize those innovations that have the potential to change entire branches.”

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#### **Innovations in the service of society**

Innovation comes in a wide variety of different forms – from gradual improvements to existing products and services through to groundbreaking discoveries that can change entire branches. Of particular importance here are those innovations that have the potential to overcome current and future challenges in society. The University of Bern is well prepared here. Close collaboration with stakeholders from all areas of society is essential in identifying those areas where innovations are required most urgently.

It is important that the University benefits fully from the innovative and entrepreneurial ideas of its members. We now have better structures in place and people who are dedicated to promoting innovation and entrepreneurship at the University of Bern. We should build on this further by creating a culture that values academic excellence and the aspiration toward practical effects. In this way, we can contribute to maintaining the leading position of the University of Bern in knowledge generation and innovation.

## Openness in all areas

With its two-year pilot project Compass UniBE, the University of Bern aims to give student refugees access to the University. The University of Bern is also setting the tone in the field of equal opportunities and on the path toward climate neutrality.

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

### Allowing access to student refugees

For people wanting to start or continue their studies as refugees, Swiss higher education is a difficult path to negotiate. Various structural and institutional hurdles – particularly the strict requirements connected to language skills and previous education, becoming familiar with a new academic system, and the issue of how tertiary level education is financed – mean that the number of qualified refugees being admitted to universities remains low.

As a university that recognizes diversity as a strength, strives toward equal opportunities and sees these as an important part of achieving excellence in teaching and research, the University of Bern decided to make a contribution toward eliminating existing obstacles to admission with a preparatory course for student refugees in spring 2022.

With the fund for student refugees, which was also set up in spring 2022, it is also possible to support refugees wanting to continue their academic careers at the University of Bern financially.

### Two-year pilot project

The project “Compass UniBE – University Preparation for Refugee Students” has been in development since August 2022. From the fall semester 2023, 20 participants in each of the two pilot years can prepare linguistically, professionally and organizationally for admission to a course of study at the University of Bern. Compass UniBE offers participants the possibility of gaining and verifying the skills required to then apply for admission to study at the University of Bern. In parallel to the preparatory year for Ukrainian students implemented by the Vice-Rectorate Development, the

successful completion of a preparatory year should replace certain admission requirements.

Since December 2022, all information on the project and the application process can be found at [https://www.unibe.ch/studies/prospective\\_students/refugees/compass\\_unibe/index\\_eng.html](https://www.unibe.ch/studies/prospective_students/refugees/compass_unibe/index_eng.html).

The implementation of the project requires close collaboration with a variety of project partners. The language center, legal department, admissions department, faculties and student union at the University all make important contributions to the success of the project. In order to reach the relevant target groups and utilize synergies, links have been established with regional asylum organizations and counseling services, and to BIZ Bern, BFH and PHBern.

In 2022, the willingness to help shown by University members and their solidarity with Ukrainian students and academics, plus the interest shown by other higher education institutions and integration specialists, clearly demonstrate that the University of Bern is closing an important gap in enabling access to higher education for student refugees. Regular inquiries by student refugees are currently a clear indication of the importance of an established structure for admitting qualified refugees to higher education institutions.

### Equal opportunities

The Office for Equality at the University has been renamed as the Office for Equal Opportunities. The new name reflects the range of topics included in the “Action Plan: Equal Opportunities 2021–24”. In addition to equality, the diversity categories of disability, chronic disease and mental health, ethnic and social

“With Compass UniBE, the University of Bern is closing an important gap in enabling access to higher education for student refugees.”

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origin, gender and gender identity, sexual orientation and age are also addressed here. The website is now available in three languages. In the fall semester, the series of lectures “Diversity Research at the University of Bern” gave an insight into the projects carried out by researchers from a range of disciplines.

#### **Sustainability in action**

The University of Bern has published its first greenhouse gas report for the year 2019. Additionally, two further key elements for achieving climate neutrality have also been established – the business trip guidelines and the travel platform ([www.klimaneutral.unibe.ch](http://www.klimaneutral.unibe.ch)). The business trip guidelines show where air travel is permitted and which destinations have to be reached by train. Meanwhile, the travel platform makes booking business trips easier with the introduction of a traffic light system and by entering data to calculate the generated emissions.

#### **Quality assurance and development**

As part of the concept for planning and examining the implementation of the Strategy 2030, the newly launched operational discussions with selected faculties took place for the first time in the fall of 2022. These take place before the strategic discussions and focus on checking the implementation of measures defined in the action plans. The specialist office for course evaluations was moved from the Vice-Rectorate Teaching to the Vice-Rectorate Quality on January 1, 2022. Additionally, the questionnaires for the intermediate evaluation, final evaluation and the performance check evaluation were revised in cooperation with the faculties. These will be used from the spring semester 2023 onwards. The surveys carried out as part of the evaluations have been entirely paper-free since 2022.

## Offering perspectives

The war in Ukraine has posed some new challenges for the University of Bern. The University reacted to the situation and introduced a preparatory year for Ukrainian students in a quick and straightforward manner. At the same time, projects abroad also restarted, leading to a strengthening of international exchanges.

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

### **An unexpected challenge – taking in students from Ukraine**

Among the people seeking refuge in Switzerland following the Russian attack on Ukraine, many were students. Those who were already registered at Ukrainian universities were accepted as exchange students at the University of Bern quickly and with a minimum red tape. Greater difficulties arose when it came to admitting students into a degree program who had a Ukrainian university entrance certificate but did not meet the other admission requirements for studying at the University of Bern. The University then decided to implement a pilot project for this group with the launch of a preparatory year intended to offer those who complete it successfully the prospect of studying at the University of Bern.

The preparatory year for Ukrainian students was developed in the spring of 2022, with a great deal of work involved under a tight schedule. The process was marked by short decision-making paths and fast, pragmatic solutions. Critically important was the rapid provision of funding, partly from the Canton of Bern and partly from the University. Over 30 people from inside and outside the University were involved. Lessons started in August 2022 with an intensive language course. A total of 12 people were admitted to the program. The goal is to develop their general study skills through introductory events in a range of directions coupled with the intensive learning of language skills. After completing the course successfully, the students can then apply for registration in a bachelor degree course at the University of Bern.

Acquisition of the language skills necessary for studies – in other words, German at C1 level (with B1 level required for starting the preparatory year) – proved a

hard nut to crack. In order to achieve this ambitious goal within one year, three principles are followed – intensive language lessons with very experienced tutors, further exploration of the taught material in tutorials, and allowing the participants to shape their own learning process independently.

The last of these principles is a challenge, as continuous assessments, independently devised learning projects (e.g. presentations) and working with portfolios are new to the participants. As a result, in-depth explanation and preparation of the academic requirements are required. This also includes teaching intercultural skills in special courses. Those responsible are required to act in an empathetic, intercultural sensitive way and to challenge the students. This is a learning process for everyone involved. The University of Bern hopes to take the experiences gained in the preparatory year and use these for the fruitful integration of student refugees of all nationalities in future.

### **Back to in-person teaching – added opportunities for exchange**

While the war in Ukraine posed some new challenges for the University of Bern, 2022 also became known as the year after COVID and opened the door to new opportunities. New channels were launched and existing formats expanded in the field of academic talent and career development. Following restrictions due to the pandemic in previous years, the return to in-person teaching led to a lively exchange of information and experience, which in turn was reflected by the keen interest in these offerings and the positive feedback received.

“With the new UniBE Short Travel Grants for supporting research trips, early career researchers have once again been given the opportunity to carry out projects abroad.”

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With the new UniBE Short Travel Grants for supporting research trips, early career researchers have once again been given the opportunity to carry out projects abroad and to expand their international networks. The new courses for doctorate supervision focused on the core topics of challenges and content associated with good supervision. These courses offered the opportunity to reflect on one's own role as a supervisor and for the interdisciplinary exchange of experiences between the participants. In terms of non-academic career development, it was again possible to hold the major Night of Starting Careers event. Around 800 students and doctoral students from all fields of study took the opportunity to expand their job application skills and make contact with employers. The talks on starting careers with alumni from various fields of study were particularly popular, and were carried out in cooperation with the respective student representatives.

## Competitiveness still jeopardized

While basic funding at the University of Bern remains stable, there is the risk of a structural deficit in the medium term. In order to remain attractive and competitive internationally, the availability of an adequate infrastructure also has to be secured.

By Markus Brönnimann, Administrative Director

### Finances

The University of Bern can continue to count on stable basic funding by the Canton of Bern and the federal government. This is important for the University. If it wants to assert itself on a national and international level, growth and development are essential. Basic funding has seen little to no growth over the years. As early as the medium term, a structural deficit will arise in this area due to underfunding. There is the risk that the University of Bern will lose its current competitive position in the education and research market, which would be damaging to the entire region of Bern.

During the year under review, the Canton of Bern's contribution amounted to CHF 326.3 million compared to the University's total revenue of CHF 947.5 million. In total, there was a deficit of CHF 8.7 million. The result attributable to basic funding was a loss of CHF 19.4 million. In terms of external funding and funds, the positive results were diminished by the fall in the stock market.

The University still has capital reserves from basic funding at its disposal. This result can therefore be compensated for. In the event of further deficits in future, these reserves will be exhausted in just a few years. There is the risk that the reserves from external funding will then have to be used – contrary to the system – for financing the basic mandate, meaning they can no longer be used for investing in innovations.

### Infrastructure

The availability of an adequate infrastructure is an important competitive factor for a university, particularly in terms of research. The importance of infrastructure has increased further due to the lack of access to

European research networks, which has been denied to us due to political reasons. We can only continue to attract the best researchers and their projects to Bern if we are able to also offer specialist infrastructure on time and according to demand.

Unfortunately, the shortage of space at the University continues to increase, particularly in heavily equipped and specialist buildings. Under the current conditions, the Canton is unable to provide the urgently needed space. Investment is lacking and we are confronted with extremely long planning and implementation times.

The shortage of space not only severely limits the University in terms of executing its strategy – it also prevents opportunities from being used in the first place. We then lose talented researchers or cannot take on exciting projects, meaning they look elsewhere with our competitors. This is not only damaging to the University, but also has a significant impact on the Canton in the medium and long term.

There is a major bottleneck in maintaining the 130 buildings used by the University. In close collaboration with the Office for Land and Buildings (AGG) at the Canton of Bern, certain tasks have been taken over by the University initially. This speeds up the process and utilizes established know-how. We would like to take this opportunity to underline the excellent, constructive cooperation with our colleagues from the AGG.

At the end of 2022, Stefan Rufer took over from Susanna Krähenbühl as Head of the Building Development Office. Over the past 18 years, Susanna Krähenbühl has played a significant role in developing



“We can only continue to attract the best researchers and their projects to Bern if we are able to also offer specialist infrastructure on time and according to demand.”

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infrastructure at the University of Bern and has made a major, visible contribution toward the successful implementation of the Strategy 3012. We would like to offer our thanks for her dedication and meticulous work, and wish her all the best for the future.

#### **Digitalization**

Following further agreements with the faculties, the new digitalization strategy has now been adopted. This strategy focuses on the core value of “People in Digital Transformation”. With this guiding theme in mind, the University has established a unique selling point of significant societal relevance with which the potential of a comprehensive university can be utilized. In doing so, digitalization is both the object and subject of teaching and research. The necessary funding and infrastructure required for a successful digital transformation now have to be provided. The University is planning investments of up to CHF 50 million for these efforts over the next five years.

#### **“Future of Work” workshop**

In summer 2022, a large group of University leaders came together with external partners from politics and administration to explore the future of work. As part of a “syntegration”, the workshop looked at the consequences of changing framework conditions for working at the University, and what we have to do today to ensure that we are still competitive in 10 to 20 years. Twelve areas were identified here and initial solutions developed. These will now be explored in more detail in the Fit for Future program.

| University funding in 2022                            |                |               |
|---|----------------|---------------|
| Amounts in CHF thousand                               | 2022           | Share         |
| <b>Basic funding</b> <sup>1</sup>                     | <b>581,223</b> | <b>61.3%</b>  |
| Contribution from the Canton of Bern                  | 326,340        | 34.4%         |
| Intercantonal University Agreement (IUV) <sup>2</sup> | 123,410        | 13.0%         |
| Contributions from the Swiss Federal Government       | 100,305        | 10.6%         |
| Income from fees and internal billing                 | 31,169         | 3.3%          |
| – Income from fees                                    | 19,968         | 2.1%          |
| – Miscellaneous                                       | 11,201         | 1.2%          |
| (+/-) Profit / (-) Loss                               | -19,437        |               |
| <b>External funding</b> <sup>1</sup>                  | <b>366,254</b> | <b>38.7%</b>  |
| Promotion of research                                 | 147,326        | 15.5%         |
| – Swiss National Science Foundation (SNSF)            | 113,177        | 11.9%         |
| – Innosuisse  | 3,234          | 0.3%          |
| – EU research programs                                | 19,253         | 2.0%          |
| – Other international research funding                | 11,662         | 1.2%          |
| Publicly funded departmental research                 | 15,553         | 1.6%          |
| Private sector funding <sup>3</sup>                   | 45,506         | 4.8%          |
| Miscellaneous income                                  | 157,869        | 16.7%         |
| – Continuing education                                | 10,578         | 1.1%          |
| – Service centers                                     | 80,760         | 8.5%          |
| – Other services and internal billing                 | 66,530         | 7.0%          |
| (+/-) Profit / (-) Loss                               | +10,729        |               |
| <b>Total income</b>                                   | <b>947,477</b> | <b>100.0%</b> |
| <b>Total expenditure</b>                              | <b>956,186</b> |               |
| <b>Year-end result (+) Profit / (-) Loss</b>          | <b>-8,709</b>  |               |

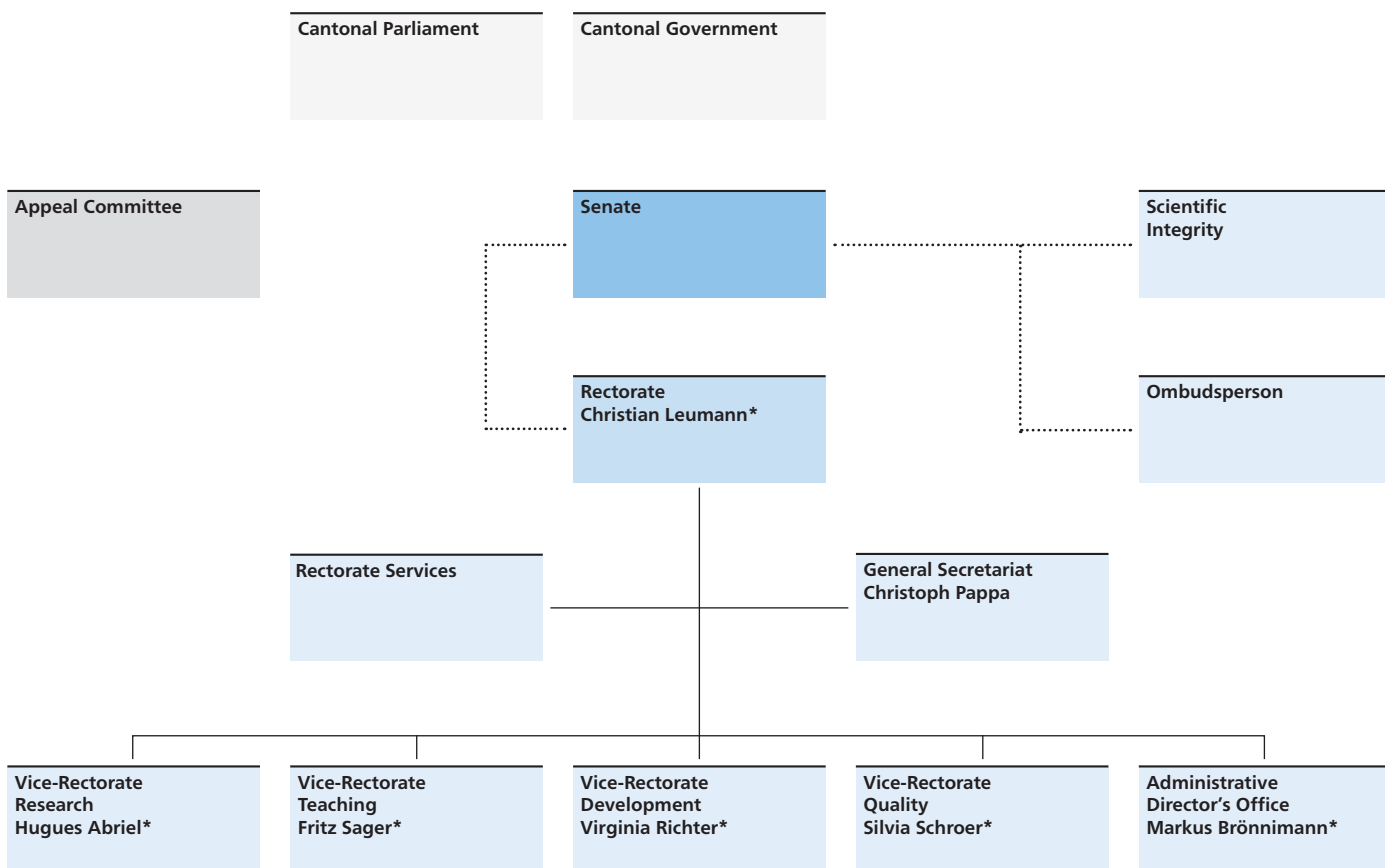
<sup>1</sup> **Basic funding / external funding:** The income generated by the University, which serves as the University's structural basic funding, counts as basic funding. All other income is recorded as external funding. Since income is broken down into basic and external funding, the comparability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

<sup>2</sup> **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.

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



# Organization chart



| Faculties                            |  |   |                                 |                              |                              |                                 |                             |
|--------------------------------------|--|---|---------------------------------|------------------------------|------------------------------|---------------------------------|-----------------------------|
| Theology<br>Rainer<br>Hirsch-Luipold | Law<br>Marianne<br>Johanna<br>Lehmkuhl | Business,<br>Economics and<br>Social Science<br>Adrian Vatter | Medicine<br>Claudio<br>Bassetti | Vetsuisse<br>David<br>Spreng | Humanities<br>Gabriele Rippl | Human Sciences<br>Stefan Troche | Science<br>Marco<br>Herwegh |

|                                |   |
|--------------------------------|---|
| 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 Centre 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 Executive Board

# University Executive Board



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**Prof. Fritz Sager**  
Vice-Rector for Teaching

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**Prof. Christian Leumann**  
Rector

---

**Dr. Christoph Pappa**  
Secretary General

---

**Prof. Silvia Schroer**  
Vice-Rector for Quality

---

**Prof. Hugues Abriel**  
Vice-Rector for Research

---

**Prof. Virginia Richter**  
Vice-Rector for Development

---

**Markus Brönnimann**  
Administrative Director

## Heads of Faculty

---

**Prof. Rainer Hirsch-Luipold**  
Dean of the Faculty of Theology



---

**Prof. Marianne Lehmkuhl**  
Dean of the Faculty of Law



---

**Prof. Adrian Vatter**  
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



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**Prof. Stefan Troche**  
Dean of the Faculty of Human  
Sciences



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**Prof. Marco Herwegh**  
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 is comprised of 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.

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### Chair

**Prof. Christian Leumann**  
Rector

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### Faculties

**Prof. Rainer Hirsch-Luipold**  
Dean of the Faculty of Theology

**Prof. Marianne Johanna Lehmkuhl**  
Dean of the Faculty of Law

**Prof. Susan Emmenegger**  
Delegate of the Faculty of Law

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

**Prof. Thomas Myrach**  
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 Faculty

**Prof. Marco Herwegh**  
Dean of the Faculty of Science

**Prof. Doris Rentsch**  
Delegate of the Faculty of Science

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### Interfaculty and University-wide units

**Prof. Manfred Elsig**  
Delegate

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### Association of Lecturers (VDD)

**Dr. Marc Zibung**  
Delegate

**PD Dr. Alma Brodersen**  
Delegate

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### Association of Teaching and Research Assistants (VAA)

**Bruno Biermann**  
Delegate

**Daniela Feller**  
Delegate

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### Students (SUB)

**Mara Hofer**  
Delegate

**Livio Vetter**  
Delegate

**Sophie Karrer**  
Delegate

**Julia Wess**  
Delegate

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### Members in an advisory capacity

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#### University Executive Board

**Prof. Fritz Sager**  
Vice-Rector for Teaching

**Prof. Hugues Abriel**  
Vice-Rector for Research

**Prof. Silvia Schroer**  
Vice-Rector for Quality

**Prof. Virginia Richter**  
Vice-Rector for Development

**Markus Brönnimann**  
Administrative Director

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#### Secretary General

**Dr. Christoph Pappa**  
Secretary General

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#### Administrative and technical staff

**Sylvia Kilchenmann**  
Delegate

**Franziska Mäusli**  
Delegate

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#### Honorary members of the Senate

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

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### Permanent guests

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#### Office for Gender Equality

**Claudia Willen**  
Co-Head of the Office for Gender  
Equality

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#### Communication & Marketing Office

**Christian Degen**  
Head of the Communication &  
Marketing Office

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#### General Secretariat

**Marion Frost**  
Secretary

**Flurina Stettler**  
Secretary

As of Dec. 31, 2022

# Statistics



## Students

### Students by level of study (2022 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.      |
| <b>Total</b>                                       | <b>19,297</b> | <b>59%</b> | <b>12%</b> | <b>35%</b> | <b>8,056</b>      | <b>59%</b> | <b>3%</b> | <b>48%</b> | <b>4,610</b>    | <b>60%</b> | <b>11%</b> | <b>39%</b> | <b>3,371</b> | <b>54%</b> | <b>43%</b> | <b>23%</b> | <b>3,260</b>         | <b>61%</b> | <b>3%</b> |
| Faculty of Theology                                | 363           | 53%        | 12%        | 24%        | 42                | 62%        | 2%        | 76%        | 39              | 77%        | 13%        | 54%        | 57           | 47%        | 58%        | 18%        | 225                  | 49%        | 2%        |
| Faculty of Law                                     | 2,208         | 59%        | 6%         | 45%        | 954               | 64%        | 3%        | 57%        | 551             | 62%        | 8%         | 48%        | 190          | 38%        | 18%        | 43%        | 513                  | 56%        | 4%        |
| Faculty of Business, Economics and Social Sciences | 2,566         | 41%        | 6%         | 40%        | 1,297             | 41%        | 4%        | 54%        | 577             | 44%        | 8%         | 47%        | 157          | 46%        | 37%        | 30%        | 535                  | 35%        | 0%        |
| Faculty of Medicine                                | 4,139         | 59%        | 18%        | 31%        | 1,148             | 63%        | 3%        | 41%        | 1,093           | 56%        | 6%         | 40%        | 1,543        | 58%        | 40%        | 23%        | 355                  | 63%        | 4%        |
| Vetsuisse Faculty Bern                             | 569           | 82%        | 15%        | 25%        | 245               | 84%        | 1%        | 28%        | 139             | 91%        | 1%         | 32%        | 185          | 72%        | 44%        | 15%        | 0                    | 0%         | 0%        |
| Faculty of Humanities                              | 2,144         | 63%        | 14%        | 40%        | 1,119             | 64%        | 4%        | 50%        | 600             | 64%        | 16%        | 37%        | 379          | 58%        | 40%        | 22%        | 46                   | 54%        | 4%        |
| Faculty of Human Sciences                          | 4,215         | 73%        | 5%         | 26%        | 1,775             | 68%        | 3%        | 38%        | 897             | 74%        | 7%         | 35%        | 174          | 66%        | 29%        | 31%        | 1,369                | 79%        | 4%        |
| Faculty of Science                                 | 3,093         | 46%        | 22%        | 38%        | 1,476             | 48%        | 3%        | 53%        | 714             | 49%        | 28%        | 35%        | 686          | 41%        | 61%        | 17%        | 217                  | 39%        | 6%        |

### Trend in number of students by level of study and gender

| Number of students   |            | 2019          |      |        |               | 2020       |      |        |               | 2021       |      |        |               | 2022       |      |        |             | Difference  |   |  |
|----------------------|------------|---------------|------|--------|---------------|------------|------|--------|---------------|------------|------|--------|---------------|------------|------|--------|-------------|-------------|---|--|
|                      |            | All           | Male | Female |               | All        | Male | Female |               | All        | Male | Female |               | All        | Male | Female |             | 2019 – 2022 | % |  |
| <b>Total</b>         | <b>All</b> | <b>18,576</b> |      |        | <b>19,230</b> | <b>+4%</b> |      |        | <b>19,441</b> | <b>+1%</b> |      |        | <b>19,297</b> | <b>-1%</b> |      |        | <b>+721</b> | <b>+4%</b>  |   |  |
|                      | Male       | 43%           |      |        | 42%           |            |      |        | 42%           |            |      |        | 41%           |            |      |        |             |             |   |  |
|                      | Female     | 57%           |      |        | 58%           |            |      |        | 58%           |            |      |        | 59%           |            |      |        |             |             |   |  |
| Bachelor's degree    | <b>All</b> | <b>7,799</b>  |      |        | <b>8,240</b>  | <b>+6%</b> |      |        | <b>8,168</b>  | <b>-1%</b> |      |        | <b>8,056</b>  | <b>-1%</b> |      |        | <b>+257</b> | <b>+3%</b>  |   |  |
|                      | Male       | 43%           |      |        | 43%           |            |      |        | 41%           |            |      |        | 41%           |            |      |        |             |             |   |  |
|                      | Female     | 57%           |      |        | 57%           |            |      |        | 59%           |            |      |        | 59%           |            |      |        |             |             |   |  |
| Master's degree      | <b>All</b> | <b>4,611</b>  |      |        | <b>4,625</b>  | <b>0%</b>  |      |        | <b>4,681</b>  | <b>+1%</b> |      |        | <b>4,610</b>  | <b>-2%</b> |      |        | <b>-1</b>   | <b>0%</b>   |   |  |
|                      | Male       | 42%           |      |        | 41%           |            |      |        | 41%           |            |      |        | 40%           |            |      |        |             |             |   |  |
|                      | Female     | 58%           |      |        | 59%           |            |      |        | 59%           |            |      |        | 60%           |            |      |        |             |             |   |  |
| Doctorate            | <b>All</b> | <b>3,093</b>  |      |        | <b>3,261</b>  | <b>+5%</b> |      |        | <b>3,315</b>  | <b>+2%</b> |      |        | <b>3,371</b>  | <b>+2%</b> |      |        | <b>+278</b> | <b>+9%</b>  |   |  |
|                      | Male       | 48%           |      |        | 46%           |            |      |        | 46%           |            |      |        | 46%           |            |      |        |             |             |   |  |
|                      | Female     | 52%           |      |        | 54%           |            |      |        | 54%           |            |      |        | 54%           |            |      |        |             |             |   |  |
| Continuing education | <b>All</b> | <b>3,073</b>  |      |        | <b>3,104</b>  | <b>+1%</b> |      |        | <b>3,277</b>  | <b>+6%</b> |      |        | <b>3,260</b>  | <b>-1%</b> |      |        | <b>+187</b> | <b>+6%</b>  |   |  |
|                      | Male       | 39%           |      |        | 39%           |            |      |        | 37%           |            |      |        | 39%           |            |      |        |             |             |   |  |
|                      | Female     | 61%           |      |        | 61%           |            |      |        | 63%           |            |      |        | 61%           |            |      |        |             |             |   |  |

More statistics are available at [www.statistik.unibe.ch](http://www.statistik.unibe.ch)

## New students by level of study (2022 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.      |
| <b>Total</b>                                       | <b>5,036</b> | <b>60%</b> | <b>10%</b> | <b>37%</b> | <b>2,409</b>      | <b>62%</b> | <b>3%</b> | <b>47%</b> | <b>1,372</b>    | <b>62%</b> | <b>13%</b> | <b>37%</b> | <b>615</b> | <b>58%</b> | <b>39%</b> | <b>23%</b> | <b>640</b>           | <b>54%</b> | <b>3%</b> |
| Faculty of Theology                                | 45           | 64%        | 7%         | 38%        | 7                 | 86%        | 0%        | 71%        | 6               | 100%       | 0%         | 83%        | 6          | 50%        | 50%        | 33%        | 26                   | 54%        | 0%        |
| Faculty of Law                                     | 520          | 65%        | 5%         | 51%        | 271               | 65%        | 4%        | 58%        | 121             | 68%        | 8%         | 47%        | 13         | 46%        | 8%         | 23%        | 115                  | 63%        | 6%        |
| Faculty of Business, Economics and Social Sciences | 700          | 41%        | 4%         | 40%        | 358               | 43%        | 2%        | 57%        | 143             | 46%        | 10%        | 44%        | 24         | 54%        | 38%        | 33%        | 175                  | 33%        | 0%        |
| Faculty of Medicine                                | 1,183        | 61%        | 15%        | 31%        | 362               | 65%        | 3%        | 38%        | 382             | 58%        | 8%         | 34%        | 399        | 60%        | 33%        | 24%        | 40                   | 70%        | 8%        |
| Vetsuisse Faculty Bern                             | 166          | 86%        | 8%         | 27%        | 77                | 88%        | 1%        | 23%        | 64              | 88%        | 2%         | 36%        | 25         | 76%        | 48%        | 16%        | 0                    | 0%         | 0%        |
| Faculty of Humanities                              | 472          | 66%        | 12%        | 41%        | 252               | 68%        | 6%        | 52%        | 140             | 69%        | 19%        | 34%        | 39         | 54%        | 38%        | 26%        | 41                   | 54%        | 5%        |
| Faculty of Human Sciences                          | 1,033        | 74%        | 4%         | 31%        | 574               | 71%        | 2%        | 39%        | 275             | 76%        | 5%         | 33%        | 23         | 78%        | 35%        | 26%        | 161                  | 79%        | 1%        |
| Faculty of Science                                 | 917          | 49%        | 20%        | 40%        | 508               | 53%        | 5%        | 51%        | 241             | 49%        | 37%        | 35%        | 86         | 42%        | 70%        | 14%        | 82                   | 32%        | 5%        |

## Trend in new students by level of study and gender

| Number<br>New students |        | Number |       |      |       |             |             |      | Difference |      |
|------------------------|--------|--------|-------|------|-------|-------------|-------------|------|------------|------|
|                        |        | 2019   | 2020  | 2021 | 2022  | 2019 - 2022 | 2020 - 2022 |      |            |      |
| Total                  | All    | 5,152  | 5,300 | +3%  | 5,521 | +4%         | 5,036       | -9%  | -116       | -2%  |
|                        | Male   | 41%    | 42%   |      | 41%   |             | 40%         |      |            |      |
|                        | Female | 59%    | 58%   |      | 59%   |             | 60%         |      |            |      |
| Bachelor's degree      | All    | 2,509  | 2,689 | +7%  | 2,633 | -2%         | 2,409       | -9%  | -100       | -4%  |
|                        | Male   | 40%    | 41%   |      | 40%   |             | 38%         |      |            |      |
|                        | Female | 60%    | 59%   |      | 60%   |             | 62%         |      |            |      |
| Master's degree        | All    | 1,333  | 1,316 | -1%  | 1,416 | +8%         | 1,372       | -3%  | +39        | +3%  |
|                        | Male   | 40%    | 41%   |      | 42%   |             | 38%         |      |            |      |
|                        | Female | 60%    | 59%   |      | 58%   |             | 62%         |      |            |      |
| Doctorate              | All    | 592    | 660   | +11% | 613   | -7%         | 615         | 0%   | +23        | +4%  |
|                        | Male   | 43%    | 43%   |      | 41%   |             | 42%         |      |            |      |
|                        | Female | 57%    | 57%   |      | 59%   |             | 58%         |      |            |      |
| Continuing education   | All    | 718    | 635   | -12% | 859   | +35%        | 640         | -25% | -78        | -11% |
|                        | Male   | 45%    | 45%   |      | 42%   |             | 46%         |      |            |      |
|                        | Female | 55%    | 55%   |      | 58%   |             | 54%         |      |            |      |

 More statistics are available at [www.statistik.unibe.ch](http://www.statistik.unibe.ch)

## Students

## Degrees in 2022

|  | Total        |            |            | Bachelor's degree |            |           | Master's degree |            |           | Doctorate  |            |            | Continuing education <sup>1</sup> |            |           | Habilitation |            |            |
|--|--------------|------------|------------|-------------------|------------|-----------|-----------------|------------|-----------|------------|------------|------------|-----------------------------------|------------|-----------|--------------|------------|------------|
|  | All          | ♀          | Fgn.       | All               | ♀          | Fgn.      | All             | ♀          | Fgn.      | All        | ♀          | Fgn.       | All                               | ♀          | Fgn.      | All          | ♀          | Fgn.       |
| <b>Total</b>                                       | <b>4,731</b> | <b>59%</b> | <b>12%</b> | <b>1,604</b>      | <b>63%</b> | <b>3%</b> | <b>1,566</b>    | <b>60%</b> | <b>8%</b> | <b>728</b> | <b>56%</b> | <b>41%</b> | <b>759</b>                        | <b>55%</b> | <b>5%</b> | <b>74</b>    | <b>32%</b> | <b>57%</b> |
| Faculty of Theology                                | 69           | 57%        | 3%         | 12                | 75%        | 0%        | 6               | 67%        | 0%        | 5          | 20%        | 20%        | 44                                | 57%        | 0%        | 2            | 0%         | 50%        |
| Faculty of Law                                     | 571          | 61%        | 4%         | 197               | 63%        | 3%        | 244             | 61%        | 5%        | 16         | 38%        | 25%        | 114                               | 60%        | 6%        | 0            | 0%         | 0%         |
| Faculty of Business, Economics and Social Sciences | 736          | 42%        | 4%         | 224               | 48%        | 3%        | 237             | 44%        | 5%        | 15         | 53%        | 47%        | 259                               | 36%        | 1%        | 1            | 0%         | 0%         |
| Faculty of Medicine                                | 1,282        | 59%        | 18%        | 345               | 64%        | 4%        | 341             | 55%        | 4%        | 451        | 58%        | 39%        | 93                                | 73%        | 7%        | 52           | 27%        | 56%        |
| Vetsuisse Faculty Bern                             | 174          | 85%        | 20%        | 65                | 88%        | 2%        | 44              | 86%        | 2%        | 62         | 82%        | 48%        | 0                                 | 0%         | 0%        | 3            | 67%        | 100%       |
| Faculty of Humanities                              | 415          | 70%        | 9%         | 203               | 73%        | 2%        | 159             | 69%        | 13%       | 34         | 59%        | 35%        | 16                                | 69%        | 9%        | 3            | 67%        | 0%         |
| Faculty of Human Sciences                          | 816          | 73%        | 6%         | 327               | 71%        | 3%        | 287             | 75%        | 6%        | 37         | 51%        | 27%        | 160                               | 79%        | 5%        | 5            | 60%        | 80%        |
| Faculty of Science                                 | 668          | 48%        | 20%        | 231               | 48%        | 4%        | 248             | 54%        | 21%       | 108        | 41%        | 58%        | 73                                | 41%        | 7%        | 8            | 38%        | 63%        |

<sup>1</sup> Master MAS 221 (139 women), Diploma DAS 36 (24 women), Certificate CAS 502 (258 women), Other 0 (0 women)

## Trend in new degrees by level of study and gender

| Number of degrees    |            |              |              |             |              | Difference  |              |             |             |             |
|----------------------|------------|--------------|--------------|-------------|--------------|-------------|--------------|-------------|-------------|-------------|
|                      |            | 2019         | 2020         | 2021        | 2022         | 2019 – 2022 |              |             |             |             |
| <b>Total</b>         | <b>All</b> | <b>4,463</b> | <b>4,609</b> | <b>+3%</b>  | <b>4,691</b> | <b>+2%</b>  | <b>4,731</b> | <b>+1%</b>  | <b>+268</b> | <b>+6%</b>  |
|                      | Male       | 43%          | 43%          |             | 44%          |             | 41%          |             |             |             |
|                      | Female     | 57%          | 57%          |             | 56%          |             | 59%          |             |             |             |
| Bachelor's degree    | <b>All</b> | <b>1,534</b> | <b>1,539</b> | <b>0%</b>   | <b>1,667</b> | <b>+8%</b>  | <b>1,604</b> | <b>-4%</b>  | <b>+70</b>  | <b>+5%</b>  |
|                      | Male       | 40%          | 40%          |             | 44%          |             | 37%          |             |             |             |
|                      | Female     | 60%          | 60%          |             | 56%          |             | 63%          |             |             |             |
| Master's degree      | <b>All</b> | <b>1,570</b> | <b>1,558</b> | <b>-1%</b>  | <b>1,603</b> | <b>+3%</b>  | <b>1,566</b> | <b>-2%</b>  | <b>-4</b>   | <b>0%</b>   |
|                      | Male       | 41%          | 41%          |             | 42%          |             | 40%          |             |             |             |
|                      | Female     | 59%          | 59%          |             | 58%          |             | 60%          |             |             |             |
| Doctorate            | <b>All</b> | <b>637</b>   | <b>746</b>   | <b>+17%</b> | <b>725</b>   | <b>-3%</b>  | <b>728</b>   | <b>0%</b>   | <b>+91</b>  | <b>+14%</b> |
|                      | Male       | 44%          | 49%          |             | 42%          |             | 44%          |             |             |             |
|                      | Female     | 56%          | 51%          |             | 58%          |             | 56%          |             |             |             |
| Continuing education | <b>All</b> | <b>630</b>   | <b>681</b>   | <b>+8%</b>  | <b>623</b>   | <b>-9%</b>  | <b>759</b>   | <b>+22%</b> | <b>+129</b> | <b>+20%</b> |
|                      | Male       | 49%          | 48%          |             | 47%          |             | 45%          |             |             |             |
|                      | Female     | 51%          | 52%          |             | 53%          |             | 55%          |             |             |             |
| Habilitation         | <b>All</b> | <b>92</b>    | <b>85</b>    | <b>-8%</b>  | <b>73</b>    | <b>-14%</b> | <b>74</b>    | <b>+1%</b>  | <b>-18</b>  | <b>-20%</b> |
|                      | Male       | 66%          | 66%          |             | 58%          |             | 68%          |             |             |             |
|                      | Female     | 34%          | 34%          |             | 42%          |             | 32%          |             |             |             |

More statistics are available at [www.statistik.unibe.ch](http://www.statistik.unibe.ch)

## Employees

Full-time equivalents at the University in 2022 (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    |
| <b>Total</b>                                       | <b>5,076</b> | <b>53%</b> | <b>38%</b> | <b>525</b>     | <b>30%</b> | <b>52%</b> | <b>213</b> | <b>37%</b> | <b>35%</b> | <b>2,457</b>                   | <b>53%</b> | <b>50%</b> | <b>1,881</b>              | <b>61%</b> | <b>19%</b> |
| Faculty of Theology                                | 68           | 57%        | 48%        | 13             | 38%        | 64%        | 9          | 48%        | 24%        | 40                             | 60%        | 57%        | 7                         | 86%        | 2%         |
| Faculty of Law                                     | 196          | 51%        | 23%        | 34             | 28%        | 29%        | 14         | 33%        | 26%        | 119                            | 52%        | 23%        | 28                        | 84%        | 13%        |
| Faculty of Business, Economics and Social Sciences | 264          | 45%        | 34%        | 48             | 15%        | 67%        | 15         | 35%        | 36%        | 168                            | 48%        | 29%        | 33                        | 79%        | 10%        |
| Faculty of Medicine                                | 1,600        | 57%        | 41%        | 143            | 25%        | 44%        | 58         | 38%        | 33%        | 735                            | 55%        | 59%        | 664                       | 68%        | 22%        |
| Vetsuisse Faculty Bern                             | 467          | 70%        | 35%        | 38             | 45%        | 55%        | 17         | 36%        | 39%        | 214                            | 70%        | 52%        | 198                       | 77%        | 13%        |
| Faculty of Humanities                              | 404          | 58%        | 43%        | 80             | 52%        | 63%        | 27         | 54%        | 44%        | 255                            | 60%        | 40%        | 43                        | 60%        | 19%        |
| Faculty of Human Sciences                          | 235          | 56%        | 30%        | 27             | 34%        | 56%        | 35         | 42%        | 31%        | 146                            | 61%        | 28%        | 27                        | 73%        | 12%        |
| Faculty of Science                                 | 1,160        | 37%        | 50%        | 139            | 20%        | 53%        | 33         | 14%        | 40%        | 703                            | 41%        | 62%        | 285                       | 40%        | 20%        |
| Central Administration                             | 681          | 58%        | 18%        | 2              | 100%       | 0%         | 7          | 36%        | 37%        | 76                             | 72%        | 20%        | 597                       | 56%        | 17%        |

## Trend in full-time equivalents by staff group and gender

| Number of full-time equivalents |        | 2019  |      |        |         | 2020  |      |        |         | 2021  |      |        |         | 2022  |      |        |         | Difference  |             |
|---------------------------------|--------|-------|------|--------|---------|-------|------|--------|---------|-------|------|--------|---------|-------|------|--------|---------|-------------|-------------|
|                                 |        | All   | Male | Female | Foreign | All   | Male | Female | Foreign | All   | Male | Female | Foreign | All   | Male | Female | Foreign | 2019 – 2022 | 2020 – 2022 |
| Total                           | All    | 4,719 | 49%  | 51%    | 38%     | 4,855 | 48%  | 52%    | 52%     | 5,050 | 48%  | 52%    | 50%     | 5,076 | 47%  | 53%    | 50%     | +357        | +8%         |
|                                 | Male   |       | 49%  |        |         | 48%   |      |        |         | 48%   |      |        | 47%     |       |      |        |         |             |             |
|                                 | Female |       | 51%  |        |         | 52%   |      |        |         | 52%   |      |        | 53%     |       |      |        |         |             |             |
| Professorships                  | All    | 517   | 76%  | 24%    | 64%     | 524   | 73%  | 27%    | 28%     | 529   | 72%  | 28%    | 30%     | 525   | 70%  | 30%    | 29%     | +8          | +1%         |
|                                 | Male   |       | 76%  |        |         | 73%   |      |        |         | 72%   |      |        | 70%     |       |      |        |         |             |             |
|                                 | Female |       | 24%  |        |         | 27%   |      |        |         | 28%   |      |        | 30%     |       |      |        |         |             |             |
| Lecturers                       | All    | 249   | 62%  | 38%    | 36%     | 239   | 64%  | 36%    | 36%     | 208   | 64%  | 36%    | 37%     | 213   | 63%  | 37%    | 40%     | -36         | -14%        |
|                                 | Male   |       | 62%  |        |         | 64%   |      |        |         | 64%   |      |        | 63%     |       |      |        |         |             |             |
|                                 | Female |       | 38%  |        |         | 36%   |      |        |         | 36%   |      |        | 37%     |       |      |        |         |             |             |
| Teaching & research assistants  | All    | 2,171 | 49%  | 51%    | 50%     | 2,268 | 48%  | 52%    | 52%     | 2,439 | 48%  | 52%    | 53%     | 2,457 | 47%  | 53%    | 50%     | +286        | +13%        |
|                                 | Male   |       | 49%  |        |         | 48%   |      |        |         | 48%   |      |        | 47%     |       |      |        |         |             |             |
|                                 | Female |       | 51%  |        |         | 52%   |      |        |         | 52%   |      |        | 53%     |       |      |        |         |             |             |
| Administration & services       | All    | 1,782 | 38%  | 62%    | 62%     | 1,824 | 38%  | 62%    | 61%     | 1,874 | 39%  | 61%    | 61%     | 1,881 | 39%  | 61%    | 61%     | +99         | +6%         |
|                                 | Male   |       | 38%  |        |         | 38%   |      |        |         | 39%   |      |        | 39%     |       |      |        |         |             |             |
|                                 | Female |       | 62%  |        |         | 62%   |      |        |         | 61%   |      |        | 61%     |       |      |        |         |             |             |

More statistics are available at [www.statistik.unibe.ch](http://www.statistik.unibe.ch)

# Annual financial statements

# Financial Statements<sup>1</sup> 2022 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, 2022  | Dec. 31, 2021  | Change         |               |
|---------------------------------------|------|----------------|----------------|----------------|---------------|
| Cash and cash equivalents             | 1    | 66,256         | 12,013         | 54,242         | 451.5%        |
| Financial management current accounts | 2    | 378,298        | 494,466        | -116,168       | -23.5%        |
| Trade receivables                     | 3    | 33,333         | 28,395         | 4,938          | 17.4%         |
| Other current receivables             | 4    | 17,157         | 14,655         | 2,503          | 17.1%         |
| Current financial investments         | 5    | 0              | 455            | -455           | -100.0%       |
| Inventories and work in progress      | 6    | 8,213          | 6,853          | 1,360          | 19.9%         |
| Prepaid expenses and accrued income   | 7    | 62,147         | 58,190         | 3,957          | 6.8%          |
| <b>Current assets</b>                 |      | <b>565,405</b> | <b>615,027</b> | <b>-49,622</b> | <b>-8.1%</b>  |
| Financial investments                 | 8    | 110,892        | 89,099         | 21,793         | 24.5%         |
| Property, plant and equipment         | 9    | 72,998         | 63,979         | 9,019          | 14.1%         |
| Intangible assets                     | 10   | 10,355         | 11,715         | -1,360         | -11.6%        |
| <b>Non-current assets</b>             |      | <b>194,245</b> | <b>164,793</b> | <b>29,452</b>  | <b>17.9%</b>  |
| <b>Total assets</b>                   |      | <b>759,650</b> | <b>779,820</b> | <b>-20,171</b> | <b>-2.6%</b>  |
| Trade payables                        | 11   | 38,299         | 22,192         | 16,108         | 72.6%         |
| Other current liabilities             | 12   | 3,000          | 1,968          | 1,032          | 52.4%         |
| Current financial liabilities         | 13   | 459            | 24,129         | -23,671        | -98.1%        |
| Commitments to external funding       | 14   | 182,771        | 180,890        | 1,881          | 1.0%          |
| Current provisions                    | 15   | 17,288         | 18,006         | -718           | -4.0%         |
| Accrued expenses and deferred income  | 16   | 10,373         | 4,475          | 5,898          | 131.8%        |
| <b>Current liabilities</b>            |      | <b>252,190</b> | <b>251,660</b> | <b>530</b>     | <b>0.2%</b>   |
| Non-current financial liabilities     | 17   | 1,205          | 1,631          | -427           | -26.2%        |
| Non-current provisions                | 15   | 20,159         | 27,224         | -7,065         | -26.0%        |
| Retirement benefit liabilities        | 18   | 72,700         | 77,200         | -4,500         | -5.8%         |
| <b>Non-current liabilities</b>        |      | <b>94,063</b>  | <b>106,055</b> | <b>-11,992</b> | <b>-11.3%</b> |
| Accumulated profits                   |      | 422,105        | 401,376        | 20,729         | 5.2%          |
| Year-end result                       |      | -8,709         | 20,729         | -29,438        | -142.0%       |
| <b>Equity</b>                         |      | <b>413,397</b> | <b>422,105</b> | <b>-8,709</b>  | <b>-2.1%</b>  |
| <b>Total liabilities</b>              |      | <b>759,650</b> | <b>779,820</b> | <b>-20,171</b> | <b>-2.6%</b>  |

<sup>1</sup> Any differences in the following tables are due to rounding.

## Income statement

| Amounts in CHF thousand   | Note | 2022           | 2021    | Change  |                |
|---|------|----------------|---------|---------|----------------|
| Contribution from the Canton of Bern under service agreement                          |      | 326,340        | 323,366 | 2,974   | 0.9%           |
| Contributions from the Swiss Federal Government under the Higher Education Act (HFKG) |      | 100,305        | 99,486  | 819     | 0.8%           |
| Contributions from the Intercantonal University Agreement                             |      | 123,410        | 123,631 | -221    | -0.2%          |
| <b>Basic funding or contributions from the public sector</b>                          | 19   | <b>550,054</b> | 546,483 | 3,571   | <b>0.7%</b>    |
| Project contributions from the Swiss National Science Foundation                      |      | 113,177        | 113,569 | -392    | -0.3%          |
| Project contributions from international organizations                                |      | 30,834         | 25,241  | 5,593   | 22.2%          |
| Other project contributions   |      | 67,666         | 62,448  | 5,218   | 8.4%           |
| <b>Project commitments from external funding</b>                                      | 20   | <b>211,677</b> | 201,258 | 10,419  | <b>5.2%</b>    |
| Tuition fees  |      | 18,649         | 19,174  | -525    | -2.7%          |
| Income from ongoing services  |      | 81,589         | 84,047  | -2,458  | -2.9%          |
| Other income  |      | 83,010         | 83,077  | -67     | -0.1%          |
| Discounts   |      | -770           | -817    | 47      | -5.8%          |
| <b>Other income</b>   | 21   | <b>182,478</b> | 185,481 | -3,003  | <b>-1.6%</b>   |
| <b>Total operating income</b>   |      | <b>944,209</b> | 933,222 | 10,988  | <b>1.2%</b>    |
| Salaries  |      | 523,565        | 521,172 | 2,393   | 0.5%           |
| Social security contributions   |      | 95,993         | 95,769  | 224     | 0.2%           |
| Other staff expense   |      | 5,841          | 6,654   | -813    | -12.2%         |
| <b>Staff expense</b>  | 22   | <b>625,399</b> | 623,595 | 1,804   | <b>0.3%</b>    |
| Purchase of equipment   |      | 17,317         | 14,874  | 2,444   | 16.4%          |
| Property and premises expense   |      | 38,731         | 26,229  | 12,503  | 47.7%          |
| Other expense   |      | 109,654        | 102,662 | 6,993   | 6.8%           |
| <b>Administrative and other operating expense</b>                                     | 23   | <b>165,703</b> | 143,764 | 21,940  | <b>15.3%</b>   |
| Contributions for teaching and research in clinical medicine                          |      | 113,613        | 112,347 | 1,266   | 1.1%           |
| Contributions to third parties  |      | 18,617         | 22,224  | -3,607  | -16.2%         |
| <b>Contributions</b>  | 24   | <b>132,230</b> | 134,571 | -2,341  | <b>-1.7%</b>   |
| Depreciation on property, plant and equipment   | 9    | 12,597         | 10,984  | 1,613   | 14.7%          |
| Amortization of intangible assets   | 10   | 1,911          | 3,317   | -1,406  | -42.4%         |
| <b>Total operating expense</b>  |      | <b>937,841</b> | 916,231 | 21,610  | <b>2.4%</b>    |
| Financial income  |      | 3,268          | 5,582   | -2,315  | -41.5%         |
| Financial expense   |      | 18,145         | 1,644   | 16,500  | 1003.6%        |
| Value adjustments on financial investments  | 8    | 200            | 200     |         | 0.0%           |
| <b>Net financial income</b>   | 25   | <b>-15,077</b> | 3,738   | -18,815 | <b>-503.3%</b> |
| <b>Year-end result</b>  |      | <b>-8,709</b>  | 20,729  | -29,438 | <b>-142.0%</b> |

## Cash flow statement

| Amounts in CHF thousand   | 2022           | 2021          |
|---|----------------|---------------|
| <b>Operating activities</b>   |                |               |
| +/- Profit/loss   | -8,709         | 20,729        |
| +/- Share of profits/losses of equity associates  | -1,536         | -36           |
| +/- Depreciation/write-ups on non-current assets  | 14,197         | 14,083        |
| +/- Impairments/reversals of impairments  | 411            | 225           |
| +/- Change in retirement benefit obligation under staff expense                             | -4,500         | -4,500        |
| +/- Increase/decrease in non-cash provisions  | -7,783         | -921          |
| +/- Other non-cash income/expense   | 17,868         | -2,354        |
| +/- Decrease/increase in receivables  | -5,708         | 1,576         |
| +/- Decrease/increase in inventories and work in progress                                   | -1,360         | -128          |
| +/- Decrease/increase in other current receivables and prepaid expenses and accrued income  | -6,510         | -4,361        |
| +/- Increase/decrease in accounts payable   | 16,108         | 3,646         |
| +/- Increase/decrease in other current liabilities and accrued expenses and deferred income | 6,929          | -7,094        |
| +/- Increase/reduction in commitments to third-party grants                                 | 1,881          | 6,287         |
| Cash flow from operating activities   | 21,168         | 27,154        |
| <b>Investing activities</b>   |                |               |
| - Payments for purchase of property, plant and equipment                                    | -21,072        | -28,035       |
| + Receipts from sale of property, plant and equipment                                       | 416            | 52            |
| - Payments for purchase of current and non-current financial investments                    | -68,773        | -3,715        |
| + Receipts from sale of current and non-current financial investments                       | 31,923         | 10,935        |
| - Payments for purchase of intangible assets  | -1,630         | -1,819        |
| + Receipts from sale of intangible assets   | 140            |               |
| Cash flow from investing activities   | -58,996        | -22,582       |
| <b>Financing activities</b>   |                |               |
| +/- Increase/reduction in current financial liabilities                                     | -23,671        | 13,093        |
| +/- Increase/reduction in non-current financial liabilities                                 | -427           | -16           |
| Cash flow from financing activities   | -24,097        | 13,077        |
| <b>Total cash flow</b>  | <b>-61,926</b> | <b>17,649</b> |
| Net cash and cash equivalents at the start of the period                                    | 506,479        | 488,830       |
| Net cash and cash equivalents at the end of the period                                      | 444,554        | 506,479       |
| Change in net cash and cash equivalents   | -61,926        | 17,649        |



Net cash and cash equivalents break down as follows:

| Amounts in CHF thousand                                 | Dec. 31, 2022  | Dec. 31, 2021  |
|---|----------------|----------------|
| Cash  | 171            | 190            |
| Post office   | 58,378         | 5,261          |
| Bank  | 7,707          | 6,563          |
| Financial management current account (basic funding)    | 4,012          | 76,154         |
| Financial management current account (external funding) | 374,286        | 418,312        |
| <b>Total</b>  | <b>444,554</b> | <b>506,479</b> |

### Equity statement as of Dec. 31, 2022

| Amounts in CHF thousand                 | Basic funding | External funding | Funds  | Total equity |
|---|---------------|------------------|--------|--------------|
| Equity Dec. 31, 2020                    | 83,680        | 254,726          | 62,971 | 401,376      |
| Year-end result<br>(profit (+)/loss(-)) | -5,118        | 24,289           | 1,559  | 20,729       |
| Equity Dec. 31, 2021                    | 78,562        | 279,015          | 64,529 | 422,105      |
| Year-end result<br>(profit (+)/loss(-)) | -19,437       | 19,847           | -9,119 | -8,709       |
| Equity Dec. 31, 2022                    | 59,125        | 298,862          | 55,410 | 413,397      |

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.

The year-end result for 2022 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 14, 2023, 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<br>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 Act<sup>2</sup> 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%<sup>3</sup> or 5%<sup>4</sup>. 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 12 months are shown under current liabilities; provisions with a maturity of over 12 months are shown under non-current liabilities.

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

<sup>2</sup> 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

<sup>3</sup> 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

<sup>4</sup> 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 12 months. Recognition is at nominal value.

#### **Retirement benefits**

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

#### **Income taxes**

The University of Bern is exempt from direct income taxes.

#### **Related party transactions**

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

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

#### **Items in foreign currencies**

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

## Notes to the annual financial statements

**1 Cash and cash equivalents**

| Amounts in CHF thousand          | Dec. 31, 2022 | Dec. 31, 2021 | Change        |               |
|----------------------------------|---------------|---------------|---------------|---------------|
| Cash                             | 171           | 190           | -19           | -9.9%         |
| Post office                      | 58,378        | 5,261         | 53,116        | 1009.6%       |
| Bank                             | 7,707         | 6,563         | 1,145         | 17.4%         |
| <b>Cash and cash equivalents</b> | <b>66,256</b> | <b>12,013</b> | <b>54,242</b> | <b>451.5%</b> |

Cash and cash equivalents increased by CHF 54,242,000. Since all payments are being made directly via the University of Bern since fall 2022, a higher level of cash and cash equivalents is needed. Prior to the change in approach, payment transactions had been processed via the Finance Administration Office of the Canton of Bern.

**2 Financial management current accounts**

| Amounts in CHF thousand                                 | Dec. 31, 2022  | Dec. 31, 2021  | Change          |               |
|---|----------------|----------------|-----------------|---------------|
| Financial management current account (basic funding)    | 4,012          | 76,154         | -72,142         | -94.7%        |
| Financial management current account (external funding) | 374,286        | 418,312        | -44,026         | -10.5%        |
| <b>Financial management current accounts</b>            | <b>378,298</b> | <b>494,466</b> | <b>-116,168</b> | <b>-23.5%</b> |

Despite the change in how payment transactions are made as explained under Point 1, there are still two current accounts with the Finance Administration Office. The decrease is attributable in part to the increase in cash and cash equivalents (Point 1) and in part to the 2022 operating results.

**3 Trade receivables**

| Amounts in CHF thousand                      | Dec. 31, 2022 | Dec. 31, 2021 | Change       |              |
|--|---------------|---------------|--------------|--------------|
| Receivables for services to third parties    | 32,882        | 29,142        | 3,740        | 12.8%        |
| Trade receivables from related organizations | 1,251         | 1             | 1,250        | 124979.5%    |
| Provision for doubtful debts                 | -800          | -748          | -52          | 7.0%         |
| <b>Trade receivables</b>                     | <b>33,333</b> | <b>28,395</b> | <b>4,938</b> | <b>17.4%</b> |

Trade receivables increased by CHF 4,938,000. As at the reporting date at the end of 2022, this amount included several large receivables from third parties.

#### 4 Other current receivables

| Amounts in CHF thousand                  | Dec. 31, 2022 | Dec. 31, 2021 | Change       |              |
|--|---------------|---------------|--------------|--------------|
| Temporary cash advances                  | 194           | 188           | 7            | 3.5%         |
| Withholding tax credit                   | 297           | 438           | -140         | -32.0%       |
| Deliveries                               | 89            | 0             | 89           | 100.0%       |
| Receivables external funding liabilities | 15,936        | 13,339        | 2,597        | 19.5%        |
| Rental deposits                          | 26            | 25            | 1            | 3.3%         |
| Short-term loans                         | 615           | 665           | -50          | -7.5%        |
| <b>Other current receivables</b>         | <b>17,157</b> | <b>14,655</b> | <b>2,503</b> | <b>17.1%</b> |

Other current receivables increased by CHF 2,503,000. This is mainly attributable to the increase in receivables external funding liabilities.

#### 5 Current financial investments

| Amounts in CHF thousand              | Dec. 31, 2022 | Dec. 31, 2021 | Change      |                |
|--------------------------------------|---------------|---------------|-------------|----------------|
| Interest-bearing investments (bonds) | 0             | 455           | -455        | -100.0%        |
| <b>Current financial investments</b> | <b>0</b>      | <b>455</b>    | <b>-455</b> | <b>-100.0%</b> |

All assets will be reinvested due to the current investment strategy. All financial assets are listed under Point 8 as a result.

#### 6 Inventories and work in progress

| Amounts in CHF thousand                 | Dec. 31, 2022 | Dec. 31, 2021 | Change       |              |
|---|---------------|---------------|--------------|--------------|
| Inventories                             | 4,713         | 4,348         | 365          | 8.4%         |
| Work in progress                        | 3,500         | 2,505         | 995          | 39.7%        |
| <b>Inventories and work in progress</b> | <b>8,213</b>  | <b>6,853</b>  | <b>1,360</b> | <b>19.9%</b> |

Inventories and work in progress were up by CHF 1,360,000.

#### 7 Prepaid expenses and accrued income

| Amounts in CHF thousand                                   | Dec. 31, 2022 | Dec. 31, 2021 | Change       |             |
|---|---------------|---------------|--------------|-------------|
| Accrued interest  | 0             | 144           | -144         | -100.0%     |
| Contributions from the Intercantonal University Agreement | 55,032        | 52,800        | 2,232        | 4.2%        |
| Journal subscriptions                                     | 5,099         | 5,115         | -16          | -0.3%       |
| Other accruals  | 2,017         | 130           | 1,886        | 1445.9%     |
| <b>Prepaid expenses and accrued income</b>                | <b>62,147</b> | <b>58,190</b> | <b>3,957</b> | <b>6.8%</b> |

Prepaid expenses and accrued income increased year over year by CHF 3,957,000. 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, 2022  | Dec. 31, 2021 | Change        |              |
|---|----------------|---------------|---------------|--------------|
| Equities and share certificates   | 36,572         | 20,409        | 16,163        | 79.2%        |
| Interest-bearing investments, fixed deposits with a term of over one year (funds) | 16,639         | 6,323         | 10,316        | 163.2%       |
| Interest-bearing investments nominal (bonds)                                      | 38,676         | 45,312        | -6,636        | -14.6%       |
| Loans to third parties  | 9,919          | 9,735         | 185           | 1.9%         |
| Loans to related organizations  | 5,000          | 5,500         | -500          | -9.1%        |
| Equity investments in private companies   | 4,085          | 1,820         | 2,264         | 124.4%       |
| <b>Financial investments</b>  | <b>110,892</b> | <b>89,099</b> | <b>21,793</b> | <b>24.5%</b> |

The University's securities have been consolidated into two new securities portfolios since the start of 2022. The existing assets were all sold and reinvested in accordance with the investment strategy. The asset portfolio was expanded in order to reduce the very high level of liquidity in connection with external funding.

The main material equity investments are listed below by name:

| Equity investment                            | Registered office | % held        |               | Share capital in CHF thousand |               | Value in CHF thousand |               |
|--|-------------------|---------------|---------------|-------------------------------|---------------|-----------------------|---------------|
|  |                   | Dec. 31, 2022 | Dec. 31, 2021 | Dec. 31, 2022                 | Dec. 31, 2021 | Dec. 31, 2022         | Dec. 31, 2021 |
| Center of Continuing Dental Education (CCDE) | Bern              | -             | 75%           | -                             | 100           | -                     | 82            |
| Unitectra AG                                 | Zurich            | 33%           | 33%           | 300                           | 300           | 143                   | 142           |
| SCDH AG (Swiss Center for Design and Health) | Bern              | 22%           | 22%           | 4,600                         | 920           | 984                   | 184           |
| be-advanced AG (formerly InnoBE AG)          | Bern              | 21%           | 21%           | 240                           | 240           | 115                   | 120           |
| sitem-insel AG                               | Bern              | 11%           | 12%           | 13,596                        | 12,096        | 2,621                 | 1,117         |
| SLSP AG                                      | Zurich            | 8%            | 8%            | 520                           | 520           | 40                    | 40            |
| Miscellaneous                                |                   |               |               |                               | n.a.          | 181                   | 135           |
| <b>Total</b>                                 |                   |               |               |                               |               | <b>4,085</b>          | <b>1,820</b>  |

Equity investments increased by around CHF 2,265,000 year over year. This is attributable in particular to the increase in equity interest in sitem-insel AG (due to the successful financial year) as well as the increase in equity interest in SCDH AG (due to a capital increase).

## 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, 2020           | 961                | 41,467                                   | 2,070  | 3,692       | -2,051            | 46,140                              |
| <b>Cost of acquisition/production</b>  |                    |  |  |             |                   |                                     |
| 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                              |
| Net book value Dec. 31, 2021           | 939                | 58,477                                   | 1,167  | 4,607       | -1,210            | 63,979                              |
| <b>Cost of acquisition/production</b>  |                    |  |  |             |                   |                                     |
| As of Dec. 31, 2021                    | 1,059              | 159,552                                  | 1,167  | 15,859      | -9,486            | 168,151                             |
| Additions                              |                    | 8,709                                    | 10,916   | 1,447       |                   | 21,072                              |
| Difference on federal subsidies issued |                    |  |  |             |                   |                                     |
| Disposals                              |                    | -7,510                                   |  | -498        |                   | -8,008                              |
| Reclassifications                      |                    | 7,232                                    | -7,404   | 172         |                   |                                     |
| As of Dec. 31, 2022                    | 1,059              | 167,983                                  | 4,679  | 16,980      | -9,486            | 181,215                             |
| Cumulative impairments                 |                    |  |  |             |                   |                                     |
| As of Dec. 31, 2021                    | -119               | -101,076                                 |  | -11,252     | 8,276             | -104,171                            |
| Scheduled depreciation                 | -22                | -10,539                                  |  | -1,735      | 841               | -11,456                             |
| Extraordinary depreciation             |                    | -301                                     |  |             |                   | -301                                |
| Disposals                              |                    | 7,214                                    |  | 498         |                   | 7,712                               |
| Reclassifications                      |                    |  |  |             |                   |                                     |
| As of Dec. 31, 2022                    | -141               | -104,702                                 |  | -12,490     | 9,116             | -108,216                            |
| Net book value Dec. 31, 2022           | 917                | 63,281                                   | 4,679  | 4,490       | -370              | 72,998                              |

The net book value increased by CHF 9,019,000 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<br>in progress (soft-<br>ware) | Other<br>intangible assets | Contributions for<br>professors to the<br>BPK | Total<br>intangible assets |
|--|--------------|--|----------------------------|---|----------------------------|
| Net book value Dec. 31, 2020           | 5,658        | 134  | 77                         | 8,193   | 14,062                     |
| <b>Cost of acquisition/production</b>  |              |  |                            |   |                            |
| 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                     |
| <b>Net book value Dec. 31, 2021</b>    | <b>3,583</b> | <b>170</b>                                       | <b>26</b>                  | <b>7,936</b>                                  | <b>11,715</b>              |
| <b>Cost of acquisition/production</b>  |              |  |                            |   |                            |
| As of Dec. 31, 2021                    | 24,588       | 170  | 149                        | 17,194  | 42,102                     |
| Additions                              | 305          | 950  |                            | 378   | 1,634                      |
| Difference on federal subsidies issued |              |  |                            |   |                            |
| Disposals                              | -218         |  |                            | -730  | -948                       |
| Reclassifications                      |              |  |                            |   |                            |
| As of Dec. 31, 2022                    | 24,676       | 1,120  | 149                        | 16,843  | 42,788                     |
| Cumulative impairments                 |              |  |                            |   |                            |
| As of Dec. 31, 2021                    | -21,005      |  | -123                       | -9,258  | -30,387                    |
| Scheduled depreciation                 | -1,885       |  | -26                        | -830  | -2,741                     |
| Extraordinary depreciation             |              |  |                            | -253  | -253                       |
| Disposals                              | 218          |  |                            | 730   | 948                        |
| Reclassifications                      |              |  |                            |   |                            |
| As of Dec. 31, 2022                    | -22,673      |  | -149                       | -9,611  | -32,433                    |
| Net book value Dec. 31, 2022           | 2,003        | 1,120  | 0                          | 7,231   | 10,355                     |

The net book value decreased by CHF 1,360,000 due to the fact that depreciation and outflows were higher than investments during the year under review.

## 11 Trade payables

| Amounts in CHF thousand                          | Dec. 31, 2022 | Dec. 31, 2021 | Change        |              |
|--|---------------|---------------|---------------|--------------|
| Trade payables to third parties                  | 24,655        | 21,805        | 2,850         | 13.1%        |
| Trade payables to related organizations (manual) | 11,472        | 116           | 11,356        | 9775.8%      |
| Trade payables manual                            | 2,172         | 270           | 1,902         | 704.5%       |
| <b>Trade payables</b>                            | <b>38,299</b> | <b>22,192</b> | <b>16,108</b> | <b>72.6%</b> |

Trade payables rose year over year by a total of CHF 16,108,000. The increase is mainly attributable to the receipt of a payment in the amount of CHF 10,000,000, which was forwarded to the recipient (Wyss Academy) at the start of 2023.

## 12 Other current liabilities

| Amounts in CHF thousand          | Dec. 31, 2022 | Dec. 31, 2021 | Change       |              |
|----------------------------------|---------------|---------------|--------------|--------------|
| Prepayments by clients           | 895           | 606           | 289          | 47.6%        |
| Current account VAT creditor     | 912           | 941           | -29          | -3.0%        |
| Other current liabilities        | 1,193         | 421           | 771          | 183.1%       |
| <b>Other current liabilities</b> | <b>3,000</b>  | <b>1,968</b>  | <b>1,033</b> | <b>52.5%</b> |

Other current liabilities rose year on year by CHF 1,033,000.

## 13 Current financial liabilities

| Amounts in CHF thousand                | Dec. 31, 2022 | Dec. 31, 2021 | Change         |               |
|--|---------------|---------------|----------------|---------------|
| Deposit money                          | 167           | 159           | 7              | 4.5%          |
| Other current debts to third parties   | 292           | 191           | 101            | 52.6%         |
| Other current debts to related parties | 0             | 23,778        | -23,778        | -100.0%       |
| <b>Current financial liabilities</b>   | <b>459</b>    | <b>24,129</b> | <b>-23,671</b> | <b>-98.1%</b> |

Current financial liabilities declined year over year by CHF 23,671,000. The Wyss Academy Foundation now manages its credit balance via its own bank account. The University of Bern had provided the Wyss Academy Foundation with a current account in the past. The balance of the account belonging to the Foundation was reported under current financial liabilities.

## 14 Commitments to external funding

| Amounts in CHF thousand                | Dec. 31, 2022  | Dec. 31, 2021  | Change       |             |
|--|----------------|----------------|--------------|-------------|
| <b>Commitments to external funding</b> | <b>182,771</b> | <b>180,890</b> | <b>1,881</b> | <b>1.0%</b> |

The outstanding commitments of the University of Bern to external funding providers rose year over year on the reporting date by CHF 1,881,000 (see Note 20 "Project commitments from external funding").

## 15 Provisions

| Amounts in CHF thousand                   | Staff provisions | Other provisions | Total   |
|---|------------------|------------------|---------|
| 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  |
| Set aside (inc. increases)                | 10,430           | 100              | 10,530  |
| Released                                  | -1,148           | -4,971           | -6,119  |
| Used                                      | -12,143          | -51              | -12,194 |
| As of Dec. 31, 2022                       | 20,672           | 16,775           | 37,447  |
| Of which current provisions               | 15,713           | 1,575            | 17,288  |
| Year-over-year change as of Dec. 31, 2022 | -2,861           | -4,922           | -7,783  |

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 2,861,000. This also includes the release of provisions from long-term working hours accounts and the release of provisions for special pensions and severance payments<sup>5</sup>. Other provisions decreased by CHF 4,922,000.

The decrease in other provisions is due to the release of funds related to an insurance claim that are no longer needed.

## 16 Accrued expenses and deferred income

| Amounts in CHF thousand              | Dec. 31, 2022 | Dec. 31, 2021 | Change |
|--------------------------------------|---------------|---------------|--------|
| Registration fees                    | 7,623         | 3,792         | 3,830  |
| Other accrued deferrals              | 2,750         | 683           | 2,067  |
| Accrued expenses and deferred income | 10,373        | 4,475         | 5,898  |

Accruals for registration fees increased year over year by CHF 3,830,000. Invoicing for the 2022 spring semester was largely only performed in 2022, which is why the accrual was relatively low in 2021. By contrast, the 2023 spring semester was already invoiced in 2022, resulting in the need for a higher accrual to be made (as was also the case in the previous years). 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, 2022 | Dec. 31, 2021 | Change |
|---|---------------|---------------|--------|
| Long-term loans (loans to professors for the BPK) | 848           | 1,174         | -327   |
| Other non-current financial liabilities           | 357           | 457           | -100   |
| Non-current financial liabilities                 | 1,205         | 1,631         | -427   |

Long-term financial liabilities decreased by CHF 427,000.

<sup>5</sup> Art. 33 of the Personnel Act (Personalgesetz; PG)

## 18 Retirement benefit liabilities

| Amounts in CHF thousand                          | Pension fund over-funding (+)/underfunding (-) | Economic share of the University of Bern |               | Change taken to income | Amounts accrued for the period | Pension fund expense in operating expense |               |
|--|--|--|---------------|------------------------|--------------------------------|---|---------------|
|  |  | 2022                                     | 2021          |                        |                                | 2022                                      | 2021          |
| <b>Pension schemes with no over/underfunding</b> |  |  |               |                        |                                |   |               |
| Overfunded pension schemes                       | 316  |  |               |                        | 930                            | 930                                       | 451           |
| Underfunded pension schemes                      | -126,908                                       | 72,700                                   | 77,200        | -4,500                 | 56,507                         | 52,007                                    | 52,167        |
| <b>Pension schemes with no own assets</b>        |  |  |               |                        |                                |   |               |
| <b>Total</b>                                     | <b>-126,591</b>                                | <b>72,700</b>                            | <b>77,200</b> | <b>-4,500</b>          | <b>57,437</b>                  | <b>52,937</b>                             | <b>52,618</b> |

The vast majority of employees at the University of Bern (6,107 members) are insured with the Bern Cantonal Pension Fund (BPK). There are also pension arrangements with the Assistant and Senior Doctors Pension Fund (VSAO – 81 members), the Bern Cantonal Teachers Insurance Fund (BLVK – 127 members) and the Swiss Dental Association (SSO – 2 members).

The BPK had a cover ratio of 88.13% on December 31, 2022 (previous year: 97.02%) using a technical interest rate of 2.0%. The University of Bern's share in the funding shortfall as of December 31, 2022 was a total of CHF 126,612,000 (previous year: CHF 30,695,000).

The overall provisional cover ratio of the BLVK as of December 31, 2022 was 89.8% (previous year: 98.4%) with a technical interest rate of 2.0%. The University of Bern's share in the cover shortfall as of December 31, 2022 was CHF 296,000 in total (previous year: CHF 49,000).

The VSAO had a provisional cover ratio of 108.65% as of December 31, 2022 (previous year: 117%). The University of Bern's share in the surplus as of December 31, 2022 was CHF 316,000 in total (previous year: CHF 528,000).

The cover ratio of the SSO was 106.28% as of December 31, 2021. The cover ratio as of December 31, 2022 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 (2022 = 12 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   | 2022           | 2021           | Change       |             |
|---|----------------|----------------|--------------|-------------|
| Contribution from the Canton of Bern under service agreement              | 326,340        | 323,366        | 2,974        | 0.9%        |
| Contribution from the federal government under the University Funding Act | 100,305        | 99,486         | 819          | 0.8%        |
| Contributions from the Intercantonal University Agreement                 | 123,410        | 123,631        | -221         | -0.2%       |
| <b>Basic funding or contributions from the public sector</b>              | <b>550,054</b> | <b>546,483</b> | <b>3,571</b> | <b>0.7%</b> |

Basic funding or contributions from the public sector account for 58.3% of operating income. Year over year, basic funding and contributions from the public sector rose by CHF 3,571,000. The Canton of Bern financed 34.6% (previous year: 34.7%) of operating income. The share contributed by the federal government under the Higher Education Act (HFKG) was 10.6% (previous year: 10.7%). The share contributed under the Intercantonal University Agreement (IUV) to educate students from outside the Canton of Bern was 13.1% (previous year: 13.2%).

## 20 Project commitments from external funding

| Amounts in CHF thousand  | 2022           | 2021           | Change        |             |
|--|----------------|----------------|---------------|-------------|
| Project contributions from the Swiss National Science Foundation | 113,177        | 113,569        | -392          | -0.3%       |
| Project contributions from international organizations           | 30,834         | 25,241         | 5,593         | 22.2%       |
| Other project contributions                                      | 67,666         | 62,448         | 5,218         | 8.4%        |
| <b>Project commitments from external funding</b>                 | <b>211,677</b> | <b>201,258</b> | <b>10,419</b> | <b>5.2%</b> |

Project commitments from external funding account for 22.4% of operating income (previous year: 21.6%). Project contributions from the Swiss National Science Foundation (SNSF) declined by CHF 392,000; the share in operating income was 12% (previous year: 12.2%). Project contributions from international organizations climbed by CHF 5,593,000 over the previous year. These accounted for 3.2% of operating income (previous year: 2.7%). Other project contributions (from project partners such as the federal government, cantons, municipalities, not-for-profit foundations, private business and Innosuisse) increased by CHF 5,218,000. These accounted for 7.2% of operating income (previous year: 6.7%).

## 21 Other income

| Amounts in CHF thousand  | 2022           | 2021           | Change        |              |
|--|----------------|----------------|---------------|--------------|
| Tuition fees   | 18,649         | 19,174         | -525          | -2.7%        |
| Income from continuing education                                     | 10,602         | 11,447         | -845          | -7.4%        |
| Examination and other fees   | 3,530          | 4,219          | -689          | -16.3%       |
| Income from human, dental, forensic, and veterinary medical services | 81,589         | 84,047         | -2,458        | -2.9%        |
| Income from reimbursements   | 28,189         | 25,669         | 2,520         | 9.8%         |
| Income from sales  | 5,211          | 5,711          | -499          | -8.7%        |
| Other income   | 35,478         | 36,031         | -554          | -1.5%        |
| Discounts  | -770           | -817           | 47            | -5.8%        |
| <b>Other income</b>  | <b>182,478</b> | <b>185,481</b> | <b>-3,003</b> | <b>-1.6%</b> |

Other income accounted for 19.3% (previous year: 19.9%) of operating income and was CHF 3,003,000 lower year over year. Tuition fees saw a year-over-year decrease of CHF 525,000. Income from continuing education and exam fees were lower than in the previous year. Various organizational units at the University of Bern provide human, dental, forensic and veterinary medical services. Total revenue from service units makes up 8.6% of operating income (previous year: 9%). The year-over-year decrease in income from services is attributable to several factors (including 10% reductions to the fees contained in the List of Analyses from the Federal Office of Public Health (FOPH) as of August 2022, the transfer of the Therapy Office of Forensic Psychiatric Services to UPD Bern AG in mid-2022, lower order volume in some offices). 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.

## 22 Staff expense

| Amounts in CHF thousand   | 2022           | 2021           | Change       |             |
|---|----------------|----------------|--------------|-------------|
| Salaries  | 523,565        | 521,172        | 2,393        | 0.5%        |
| Social security contributions   | 95,993         | 95,769         | 224          | 0.2%        |
| Other staff expense   | 5,841          | 6,654          | -813         | -12.2%      |
| <b>Staff expense</b>  | <b>625,399</b> | <b>623,595</b> | <b>1,804</b> | <b>0.3%</b> |
| Salaries (included in the contributions for teaching and research in clinical medicine) | 16,821         | 17,091         | -270         | -1.6%       |
| <b>Total staff expense</b>  | <b>642,220</b> | <b>640,685</b> | <b>1,534</b> | <b>0.2%</b> |

Staff expense is the largest cost item under operating expense at 66.7% (previous year: 68.1%). Year over year, salaries increased by CHF 2,393,000. Accordingly, social security contributions rose CHF 224,000 year over year. Other staff expense covers items such as flat-rate allowances, training and professional development costs, recruitment costs, etc. This declined by CHF 813,000 year on year.

Staff expense also includes CHF 16,821,000 in salaries paid out to university hospitals in connection with contributions for teaching and research in clinical medicine (see Note 24 "Contributions, Contributions for teaching and research in clinical medicine").

## 23 Administrative and other operating expense

| Amounts in CHF thousand                           | 2022           | 2021           | Change        |              |
|---|----------------|----------------|---------------|--------------|
| Purchase of equipment                             | 17,317         | 14,874         | 2,444         | 16.4%        |
| Property and premises expense                     | 38,731         | 26,229         | 12,503        | 47.7%        |
| Other expense                                     | 109,654        | 102,662        | 6,993         | 6.8%         |
| <b>Administrative and other operating expense</b> | <b>165,703</b> | <b>143,764</b> | <b>21,940</b> | <b>15.3%</b> |

Purchases of machinery, equipment, and IT hardware rose by CHF 2,444,000. This accounted for 1.8% of operating income (previous year: 1.6%). Property and premises expense rose by CHF 12,503,000 year over year due to the skyrocketing cost of energy. Property operating costs accounted for 4.1% (previous year: 2.9%) 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 6,993,000 year over year, largely due to the year-over-year increase in travel-related costs incurred by researchers, which had still been at a low level in 2021 due to the pandemic. There was also an increase in third-party services.

## 24 Contributions

| Amounts in CHF thousand                                      | 2022           | 2021           | Change        |              |
|--|----------------|----------------|---------------|--------------|
| Contributions for teaching and research in clinical medicine | 113,613        | 112,347        | 1,266         | 1.1%         |
| Contributions to third parties                               | 18,617         | 22,224         | -3,607        | -16.2%       |
| <b>Contributions</b>   | <b>132,230</b> | <b>134,571</b> | <b>-2,341</b> | <b>-1.7%</b> |

The expense of contributions declined by a total of CHF 2,341,000. This accounted for 14.1% of operating income (previous year: 14.7%). Of this, 12.1% 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 3,607,000.

## 25 Net financial income

| Amounts in CHF thousand                    | 2022           | 2021  | Change  |         |
|--|----------------|-------|---------|---------|
| Financial income                           | 3,268          | 5,582 | -2,315  | -41.5%  |
| Financial expense                          | 18,145         | 1,644 | 16,500  | 1003.6% |
| Value adjustments on financial investments | 200            | 200   |         | 0.0%    |
| <b>Net financial income</b>                | <b>-15,077</b> | 3,738 | -18,815 | -503.3% |

Net financial income deteriorated by CHF 18,815,000 year on year due to the stock market slump.

### Additional disclosures

#### Warranties, guarantees and pledges to third parties

As of December 31, 2022, 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 111,000 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, since 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 (2022: CHF 100,305,000). 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, 2022.

#### 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.)<br>Annual amount paid to the University of Bern via the Ministry of Education and Culture | CHF 326,340,000 for 2022<br>(previous year: CHF 323,366,000)  | Service mandate runs for four years<br>Annual tranche approved each year by the Cantonal Government |
| Use of premises owned by the Canton of Bern   | Main usable area 241,672 m <sup>2</sup> (previous year: 238,544 m <sup>2</sup> )<br>The stated property costs, excluding the property and premises costs reported in Note 23, are estimated at roughly CHF 109,650,000 (previous year: CHF 108,200,000). The infrastructure costs are essentially based on the cost calculation model of the Swiss Conference of Higher Education Institutions (SHK). 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  | CHF 128,000 for 2022<br>(previous year: CHF 142,000)  | 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                         |
|---|---|--|---|
| Unitectra AG                                    | Equity interest 33 %<br><br>Unitectra 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 719,000<br>(previous year: CHF 734,000)                     | Transactions are conducted at arm's length terms. |
| be-advanced AG<br>(formerly innoBE AG)          | Equity interest 21 %<br><br>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 decreased by CHF 5,000<br><br>No transactions took place in the year under review. |   |
| Swiss Center for Design and Health AG (SCDH AG) | Equity interest 22 %  | Equity interest increased by CHF 800,000   |   |



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 740,000 (previous year: CHF 760,000); accounting for service charges payable by KiHoB CHF 10,000  |   |
| University of Bern Canteen Operations Foundation  | Operating contribution for rent, energy, maintenance, repairs and purchases   | Paid an operating contribution of CHF 248,000 (previous year: CHF 133,000); compensation for university services and accounting for service charges CHF 33,000  | 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                       | The University of Bern grants an operating contribution to the Genaxen Foundation. The Genaxen Foundation promotes fundamental research in the area of biology as well as genetic research at the University of Bern; its efforts are aimed in particular at the operation of research facilities where first-class genetic engineering methods can be used and are available to researchers. | Paid an operating contribution of CHF 70,000 to Genaxen (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                       | The Foundation promotes scientific research at the University of Bern.  | Grants to the University CHF 309,000 (previous year: CHF 275,000)   |   |
| 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.   | Contribution from the UniBern Foundation to the Night of Research CHF 7,000   |   |
| 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 through the use of a combination of technical, social, economic and political innovations. It finances projects of the University of Bern that fall within these subject areas.   | Annual operating contribution of CHF 3 million in cash and CHF 2 million in earmarked contributions or in cash from the University to the Wyss Academy; research contributions from the Wyss Academy to the University in the amount of CHF 6,360,000 | 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 690,000 (previous year: CHF 774,000).

| Maturity structure of leasing installments for copiers | Amounts in CHF thousand |
|--|-------------------------|
| Term to end of agreement 1 year                        | 112                     |
| Term to end of agreement 2 years                       | 94                      |
| Term to end of agreement 3 years                       | 297                     |
| Term to end of agreement 4 years                       | 139                     |
| Term to end of agreement >4 years                      | 47                      |
| <b>Total</b>   | <b>690</b>              |

**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 14, 2023.

# Auditor's Report

Control Board of the  
Canton of Bern

University of Bern – Financial Statements as of  
December 31, 2022

14. März 2023

## Report on the Audit of the Financial Statements as of December 31, 2022 of the University of Bern

to the Cantonal Government of the Canton of Bern

### *Opinion*

We have audited the financial statements of the University of Bern, which comprise the statement of financial position as at 31 December 2022, the statement of income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements (pages 29 to 50) give a true and fair view of the financial position of the University of Bern as at 31 December 2022 and of its financial performance and its cash flows for the year then ended in accordance with Swiss GAAP FER and comply with the Act governing the University (BSG 436.11) and the bylaw governing the University (BSG 436.111.1).

### *Basis for Opinion*

We conducted our audit in accordance with the Cantonal Law on Auditing (KFKG; BSG 622.1) and Swiss Standards on Auditing (SA-CH). Our responsibilities under those provisions and standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the University of Bern in accordance with the provisions of Cantonal Law on Auditing and the requirements of the Swiss audit profession, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### *Other information*

The University Executive Board is responsible for the other information. The other information includes all information obtained by us before the date of this report from the Administrative Management section of the 2022 Annual Report (but does not include the financial statements and our related report) and the other sections of the 2022 Annual Report expected to be made available to us after that date.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on our work performed on other information obtained prior to the date of this report, we conclude that there has been a material misstatement of such other information, we are required to report that fact. We have nothing to report in this regard.

*Responsibilities of the University Executive Board for the Financial Statements*

The University Executive Board is responsible for the preparation of the financial statements, which give a true and fair view in accordance with Swiss GAAP FER and the provisions of the Act governing the University and the bylaw governing the University, and for such internal control as the University Executive Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the University Executive Board is responsible for assessing the University of Bern's ability to continue as a going concern and disclosing, as applicable, matters related to going concern.

*Auditor's responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Cantonal Law on Auditing and SA-CH will always detect a material misstatement, if exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Cantonal Law on Auditing and SA-CH, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 University of Bern's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made.
- Conclude on the appropriateness of the University Executive Board use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the University of Bern's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the University of Bern to cease to continue as a concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Control Board of the  
Canton of Bern

University of Bern – Financial Statements as of  
December 31, 2022

14. März 2023

We communicate with the University Executive Board and administrative management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Report on Other Legal and Regulatory Requirements**

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

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

#### **Control Board of the Canton of Bern**



L. Benninger  
Deputy head



Ch. Gerber  
Audit Manager

Bern, 14.03.2023



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**Digital Annual Report**  
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