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**UNIVERSITÄT  
BERN**

# Annual Report 2023

## 2023 AT A GLANCE

- **European university alliances.** After joining the ENLIGHT alliance, the University of Bern was able to share its expertise on a variety of subjects over the course of 2023 while also strengthening its international visibility and attractiveness.
- **Fit for the future.** A program entitled “Fit for Future” with twelve fields of action was developed and launched in 2023. Through this program, the University of Bern aims to align its structures, processes and approaches to future requirements and tackle challenges such as the shortage of infrastructure.
- **Artificial intelligence.** One key objective for the University of Bern in 2023 was to help students learn how to handle AI and work together with them to identify the limits of its usefulness and credibility.
- **Good teaching.** The teaching infrastructure and offerings were improved with an eye to the well-being of both students and lecturers.
- **Excellence in research.** The University of Bern celebrated two successes with the extension of the CHEOPS space mission and the WHO’s designation of Biosafety Center at the Institute for Infectious Diseases as a Collaborating Center.
- **Initiative Afrique.** The launch of the Initiative Afrique puts the spotlight on collaboration with African universities and researchers.
- **Compass UniBE.** Summer 2023 saw 20 refugee students start the Compass UniBE pilot project. Within a one-year period, the participants are prepared for university studies.

## 2023 IN FIGURES

19,640 students and doctoral students

39 bachelor degree courses, 74 master degree courses, 29 PhD programs,  
7 graduate schools and 142 continuing education courses

4,785 degrees, including 741 doctorates  
and 794 continuing education courses completed

5,141 full-time employees, including 534 professorships

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

2 National Centres for Competence in Research, 442 Swiss National Science  
Foundation projects, 125 EU projects and 47 international grants Around  
674 new research cooperations for technology transfer with the public  
and private sectors

CHF 942 million annual budget, including CHF 359 million in competitively  
acquired external funding



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## Fit for the future

In light of the rapid developments seen in science and society, the University of Bern is taking a close look at how it can also create value through knowledge in future.

By Prof. Dr. Christian Leumann, Rector

Dear readers, I am pleased to again be given the opportunity to report on what went on at our University in 2023.

Unfortunately, the past year was again marked by armed conflict. Not only the war in Ukraine continued unabated. The start of October also saw the start of unrest in the Middle East with the attack on Israel by Hamas and the resulting war that has so far resulted in countless deaths and injuries.

The University experienced at first hand just how deeply entrenched the hatred is at the start of October 2023, when a member of staff voiced completely unacceptable and inhuman opinions on the terrorist attack by Hamas on Israel. The University of Bern deplores and condemns all forms of violence and has taken the necessary consequences. It is doing everything in its power to safeguard the quality of research and teaching for the benefit of our students and to maintain the credibility of its institutes.

In 2023, we launched the "Fit for Future" program, with which we cast a critical eye on our structures, processes and ways of working, and align them to future requirements. Since our foundation in 1834, we have kept the same working structure of Rector's Office, faculties and institutes. However, teaching and research have developed rapidly during this time, as has society and the expectations it places on academia to resolve current problems.

The major topics of today – such as sustainability, the loss of biodiversity, health and conflict situations – require new interdisciplinary and transdisciplinary approaches that individual faculties may not be able to address on their own. There are an increasing

number of cross-cutting issues such as digitalization and researching climate impacts that result in research profiles that cannot be assigned to a single faculty. The question is, how can we deal with this? The next generation of researchers have transdisciplinarity in their veins. This is why it is important for us to carefully scrutinize our structures in order to make sure that we are fit for the future.

This applies to University administration too. How do we empower our employees to work with the latest digitalization possibilities efficiently? How do we ease the burden on our lecturers so they again have more time for their core tasks? What do the workplaces of the future look like, and how can we better deal with our well-documented lack of space without losing our appeal?

As part of a broad-based process in which all departments were involved, we defined twelve fields of action in which we are currently drawing up measures. The University Executive Board is not working on these measures behind closed doors – all stakeholders are involved. This is a process of change that we will have to look at candidly, without any taboos and with open-mindedness as to the results.

In the past year, we have seen huge advances in the field of artificial intelligence (AI). We have to assume that the further development of AI will change the way we teach and research.

In teaching, it is important for us to introduce students to handling AI and to identify the limits of its usefulness and credibility together with them. AI is thus an integral part of our digitalization strategy, which is constantly being modified and refined.

## “The University of Bern is doing everything in its power to safeguard the quality of research and teaching”

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In order to achieve the cantonal government's objective of becoming an international hub for the medtech branch by 2030, Insel Gruppe, the University of Bern and the technology innovation center CSEM have been pooling their expertise since last year. In this way, we can make a further contribution to reinforcing the importance of Bern as a medical hub together with our partners.

Furthermore, the World Health Organization (WHO) has named the Biosafety Center at the Institute for Infectious Diseases at the University of Bern as a collaborating center. The Biosafety Center will now support the WHO with consultation, training and the development of guidelines and instructions. It is the world's only WHO collaborating center in the field of biosafety that is part of a university.

In the spring, we were delighted to see the extension of the CHEOPS space telescope mission until 2029. CHEOPS is a joint mission of the European Space Agency (ESA) and Switzerland in the field of exoplanet research, and is coordinated by the University of Bern in collaboration with the University of Geneva. The University of Bern is also involved in other space missions, contributing to the development of the neutral ion mass spectrometer (NIM) as part of the ESA space mission Juice, among others.

But we are not only leaders in space research. Top-level research takes place in a wide range of areas – and with great success: Of the 67 projects selected in the tendering process for starting grants awarded by the Swiss National Science Foundation (SNSF), eleven are from Bern. These projects cover a broad spectrum of the research carried out at our University, from researching the water cycle and the history of algebra,

all the way through to the socioeconomic development of the Mediterranean region in the second pre-Christian millennium.

Underfunding on a cantonal level is becoming increasingly problematic. While our annual budget grows by 1% annually in line with our financial planning, we will have to implement salary measures of 3.3% for the ongoing year, which leads to a structural deficit in basic funding. As a result, our balance sheet is again in the red this year, far more so than in previous years. In order for us to continue to meet our service mandate in full and to achieve the strategic goals of the cantonal government according to the federal guidelines “Engagement 2030”, we are relying on the funding level being adjusted so that we can rectify this structural deficit.

The University of Bern welcomed 4,465 interested students to the Bachelor's open days in 2023 – a new record! The interest in our institution gives me a real sense of pride about the University and what we do. With this in mind, I would like to take this opportunity to offer my heartfelt thanks to our lecturers, staff and students, whose commitment on behalf of the University of Bern creates scientific, social and economic value – exactly in line with our motto “Knowledge creates value”.

## Committed to good teaching

The University of Bern continues to make its name as the top address for an outstanding academic education founded on good teaching and a robust teaching infrastructure. In the process, neither the mental health of students nor the networking of lecturers must be overlooked.

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

In the fall semester 2023, 19,640 students were enrolled at the University of Bern. Of these, 8,106 were registered in a bachelor's degree program, 4,865 in a master's degree program, 3,486 in a doctorate degree, 1,770 in a Master of Advanced Studies (MAS), 1,257 in a Certificate or Diploma of Advanced Studies (CAS/DAS) and 156 in a continuing education course (e.g. lawyer or notary).

The interest in studying at the University of Bern remains consistently high. 4,465 pupils from high schools across Switzerland and abroad visited Bachelor's open days at the University of Bern on December 5 and 6, 2023 – once again breaking the record set in the previous year. In order for studies at the University of Bern to also remain attractive across the region and beyond in future, the University is investing strongly in developing its offering further – not only in terms of the teaching itself but also the associated framework conditions.

In 2023, attention was paid in particular to the further development of the quality and accessibility of teaching, the support of our students' mental health, and the formation of a community of lecturers who are interested in quality teaching and wish to contribute in this field.

### Development of outstanding teaching offerings and an innovative teaching infrastructure

With the new program "Promoting Innovative Teaching/Faculty Teaching Development" (FILFLE), the University is now upscaling innovations that previously took place in individual events to a faculty level. In 2023, we were able to start projects in six faculties and thus offer wider support to innovations in teaching so that more students can benefit from them.

The ILIAS learning platform is also being continuously developed. The new bilingual ILIAS support section was completed on schedule for the fall semester 2023. This allows users to obtain comprehensive information on objects in ILIAS. Furthermore, it also acts as an application-oriented source of inspiration for the digital design of good teaching. The success of ILIAS is demonstrated by the high usage figures and the fact that it has already been replicated several times by other higher education institutions.

In 2023, we equipped several rooms with new multimedia technology. Worthy of particular mention is a room in the sports center, where several cameras are able to follow movements across the entire room. A user-friendly workflow was drawn up in close dialog with users to ensure that the technology met the requirements. This allows innovative hybrid teaching events to be carried out, whether for sports or dance courses or for other teaching formats.



## “Good teaching is impossible without motivated teachers.”

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### Taking care of students and lecturers

Only those who feel good can study successfully. Mental health has become increasingly important since the COVID-19 pandemic, as has been demonstrated by the survey carried out among students by the Student Body of the University of Bern. The University has addressed this topic in various different ways.

With a new flashMOOC, we are contributing to the destigmatization of mental illnesses. The video accompanies three people with different mental issues and shows which strategies they have developed to cope with the challenges they face. The interactive video highlights just how difficult it is to find one's own solutions.

Together with the Bern University of Applied Sciences and Mindbalance, the University of Bern carried out Ensa courses for the first time in 2023. Ensa is the Swiss version of the Australian program “Mental Health First Aid”. In these courses, students learn how to identify mental illnesses in their own surroundings and how to react appropriately. There was significant interest in the course, with registrations far exceeding the number of available spaces.

Not only students are critically important in teaching, but also lecturers too. Good teaching is impossible without motivated teachers. The University wants to encourage this motivation by improving the networking of lecturers. Inspired by the innovative Teaching Brunch format offered by the Vetsuisse faculty, we launched the new Teaching Lunch networking event in 2023. The first two successful events in this new format – where a faculty acts as host together with the VR Teaching to exchange experiences on good, innovative teaching – took place at the Vetsuisse faculty and Phil. nat. faculty.

The University of Bern is an outstanding teaching institution, which is only made possible thanks to the dedication of its lecturers, the interest of its students and the tireless work carried out behind the scenes in central administration. Our thanks go out to all of them for their hard work.

## Enabling cross-border research

Internationalization is a key objective in the University of Bern's Strategy 2030. With this in mind, the University Executive Board decided in 2023 that cooperation with African universities and researchers would be one of the focal points.

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

Our University has fostered relationships to researchers in Africa for some time, as underlined by initiatives such as the NCCR North-South (National Centre of Competence in Research, 2001 to 2013) and its successor, the Centre for Development and Environment (CDE). The Institute of Social and Preventive Medicine has also undertaken numerous projects on African health issues. More recently, the Wyss Academy for Nature established a hub in East Africa, particularly Kenya and Madagascar. Furthermore, one must also acknowledge that a significant fraction of our lecturers and students have African heritage and are involved in networks with many African scientists and universities. Finally, one should also pay attention to African youthfulness – more than 60% are below the age of 25, which presents a pool of highly ambitious individuals eager to contribute to the global academic community.

### Pooling knowledge thanks to the “Initiative Afrique”

This focal point is now embodied in the “Initiative Afrique” initiated by the Vice-Rectorate Research and Vice-Rectorate Development. This will supplement our other global collaborations and reinforce our commitment to diverse and impactful international relationships. This comprehensive program is aimed at inclusivity and integration. A significant first achievement of the Initiative Afrique in 2023 was the establishment of two Africa-Europe Clusters of Research Excellence (CoRE) in partnership with The Guild network of European universities and its partner organization, the African Research Universities Alliance (ARUA). Prof. C. Faso from the MCID and colleagues from Stellenbosch University will co-lead the “Genomics for Health in Africa” CoRE, while Prof. T. Breu and colleagues from Addis Ababa University will co-lead the “Sustainable Water and Land Resource Management for Human Well-Being” cluster. Additionally, the University of Bern played a significant role as a co-organizer of the XIX Biennial International Association for the Study of the Commons (IASC) conference in Nairobi, primarily through the efforts of its Institute of Social Anthropology and CDE. The conference was a platform where the University of Bern was able to link together its specialist academic expertise with practical approaches for sustainable commons management.

“The Initiative Afrique integrates activities and relationships in connection with Africa and thus encourages synergies and cooperation.”

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#### **Cooperation on an equal footing**

In addition to these flagship activities, the Initiative Afrique aims to better integrate all research activities from our University, from employees and students connected to Africa or in collaboration with African researchers, thus promoting multidisciplinary synergies. For example, researchers from Bern played a significant role in the development and composition of the seminal “11 Principles for Research in Partnership” from the KFPE over a decade ago – a document which addresses collaboration with countries who have limited resources. A core tenet of our “Initiative Afrique” project is maintaining awareness of these principles to foster genuinely equitable partnerships. By the end of 2023, the “Initiative Afrique” was able to bring together a community of African researchers and students with a group of academics who have a strong interest in issues relating to Africa. This community will serve as a sounding board to guide and prioritize our future activities. As a result, we are very hopeful that the “Initiative Afrique” will significantly enhance our University’s internationalization efforts.

## Living and breathing a good quality culture

Excellence, transparency and credibility, not to mention respect and tolerance, are central values that the University of Bern follows, and which lay the foundation for the constant development of its academic culture.

By Prof. Dr. Heike Mayer, Vice-Rector for Quality

The Vice-Rectorate Quality deals with equal opportunities, developing quality and sustainable development, three areas that appear very different at first glance. However, what all three have in common is values such as excellence, transparency, credibility and tolerance – values we want to foster as a university. Diversity, for example, is an important basis for excellent research, as diversity in the team, in points of view or in methods mean that issues and results seen in research are constantly questioned. This leads to new ideas and approaches that can compete with, challenge or even take the place of traditional ways of thinking and methods. Ultimately, diversity at a university increases the quality of research and teaching. That said, quality in research and teaching must not be considered separately from national and international standards, as these ensure comparability and constant progress in the University's core tasks. Teaching and research do not take place in a vacuum – they are always closely linked with the major challenges of their time. As a result, one of the key challenges of our society is sustainable development, something that a university should – and must – encourage as an organization. However, it can also use teaching and research to contribute to a better understanding of the complex relationships seen in sustainable development. As a result, equal opportunities, quality assurance and sustainable development are central pillars for forward-thinking development at the University of Bern. As the successor to Prof. Dr. Silvia Schroer, I have been following these complex relationships in the three areas together with my teams at the Vice-Rectorate Quality since August 2023.

### Equal opportunities

Equality and equal opportunities are ensured at the University of Bern through various measures and initiatives. Since the fall semester 2023, there has been a point of contact for University members who have observed or been affected by racial abuse, or who have questions related to racism. This point of contact offers advice, develops preventative measures and creates networks. Additionally, the paper "Protecting personal integrity – basic principles at the University of Bern" was drawn up and approved by the University Executive Board. This is used as an orientation aid and pools together the relevant information. Another key focus in 2023 was on addressing issues relating to a barrier-free university. The Office for Equal Opportunities worked on concepts for barrier-free infrastructures and offers advice on compensating for disadvantages.

### Compass UniBE – university preparation for refugee students

Summer 2023 saw 20 refugee students start the Compass UniBE pilot project. Within a one-year period, the participants are prepared for university studies. In addition to language courses (German and English), they also visit courses on learning and teaching methods, and lecture courses. Significant interest was shown in the program, with over 70 applications received in the first round of registrations. The participants have very different professional, linguistic and cultural backgrounds. They are supported in their integration by a mentoring program offered by the Student Body of the University of Bern (SUB) and a funding program. The project is supported financially by the Canton of Bern, the State Secretariat for Migration, the Burgergemeinde Bern (civic community of Bern) and the University of Bern.

“International standards ensure comparability and constant progress in the University’s core tasks.”

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#### **Sustainable development**

In 2023, the Coordination Office for Sustainable Development was renamed the Sustainable Development Office. The team compiled and published the Sustainability Report for 2020/21 and the Greenhouse Gas Reports for 2020, 2021 and 2022. A particular highlight of the year was the conclusion of the cooperation agreement “Education for Sustainable Development (ESD)” between the University of Bern, the University of Teacher Education in Bern, Bern University of Applied Sciences and NMS Bern, plus the start of the cross-institutional hub “Students4Sustainability” for student activities in the field of sustainability.

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

In recent years, the University of Bern has been able to develop a very good, actively followed quality culture, which has resulted in it receiving unconditional accreditation. Operational discussions were carried out with all faculties for the first time. These discussions were coordinated together with the Vice-Rectorate Quality and the Director of Administration, and ensure better harmonization between the faculties and central University administration. Thanks to these discussions, there was a productive and constructive exchange between representatives from the different areas.

## University alliance creates enriching dynamics

Internationally, 2023 was dominated by the University of Bern's recent membership in the ENLIGHT European university alliance.

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

ENLIGHT brings together ten European universities to form a joint campus that excels through innovative and interdisciplinary teaching, physical, hybrid and virtual mobility, and by involving all those associated with the universities. Together with the social protagonists from the university cities, solutions are drawn up to meet today's complex challenges and teaching methods are aligned with the requirements of the future.

The content-based focal points of the alliance strongly overlap with the key areas of the University of Bern. This allows the University to showcase its research and teaching offerings in this circle of European partners. Ultimately, active participation in this alliance is a further step on a path to internationalization that establishes long-term international cooperative structures while also reinforcing its strong position locally.

ENLIGHT is one of 50 European university alliances running at present, with a total of 430 universities involved. As a result, the European university landscape now finds itself at the beginning of a significant phase of transformation and modernization – one which the University of Bern will take an active role in thanks to its membership in ENLIGHT.

As with all Swiss universities, the University of Bern is partially excluded from the major European research and education programs (Horizon Europe and Erasmus+). It is thus even more important to keep pace with these important developments through participation in an alliance, while also reinforcing its international visibility and appeal for students and researchers worldwide.

### Rapid integration on all levels

The nine founder members of ENLIGHT – the Universities of Bordeaux, Groningen, Göttingen, Ghent, Galway, Tartu and Uppsala, the University of the Basque Country and Comenius University Bratislava – joined forces in 2019. Swiss universities were only offered a place in this EU initiative, which is funded via Erasmus+, three years later.

After the University of Bern officially joined ENLIGHT at the end of 2022, work in 2023 initially focused on quickly getting up to speed with the ongoing discussions and bringing its expertise to the table in various activities. While our ENLIGHT partners submitted their funding requests as part of Erasmus+, the University of Bern submitted an application for partial funding at movetia. A requirement for this funding was a 40% contribution by the University. Approval of the funding was granted just before the end of the year, thus allowing us to play an active role on an equal footing with our partner universities.

The University's participation was established quickly and on various levels. Members of the University Executive Board were granted seats and votes in the governance structure and made an active contribution at the regular meetings. Experts from the University were assigned to the working groups and have already taken part in their first meetings in some cases, including the Digital Campus Group in charge of the joint course portfolio, the Mobility Taskforce and the Legal Expert Group. The University of Bern was also able to contribute at the Teaching & Learning conference. Staff capacities were created for the coordination and support of ENLIGHT activities. Students taking on a central role in ENLIGHT were actively integrated into

“The European university landscape finds itself at the beginning of a significant period of development – one which the University of Bern will take an active role in thanks to its membership in ENLIGHT.”

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the corresponding structures by the SUB from the outset. University members were informed about the cooperation possibilities within ENLIGHT as part of a kick-off event, faculty visits and a new online presence.

#### **Strength through good networks**

Initial experiences have shown that the University of Bern can enrich the alliance in a range of areas with its expertise, while the dynamics offered by the alliance also encourage it to set more ambitious goals and follow them more closely.

The efforts made in the past year should begin to bear fruit in 2024. Existing cooperations will be further reinforced and expanded, with new ideas for cooperation with several ENLIGHT members put into practice. Students from Bern will be able to participate in ENLIGHT teaching activities in Uppsala, Bordeaux or Bratislava, for example.

The University of Bern will take on the chair of ENLIGHT for six months in the coming summer, and will host the annual meeting in November 2024.

## Focusing on future viability

The University of Bern continues to be confronted with a structural deficit. Without an adjustment to basic funding, external funding will have to be diverted to cover this deficit in future.

By Markus Brönnimann, Administrative Director

### Finances

The University of Bern can count on stable basic funding by the Canton of Bern and the federal government. This is fundamentally important for the ongoing operation of the University. However, growth and development are necessary if the University is to flourish over the long term in a national and international environment and make the contribution expected by the region. Secondly, the University relies on the canton financing the agreed salary measures. In both cases, the development of basic funding lags behind requirements, meaning we are confronted with a structural deficit.

In the reporting year, the contribution from the Canton of Bern amounted to CHF 329.9 million, with a total turnover of CHF 942.2 million. In our accounts, we have generated a total deficit of CHF 34.1 million. In basic funding, there was a loss of CHF 43.5 million. In terms of external funding and funds, the recovery seen on the stock market had a positive impact on results compared to the previous year. In total, external funding and funds saw a positive result of CHF 9.4 million.

As part of basic funding, the University has capital reserves at its disposal that can be used to compensate for the result. However, these reserves are now exhausted. We are now confronted by a situation where, instead of capital reserves, we will have to cover further structural deficits using external funding that is not intended for structural financing. This is then no longer available for investments in innovations in research, services and administration. Funding is then diverted and the University weakened as a result.

Despite the negative financial results, cost-cutting measures are not an option for the University in the current situation.

### Infrastructure

The right infrastructure is an important prerequisite for being able to survive against the competition in education and research. Although an important project is well under way with the research building at Bern University Hospital, the overall situation remains critical. Three priority fields of action have been identified by the University. Firstly, the utilization of rooms has to be optimized in order to use the available infrastructure to its full potential. There is definitely still scope for improvement here that can be achieved with consolidation measures and new workplace concepts. However, this will not solve the basic problem. The maintenance agreement with the Office for Land and Buildings (AGG) that is now in force is also useful, with over 180 measures implemented in the reporting year as a result. Secondly, there is the timely provision of additional space – an area where we are not progressing to the extent necessary. Laboratory space is lacking in particular.

Thirdly, there is the modification and further development of the framework conditions. The idea of a real estate company for the universities in Bern has been heard and is now being discussed. Despite all the discontent, we would like to take this opportunity to emphasize that we now have a new, extremely constructive basis for cooperation with our colleagues at the AGG. Although we are naturally not always of the same opinion, discussions are always constructive. We would like to offer our thanks to the colleagues at the AGG for this positive development.



“Growth and development are necessary if the University is to make the expected contribution.”

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#### **“Fit for Future” program**

A year ago, I reported on the “Future of Work” workshop. Based on this, a program named “Fit for Future” with twelve fields of action was developed and implemented.

The focus is on the two strategies “Strategy 2030” (overarching strategy at the University) and “People in Digital Transformation” (an important field of action). Eleven other fields of action are grouped around these two strategies, which can be divided into the groups “Teaching”, “Research and Innovation”, “Organization, Culture and Management”, and “Infrastructure”. The twelve fields of action are processed in different structures and at different speeds and are coordinated centrally via the “Fit for Future” program.

With this program, the University has been able to develop on a broad base in order to secure its long-term competitiveness and appeal.

University funding in 2023		
Amounts in CHF thousand	2023	Share
<b>Basic funding<sup>1</sup></b>	<b>583'287</b>	<b>61.9%</b>
Contribution from the Canton of Bern	329'850	35.0%
Intercantonal University Agreement (IUV) <sup>2</sup>	119'626	12.7%
Contributions from the Swiss Federal Government	101'859	10.8%
Income from fees and internal billing	31'951	3.4%
– Income from fees	21'503	2.3%
– Miscellaneous	10'448	1.1%
<b>(+) Profit / (-) Loss</b>	<b>-43'458</b>	
<b>External funding<sup>1</sup></b>	<b>358'947</b>	<b>38.1%</b>
Promotion of research	136'852	14.5%
– Swiss National Science Foundation (SNSF)	105'116	11.2%
– Innosuisse	4'507	0.5%
– EU research programs	13'432	1.4%
– Other international research funding	13'797	1.5%
Publicly funded departmental research	16'268	1.7%
Private sector funding <sup>3</sup>	41'188	4.4%
Miscellaneous income	164'640	17.5%
– Continuing education	11'747	1.2%
– Service centers	74'762	7.9%
– Other services and internal billing	78'130	8.3%
<b>(+) Profit / (-) Loss</b>	<b>+ 9'377</b>	
<b>Total income</b>	<b>942'234</b>	<b>100.0%</b>
<b>Total expenditure</b>	<b>976'314</b>	
<b>Year-end result (+) Profit / (-) Loss</b>	<b>-34'080</b>	

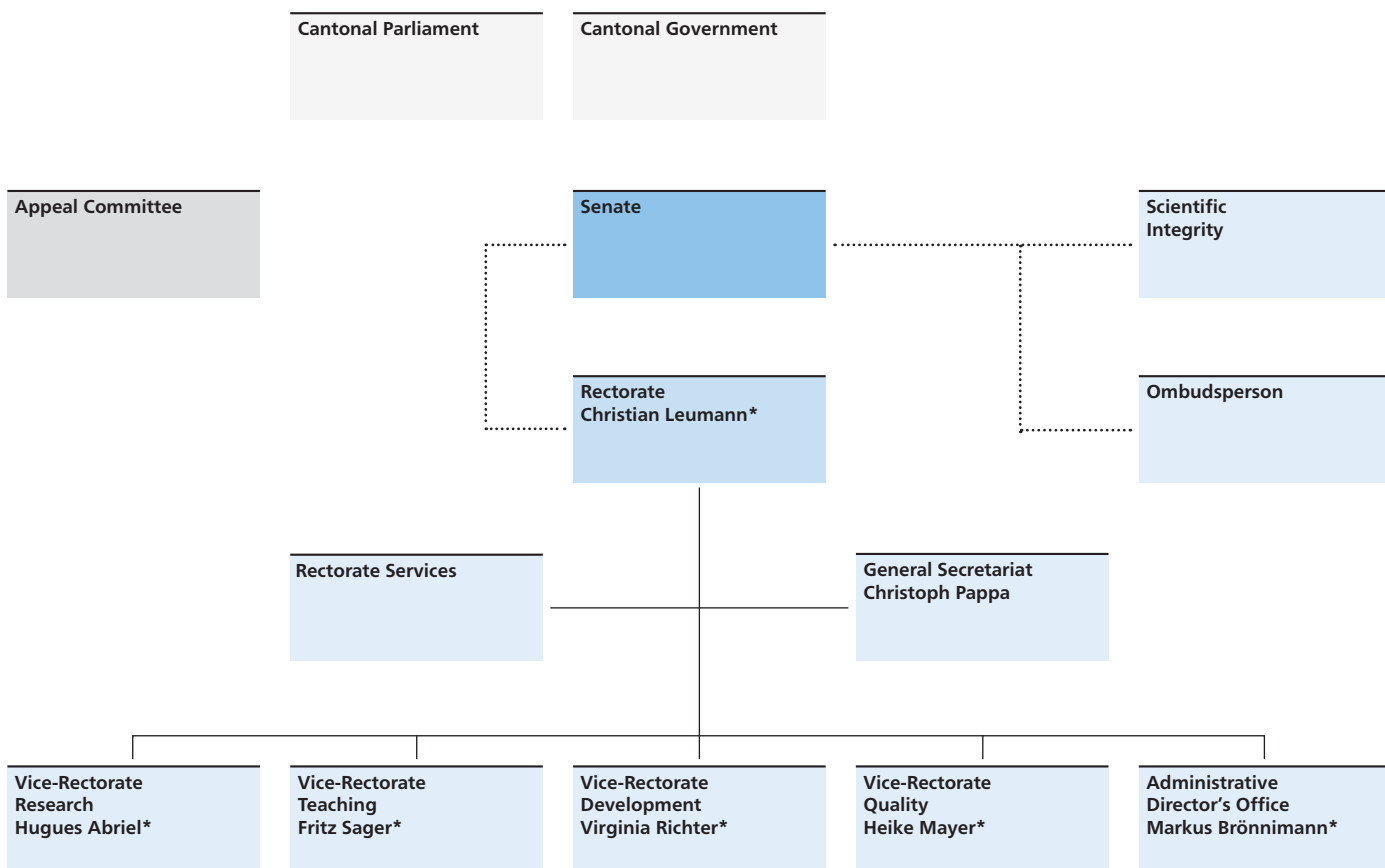
<sup>1</sup> **Basic funding / external funding:** The income generated by the University, which serves as the University's structural basic funding, counts as basic funding. All other income is recorded as external funding. Since income is broken down into basic and external funding, the comparability 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 Rainer Hirsch-Luipold	Law Marianne Johanna Lehmkühl	Business, Economics and Social Science Adrian Vatter	Medicine Claudio Bassetti	Vetsuisse David Spreng	Humanities Peter J. Schneemann	Human Sciences Elmar Anhalt	Science Marco 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 & Environment (CDE) / Center for Public Management (KPM) / 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 / Walter Benjamin Kolleg (WBK)
Interfaculty units	Collegium generale (CG) / Experimental Animal Center (EAC) / Microscopy Imaging Center (MIC) / Centre for University Continuing Education

\*Members of the Executive Board

## University Executive Board



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**Markus Brönnimann**  
Administrative Director

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

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**Prof. Heike Mayer**  
Vice-Rector for Quality

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

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

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**Prof. Christian Leumann**  
Rector

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**Dr. Christoph Pappa**  
Secretary General

## Heads of Faculty

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



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



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



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



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**Prof. David Spreng**  
Dean of the Vetsuisse Faculty



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**Prof. Peter J. Schneemann**  
Dean of the Faculty of  
Humanities



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**Prof. Elmar Anhalt**  
Dean of the Faculty of Human  
Sciences



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

## Senate

The University Senate is the most senior 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 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. Daniel Aebersold**  
Delegate of the Faculty of Medicine

**Prof. David Spreng**  
Dean of the Vetsuisse Faculty

**Prof. Peter J. Schneemann**  
Dean of the Faculty of Humanities

**Prof. Claus Beisbart**  
Delegate of the Faculty of Humanities

**Prof. Elmar Anhalt**  
Dean of the Faculty of Human Sciences

**Prof. Siegfried Nagel**  
Delegate of the Faculty of Human Sciences

**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

**Tim Röthlisberger**  
Delegate

**Raphael Fehr**  
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. Heike Mayer**  
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

**Sandra Carrillo**  
Secretary

**Marion Frost**  
Secretary

As of Dec. 31, 2023

# Statistics



## Students

### Students by level of study (2023 fall semester)

Number of students	Total				Bachelor's degree				Master's degree				Doctorate				Continuing education <sup>1</sup>		
	All	♀	Fgn.	BE	All	♀	Fgn.	BE	All	♀	Fgn.	BE	All	♀	Fgn.	BE	All	♀	Fgn.
<b>Total</b>	<b>19'640</b>	<b>59 %</b>	<b>13 %</b>	<b>35 %</b>	<b>8'106</b>	<b>60 %</b>	<b>3 %</b>	<b>48 %</b>	<b>4'865</b>	<b>61 %</b>	<b>12 %</b>	<b>38 %</b>	<b>3'486</b>	<b>54 %</b>	<b>44 %</b>	<b>22 %</b>	<b>3'183</b>	<b>61 %</b>	<b>3 %</b>
Faculty of Theology	328	56 %	13 %	28 %	39	67 %	3 %	74 %	50	66 %	14 %	58 %	60	47 %	53 %	22 %	179	55 %	2 %
Faculty of Law	2'117	59 %	5 %	48 %	981	64 %	2 %	58 %	533	62 %	8 %	50 %	192	39 %	18 %	45 %	411	55 %	4 %
Faculty of Business, Economics and Social Sciences	2'332	43 %	7 %	44 %	1'285	42 %	4 %	56 %	537	44 %	8 %	45 %	171	49 %	37 %	26 %	339	38 %	0 %
Faculty of Medicine	4'545	60 %	17 %	30 %	1'126	64 %	3 %	39 %	1'285	57 %	7 %	41 %	1'610	59 %	40 %	23 %	524	63 %	5 %
Vetsuisse Faculty Bern	629	81 %	16 %	25 %	263	84 %	1 %	28 %	175	89 %	1 %	31 %	189	69 %	51 %	16 %	2	100 %	100 %
Faculty of Humanities	2'131	63 %	15 %	40 %	1'133	65 %	4 %	50 %	586	63 %	17 %	36 %	376	59 %	44 %	20 %	36	53 %	3 %
Faculty of Human Sciences	4'241	73 %	5 %	27 %	1'837	70 %	3 %	38 %	971	76 %	7 %	31 %	184	64 %	29 %	28 %	1'249	78 %	3 %
Faculty of Science	3'076	46 %	24 %	37 %	1'442	48 %	3 %	54 %	728	49 %	31 %	33 %	704	41 %	64 %	15 %	202	44 %	6 %
Interfaculty, interdisciplinary programs	241	37 %	–	–	0	0 %	0 %	0 %	0	0 %	0 %	0 %	0	0 %	0 %	0 %	241	37 %	–

<sup>1</sup> Incl. MAS, DAS, CAS, other

Includes students reported by the Swiss Federal Statistical Office as registered twice.

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

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

Number of students		2020							2021							2022							2023							Difference	
		All	Male	Female	All	Male	Female	All	Male	Female	All	Male	Female	All	Male	Female	All	Male	Female	All	Male	Female	2020–2023	2023							
<b>Total</b>	<b>All</b>	<b>19'230</b>	<b>42 %</b>	<b>58 %</b>	<b>19'441</b>	<b>42 %</b>	<b>58 %</b>	<b>+1 %</b>	<b>19'297</b>	<b>41 %</b>	<b>59 %</b>	<b>–1 %</b>	<b>19'640</b>	<b>41 %</b>	<b>59 %</b>	<b>+2 %</b>	<b>+410</b>	<b>+2 %</b>													
	Male																														
	Female																														
Bachelor's degree	<b>All</b>	<b>8'240</b>	<b>43 %</b>	<b>57 %</b>	<b>8'168</b>	<b>41 %</b>	<b>59 %</b>	<b>–1 %</b>	<b>8'056</b>	<b>41 %</b>	<b>59 %</b>	<b>–1 %</b>	<b>8'106</b>	<b>40 %</b>	<b>60 %</b>	<b>+1 %</b>	<b>–134</b>	<b>–2 %</b>													
	Male																														
	Female																														
Master's degree	<b>All</b>	<b>4'625</b>	<b>41 %</b>	<b>59 %</b>	<b>4'681</b>	<b>41 %</b>	<b>59 %</b>	<b>+1 %</b>	<b>4'610</b>	<b>40 %</b>	<b>60 %</b>	<b>–2 %</b>	<b>4'865</b>	<b>39 %</b>	<b>61 %</b>	<b>+6 %</b>	<b>+240</b>	<b>+5 %</b>													
	Male																														
	Female																														
Doctorate	<b>All</b>	<b>3'261</b>	<b>46 %</b>	<b>54 %</b>	<b>3'315</b>	<b>46 %</b>	<b>54 %</b>	<b>+2 %</b>	<b>3'371</b>	<b>46 %</b>	<b>54 %</b>	<b>+2 %</b>	<b>3'486</b>	<b>46 %</b>	<b>54 %</b>	<b>+3 %</b>	<b>+225</b>	<b>+7 %</b>													
	Male																														
	Female																														
Continuing education <sup>1</sup>	<b>All</b>	<b>3'104</b>	<b>39 %</b>	<b>61 %</b>	<b>3'277</b>	<b>37 %</b>	<b>63 %</b>	<b>+6 %</b>	<b>3'260</b>	<b>39 %</b>	<b>61 %</b>	<b>–1 %</b>	<b>3'183</b>	<b>39 %</b>	<b>61 %</b>	<b>–2 %</b>	<b>+79</b>	<b>+3 %</b>													
	Male																														
	Female																														

<sup>1</sup> Incl. MAS, DAS, CAS, other

Includes students reported by the Swiss Federal Statistical Office as registered twice.

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

### New students by level of study (2023 fall semester)

Number New Students	Total				Bachelor's degree				Master's degree				Doctorate				Continuing education <sup>1</sup>		
	All	♀	Fgn.	BE	All	♀	Fgn.	BE	All	♀	Fgn.	BE	All	♀	Fgn.	BE	All	♀	Fgn.
<b>Total</b>	<b>5'389</b>	<b>60%</b>	<b>11%</b>	<b>37%</b>	<b>2'634</b>	<b>62%</b>	<b>3%</b>	<b>48%</b>	<b>1'517</b>	<b>61%</b>	<b>13%</b>	<b>35%</b>	<b>666</b>	<b>56%</b>	<b>41%</b>	<b>23%</b>	<b>572</b>	<b>52%</b>	<b>4%</b>
Faculty of Theology	84	63%	8%	38%	7	57%	0%	71%	22	55%	14%	55%	10	50%	40%	40%	45	71%	0%
Faculty of Law	621	59%	6%	49%	312	59%	3%	58%	142	60%	12%	48%	20	45%	30%	40%	147	59%	3%
Faculty of Business, Economics and Social Sciences	598	47%	8%	47%	366	49%	6%	57%	149	46%	9%	40%	27	56%	52%	22%	56	38%	0%
Faculty of Medicine	1'289	61%	12%	34%	361	64%	2%	39%	461	59%	7%	40%	394	62%	29%	27%	73	59%	7%
Vetsuisse Faculty Bern	174	79%	14%	26%	82	85%	0%	29%	56	82%	0%	30%	34	59%	65%	12%	2	100%	100%
Faculty of Humanities	496	65%	14%	44%	315	67%	4%	53%	131	64%	20%	33%	42	55%	62%	12%	8	38%	13%
Faculty of Human Sciences	1'015	74%	6%	33%	653	73%	3%	38%	294	77%	9%	24%	35	60%	31%	20%	33	91%	3%
Faculty of Science	966	49%	18%	39%	538	53%	3%	53%	262	49%	31%	29%	104	35%	69%	10%	62	37%	13%
Interfaculty, interdisciplinary programs	146	40%	–	–	0	0%	0%	0%	0	0%	0%	0%	0	0%	0%	0%	146	40%	–

<sup>1</sup> Incl. MAS, DAS, CAS, other

Includes students reported by the Swiss Federal Statistical Office as registered twice.

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

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

Number New students		2020		2021		2022		2023		Difference	
		All	%	All	%	All	%	All	%	2020–2023	%
<b>Total</b>	<b>All</b>	<b>5'300</b>		<b>5'521</b>	<b>+4%</b>	<b>5'036</b>	<b>-9%</b>	<b>5'389</b>	<b>+7%</b>	<b>+89</b>	<b>+2%</b>
	Male	42%		41%		40%		40%			
	Female	58%		59%		60%		60%			
Bachelor's degree	<b>All</b>	<b>2'689</b>		<b>2'633</b>	<b>-2%</b>	<b>2'409</b>	<b>-9%</b>	<b>2'634</b>	<b>+9%</b>	<b>-55</b>	<b>-2%</b>
	Male	41%		40%		38%		38%			
	Female	59%		60%		62%		62%			
Master's degree	<b>All</b>	<b>1'316</b>		<b>1'416</b>	<b>+8%</b>	<b>1'372</b>	<b>-3%</b>	<b>1'517</b>	<b>+11%</b>	<b>+201</b>	<b>+15%</b>
	Male	41%		42%		38%		39%			
	Female	59%		58%		62%		61%			
Doctorate	<b>All</b>	<b>660</b>		<b>613</b>	<b>-7%</b>	<b>615</b>	<b>0%</b>	<b>666</b>	<b>+8%</b>	<b>+6</b>	<b>+1%</b>
	Male	43%		41%		42%		44%			
	Female	57%		59%		58%		56%			
Continuing education <sup>1</sup>	<b>All</b>	<b>635</b>		<b>859</b>	<b>+35%</b>	<b>640</b>	<b>-25%</b>	<b>572</b>	<b>-11%</b>	<b>-63</b>	<b>-10%</b>
	Male	45%		42%		46%		48%			
	Female	55%		58%		54%		52%			

<sup>1</sup> Incl. MAS, DAS, CAS, other

Includes students reported by the Swiss Federal Statistical Office as registered twice.

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

## Students

### Degrees in 2023

Number of degrees	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>4'785</b>	<b>58%</b>	<b>11%</b>	<b>1'673</b>	<b>60%</b>	<b>2%</b>	<b>1'502</b>	<b>62%</b>	<b>9%</b>	<b>741</b>	<b>55%</b>	<b>39%</b>	<b>794</b>	<b>52%</b>	<b>7%</b>	<b>75</b>	<b>49%</b>	<b>53%</b>
Faculty of Theology	77	66%	8%	11	45%	0%	11	64%	0%	4	75%	100%	48	71%	0%	3	67%	67%
Faculty of Law	563	57%	5%	198	59%	4%	247	60%	4%	20	40%	25%	97	53%	8%	1	0%	0%
Faculty of Business, Economics and Social Sciences	594	43%	3%	246	42%	1%	194	51%	5%	19	37%	21%	131	32%	0%	4	100%	50%
Faculty of Medicine	1'235	60%	18%	305	61%	3%	347	62%	5%	451	58%	36%	77	64%	8%	55	44%	55%
Vetsuisse Faculty Bern	167	83%	16%	55	82%	0%	48	98%	0%	61	74%	39%	0	0%	0%	3	33%	100%
Faculty of Humanities	427	67%	11%	202	71%	3%	157	67%	15%	43	56%	35%	20	45%	0%	5	60%	40%
Faculty of Human Sciences	877	72%	5%	371	68%	2%	265	75%	7%	28	64%	29%	210	77%	9%	3	100%	0%
Faculty of Science	713	47%	19%	285	54%	1%	233	46%	24%	115	38%	60%	79	38%	17%	1	0%	100%
Interfaculty, interdisciplinary programs	132	28%	–	0	0%	0%	0	0%	0%	0	0%	0%	132	28%	–	0	0%	0%

<sup>1</sup> Incl. MAS, DAS, CAS, other

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

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

Number of degrees									Difference	
		2020	2021	2022	2023	2020–2023				
<b>Total</b>	<b>All</b>	<b>4'609</b>	<b>4'691</b>	<b>+2%</b>	<b>4'731</b>	<b>+1%</b>	<b>4'785</b>	<b>+1%</b>	<b>+176</b>	<b>+4%</b>
	Male	43%	44%		41%		42%			
	Female	57%	56%		59%		58%			
Bachelor's degree	<b>All</b>	<b>1'539</b>	<b>1'667</b>	<b>+8%</b>	<b>1'604</b>	<b>–4%</b>	<b>1'673</b>	<b>+4%</b>	<b>+134</b>	<b>+9%</b>
	Male	40%	44%		37%		40%			
	Female	60%	56%		63%		60%			
Master's degree	<b>All</b>	<b>1'558</b>	<b>1'603</b>	<b>+3%</b>	<b>1'566</b>	<b>–2%</b>	<b>1'502</b>	<b>–4%</b>	<b>–56</b>	<b>–4%</b>
	Male	41%	42%		40%		38%			
	Female	59%	58%		60%		62%			
Doctorate	<b>All</b>	<b>746</b>	<b>725</b>	<b>–3%</b>	<b>728</b>	<b>0%</b>	<b>741</b>	<b>+2%</b>	<b>–5</b>	<b>–1%</b>
	Male	49%	42%		44%		45%			
	Female	51%	58%		56%		55%			
Continuing education <sup>1</sup>	<b>All</b>	<b>681</b>	<b>623</b>	<b>–9%</b>	<b>759</b>	<b>+22%</b>	<b>794</b>	<b>+5%</b>	<b>+113</b>	<b>+17%</b>
	Male	48%	47%		45%		48%			
	Female	52%	53%		55%		52%			
Habilitation	<b>All</b>	<b>85</b>	<b>73</b>	<b>–14%</b>	<b>74</b>	<b>+1%</b>	<b>75</b>	<b>+1%</b>	<b>–10</b>	<b>–12%</b>
	Male	66%	58%		68%		51%			
	Female	34%	42%		32%		49%			

<sup>1</sup> Incl. MAS, DAS, CAS, other

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

## Employees

### Full-time equivalents at the University in 2023 (average for the year, including externally funded positions)

Number of full-time equivalents	Total			Professorships			Lecturers			Teaching & research assistants			Administration & services		
	All	♀	Foreign	All	♀	Foreign	All	♀	Foreign	All	♀	Foreign	All	♀	Foreign
<b>Total</b>	<b>5'141</b>	<b>53%</b>	<b>38%</b>	<b>534</b>	<b>30%</b>	<b>49%</b>	<b>216</b>	<b>41%</b>	<b>33%</b>	<b>2'495</b>	<b>53%</b>	<b>50%</b>	<b>1'896</b>	<b>61%</b>	<b>19%</b>
Faculty of Theology	72	57%	51%	14	39%	64%	9	56%	24%	42	58%	61%	7	82%	1%
Faculty of Law	192	51%	22%	34	28%	29%	15	33%	20%	116	53%	21%	28	79%	17%
Faculty of Business, Economics and Social Sciences	261	46%	33%	48	18%	59%	14	39%	37%	170	49%	29%	29	81%	9%
Faculty of Medicine	1'618	57%	40%	146	25%	40%	58	43%	31%	740	54%	59%	673	68%	21%
Vetsuisse Faculty Bern	474	70%	37%	41	42%	53%	15	47%	36%	220	72%	53%	198	75%	15%
Faculty of Humanities	406	58%	43%	78	54%	61%	27	57%	44%	257	59%	40%	44	59%	26%
Faculty of Human Sciences	247	56%	29%	28	32%	53%	37	44%	31%	156	61%	28%	27	75%	13%
Faculty of Science	1'179	37%	50%	143	22%	51%	32	17%	36%	707	40%	62%	297	41%	23%
Central Administration	692	57%	17%	2	100%	0%	8	39%	34%	87	71%	22%	594	55%	16%

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

Number of full-time equivalents		2020							2021							2022							2023							Difference	
		All	Male	Female	All	Male	Female	All	Male	Female	All	Male	Female	All	Male	Female	All	Male	Female	All	Male	Female	2020-2023	2023-2022							
<b>Total</b>	<b>All</b>	<b>4'855</b>			<b>5'050</b>			<b>+4%</b>	<b>5'076</b>			<b>+1%</b>	<b>5'141</b>			<b>+1%</b>	<b>+286</b>			<b>+6%</b>											
	Male	48%			48%				47%				47%																		
	Female	52%			52%				53%				53%																		
Professorships	<b>All</b>	<b>524</b>			<b>529</b>			<b>+1%</b>	<b>525</b>			<b>-1%</b>	<b>534</b>			<b>+2%</b>	<b>+10</b>			<b>+2%</b>											
	Male	73%			72%				70%				70%																		
	Female	27%			28%				30%				30%																		
Lecturers	<b>All</b>	<b>239</b>			<b>208</b>			<b>-13%</b>	<b>213</b>			<b>+2%</b>	<b>216</b>			<b>+2%</b>	<b>-23</b>			<b>-9%</b>											
	Male	64%			64%				63%				59%																		
	Female	36%			36%				37%				41%																		
Teaching & research assistants	<b>All</b>	<b>2'268</b>			<b>2'439</b>			<b>+8%</b>	<b>2'457</b>			<b>+1%</b>	<b>2'495</b>			<b>+2%</b>	<b>+227</b>			<b>+10%</b>											
	Male	48%			48%				47%				47%																		
	Female	52%			52%				53%				53%																		
Administration & services	<b>All</b>	<b>1'824</b>			<b>1'874</b>			<b>+3%</b>	<b>1'881</b>			<b>0%</b>	<b>1'896</b>			<b>+1%</b>	<b>+72</b>			<b>+4%</b>											
	Male	38%			39%				39%				39%																		
	Female	62%			61%				61%				61%																		

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

# Annual financial statements

# Annual financial statements<sup>1</sup> 2023 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 net assets, financial position and results of operations.

## Balance sheet

Amounts in CHF thousand	Note	December 31, 2023	December 31, 2022	Change	
Cash and cash equivalents	1	161,948	66,256	95,692	144.4%
Financial management current accounts	2	244,224	378,298	-134,074	-35.4%
Trade receivables	3	31,756	33,333	-1,577	-4.7%
Other current receivables	4	19,864	17,157	2,706	15.8%
Current financial investments	5	24,934	0	24,934	100.0%
Inventories and work in progress	6	7,623	8,213	-590	-7.2%
Prepaid expenses and accrued income	7	58,234	62,147	-3,913	-6.3%
<b>Current assets</b>		<b>548,582</b>	<b>565,405</b>	<b>-16,823</b>	<b>-3.0%</b>
Financial investments	8	116,668	110,892	5,776	5.2%
Property, plant and equipment	9	76,907	72,998	3,909	5.4%
Intangible assets	10	9,412	10,355	-943	-9.1%
<b>Non-current assets</b>		<b>202,986</b>	<b>194,245</b>	<b>8,742</b>	<b>4.5%</b>
<b>Total assets</b>		<b>751,569</b>	<b>759,650</b>	<b>-8,081</b>	<b>-1.1%</b>
Trade payables	11	25,961	38,299	-12,338	-32.2%
Other current liabilities	12	46,095	3,000	43,095	1436.4%
Current financial liabilities	13	2,226	459	1,768	385.6%
Commitments to external funding	14	180,170	182,771	-2,601	-1.4%
Current provisions	15	19,634	17,288	2,346	13.6%
Accrued expenses and deferred income	16	10,389	10,373	17	0.2%
<b>Current liabilities</b>		<b>284,477</b>	<b>252,190</b>	<b>32,287</b>	<b>12.8%</b>
Non-current financial liabilities	17	1,007	1,205	-198	-16.4%
Non-current provisions	15	22,869	20,159	2,710	13.4%
Retirement benefit liabilities	18	63,900	72,700	-8,800	-12.1%
<b>Non-current liabilities</b>		<b>87,776</b>	<b>94,063</b>	<b>-6,288</b>	<b>-6.7%</b>
Accumulated profits		413,397	422,105	-8,709	-2.1%
Year-end result		-34,080	-8,709	-25,372	291.3%
<b>Equity</b>		<b>379,316</b>	<b>413,397</b>	<b>-34,080</b>	<b>-8.2%</b>
<b>Total liabilities</b>		<b>751,569</b>	<b>759,650</b>	<b>-8,081</b>	<b>-1.1%</b>

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

## Income statement

Amounts in CHF thousand	Note	2023	2022	Change	
Contribution from the Canton of Bern under service agreement		329,850	326,340	3,510	1.1%
Contributions from the Swiss Federal Government under the Higher Education Act (HEdA)		101,859	100,305	1,555	1.6%
Contributions from the Intercantonal University Agreement (IUV)		119,626	123,410	-3,783	-3.1%
<b>Basic funding or contributions from the public sector</b>	19	<b>551,336</b>	550,054	1,281	<b>0.2%</b>
Project contributions from the Swiss National Science Foundation		105,116	113,177	-8,061	-7.1%
Project contributions from international organizations		27,166	30,834	-3,668	-11.9%
Other project contributions		72,725	67,666	5,059	7.5%
<b>Project commitments from external funding</b>	20	<b>205,007</b>	211,677	-6,670	<b>-3.2%</b>
Tuition fees		20,136	18,649	1,486	8.0%
Income from ongoing services		74,764	81,589	-6,826	-8.4%
Other income		81,747	83,010	-1,263	-1.5%
Discounts		-774	-770	-5	0.6%
<b>Other income</b>	21	<b>175,872</b>	182,478	-6,607	<b>-3.6%</b>
<b>Total operating income</b>		<b>932,214</b>	944,209	-11,995	<b>-1.3%</b>
Salaries		546,392	523,565	22,827	4.4%
Social security contributions		93,051	95,993	-2,941	-3.1%
Other staff expense		9,579	5,841	3,738	64.0%
<b>Staff expense</b>	22	<b>649,022</b>	625,399	23,624	<b>3.8%</b>
Purchase of equipment		13,706	17,317	-3,611	-20.9%
Property and premises expense		45,088	38,731	6,357	16.4%
Other expense		117,477	109,654	7,823	7.1%
<b>Administrative and other operating expense</b>	23	<b>176,272</b>	165,703	10,569	<b>6.4%</b>
Contributions for teaching and research in clinical medicine		114,974	113,613	1,360	1.2%
Contributions to third parties		19,651	18,617	1,034	5.6%
<b>Contributions</b>	24	<b>134,625</b>	132,230	2,395	<b>1.8%</b>
Depreciation on property, plant and equipment	9	13,736	12,597	1,139	9.0%
Amortization of intangible assets	10	931	1,911	-980	-51.3%
<b>Total operating expense</b>		<b>974,587</b>	937,841	36,746	<b>3.9%</b>
Financial income		10,020	3,268	6,752	206.6%
Financial expense		1,657	18,145	-16,488	-90.9%
Value adjustments on financial investments	8	70	200	-130	-65.0%
<b>Net financial income</b>	25	<b>8,293</b>	-15,077	23,370	<b>-155.0%</b>
<b>Year-end result</b>		<b>-34,080</b>	-8,709	-25,372	<b>291.3%</b>

## Cash flow statement

Amounts in CHF thousand	2023	2022
<b>Operating activities</b>		
+/- Profit/loss	-34,080	-8,709
+/- Share of profits/losses of equity associates	210	-1,536
+/- Depreciation/write-ups on non-current assets	15,138	14,197
+/- Impairments/reversals of impairments	246	411
+/- Change in retirement benefit obligation under staff expense	-8,800	-4,500
+/- Increase/decrease in non-cash provisions	5,056	-7,783
+/- Other non-cash income/expense	-5,820	17,868
+/- Loss/gain on disposals of non-current assets	0	-120
+/- Decrease/increase in receivables	803	-5,708
+/- Decrease/increase in inventories and work in progress	590	-1,360
+/- Decrease/increase in other current receivables and prepaid expenses and accrued income	1,207	-6,510
+/- Increase/decrease in accounts payable	-12,338	16,108
+/- Increase/decrease in other current liabilities and accrued expenses and deferred income	43,112	6,929
+/- Increase/reduction in commitments to third-party grants	-2,601	1,881
Cash flow from operating activities	2,723	21,168
<b>Investing activities</b>		
- Payments for purchase of property, plant and equipment	-17,415	-21,072
+ Receipts from sale of property, plant and equipment	0	416
- Payments for purchase of current and non-current financial investments	-29,450	-68,773
+ Receipts from sale of current and non-current financial investments	5,124	31,923
- Payments for purchase of intangible assets	-935	-1,630
+ Receipts from sale of intangible assets	0	140
Cash flow from investing activities	-42,676	-58,996
<b>Financing activities</b>		
+/- Increase/reduction in current financial liabilities	1,768	-23,671
+/- Increase/reduction in non-current financial liabilities	-198	-427
Cash flow from financing activities	1,570	-24,097
<b>Total cash flow</b>	<b>-38,382</b>	<b>-61,926</b>
Net cash and cash equivalents at the start of the period	444,554	506,479
Net cash and cash equivalents at the end of the period	406,171	444,554
Change in net cash and cash equivalents	-38,382	-61,926



Net cash and cash equivalents break down as follows:

Amounts in CHF thousand	December 31, 2023	December 31, 2022
Cash	159	171
Post office	154,796	58,378
Bank	5,403	7,707
Short-term money market investments	1,589	0
Financial management current account (basic funding)	0	4,012
Financial management current account (external funding)	244,224	374,286
<b>Total</b>	<b>406,171</b>	<b>444,554</b>

### Equity statement as of Dec. 31, 2023

Amounts in CHF thousand	Basic funding	External funding	Funds	Total equity
Equity Dec. 31, 2021	78,562	279,015	64,529	422,105
Year-end result (profit (+)/loss(-))	-19,437	19,847	-9,119	-8,709
Equity Dec. 31, 2022	59,125	298'862	55,410	413,397
Year-end result (profit (+)/loss(-))	-43,458	6,821	2,556	-34,080
Equity Dec. 31, 2023	15,667	305,683	57,966	379,316

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 2023 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 12, 2024, 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 fall session.

### Principles of consolidation

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

### Accounting and valuation principles

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

#### Cash and cash equivalents

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

#### Financial management current accounts

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

#### Trade receivables and other current receivables

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

#### Current financial investments

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

#### Inventories and work in progress

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

#### Prepaid expenses and accrued income

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

#### Financial investments

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

### Property, plant and equipment

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

Asset category	Useful life
Land and buildings	Properties: unlimited Buildings: 30 to 50 years
Machinery, fittings, equipment	2 to 10 years
Vehicles	5 years
Special vehicles	10 years
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 as well as 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 rate for the accounting period is used as set (Federal Office for Customs and Border Security (FOCBS)).

## Notes to the annual financial statements

**1 Cash and cash equivalents**

Amounts in CHF thousand	December 31, 2023	December 31, 2022	Change	
Cash	159	171	-12	-6.8%
Post office	154,796	58,378	96,419	165.2%
Bank	5,403	7,707	-2,305	-29.9%
Short-term money market investments	1,589	0	1,589	100.0%
<b>Cash and cash equivalents</b>	<b>161,948</b>	<b>66,256</b>	<b>95,692</b>	<b>144.4%</b>

Cash and cash equivalents increased by CHF 96,000. This represents a shift from financial management current accounts. The shift is attributable to the fact that the University of Bern handles its own cash management, which therefore resulted in a corresponding decline in transactions conducted with the Canton. For additional information, please see the comment under Note 2.

**2 Financial management current accounts**

Amounts in CHF thousand	December 31, 2023	December 31, 2022	Change	
Financial management current account (basic funding)	0	4,012	-4,012	-100.0%
Financial management current account (external funding)	244,224	374,286	-130,062	-34.7%
<b>Financial management current accounts</b>	<b>244,224</b>	<b>378,298</b>	<b>-134,074</b>	<b>-35.4%</b>

The decrease of CHF 134,000 is attributable to the shift to the post office account (see the comment under Note 1) and also reflects the decrease in cash and cash equivalents in the annual financial statements (loss of CHF 34 million). Please refer to the cash flow statement for the development of cash flow.

**3 Trade receivables**

Amounts in CHF thousand	December 31, 2023	December 31, 2022	Change	
Receivables for services to third parties	31,572	32,882	-1,310	-4.0%
Trade receivables from related organizations	1,070	1,251	-180	-14.4%
Provision for doubtful debts	-887	-800	-87	-10.8%
<b>Trade receivables</b>	<b>31,756</b>	<b>33,333</b>	<b>-1,577</b>	<b>-4.7%</b>

Trade receivables decreased by CHF 1,577,000. As at the reporting date at the end of 2022, this amount included receivables of various amounts from third parties.

#### 4 Other current receivables

Amounts in CHF thousand	December 31, 2023	December 31, 2022	Change	
Temporary cash advances	156	194	-38	-19.6%
Withholding tax credit	692	297	395	132.7%
Deliveries	38	89	-51	-57.5%
Receivables external funding liabilities	18,251	15,936	2,315	14.5%
Rental deposits	26	26	0	0.0%
Short-term loans	615	615	0	0.0%
Other current receivables	86	0	86	100.0%
<b>Other current receivables</b>	<b>19,864</b>	<b>17,157</b>	<b>2,706</b>	<b>15.8%</b>

Other current receivables increased by CHF 2,706,000. This is mainly attributable to the increase in receivables external funding liabilities.

#### 5 Current financial investments

Amounts in CHF thousand	December 31, 2023	December 31, 2022	Change	
Interest-bearing investments (bonds)	24,934	0	24,934	100.0%
<b>Current financial investments</b>	<b>24,934</b>	<b>0</b>	<b>24,934</b>	<b>100.0%</b>

The reporting year includes investments in the amount of CHF 24,934,000 that will expire in 2024. These are shown under current financial investments as a result.

#### 6 Inventories and work in progress

Amounts in CHF thousand	December 31, 2023	December 31, 2022	Change	
Inventories	4,438	4,713	-275	-5.8%
Work in progress	3,185	3,500	-315	-9.0%
<b>Inventories and work in progress</b>	<b>7,623</b>	<b>8,213</b>	<b>-590</b>	<b>-7.2%</b>

Inventories and work in progress declined by CHF 590,000.

#### 7 Prepaid expenses and accrued income

Amounts in CHF thousand	December 31, 2023	December 31, 2022	Change	
Accrued interest	44	0	44	100.0%
Contributions from the Intercantonal University Agreement (IUV)	52,100	55,032	-2,932	-5.3%
Journal subscriptions	3,546	5,099	-1,553	-30.5%
Other accruals	2,545	2,017	528	26.2%
<b>Prepaid expenses and accrued income</b>	<b>58,234</b>	<b>62,147</b>	<b>-3,913</b>	<b>-6.3%</b>

Prepaid expenses and accrued income decreased year over year by CHF 3,913,000. This decrease is largely attributable to the accrual of contributions from the Intercantonal University Agreement (IUV). Accruals for journal subscriptions also decreased by CHF 1,553,000.

## 8 Financial investments

Amounts in CHF thousand	December 31, 2023	December 31, 2022	Change	
Equities and share certificates	40,535	36,572	3,963	10.8%
Interest-bearing investments, fixed deposits with a term of over one year (funds)	17,732	16,639	1,093	6.6%
Interest-bearing investments nominal (bonds)	40,222	38,676	1,546	4.0%
Loans to third parties	9,804	9,919	-115	-1.2%
Loans to related organizations	4,500	5,000	-500	-10.0%
Equity investments in private companies	3,874	4,085	-210	-5.2%
<b>Financial investments</b>	<b>116,668</b>	<b>110,892</b>	<b>5,776</b>	<b>5.2%</b>

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	
		December 31, 2023	December 31, 2022	December 31, 2023	December 31, 2022	December 31, 2023	December 31, 2022
Unitectra AG	Zurich	33%	33%	300	300	144	143
SCDH AG (Swiss Center for Design and Health)	Bern	22%	22%	4,600	4,600	984	984
be-advanced AG (formerly InnoBE AG)	Bern	21%	21%	240	240	111	115
sitem-insel AG	Bern	11%	11%	13,596	13,596	2,421	2,621
Miscellaneous					n.a.	214	221
<b>Total</b>						<b>3,874</b>	<b>4,085</b>

Equity investments decreased by around CHF 210,000 year over year. This decrease is largely attributable to the equity rating of sitem-insel AG, which declined by CHF 200,000.

## 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, 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
<b>Cumulative impairments</b>						
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
<b>Net book value Dec. 31, 2022</b>	<b>917</b>	<b>63,281</b>	<b>4,679</b>	<b>4,490</b>	<b>-370</b>	<b>72,998</b>
<b>Cost of acquisition/production</b>						
As of Dec. 31, 2022	1,059	167,983	4,679	16,980	-9,486	181,215
Additions	1,760	9,223	5,771	659		17,415
Difference on federal subsidies issued						
Disposals		-6,835		-429		-7,264
Reclassifications		5,850	-5,947	97		
As of Dec. 31, 2023	2,819	176,221	4,503	17,308	-9,486	191,365
<b>Cumulative impairments</b>						
As of Dec. 31, 2022	-141	-104,702		-12,490	9,116	-108,216
Scheduled depreciation	-22	-11,988		-1,695	231	-13,474
Extraordinary depreciation		-32				-32
Disposals		6,835		429		7,264
Reclassifications						
As of Dec. 31, 2023	-163	-109,886		-13,756	9,347	-114,458
Net book value Dec. 31, 2023	2,656	66,335	4,503	3,552	-139	76,907
Year-over-year change in net book value	1,738	3,054	-176	-938	231	3,909

The net book value increased by CHF 3,909,000 due to the fact that investments were higher than depreciation during the year under review.



## 10 Intangible assets

Amounts in CHF thousand	Software	Intangible assets in progress (software)	Other intangible assets	Contributions for professors to the BPK	Total intangible assets
Net book value Dec. 31, 2021	3,583	170	26	7,936	11,715
<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
<b>Cumulative impairments</b>					
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	0	-149	-9,611	-32,433
Net book value Dec. 31, 2022	2,003	1,120	0	7,231	10,355
<b>Net book value Dec. 31, 2022</b>	<b>2,003</b>	<b>1,120</b>	<b>0</b>	<b>7,231</b>	<b>10,355</b>
<b>Cost of acquisition/production</b>					
As of Dec. 31, 2022	24,676	1,120	149	16,843	42,788
Additions	414	521			935
Difference on federal subsidies issued					
Disposals	-354			-1,105	-1,459
Reclassifications	164	-164			
As of Dec. 31, 2023	24,901	1,477	149	15,738	42,265
<b>Cumulative impairments</b>					
As of Dec. 31, 2022	-22,673		-149	-9,611	-32,433
Scheduled depreciation	-931			-733	-1,664
Extraordinary depreciation				-214	-214
Disposals	354			1,105	1,459
Reclassifications					
As of Dec. 31, 2023	-23,250	0	-149	-9,454	-32,853
Net book value Dec. 31, 2023	1,651	1,477	0	6,284	9,412
Year-over-year change in net book value	-353	357	0	-947	-943

The net book value decreased by CHF 943,000 due to the fact that depreciation and outflows were higher than investments during the year under review.

## 11 Trade payables

Amounts in CHF thousand	December 31, 2023	December 31, 2022	Change	
Trade payables to third parties	24,711	24,655	56	0.2%
Trade payables to related organizations (manual)	242	11,472	-11,230	-97.9%
Trade payables manual	1,008	2,172	-1,164	-53.6%
<b>Trade payables</b>	<b>25,961</b>	<b>38,299</b>	<b>-12,338</b>	<b>-32.2%</b>

Trade payables declined year over year by a total of CHF 12,338,000. The previous year included 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	December 31, 2023	December 31, 2022	Change	
Prepayments by clients	1,035	895	140	15.6%
Current account VAT creditor	830	912	-83	-9.1%
Liabilities to pension funds	39,573	0	39,573	100.0%
Other current liabilities	4,658	1,193	3,465	290.5%
<b>Other current liabilities</b>	<b>46,095</b>	<b>3,000</b>	<b>43,095</b>	<b>1436.4%</b>

The enormous increase in other current liabilities is attributable to the fact that salary payments were made for the first time through the University of Bern. This resulted in new accounts for retirement benefit obligations. Nearly CHF 34 million relate to old-age and survivors' insurance (OASI) / invalidity insurance (IV) / loss of earnings compensation (LEC) / unemployment insurance (ALV) and the Family Allowances Office.

## 13 Current financial liabilities

Amounts in CHF thousand	December 31, 2023	December 31, 2022	Change	
Deposit money	164	167	-2	-1.3%
Other current debts to third parties	362	292	70	24.0%
Other current debts to related parties	1,700	0	1,700	100.0%
<b>Current financial liabilities</b>	<b>2,226</b>	<b>459</b>	<b>1,768</b>	<b>385.6%</b>

Current financial liabilities rose year over year by CHF 1,768,000. The increase is attributable to the Canton's contribution to the Wyss Academy, which was paid out by the Canton at the end of 2023 to the University of Bern, but only forwarded to the Wyss Academy at the start of 2024.

## 14 Commitments to external funding

Amounts in CHF thousand	December 31, 2023	December 31, 2022	Change	
<b>Commitments to external funding</b>	<b>180,170</b>	<b>182,771</b>	<b>-2,601</b>	<b>-1.4%</b>

As at the reporting date, the outstanding commitments of the University of Bern to external funding providers declined year over year by CHF 2,601,000 (see Note 20 "Project commitments from external funding").

## 15 Provisions

Amounts in CHF thousand	Staff provisions	Other provisions	Total
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
Set aside (inc. increases)	16,127	0	16,127
Released	0	0	0
Used	-10,471	-600	-11,071
As of Dec. 31, 2023	26,328	16,175	42,503
Of which current provisions	18,659	975	19,634
Year-over-year change as of Dec. 31, 2023	5,656	-600	5,056

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 due in the following year are treated as current provisions. Staff provisions increased by a total of CHF 5,656,000. Other provisions decreased by CHF 600,000 due to the use of those provisions.

## 16 Accrued expenses and deferred income

Amounts in CHF thousand	December 31, 2023	December 31, 2022	Change	
Registration fees	8,062	7,623	440	5.8%
Other accrued deferrals	2,327	2,750	-423	-15.4%
Accrued expenses and deferred income	10,389	10,373	17	0.2%

The year-over-year increase in accrued expenses and deferred income was immaterial.

## 17 Non-current financial liabilities

Amounts in CHF thousand	December 31, 2023	December 31, 2022	Change	
Long-term loans (loans to professors for the BPK)	650	848	-198	-23.3%
Other non-current financial liabilities	357	357	0	0.0%
Non-current financial liabilities	1,007	1,205	-198	-16.4%

Long-term financial liabilities decreased by CHF 198,000.

## 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	
		2023	2022			2023	2022
<b>Pension schemes with no over/underfunding</b>							
Overfunded pension schemes	243				650	650	930
Underfunded pension schemes	-55,122	63,900	72,700	-8,800	58,398	49,598	52,007
<b>Pension schemes with no own assets</b>							
<b>Total</b>	<b>-54,879</b>	<b>63,900</b>	<b>72,700</b>	<b>-8,800</b>	<b>59,048</b>	<b>50,248</b>	<b>52,937</b>

The vast majority of employees at the University of Bern (6,251 members) are insured with the Bern Cantonal Pension Fund (BPK). There are also pension arrangements with the Assistant and Senior Doctors Pension Fund (VSAO – 88 members), the Bern Cantonal Teachers Insurance Fund (BLVK – 22 members) and the Swiss Dental Association (SSO – 2 members).

The BPK had a cover ratio of 94.86% on December 31, 2023 (previous year: 88.13%) using a technical interest rate of 1.75%. The University of Bern's share in the funding shortfall as of December 31, 2023 was a total of CHF 54,826,000 (previous year: CHF 126,612,000).

The overall provisional cover ratio of the BLVK as of December 31, 2023 was 94.1% (previous year: 89.8%) with a technical interest rate of 2.0%. The University of Bern's share in the cover shortfall as of December 31, 2023 was CHF 296,000 in total (previous year: CHF 296,000).

The VSAO had a provisional cover ratio of 107.52% as of December 31, 2023 (previous year: 108.65%). The University of Bern's share in the surplus as of December 31, 2023 was CHF 243,000 in total (previous year: CHF 316,000).

The cover ratio of the SSO was 100.13% as of December 31, 2022. The cover ratio as of December 31, 2023 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 (2023 = 11 years)

Due to the current situation regarding interest rates, a discount rate of 0.656% will be applied (SNB yield on Swiss Confederation bonds, 10 years, as at December 29, 2023).

## 19 Basic funding or contributions from the public sector

Amounts in CHF thousand	2023	2022	Change	
Contribution from the Canton of Bern under service agreement	329,850	326,340	3,510	1.1%
Contributions from the Swiss Federal Government under the Higher Education Act (HEdA)	101,859	100,305	1,555	1.6%
Contributions from the Intercantonal University Agreement (IUV)	119,626	123,410	-3,783	-3.1%
<b>Basic funding or contributions from the public sector</b>	<b>551,336</b>	<b>550,054</b>	<b>1,281</b>	<b>0.2%</b>

Basic funding or contributions from the public sector account for 59.1% of operating income. Year over year, basic funding and contributions from the public sector rose by CHF 1,281,000. The Canton of Bern financed 35.4% (previous year: 34.6%) of operating income. The share contributed by the federal government under the Higher Education Act (HEdA) was 10.9% (previous year: 10.6%). The share contributed under the Intercantonal University Agreement (IUV) to educate students from outside the Canton of Bern was 12.8% (previous year: 13.1%).

## 20 Project commitments from external funding

Amounts in CHF thousand	2023	2022	Change	
Project contributions from the Swiss National Science Foundation	105,116	113,177	-8,061	-7.1%
Project contributions from international organizations	27,166	30,834	-3,668	-11.9%
Other project contributions	72,725	67,666	5,059	7.5%
<b>Project commitments from external funding</b>	<b>205,007</b>	<b>211,677</b>	<b>-6,670</b>	<b>-3.2%</b>

Project commitments from external funding account for 22.0% of operating income (previous year: 22.4%). Project contributions from the Swiss National Science Foundation (SNSF) declined by CHF 8,061,000; the share of operating income was 11.3% (previous year: 12.0%). Project contributions from international organizations climbed by CHF 3,668,000 over the previous year. These accounted for 2.9% of operating income (previous year: 3.2%). Other project contributions (from project partners such as the federal government, cantons, municipalities, not-for-profit foundations, private business and Innosuisse) increased by CHF 5,059,000. These accounted for 7.8% of operating income (previous year: 7.2%).

## 21 Other income

Amounts in CHF thousand	2023	2022	Change	
Tuition fees	20,136	18,649	1,486	8.0%
Income from continuing education	11,806	10,602	1,204	11.4%
Examination and other fees	4,606	3,530	1,076	30.5%
Income from human, dental, forensic, and veterinary medical services	74,764	81,589	-6,826	-8.4%
Income from reimbursements	27,252	28,189	-938	-3.3%
Income from sales	5,910	5,211	699	13.4%
Other income	32,174	35,478	-3,304	-9.3%
Discounts	-774	-770	-5	-0.6%
<b>Other income</b>	<b>175,872</b>	<b>182,478</b>	<b>-6,607</b>	<b>-3.6%</b>

Other income accounted for 18.9% (previous year: 19.3%) of operating income and was CHF 6,607,000 lower year over year. Tuition fees saw a year-over-year increase of CHF 1,486,000. Income from continuing education and exam fees were higher than in the previous year. Various organizational units at the University of Bern provide human, dental, forensic and veterinary medical services. Total revenue from service units makes up 8.0% of operating income (previous year: 8.6%). 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, lower order volume due in part to hospital closures and as a result of cost pressure in the healthcare sector).

## 22 Staff expense

Amounts in CHF thousand	2023	2022	Change	
Salaries	546,392	523,565	22,827	4.4%
Social security contributions	93,051	95,993	-2,941	-3.1%
Other staff expense	9,579	5,841	3,738	64.0%
<b>Staff expense</b>	<b>649,022</b>	<b>625,399</b>	<b>23,624</b>	<b>3.8%</b>
Salaries (included in the contributions for teaching and research in clinical medicine)	17,306	16,821	485	2.9%
<b>Total staff expense</b>	<b>666,329</b>	<b>642,220</b>	<b>24,109</b>	<b>3.8%</b>

Staff expense is the largest cost item under operating expense at 66.6% (previous year: 66.7%). Year over year, salaries increased by CHF 22,827,000. Social security contributions declined by CHF 2,941,000 year over year due to the change in provisions for contributions to make up for the underfunding of the BPK and BLVK pension funds. Other staff expense covers items such as flat-rate allowances, training and professional development costs, recruitment costs, etc. This rose by CHF 3,738,000 year on year.

Staff expense also includes CHF 17,306,000 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	2023	2022	Change	
Purchase of equipment	13,706	17,317	-3,611	-20.9%
Property and premises expense	45,088	38,731	6,357	16.4%
Other expense	117,477	109,654	7,823	7.1%
<b>Administrative and operating expense</b>	<b>176,272</b>	<b>165,703</b>	<b>10,569</b>	<b>6.4%</b>

Purchases of machinery, equipment, and IT hardware fell by CHF 3,611,000. This accounted for 1.4% of operating expense (previous year: 1.8%). Property and premises expense rose by CHF 6,357,000 year over year due to the higher cost of energy. Property operating costs accounted for 4.6% (previous year: 4.1%) 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 7,823,000 year over year. This was partly due to the year-over-year increase in travel-related costs incurred by researchers and third-party services. Additional provisions in the amount of CHF 4,400,000 were also set aside.

## 24 Contributions

Amounts in CHF thousand	2023	2022	Change	
Contributions for teaching and research in clinical medicine	114,974	113,613	1,360	1.2%
Contributions to third parties	19,651	18,617	1,034	5.6%
<b>Contributions</b>	<b>134,625</b>	<b>132,230</b>	<b>2,395</b>	<b>1.8%</b>

The expense of contributions increased by a total of CHF 2,395,000. This accounted for 13.8% of operating expense (previous year: 14.1%). Of this, 11.8% relates to contributions for teaching and research in clinical medicine at Bern University Hospital, the University Psychiatric Services (UPD), and other teaching hospitals. These contributions also include salaries for full and associate professors at the university hospitals employed by the University of Bern (see Note 22 "Staff expense"). Contributions to third parties increased by CHF 1,034,000.

## 25 Net financial income

Amounts in CHF thousand	2023	2022	Change	
Financial income	10,020	3,268	6,752	206.6%
Financial expense	1,657	18,145	-16,488	-90.9%
Value adjustments on financial investments	70	200	-130	-65.0%
<b>Net financial income</b>	<b>8,293</b>	<b>-15,077</b>	<b>23,370</b>	<b>-155.0%</b>

Net financial income improved by CHF 23,370,000 year over year. This is attributable to the financial markets' recovery compared to the previous year.

### Additional disclosures

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

As of December 31, 2023, 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 29,000 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 (HEdA, 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 HEdA Ordinance). The University of Bern recognizes the basic amount as income in the year in which it is paid (2023: CHF 101,859,000). 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, 2023.

#### Related party transactions

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

Description of transaction	Volume of transaction	Material other conditions
Four-year service mandate issued to the University of Bern by the Cantonal Government (UniG, Art. 59 ff.) Annual amount paid to the University of Bern via the Ministry of Education and Culture	CHF 329,850,000 for 2023 (previous year: CHF 326,340,000)	Service mandate runs for four years Annual tranche approved each year by the Cantonal Government
Use of premises owned by the Canton of Bern	Main usable area 241,491 m <sup>2</sup> (previous year: 241,672 m <sup>2</sup> ) The stated property costs, excluding the property and premises costs reported in Note 23, are estimated at roughly CHF 109,530,000 (previous year: CHF 109,650,000). 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 246,000 for 2023 (previous year: CHF 128,000)	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
Unitetra AG	Equity interest 33 %  Unitetra AG supports the institutions of the University of Bern in negotiating cooperation and licensing agreements with industrial partners and in protecting and commercializing inventions.	Gross costs for services of around CHF 720,000 (previous year: CHF 719,000)	Transactions are conducted at arm's length terms.
be-advanced AG (formerly innoBE AG)	Equity interest 21%  be-advanced is the innovation agency of the Canton of Bern and is supported by the cantonal economic development authority; it is an independent corporate trend-setter whose objective is to boost the innovative strength and competitiveness of local companies.	Equity interest decreased by CHF 4,000  No transactions took place in the year under review.	
Swiss Center for Design and Health AG (SCDH AG)	Equity interest 22%	Transactions worth CHF 1,500 took place during the year under review.	



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 730,000 (previous year: CHF 740,000)	
University of Bern Canteen Operations Foundation	Operating contribution for rent, energy, maintenance, repairs and purchases	Paid an operating contribution of CHF 264,000 (previous year: CHF 248,000); compensation for university services and accounting for service charges CHF 7,000	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); third-party services to One Health project CHF 38,000; 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 343,000 (previous year: CHF 309,000)	
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.	Paid an operating contribution in 2023 of CHF 400,000 and covered a deficit in 2022 of CHF 210,000 (previous year: CHF 0) Grants from the UniBern Foundation of CHF 104,000 (previous year: 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 1,362,000 (previous year: 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 655,000 (previous year: CHF 690,000).

Maturity structure of lease installments for copiers	Amounts in CHF thousand
Term to end of agreement 1 year	93
Term to end of agreement 2 years	216
Term to end of agreement 3 years	151
Term to end of agreement 4 years	173
Term to end of agreement > 4 years	22
<b>Total</b>	<b>655</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 19, 2024.

No events occurred between December 31, 2023 and March 19, 2024 that have a material impact on the 2023 annual financial statements.

# Auditor's Report

Control Board of the  
Canton of Bern

University of Bern – Financial Statements as of  
December 31, 2023

March 19, 2024

## Report on the Audit of the Financial Statements as of December 31, 2023 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 2023, 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 2023 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 2023 Annual Report (but does not include the financial statements and our related report) and the other sections of the 2023 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, 2023

March 19, 2024

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, March 19, 2024



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