

SPHN Project - Financial Reporting Guidelines

Version 27.9.2019.

1. Introduction

The purpose of these guidelines is to help you to fill in the required Excel file and to provide the requested information and financial figures for the financial report of your project.

As mentioned in the Guidelines for the Lifetime Management of SPHN Projects¹, the main applicant is responsible towards SPHN for his or her grant.

In the case of applications with more than one applicant (consortium), each applicant accepts personal responsibility for the success of the project. However, only the person designated as the main applicant represents the consortium before SPHN. Such representation is legally binding. He or she becomes the responsible **corresponding grantee** for SPHN. SPHN addresses all communications concerning the grant to this person and all the awarded funds are transferred to this person's institution on a dedicated grant account (in most cases, the grant administration office). The entire grant is administered at this institution, from where funds can be transferred to the institutions of the other grantees. Each grantee is responsible towards SPHN for using the funds received appropriately.

The consortium defines the cooperation and legal relationships between its members, particularly with regard to authorship rights, access to data and research results. If a new corresponding grantee is chosen within a consortium, the new and the current responsible person must jointly file a corresponding application with SPHN.

1.1 Responsibilities of the corresponding grantee

The corresponding grantee is responsible for the following tasks towards SPHN:

- Requesting the release of the allocated funds;
- Submitting the annual and final activity reports;
- Submitting the annual and final financial reports;
- Informing SPHN about any changes affecting the grantees (e.g. moves, changes to employment terms, award of additional funds that will be used for the project);
- Coordination between the individual members of the consortium and management of the project, consolidation of scientific and financial reports;
- If applicable, responsible for transferring funds to the other grantees who are part of the consortium.

¹ Available at www.sphn.ch/en/funding/documents-forms.html

1.2 Transferring funds to other grantees / project partners

Funds may only be transferred to researchers who are listed as co-applicants or associated applicants in the proposal that was submitted. Such grantees may open a project-specific account with their institution, if needed (generally with the grant administration office).

Transfers of funds to all involved grantees are exempt from value-added tax. The corresponding grantee needs to make the payment.

1.3 Own contributions & overhead

As per Article 2.1 of the Funding Regulations, the matching funds principle applies to all financial contributions provided by SPHN. The corresponding grantee is responsible for ensuring that, at the end of the project, all funds received from SPHN are matched by own contributions from the institutions involved in the project.

Pursuant to Article 3.3 of the Funding Regulations, no overheads shall be paid for SPHN funded projects.

2. Financial reporting (Section 5.2 from the Lifetime Management Guidelines)

All grantees who have received funds in instalments must annually submit a financial report. For minor expenses (travel), particularly in the case of associated applicants, the actual expenses can also be included in the corresponding grantee's report.

The corresponding grantee is responsible for the electronic submission to the Management Office (info@sphn.ch). The report is generally compiled by the grant administration office (financial department, fund administration or similar entity) of the grantee's institution and transmitted to the grantee for examination. The specific processes, e.g. for the transmission of receipts, are defined by the grant administration offices of the individual institutions.

In the case of consortia, the other grantees are responsible for the compilation of a financial report at their institution on the funds allocated to them and for the transmission of this report along with all receipts to the corresponding grantee or to the latter's grant administration office. The corresponding grantee or the grant administration office compiles a consolidated financial report for the whole consortium using the Excel sheet provided by the Management Office, reviews it, and submits it along with all receipts to SPHN electronically. For this reason, the other grantees should make their reports available in due time to the corresponding grantee in electronic form.

The financial report must include the following information (see Table 1 for definitions):

- the costs of the endeavors undertaken by the consortia;
- the use of SPHN funds;
- own contributions “in cash” and “in kind” (“Matching Funds”);
- the use of PHRT funds (if applicable; please refer to the PHRT guidelines and template);
- the use of third party (institution from the public or private sector) funds.

2.1 Reporting periods

The SPHN reporting periods are as follows:

- Annual activity report 31 March at the latest;
- Annual financial report 31 March at the latest;
- Final activity and financial report 31 March or 3 months after the end of the project if the project duration is 12 months.

Table 1: Funding source definitions

Funding source	Definition
SPHN funding	Funds allocated by SPHN to the SPHN project for salaries, equipment, consumables, and miscellaneous costs as per the budget submitted and approved by SPHN.
Own contributions (OC)	Resources (cash and/or in kind) allocated by the host institution (for salaries, equipment, consumables, and miscellaneous) which have legally been agreed between the host institutions and SPHN as written in the corresponding Host Commitment Letters. Only funds, which are transferred by the host institution to an account/credit line administered by the applicant are to be considered as cash contributions . “In kind” contributions are non-monetary resources, goods or services that are provided by the host institution for the project (e.g. salaries, costs for large or specific equipment). In kind contributions are valued in monetary terms. Funds and resources provided by other grants (e.g. PHRT, SNSF, CTI, H2020, etc.) cannot be considered as own contribution.
Second party funding	Resources provided within a competitive grant by other funding bodies (e.g. SNSF, PHRT, CTI, H2020).
Third party funding	Funding for salaries, equipment, consumables, and miscellaneous which is specifically allocated as contribution to the SPHN project by an institution from the public or private sector.

2.2 Budget categories / total budget / eligible costs

The budget categories mentioned in the rulings or in approvals issued during the running time of the grant and the corresponding amounts are regarded as approximations. However, the total budget must be used in accordance with the approved project plan. Transfers between budget sub-categories are permissible without obtaining prior approval from SPHN in the case of transfers up to 5% of the budget sub-category. Other budget changes are subject to the approval of SPHN.

In exceptional cases SPHN may define binding budget items. In such cases, the amounts allocated to the individual items are binding, and it is not permissible to transfer amounts of money between budget items without prior written approval from SPHN.

Significant deviations in the implementation of the project and in the use of the awarded grant must be approved by SPHN.

2.2.1 Eligible costs

Eligible costs for support by SPHN and acceptable matching contributions are as follows.

Grants are awarded by SPHN to support the implementation of interoperability of health-related information to support personalized health research. The costs that can be charged include:

1. **Personnel:**
 - a. **Data management and IT salaries** (incl. social security contributions) to cover the additional costs for data standardization and establishing interoperability such as implementation of harmonized information management and analysis systems, data management, and data curation;
 - b. **Management costs** (incl. social security contributions) for internal project coordination, cooperation, ELSI and networking activities;
 - c. **Research salaries** (incl. social security contributions) for building the necessary infrastructures to reach the primary goals of the initiative such as efficient access to and nationwide interoperability of health-related data.
2. **Equipment:** costs linked to the development and implementation of the research data management systems, such as IT hardware (computers and data storage), software and licenses.
3. **Consumables:** fees for using services and facilities, such as usage fees linked to the usage of IT resources (fees for storage, CPU hours) and support according to respective core facility usage fees (see SNSF regulations²).
4. **Miscellaneous:**
 - a. Training costs related to information management and data analysis;
 - b. Research costs (e.g. equipment, consumables) for building the necessary infrastructures to reach the primary goals of the initiative such as efficient access to and nationwide interoperability of health-related data.

The following costs are excluded:

- Costs of the creation, expansion and maintenance of laboratory infrastructure, biobanks, etc;
- Research costs associated with the investigation of specific scientific questions beyond the level defined above.

In no circumstances does SPHN cover the following costs: Standard IT equipment incl. hardware and software, scientific literature, tools and aids, and objects comprising the usual basic equipment of an operational scientific facility. Expenses for postage, phone calls, photocopies, translations, etc., are also not eligible. In addition, outlays for rent, electricity, water, insurances, maintenance and service, service centers and repairs are not regarded as eligible costs.

SPHN shall retain the right to decide whether or not to accept certain costs. Costs deemed ineligible by SPHN shall be reimbursed to the grant account by the host institution.

2.2.2 Value-Added Tax (VAT)

The SPHN grants are not subject to VAT or other taxes and charges. However, research expenses are not excluded from VAT. Therefore, all costs budgeted (e.g. equipment, consumables, etc.) will be charged to the project, VAT included, unless the research institution is able to recover the VAT.

² <http://www.snf.ch/en/funding/infrastructures/use-of-infrastructure/Pages/default.aspx>

2.2.3 Currency exchange rate

For individual purchases in another currency than CHF, the effective currency rate (date of payment) is to be used and a proof of this exchange rate is to be provided.

2.4 Cost-neutral extensions

A request can be placed with SPHN for the cost-neutral extension of a grant or project. This may be necessary if the project has been delayed for unforeseeable reasons and money could therefore not be spent. For consortia, such extensions are only approved for the entire grant. In order to ensure that the extension will indeed be cost-neutral, the actual envisaged balance on the original end-date of the grant (incl. any additional personnel costs) must be provided.

2.5 Repayment of remaining amounts

Upon expiry of the grant, grantees need to repay any unused funds no later than 30 days after approval of the final financial report, unless the funds in question amount to less than CHF 50. The amount is to be repaid to SPHN; the corresponding grant number must be mentioned. Regarding consortia, unused funds have to be paid back to the corresponding grantee. Once an overview of all project contributions is available, he or she is responsible for any repayments to SPHN.

2.6 Additional costs

The costs of approved research work that exceed SPHN grant shall be covered by the grantees.

3. Compiling the Financial Report

The corresponding grantee's and his/her grant administration office are responsible for compiling a financial overview of all sub-projects, reviewing and submitting the latter along with all reports and receipts to SPHN electronically.

Please use the Financial report excel file provided by the SPHN Management Office to compile your reports. A blank template of this file is available on the SPHN website (www.sphn.ch/en/funding/documents-forms.html). In this file, you will find the sheets outlined in Table 2.

A relevant documentation for each transaction/entry has to be archived at the respective institution. A detailed list of the expenditures and original receipts should be transmitted electronically together with your signed financial reports. Auditors can use this as a basis for random checks.

Table 2: Description of the sheets featured in the Financial Report File (.xlsx)

Sheet name	Description/information to enter	Receipts and accounting documents to provide														
Overview	<ul style="list-style-type: none"> This sheet is automatically completed based on the numbers entered in the Excel sheets. It provides an overview of the expenses incurred by the project, the available balance, as well as the budgeted payments. Furthermore, it summarizes the own contribution expenses and 3rd party funds expenses. 	n/a														
Summary	<ul style="list-style-type: none"> This sheet recaps the expenses/funds usage in the main cost categories based on the numbers entered in the following sheets. The figures are calculated automatically. 	n/a														
Salaries	<ul style="list-style-type: none"> Enter all personnel expenses paid by SPHN funds. Only the time spent working on the project is eligible. Salaries are subject to the following maximum applicable rates: <table border="1" data-bbox="539 790 1131 1077"> <thead> <tr> <th>Role</th> <th>Maximum applicable rate [CHF] (1 FTE)*</th> </tr> </thead> <tbody> <tr> <td>Professor</td> <td>270k</td> </tr> <tr> <td>Assistant professor</td> <td>200k</td> </tr> <tr> <td>Senior researcher</td> <td>170k</td> </tr> <tr> <td>Postdoctoral researcher</td> <td>130k</td> </tr> <tr> <td>Technician, nurse</td> <td>130k</td> </tr> <tr> <td>Doctoral student</td> <td>60k</td> </tr> </tbody> </table> <p><i>*including salary and social charges); to be calculated pro rata (20% max. for professors).</i></p> <ul style="list-style-type: none"> In case the effective salary is higher than the maximum applicable rate, the difference has to be paid by the institution and cannot be considered as own contribution. 	Role	Maximum applicable rate [CHF] (1 FTE)*	Professor	270k	Assistant professor	200k	Senior researcher	170k	Postdoctoral researcher	130k	Technician, nurse	130k	Doctoral student	60k	<ul style="list-style-type: none"> Salary sheet.
Role	Maximum applicable rate [CHF] (1 FTE)*															
Professor	270k															
Assistant professor	200k															
Senior researcher	170k															
Postdoctoral researcher	130k															
Technician, nurse	130k															
Doctoral student	60k															
Equip. Cons. Misc.	<ul style="list-style-type: none"> Enter all other expenses paid by SPHN funds. Prior to purchasing a new equipment (≥ CHF 10 000) with SPHN funds, the Management Office should be notified. The equipment should be used for at least 50% of the time for the 	<ul style="list-style-type: none"> For expenses of CHF 1000 and above, please provide a copy of the invoice. For equipment costs of CHF 10 000 and above, please provide a copy of the offer, a copy of the order confirmation and the 														

	<p>SPHN project.</p> <ul style="list-style-type: none"> For consumables and miscellaneous costs, please report the total amount and provide a summary of all expenses including all receipts. 	<p>inventory sheet of the institution.</p> <ul style="list-style-type: none"> For consumables and miscellaneous costs, please provide a summary of all expenses including all receipts. 														
OC Salaries	<ul style="list-style-type: none"> Please report Personnel paid from the institution's operating budget involved in SPHN projects and use the applicable lump sums (CHF, 1 FTE): <table border="1"> <thead> <tr> <th>Role</th> <th>Lump sum [CHF] (1 FTE)*</th> </tr> </thead> <tbody> <tr> <td>Professor</td> <td>270k</td> </tr> <tr> <td>Assistant professor</td> <td>200k</td> </tr> <tr> <td>Senior researcher</td> <td>170k</td> </tr> <tr> <td>Postdoctoral researcher</td> <td>130k</td> </tr> <tr> <td>Technician, nurse</td> <td>130k</td> </tr> <tr> <td>Doctoral student</td> <td>60k</td> </tr> </tbody> </table> <p><i>*including salary and social charges); to be calculated pro rata (20% max. for professors). The lump sum can be reported only if the salary is paid from the institution's operating budget (i.e. not covered by a grant).</i></p> <ul style="list-style-type: none"> Only the time spent working on the project is eligible. Personnel paid from other grants (e.g. SNSF, CTI, H2020, etc.) cannot be considered as own contribution. In case the effective salary is higher than the lump sum, the difference has to be paid by the institution and cannot be considered as own contribution. 	Role	Lump sum [CHF] (1 FTE)*	Professor	270k	Assistant professor	200k	Senior researcher	170k	Postdoctoral researcher	130k	Technician, nurse	130k	Doctoral student	60k	<p>No supporting documents are required</p>
Role	Lump sum [CHF] (1 FTE)*															
Professor	270k															
Assistant professor	200k															
Senior researcher	170k															
Postdoctoral researcher	130k															
Technician, nurse	130k															
Doctoral student	60k															
OC Equip. Cons. Misc.	<ul style="list-style-type: none"> Please list Resources purchased from the institutions' budget. Resources are eligible as Own Contribution to a SPHN project based on the percentage this resource is used for work in the SPHN project (e.g. if a HP-cluster is used 1 day per week, please enter 20%). For consumables and miscellaneous costs, please report the total amount and provide a summary of all expenses including 	<ul style="list-style-type: none"> For equipment, please provide a time sheet showing how much time was used for the SPHN project. For expenses CHF 1000 and above, please provide a copy of the invoice. For equipment costs of CHF 10 000 and above, please provide a copy of the offer, a copy of the order confirmation and the inventory sheet of the institution. 														

	<p>all receipts.</p> <ul style="list-style-type: none"> Resources paid from other grants (e.g. SNSF, CTI, H2020, etc.) cannot be considered as own contribution. 	<ul style="list-style-type: none"> For consumables and miscellaneous costs, please provide a summary of all expenses including all receipts.
3 rd Party Salaries	<ul style="list-style-type: none"> Please indicate the funding source. Please detail Personnel paid by a third party. 	No supporting documents are required
3 rd Party Equip. Cons. Misc.	<ul style="list-style-type: none"> Please indicate the funding source. Please list all non-personnel Resources paid by a third party. For consumables and miscellaneous costs, please report the detail of the expenses. 	No supporting documents are required


3. Completing the Financial Report File

This section provides explanation on how to complete the Financial Report File.

Overview of the Project Sheet and Summary Sheet

This worksheet “Overview” presents the overview of your project status. Please do not input any figures. The amounts are automatically updated.

- The first table gives an overview of the total costs up to date and calculates the balance per funding source (i.e. SPHN funds, Own Contributions, 3rd party funds).
- The “TOTAL Payments from SPHN” table shows the payments that were made by SPHN (PAID) compared with the payments that were budgeted. Under certain circumstances (e.g. project milestones were unmet), SPHN may decide to reduce the amount of the next installment until the milestones are met to a sufficient degree.



SPHN Project - Financial Reporting

Project	Project title	Your internal ref.:	Internal ref
Main applicant	PI name	Institution	Institution
		Reporting year:	2019

Financial administration contact

Last name	Address
First name	
Phone	ZIP/City
Email	

	2019	2020	2021	2022	Total expenses	Total budget	Balance
SPHN expenses	26 000	0			26 000	Awarded amount	#VALEUR!
Own Contributions	17 353	0			17 353	Awarded amount	#VALEUR!
3rd party funds	3 000	0			3 000		
Total expenses	46 353	0	0	0	46 353	0	

TOTAL Payments from SPHN					
	2019	2020	2021	Final payment	Total payments
PAID	Effective paym.Y1	Effective paym.Y2	Effective paym.Y3	Effectiv. Final pay.	
Budgeted	Planned paym. Y1	Planned paym. Y2	Planned paym. Y3	Planned final pay.	
Balance	#VALEUR!	#VALEUR!	#VALEUR!	#VALEUR!	0

Place, date: _____

Signature Main Applicant: _____

The tables within the “Summary” worksheet are linked to the worksheets “Salaries 20xx”, “Equip. Cons. Misc. 20xx”, “OC Salaries 20xx”, “OC Equip. Cons. Misc. 20xx”, “3rd Party Salaries 20xx”, and “3rd Party Equip. Cons. Misc. 20xx”.

Please do not input any figures; the amounts are automatically updated.

Summary Project Project title Reporting year: 2018

SPHN funds	2018	2019	2020	2021	Total	Budget	Balance
Data management & IT salaries	5'500				5'500	#VALUE!	#VALUE!
Management/coordination costs	11'000				11'000	#VALUE!	#VALUE!
Research salaries	0				0	#VALUE!	#VALUE!
Total Personnel costs	16'500	0	0	0	16'500	#VALUE!	#VALUE!
Equipment	1'000				1'000	#VALUE!	#VALUE!
Consumables	2'000				2'000	#VALUE!	#VALUE!
Miscellaneous	3'000				3'000	#VALUE!	#VALUE!
Total Equipment, consumables, misc.	6'000	0	0	0	6'000	#VALUE!	#VALUE!
Total	22'500	0	0	0	22'500	#VALUE!	#VALUE!

Own Contributions	2018	2019	2020	2021	Total	Budget	Balance
Total Personnel costs	10'000	0	0	0	10'000		-10'000
Equipment	0				0		0
Consumables	0				0		0
Miscellaneous	20				20		-20
Total	10'020	0	0	0	10'020	#VALUE!	#VALUE!

3rd party funds	2018	2019	2020	2021	Total
Total Personnel costs	100'000	0	0	0	100'000
Equipment	0				0
Consumables	0				0
Miscellaneous	20				20
Total	100'020	0	0	0	100'020

Salaries Sheet

The “Salaries” sheet is to be used to record the salary of an individual working on the project paid by SPHN funds.

- Please enter all personnel paid with SPHN funds here.
- Please select the category of personnel of the employee.

Salary sheets should be provided for all employees paid with SPHN funds

SPHN Funds **SALARIES :** Project Project title Reporting year: 2019

Please provide details for ALL personnel paid with SPHN funds. The salary and social charges should be indicated in CHF. All the amounts reported below be supported by salary sheets.

Institution	Research group	Employee (Last name, First name)	Category	Position	Role on the project	Employment start date (on the project)*	Employment end date (on the project)	Occupation rate during the employment period or nbr of hours spent on SPHN project	Salary CHF	Social Charges CHF	Total CHF	
HUG	Clavis	Charles, Jean	Mgmt & coordination	Researcher	- SPHN project coordination - organisation of meetings - data base maintenance - ...	01.01.2019	30.09.2019	20%	10 000.00	1 000.00	11 000.00	
HUG	Clavis	Charles, Jean	Data mgmt & IT	PhD student	- ... - ...	01.03.2019	31.10.2019	160 hrs	8 000.00	1 000.00	9 000.00	
		Name	Please choose	Please choose							0.00	
		Name	Please choose	Please choose							0.00	
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		Name	Please choose	Please choose							0.00	
		Name	Please choose	Please choose							0.00	
		Name	Please choose	Please choose							0.00	
									TOTAL Salaries	18 000.00	2 000.00	20 000.00
									Total Data management & IT salaries	8 000.00	1 000.00	9 000.00
									Total Management/coordination costs	10 000.00	1 000.00	11 000.00
									Total Research salaries	0.00	0.00	0.00

*If the employee already worked on the project prior to 1st of January of this reporting year, please indicate 01.01.

Equipment, Consumables and Miscellaneous Sheet

The “2. Equip. Cons. Misc.” sheet is to be used to record non-personnel expenses paid by SPHN funds.

- Please enter all the equipment purchased with SPHN funds for the SPHN project in question. The percentage of its availability should be provided by the respective co-applicant or associated applicant. Under 'internal reference', please indicate the inventory number assigned by the host institution for equipment costs of CHF 10 000 and above.
- For consumables and miscellaneous used for the project and paid by SPHN funds, please report the total amount for both categories and provide a summary of all expenses including all receipts. Please use one line per research group and per cost category.
- Please make sure that each receipt can be easily identified in the Excel file. The internal reference field can be used for that purpose.

SPHN Funds
Equipment, Consumables, Misc.
 Project: Project title: Reporting period:

Please provide details for equipment, consumables, and other costs paid by SPHN funds.

Institution	Research group	Cost type	Description	Internal reference	Purchase date	Total CHF 2018	Comments
CHUV	Mitch	Consumables	Kit 23	1234	1.2.2018	2'000.00	
USB	George	Equipment	Seq.	234	1.3.2018	1'000.00	
PSI	Ueli	Misc.	divers	532	1.5.2018	3'000.00	
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TOTAL Equipment, Consumables and Miscellaneous						6'000.00	

Total Equipment	1'000.00
Total Consumables	2'000.00
Total Miscellaneous	3'000.00

Own Contributions Salaries Sheet

The "OC Salaries" sheet is to be used to record the salary of an individual working on the project paid by Own Contributions.

- Please enter all personnel paid by the Home Institution's or the Research Group's budget. Please use the applicable lumps sums (Table 2).

Own Contribution**SALARIES:**

Project

Project title

Reporting year: 2019

Please provide details for ALL personnel paid by the home institution or research group.
Don't hesitate to overwrite any formula in the sheet in case of need.

Institution	Research group	Employee (Last name, First name)	Position	Role on the project	Employment start date (on the project)*	Employment end date (on the project)	Nbr of months of activity	Yearly salary (lump-sum)	Occupation rate on SPHN project during the employment period	Total OC CHF
CHUV	Faure	DRIVER Paul	Researcher	- SPHN project coordination - organisation of meetings - data base maintenance	01.02.2019	30.09.2019	8	130 000.00	20%	17 333.33
			Please choose							0.00
			Please choose							0.00
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			Please choose							0.00
			Please choose							0.00
			Please choose							0.00
			Please choose							0.00
TOTAL OC Salaries										17 333.33

*if the employee already worked on the project prior to 1st of January of this reporting year, please indicate 01.01.

Own Contributions Equipment, Consumables and Miscellaneous Sheet

The "OC Equip. Cons. Misc." sheet is to be used to record non-personnel expenses paid by Own Contributions.

- Please enter all the equipment purchased by the institution which are made available to the SPHN project in question. The percentage of its availability should be provided by the respective co-applicant or associated applicant. Under 'internal reference', please indicate the inventory number assigned by the host institution for equipment costs of CHF 10 000 and above.
- For consumables and miscellaneous used for the project and provided as OCs by the individual research groups, please report the total amount for both categories and provide a summary of all expenses including all receipts. Please use one line per research group and per cost category.
- Please make sure that each receipt can be easily identified in the Excel file. The internal reference field can be used for that purpose.

