

# SPHN Project – Financial Reporting Guidelines

Version 23.08.2022

## 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 Projects, 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 to 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. changes in affiliations, changes to employment terms, award of additional funds that will be used for the project, change of co-PIs);
- 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.

## 1.2 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 globally 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

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](mailto: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 to the corresponding grantee in due time and in electronic form.

The financial report must include the following information:

- 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 financial report 31 March at the latest;
- Final activity and financial report 3 months after the end of the project.

**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 <b>cash contributions</b> . “ <b>In kind</b> ” <b>contributions</b> 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 run 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 total budget. 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 validating the infrastructures and data resources to reach the primary goals of SPHN 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 regulations<sup>1</sup>).

#### 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;
- c. Other research costs and miscellaneous costs.

#### **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.

### **2.2.3 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 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](http://www.sphn.ch/en/funding/documents-forms.html)). In this file, you will find the sheets outlined in **Erreur ! Source du renvoi introuvable..**

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														
1. Guidelines	<ul style="list-style-type: none"> <li>This sheet summaries the way the financial report file should be filled in and shows various useful information.</li> </ul>	n/a														
Overview	<ul style="list-style-type: none"> <li>This sheet is automatically completed based on the numbers entered in the “SPHN expenses”, “Own Contributions” and “3<sup>rd</sup> party funds” tabs.</li> <li>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.</li> <li>It should be signed by the SPHN main principal investigator (PI). The excel file and the signed “Overview” sheet in pdf format should be provided to the Management Office of SPHN once a year or at the end of the project.</li> <li>The “Paid” column of the “Total payments from SPHN” can be updated by the PI in case it is not up_to_date.</li> </ul>	n/a														
SPHN Expenses	<ul style="list-style-type: none"> <li>All the expenses paid with SPHN funds should be listed on this tab.</li> <li>The expenses should be categorized as described under point 2.2.1 of these guidelines (personnel, equipment, consumables and miscellaneous).</li> <li>Salaries are subject to the following maximum applicable rates:</li> </ul> <table border="1" data-bbox="651 978 1245 1265"> <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>	Role	Maximum applicable rate [CHF] (1 FTE)*	Professor	270k	Assistant professor	200k	Senior researcher	170k	Postdoctoral researcher	130k	Technician, nurse	130k	Doctoral student	60k	<p>For personnel costs: salary sheet and/or timesheets;</p> <p>For equipment, consumables and miscellaneous: a copy of the invoice should be provided if expenses are above CHF 1000 (no supporting documents are required for expenses lower than CHF 1000).</p>
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Own Contributions	<ul style="list-style-type: none"> <li>Please report expenses paid from the institution's operating budget.</li> <li>For personnel costs, the following lump sums should be used:</li> </ul> <table border="1" data-bbox="654 440 1245 735"> <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).</i></p> <ul style="list-style-type: none"> <li>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</li> </ul>	Role	Lump sum [CHF] (1 FTE)*	Professor	270k	Assistant professor	200k	Senior researcher	170k	Postdoctoral researcher	130k	Technician, nurse	130k	Doctoral student	60k	<p>For personnel costs: no supporting documents are required;          For equipment, consumables and miscellaneous: a copy of the invoice should be provided if expenses are above CHF 1000 (no supporting documents are required for expenses lower than CHF 1000).</p>
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3 <sup>rd</sup> Party Funds	<ul style="list-style-type: none"> <li>Same principle as the “SPHN expenses” and “Own contributions” tab.</li> <li>Please indicate the funding source.</li> </ul>															