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## **NCCR Budget Guidelines**

### **Budgeting, use of grants and eligible costs in NCCRs**

#### **Annex 1 to the NCCR Contract**

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## 1. Basic principles

These Budget Guidelines are an annex to the NCCR Contract and govern budgeting and the use of grants in NCCRs. The Funding Regulations<sup>1</sup> and their Implementation Regulations<sup>2</sup> of the SNSF apply to matters not governed by the NCCR Contract. If a specific issue, which is not accounted for in the contract, causes a conflict between the SNSF regulations and the legal objectives of the NCCR (Research and Innovation Promotion Ordinance, RIPO, Art. 10, para. 4), an exception from the SNSF rules may be granted.

The NCCRs enjoy a high degree of autonomy in the use of financial resources. The NCCR management is responsible for drawing up the budgets for each of the three contractual periods and for the annual budget adjustments during the life of the NCCR. Details are set forth in the rules of procedure of the individual NCCRs. The NCCR management and the home institution manage the entire SNSF grant centrally.

The Budget Guidelines are issued in German and French. An English translation is also available. Only the guidelines in one of the Swiss official languages are legally binding. The budgets and accompanying notes must be drawn up in English.

## 2. Financial management of NCCRs

Before the contract is signed, each NCCR must present a budget for the contractual periods to cover the four-year duration of the contract. The multi-annual budget contains

- a definitive annual budget for the first contractual year in each case (duration of a contractual year: 12 months)
- provisional budgets for the subsequent contractual years of the contractual period (see NCCR Contract, Art. 13).

In subsequent years, the multi-annual budget (both at NCCR level and for the individual projects) must be adjusted at the end of the ninth month of any contractual year and submitted to the Swiss National Science Foundation (SNSF) together with the progress report.

The budget should be prepared using the "NIRA" (NCCR Integrated Reporting Application: <https://nira.snf.ch/>) online database application developed by the SNSF for NCCRs.

In addition to the budgets, part of the annual financial reporting is also completed in NIRA. The detailed accounts are processed outside NIRA (NCCR accounting folder) using specific templates prepared by the internal audit unit of the Programmes division. NIRA is not an appropriate tool for accounting within an NCCR; it is used only for reporting consolidated data.

**See NIRA Instructions for details of how to use NIRA (NIRA-instructions, Reporting Manual).**

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<sup>1</sup> Funding Regulations: [https://www.snf.ch/media/en/1HxQ3OducIqk1Euw/allg\\_reglement\\_16\\_e.pdf](https://www.snf.ch/media/en/1HxQ3OducIqk1Euw/allg_reglement_16_e.pdf)

<sup>2</sup> Implementation Regulations: <http://www.snf.ch/SiteCollectionDocuments/snsf-general-implementation-regulations-for-the-funding-regulations-e.pdf>

### 3. Budget

An NCCR budget is divided into the **NCCR management budget** on the one hand and the **budgets for the projects, platforms, etc.** on the other.

#### 3.1 Project budgets

The budgets for each project must be adjusted annually. The NCCR sets out the relevant responsibilities and procedures in its rules of procedure.

#### 3.2 Management budget

The management of an NCCR is split into five areas. Within the NCCR, management expenditure incurred for **Knowledge and technology transfer, Training and development, Gender equality** and **Communication** should be charged to the relevant area.

Independent and larger projects within the management areas, such as graduate schools or major KTT initiatives, can be entered in NIRA separately as "Other project".

**Table 1: Typical expenditure in the management areas**

Management area	Expenditure (not an exhaustive list)
Office	<ul style="list-style-type: none"> <li>• Cost of releasing/replacing the NCCR director and co-director</li> <li>• Staff costs for coordination and administration in NCCR management</li> <li>• Expenses for meetings</li> <li>• Consultancy fees, fee for the internal Advisory Board etc.</li> </ul>
Knowledge & technology transfer	<ul style="list-style-type: none"> <li>• Staff costs in the area of KTT</li> <li>• Experts' fees</li> <li>• Market, feasibility and other studies relating to implementation</li> <li>• Producing brochures</li> <li>• Patent searches, legal and registration costs for patents</li> <li>• Arranging seminars for specific target audiences</li> <li>• Cost of participating in congresses, trade fairs etc.</li> </ul>
Education	<ul style="list-style-type: none"> <li>• Staff costs in the area of education</li> <li>• Arranging seminars, training and development events, etc.</li> <li>• Costs of organising graduate programmes</li> <li>• Travel/accommodation costs of visiting researchers</li> <li>• Training and development of NCCR members (course fees, travel expenses)</li> </ul>
Equal opportunities	<ul style="list-style-type: none"> <li>• Staff costs in the area of equal opportunities</li> <li>• Arranging seminars, training and development events, etc.</li> <li>• Expenditure for reconciling career and family (with the exception of Flexibility Grants!; see NIRA Instructions)</li> <li>• Costs of mentoring</li> <li>• Training and development of NCCR members (course fees, travel expenses)</li> </ul>
Communication	<ul style="list-style-type: none"> <li>• Salaries of communication managers</li> <li>• Website costs</li> <li>• Cost of brochures</li> <li>• Expenditure on public relations, outreach</li> </ul>

### 3.2.1 Support grant and release of the NCCR directors

According to the NCCR Contract, the home institution must provide temporary cover or allow the NCCR director official leave in order to relieve him/her of at least 30% of the usual full-time duties as set out in their employment contract (see Art. 4, para. 3).

As **temporary cover** for the NCCR director or co-director, the home institution enables the appointment of one or more person(s) to relieve him/her of **duties that are generally outside the remit of the NCCR** (e.g. teaching obligations). The supplementary grant may be paid either in kind (if the replacement person(s) are employed by the home institution) or in cash (if the replacement person is employed by the NCCR)<sup>3</sup>.

The support grant is registered as **own contribution from home institution** for the **NCCR director**. If the temporary cover does not cover the entire relieve duties as stated in the contract, the remainder is given as official leave.

The **official leave** of the NCCR director or NCCR co-director is paid **in kind** as a **contribution from the home institution**: the home institution releases him/her from duties not covered by the NCCR (e.g. faculty management duties, committees, lectures).

Details on the procedures for support grants and release may be found in the NIRA Instructions.

### 3.2.2 Training posts

Salaries of persons still in education (doctoral students) are budgeted for in the research projects, not the *Education* management area. This does not include special initiatives, such as doctoral programmes, which may be recorded as individual projects.

## 3.3 Forms of grant

NCCRs work with both **cash** and **in-kind** resources:

**Cash**: Financial resources that the NCCR management has **at its own disposal**, such as the SNSF grant. Cash grants may also be included in the other types of grant, especially contributions from home institutions and third parties.

**In-kind**: Resources and funds that the NCCR management does not have at its own disposal. These include payments in kind as well as work and services made available to the NCCR, such as

- Creation and supply of assistant professorships by the home institution,
- Work provided by project leaders as individual contributions from the group (see below) or
- Third party resources made available to the NCCR by a firm in the form of work or services, for example.

For in-kind resources, the NCCR calculates a monetary value (for work provided see Annex 3 of the NIRA Instructions).

**Where the use of resources is specified in detail, this must be recorded as an in-kind contribution.**

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<sup>3</sup> Adapted on 1 April 2018

### 3.4 Types of grant/contribution

The total funding of an NCCR is composed of five types of grant/contribution. They are all reported in NIRA. Cash grants must be accounted for in an audit-ready manner.

The SNSF grants, together with the host institution's own funds, form the "NCCR grants" and are subject to the budget guidelines of the NCCR.

**Table 2: Definition of the types of grant/contribution**

Type of grant/contribution	Definition
<b>SNSF grant</b>	Main grants in accordance with the NCCR Contract and supplementary grants for career development and special measures.
<b>Own contribution from home institution</b>	Resources awarded to the NCCR by the management of the home institution – as a minimum, the contributions guaranteed in writing and defined in the contract. They may be paid in cash or in kind (see 3.3.). The purpose to which own resources may be put are defined in the forms relating to the structural measures and support from the home institution. Contractually agreed cash grants must be paid in cash.
<b>Own contribution from groups</b>	Resources provided by the participating research groups at project level (rather than at NCCR level). These funds may <ul style="list-style-type: none"> <li>• come from the internal university budgets of research groups,</li> <li>• be paid to the NCCR via funds from EU projects for work and contributions in kind (e.g. when ERC Junior Grantees are managing NCCR projects) or</li> <li>• take the form of work calculated as a proportion of the salary of persons in charge of projects, groups and work packages.</li> </ul> <p>Money from other SNSF or Innosuisse projects <u>may not</u> be counted as own contributions or third-party contributions. Innosuisse projects are recorded as output. Own contributions from groups should always be recorded as in-kind contributions.</p>
<b>Own contribution from other sources</b>	This heading applies to special forms of funding. Please use this heading only after <b>consulting the SNSF</b> . One example of this special type of contribution would be resources from EU research funding awarded to the <u>NCCR as a programme</u> (rather than to specific projects). As a rule, these contributions are paid in kind (with the donor clearly stating the purpose for which they are to be used), although in very specific cases they may also take the form of cash grants.
<b>Third-party contribution</b>	Third parties are institutions such as companies, administrative bodies, foundations or international organisations (but not research funding organisations) which do not appear as contracting partners in the NCCR Contract. Third-party funding may be designated for the NCCR as a whole or for clearly defined projects within the NCCR. They may either take the form of cash grants to the NCCR (for staff and equipment costs etc.) or be provided in kind (e.g. own staff, equipment).

### **3.5 Reserve**

Each NCCR should budget for a general reserve of approx. 5% of the annual SNSF grant to cover unforeseen expenses (e.g. inflation-linked additional staff costs, maternity leave, unexpected project costs, etc.).

In addition, the NCCR may build strategic reserves (e.g. for calls within the NCCR or for planned major expenditure later in the phase). In such cases, the purpose, scope and time scale for the use of the reserves must be set out in the notes to the financial budget in the progress report, if ordinary budgeting is not appropriate (see 3.6.).

The NCCR lays down the rules regarding who has authority over the allocation and objectives of the reserve (rules of procedure of the NCCR).

The financial scope of the SNSF grant is specified at the start of a grant period and cannot be increased. Additional staff costs and unforeseen expenses must be financed from the funds allocated or from reserves.

### **3.6 Notes on the financial budget in the progress report**

As part of the written progress report, the NCCR director comments on the updated financial budget. The notes must cover the following aspects of the financial budget:

- a) Comments on major discrepancies between budget and expenditure in the contractual year in question and on major adjustments to the financial budget compared with the original four-year budget. If, at the end of a contractual year, the unused SNSF funds exceed 10% of the SNSF grant for the relevant period (including the general reserve of 5% (article 3.5)), the use to which these funds will be put in the following years must be stated. Accrued reserves must also be explained.
- b) The contributions from the home institution(s) already paid or budgeted must be compared with the contractually agreed grants. In the case of major discrepancies, it is necessary to explain how the agreed sum will be achieved by the end of the contract.
- c) A table showing the providers of third-party funding, in accordance with the guidelines, should appear on the front page of the progress report.

Furthermore, any comments that could make the NCCR's financial situation more transparent to the Research Council and the Support Committee are welcome.

## 4. Use of the grant

### 4.1 Eligible costs

Eligible expenses must be directly related to the NCCR.

Costs billed within the home institution may not include a proportion for overheads, amortisation, maintenance or upkeep. The method by which prices have been calculated must be shown on request.

The following costs are eligible in principle. They may be booked as "cash" or "in-kind":

- Gross salaries (excluding overheads) for
  - a. Doctoral students,
  - b. Postdocs and Junior Group Leaders (where appropriate, also assistant professors, see 4.3.5.)
  - c. Other employees; these include graduate staff who are not working towards a doctorate; staff with doctorates who are not aiming at an academic career; technical and administrative employees; auxiliary staff
- Employer contributions to salaries (only necessary in the case of cash grants)
- Research equipment and material of enduring value (see 4.3.6.)
- Research costs (consumables, field expenses)
- Cost of using services and infrastructure at the institutions
- Cost of computer time, cloud computing and data procurement
- Cost of travel, academic events, networking events or internal events run by the NCCR (see also 4.3.7.)
- Cost of career and gender equality measures implemented by the NCCR (see 4.3.1 and 4.3.2).
- Cost of NCCR knowledge and technology transfer (KTT)
- Cost of fostering young academics and promoting equal opportunities in the NCCR.
- Cost of science communications by the NCCR
- Cost of Open Access publications ("golden road" and Open Access digital book publications)
- Cost of accessing special, project-specific literature (but no subscriptions, see 4.2.2) and software.
- Cost of data storage and making data accessible (open data) (see 4.3.9).

### 4.2 Ineligible costs

The following types of costs must be borne by the institutions (home institutions and institutions of the sub-project leaders); they may not be charged to the NCCR:

- General operating expenses and overheads (see 4.2.1)
- Cost of procuring and operating basic equipment (4.2.2)
- Salaries of project leaders (exception: assistant professors (4.3.5) and Junior Group Leaders (0))

#### 4.2.1 General operating expenses and overheads

General operating expenses and overheads are costs that cannot be allocated directly to a project. Examples of such indirect costs include:

- Depreciation and amortisation costs
- Maintenance and upkeep of non-project-specific infrastructure
- Cost of electricity, water, waste disposal, rent, ICT infrastructure

- General costs of administration and support (e.g. IT, financial administration) of the home institutions and the institutions of the sub-project leaders

#### 4.2.2 Basic equipment

"Basic equipment" refers to the cost of purchasing and operating the basic equipment normally required for administration, management and research in the specialist area concerned. Examples of costs for basic equipment include:

- Buildings and building maintenance (including sanitation, electricity, water, heating, insurance, ICT networks)
- Maintenance and repair of non-project-specific instruments and equipment
- Renting premises
- Furniture and fittings
- Libraries, textbooks and subscriptions to journals
- Resources (including software) and items that form part of the basic equipment and normal operations of the scientific institution

Furthermore, the equipment and maintenance of the work stations for researchers, administration and management form part of the basic equipment. Office equipment, postage, telephone costs, copying costs, business translations and similar, as well as work computers and the accompanying software are not chargeable to any type of grant. The rules on charging for IT infrastructure are set out in section 4.3.6.

#### 4.2.3 Operating credit for basic equipment and general expenses

Art. 4, para. 4 of the NCCR Contract states that the institutions must make the requisite basic equipment available to the NCCR at their own expense. If the institutions (home institutions, institutions of the sub-project leaders) charge the relevant costs to the NCCR, the institutions must at the same time make an adequate operating credit available to the NCCR. This operating credit does not go through the NCCR's books.

The NCCR director ensures that approved costs are recorded correctly and makes sure that the costs of the basic equipment and general expenses are not charged to the NCCR's usual accounts and are not recorded in NIRA.

### 4.3 Specific provisions on eligible costs

#### 4.3.1 Provisions for doctoral students<sup>4</sup>

The SNSF stresses that theses should be of an appropriate scope to allow students to obtain a doctorate within three to four years. Doctoral students should be able to focus on their research work.

#### Salary and minimum work-time percentage

The employment of doctoral students in NCCRs is governed by the provisions of the General implementation regulations of the Funding Regulations (chapters 7.1, 7.2, 7.3)<sup>5</sup>:

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<sup>4</sup> Adapted on 1 April 2018 and 1 January 2020

<sup>5</sup> [General implementation regulations for the Funding Regulations](#)

Doctoral students must spend most of their time working on their dissertation and may only be enlisted to perform other tasks for the institution to a minor degree. Completion of the dissertation within the regular timeframe of four years must not be jeopardised.

The work-time percentage of doctoral students is defined by the employer. It must generally be appropriate to the task of completing a dissertation within a period of four years. This is based on the presumption that 80-100% of a full-time equivalent position (FTE) is devoted to a dissertation.

Doctoral students must be compensated in accordance with the relevant salary ranges defined by the SNSF<sup>6</sup>. Salaries must not fall below the minimum of the salary range for doctoral students regardless of their work quota. However, the NCCR is free to increase the salaries of doctoral students via SF-Home cash or via other types of grant (but not via SNSF grants) beyond the maximum salary defined for the salary range, or to pay higher salaries to doctoral students whose employment is fully funded by means of other types of grant.

The minimum salary defined for the salary range<sup>6</sup> and the SNSF rules on part-time work apply to all doctoral students in the NCCR, irrespective of the type of grant to which the salary is billed.

### **Mobility and Flexibility Grants**

Under the terms of their employment in the NCCR, doctoral students are eligible for the following supplementary measures:

- a) mobility grants;
- b) Flexibility Grants: doctoral students are eligible to apply for coverage of child care costs, but not for any contribution towards a support person.

The NCCR management submits an application to the SNSF (NCCR unit) for grants for these supplementary measures<sup>7</sup>. A limited budget is available to the NCCR programme for mobility grants and Flexibility Grants. Grants are awarded while funds last. These grants are allocated to the SNSF tranche. The costs incurred should be booked to the projects concerned. The NCCR may plan and finance its own supplementary career measures (see 3.2).

### **Period of employment for doctoral students**

The maximum **funded** period of employment for doctoral students is four years. This does not include extensions of the funding period where the salary continues to be paid in the case of maternity, adoption, illness, accident or military and other types of service (see General Implementation Regulations 7.6).

If delays should occur during the employment period for the following reasons, in particular, the time window of 4 years for the employment duration may be extended by up to one year (4 years paid in 5 years time):

- a. Maternity leave, paternity leave, adoption leave or parental leave;
- b. Inability to work due to illness or accident;
- c. Care duties;
- d. Public service, particularly military or civilian service;
- e. Professional development, particularly internships, or clinical work.

Only uninterrupted delays of at least two months' duration will be considered. The extension of the time window has no effect on the maximum funding amount.

If the doctoral studies are abandoned and a completely new thesis is started, a new time window will begin.

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<sup>6</sup> [Annex 12 to the General Implementation regulation](#)

<sup>7</sup> See "Guidelines for requesting an NCCR Flexibility Grant" under NCCR in the NIRA download area

In justified exceptional cases, doctoral students may be funded within the NCCR beyond the four-year limit under grant types other than SNSF funds. These cases must be approved in advance by the SNSF.

### **Start date of the doctoral thesis**

The effective start date of the doctoral thesis is decisive for the calculation of the time window. The four-year time window funded by the NCCR, must start one year after this start date at the latest. This year may be used for preparatory activities connected to the doctoral studies, e.g. attending doctoral schools.

### **4.3.2 Provisions for post-doctoral students<sup>8</sup>**

The SNSF advocates young researchers becoming academically independent as soon as possible and obtaining the qualifications needed to fill demanding posts at universities and other research institutions.

Post-doctoral students are persons seeking to achieve academic independence after obtaining a doctorate; they generally hold temporary academic posts. The postdoc phase serves in particular to qualify the person to develop and manage research projects independently, and to qualify them for academic management roles. With this in mind, postdocs should as far as possible be able to concentrate on the research work for which they are employed. A postdoc position should usually last not longer than five years.

### **Mobility and Flexibility Grants**

Under the terms of their employment in the NCCR, post-doctoral students are eligible for the following supplementary measures:

- a) Mobility grants;
- b) Flexibility Grants

The NCCR management submits an application to the SNSF (NCCR unit) for grants for these supplementary measures<sup>9</sup>. A limited budget is available to the NCCR programme for mobility and Flexibility Grants. Grants are awarded while funds last. These grants are allocated to the SNSF tranche. The costs incurred should be booked to the projects concerned. The NCCR may plan and finance its own supplementary career measures (see 3.2).

### **Salary and work-time percentage**

The work-time percentage of postdocs in the NCCR should generally not fall below 50%. Only a small proportion of their time should be spent on duties not directly connected with developing their academic career prospects.

The minimum salary for postdocs is the lowest rung of the SNSF salary range for postdocs as set forth in Annex 12 of the General Implementation Regulations for the SNSF Funding Regulations<sup>3</sup>.

### **Date of commencement of post-doctoral phase**

The postdoc phase usually commences on the date of the *viva voce* or on the date the doctoral thesis is officially accepted.

The commencement of the postdoc period may be postponed for up to one year in the following circumstances in particular:

- a. Maternity leave, paternity leave, adoption leave or parental leave;
- b. Incapacity to work through illness or accident;

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<sup>8</sup> Adapted on 1 April 2018

<sup>9</sup> See "Guidelines for requesting an NCCR Flexibility Grant in the NIRA download area

- c. Responsibilities as a carer;
- d. Public service, particularly military or civilian service;
- e. Professional development, particularly internships, clinical work.

#### **Length of employment of postdocs**

Postdocs may be paid for a maximum of five years.

If interruptions for reasons a-e, as set forth in the preceding paragraph, should occur during the employment period, the time frame for the **maximum length of employment** may be extended by up to one year. The **maximum funding period** remains five years even if the time frame has been extended. This does not include extensions to the funding where the salary continues to be paid in the case of maternity, adoption, illness, accident or military and other types of service.

#### **4.3.3 Provisions for other employees<sup>10</sup>**

*Other employees* are employees with a degree who do not intend to obtain a doctorate; employees with a doctorate who do not meet the requirements for the postdoc category regarding period of employment and time window; technicians; auxiliary staff. *Other employees* must make a specific contribution to the research project.

The minimum salary for *other employees* is the lowest rung of the applicable SNSF salary range pursuant to Annex 12 of the General implementation regulations for the SNSF Funding Regulations<sup>11</sup>. Otherwise, the SNSF abides by the local regulations and salary rates of the employer institutions. It is not possible to apply for career or equality measures for other employees.

#### **4.3.4 Provisions for Junior Group Leaders**

Junior Group Leaders lead a (sub-)project in the NCCR and are entered in NIRA as "Project leader" or "Project co-leader". Nevertheless, their salaries may be paid from SNSF funds for no more than four years. Junior Group Leaders are young, very well qualified researchers who are usually appointed to this role up to a maximum of five years after obtaining their doctorate. Requests for exceptions may be considered, particularly on the grounds of family responsibilities.

#### **4.3.5 Provisions for assistant professors**

Assistant professors should usually be funded by the relevant institution. Initial funding using SNSF resources may be requested by submitting an application with justified reasons, provided that the university concerned has undertaken to provide the subsequent funding. However, funding from SNSF resources may not exceed four years. The SNSF cannot guarantee to provide any funding beyond the end of a grant period.

#### **4.3.6 Research equipment**

Research equipment is always treated as a functional unit. For example, a microscope together with its associated special table and attached computer for analysis are all regarded as one unit.

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<sup>10</sup> Adapted on 1 April 2018

<sup>11</sup> [General implementation regulations for the Funding Regulations](#)

The following provisions do not apply to research equipment that is an agreed contribution to the NCCR under the terms of the NCCR Contract.

- Large sets of equipment and functional units that form an overall part of the usual fittings of an institute or laboratory in the NCCR's research field count as basic equipment (see 4.2.2) and may not therefore be charged to the NCCR. This refers in particular to the installation (or partial installation) of laboratories.
- However, individual items of equipment that complement the existing equipment may be charged to the NCCR under the following conditions.
  - Items of research equipment costing up to CHF 20,000 which will be used primarily for NCCR purposes may be purchased with SNSF funds.
  - More expensive pieces of research equipment may be purchased with SNSF funds if the following conditions are met:
    - They are needed primarily to conduct experiments or investigations in the NCCR,
    - They do not replace existing equipment, unless the replacement adds important new functions.

Maintenance costs for research equipment that is mainly used in the NCCR can be settled via the funds available to the NCCR.

Before items are purchased, it is recommended that the SNSF is consulted on whether the cost of the equipment is an eligible expense. In the third phase of an NCCR, the stipulation regarding *primary use in the NCCR* should be clarified with the SNSF in each individual case if the operating life of the item extends beyond the end of the NCCR.

### **R'Equip**

The use of NCCR funds as co-financing for the procurement of research equipment in the context of an R'Equip application is generally not foreseen. The use of contractually assured own funds of the home institutions is only possible under certain specific conditions. Such exceptional cases must be approved in advance by the SNSF.

### **PCs and IT hardware**

PCs/computers and IT hardware may be purchased with SNSF funds if the following conditions are met:

- They are not used as work station computers,
- They are used to conduct experiments, investigations or evaluations, such as processor-intensive modelling or analysis, or for controlling special apparatus and robots.

### **4.3.7 Publication costs<sup>12</sup>**

Costs and fees for the publication of scientific works cannot be charged to any type of contribution of the NCCR. This includes in particular traditional book publications, page fees, printing fees or other publication fees, costs for gold road and green road open access or author fees for hybrid journals.

However, costs and fees for gold road open access publication of scientific work from the NCCR can be requested from the SNSF by the project leaders and collaborators in the NCCR, or by the NCCR management.

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<sup>12</sup> Adapted on 1 April 2018 and 1 January 2020

The open access grants are regulated in detail in the General implementation regulations<sup>13</sup> of the SNSF and in the Regulations on the funding of open access publications<sup>14</sup>. Further information and guidelines are available on the SNSF OA-platform<sup>15</sup>.

OA-grants are not to be entered in NIRA.

The cost of print products for the purpose of knowledge transfer or communication (e.g. brochures) may be covered using NCCR resources by prior agreement with the SNSF. Book publications or book series in the area of knowledge transfer (e.g. printed teaching materials, illustrated volumes, catalogues accompanying exhibitions etc.) must be specified in the relevant strategies.

#### 4.3.8 Costs of travel and events

Travel costs (including accommodation) may be paid for using NCCR funds. Unless otherwise specified in the NCCR Contract, the scales and guidelines of the relevant home institution apply.

Half-Fare and GA travelcards may not be charged to any type of grant.

Journeys should usually be made on public transport. Car expenses may be exceptionally charged if the use of a private car saves a substantial amount of time and money.

The cost of visiting scientific events which are directly related to the NCCR, as well as internal NCCR events, may be met using NCCR funds.

As a general rule, the cost of full meals at business lunches/dinners or external and internal events should not exceed CHF 80 per person.

The costs for full-day NCCR events (e.g. team building events and retreats for NCCR participants, etc.) should not exceed CHF 120 per person.

#### 4.3.9 Costs of providing open access to research data (open research data)<sup>16</sup>

Costs for making available research data observed, collected or generated in the scope of the NCCRs may be charged, provided research data are stored in scientifically recognised, digital data archives (data repositories) that comply with the FAIR<sup>17</sup> principles and do not serve any commercial purpose. Eligible are costs for the preparation of research data in view of its archiving, and to the archiving in the data repositories itself. The costs of long-term retention and storage of data are generally not allowable.

### 4.4 Collaboration with university offices/units

In order to achieve the objectives in the management areas, it may be useful to collaborate with relevant university offices, such as equal opportunities units or technology transfer units. The direct costs of services

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<sup>13</sup> [General implementation regulations for the Funding Regulations](#)

<sup>14</sup> Open Access Regulations: <http://www.snf.ch/SiteCollectionDocuments/Reglement-ueber-OA-Publikationsfoerderung-E.pdf>

<sup>15</sup> OA platform of the SNSF: <https://oa100.snf.ch/>

<sup>16</sup> Adapted on 1 April 2018 and 1 January 2020

<sup>17</sup> The FAIR principles stand for Findable, Accessible, Interoperable und Reusable (Wilkinson, M. D. et al. The FAIR Guiding Principles for scientific data management and stewardship. *Sci. Data* 3:160018 doi: 10.1038/sdata.2016.18 [2016])

provided by these offices may be met by the NCCR, provided that they are provided specifically for the NCCR and are not part of the unit's normal service offering.

The costs of internal units within the home institutions, especially those dealing with equal opportunities, co-ordinating training programmes and fostering knowledge and technology transfer, may not be charged to any type of grant.

#### **4.5 Charging for preliminary work when an NCCR is launched**

Preliminary scientific work carried out before the start date agreed in the NCCR Contract may not be charged to the NCCR.

Preliminary management work may only be charged to the first year of the contract or the "SNSF grant" or "Contribution from home institution" funding types to a limited extent. This covers work by the management team such as setting up the organisation, advertising vacancies and recruiting staff.

Work carried out by individual research groups before the official start date cannot be retrospectively charged to the NCCR.

#### **4.6 Use of SNSF funds and own funds when the NCCR concludes**

Along with the final progress report (usually the 11th progress report), the NCCR submits a financial budget for year 13 stating how any expected positive balances from the SNSF grant and the home institution's contribution will be used.

The SNSF issues specific rules on the organisational arrangements for concluding NCCRs.

After the NCCR has concluded, any remaining funds may in principle be used for:

- Extending doctoral projects. Exceptionally and by special application only, funds may be allocated to doctoral students' projects for up to three months after the NCCR has concluded.
- Ongoing structural measures (in consultation with the home institution/s).
- Final administrative and management tasks (including staff salaries) and structurally relevant activities. The management areas close within one year of the formal end of the NCCR.

The 13<sup>th</sup> financial report is due twelve months after the end of the NCCR contract.

## **5. Administration of funds by the home institution**

According to Art. 4, para. 2b and Art. 16, para. 1 and Art. 17 of the NCCR Contract, the (first) home institution to which the NCCR director is affiliated administers the grants on a fiduciary basis. Administration for the following types of funding must be conducted by the offices responsible for administering the grants:

- SNSF grant,
- Cash contribution from the home institution(s),
- Cash grants contractually guaranteed to the NCCR as a whole by third parties (third-party funding).

The following arrangements apply to centralised management:

1. The grant administration office at the home institution to which the NCCR director is affiliated sets up a separate account for the "SNSF grant" and SF Home cash for each NCCR cost centre (management, reserve, projects).
2. all costs (salaries, materials, expenses, etc.) are charged either as advance financing by means of a tranche or as reimbursement.
3. In both cases, financial reports suitable for auditing must be prepared with all supporting documents.
4. settlements, in particular of salaries, must always be made within the contractual year of performance, but no later than one month after the end of the contractual year
5. the settlement takes place monthly or quarterly.
6. upon request, all relevant supporting documents, including employment contracts and salary statements, shall be made available.
7. At the end of each contractual year, the grant administration office at the home institution to which the NCCR director is affiliated prepares a financial report for the attention of the NCCR management, which uses it as the basis for the financial report to the SNSF (see Art. 18 of the NCCR contract).

## **6. Implementation and transitional rule<sup>18</sup>**

The revised budget guidelines will be implemented on 01 August 2016 and will be effective from that date on.

The provisions amended or inserted in the revision of 1 April 2018 and 1 January 2020 or 1 February 2022 will be applied as of their introduction.

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<sup>18</sup> Adapted on 1 April 2018 and 1 January 2020 and 1 February 2022