Schweizerischer Nationalfonds

NCCR Budget Guidelines

Budgeting, use of grants and eligible costs in NCCRs

Annex 1 to the NCCR Contract

issued 1 August 2016
revised 1 April 2018
revised 1 January 2020
revised 1 February 2022
revised 1 December 2023
revised 1 March 2026

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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 of the Swiss National Science Foundation (SNSF) and their Implementation Regulations 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 the contractual periods and for the annual budget adjustments. Details are set forth in the rules of procedure of the individual NCCRs. The NCCR management and the main 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 covering the 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 and submitted to the SNSF together with the financial report.

The budget must be prepared using NIRA (NCCR Integrated Reporting Application: https://nira.snf.ch/) (NCCR series 4 and 5) or the SNSF portal (https://portal.snf.ch/core/home) (NCCR series 6 and following).

In addition to the budgets, part of the annual financial reporting is also completed in NIRA or the SNSF portal, respectively. The detailed procedure and templates for the accounting documents are provided by the SNSF.

3 Budget

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

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

Within the NCCR, management expenditure incurred, for instance for **knowledge & technology transfer, education & training, equal opportunities, communication & outreach,** and **open science,** should be charged to the relevant area.

Table 1: Typical expenditure in the management areas

Area	Expenditure (non-exhaustive list)
Office	Cost of releasing/supporting the NCCR director and co-director Staff costs for coordination and administration in NCCR management Expenses for meetings Consultancy fees, fee for the internal Advisory Board etc.
Knowledge & technology transfer	Staff costs in the area of KTT Experts' fees Market, feasibility and other studies relating to implementation Producing brochures Patent searches, legal and registration costs for patents Arranging seminars for specific target audiences Cost of participating in congresses, trade fairs etc.
Education	Staff costs in the area of education Arranging seminars, training and development events, etc. Costs of organising graduate programmes / doctoral schools Travel/accommodation costs of visiting researchers
Equal opportunities	Staff costs in the area of equal opportunities Arranging seminars, training and development events, etc. Expenditure for reconciling career and family (with the exception of Flexibility Grants) Costs of mentoring
Communication	Staff costs in the area of communication Website costs Costs for editing or production of communication content Expenses for outreach and events
Open Science	Staff costs in the area of open science / open data Costs for making research data available can be reported in the finances of the related individual project Costs of organising or participating in seminars on open science

3.3 Support grant and release of the NCCR directors

According to the NCCR Contract (see Art. 4, para. 3), 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.

As **temporary cover**, the home institution enables the appointment of one or more persons to relieve the NCCR director or co-director 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 persons

are employed by the home institution) or in cash (if the replacement person is employed by the NCCR) (see 3.5).

The support grant is registered as **own contribution from home institution** for the **NCCR (co-) 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 them from duties not related to the NCCR (e.g. faculty management duties, committees, lectures).

3.4 Training positions

Doctoral students' salaries are not budgeted in the Education management area, but in the research projects. This does not include special initiatives, such as doctoral programmes organized by the NCCR, which may be recorded as individual projects.

3.5 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 contributions may also be included in the other funding sources, 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 their groups (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.

3.6 Funding sources

The total funding of an NCCR is composed of several funding sources. Cash grants must be accounted for in an audit-ready manner.

The SNSF grants, together with the contributions by the home institution(s) (cash and in-kind), form the contractually agreed "NCCR grants" and are subject to the budget guidelines 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.

Table 2: Definition of the funding sources

Funding sources	Definition
SNSF grant	Main grants in accordance with the NCCR Contract and supplementary grants for career development and special measures.
Own contribution from home institution(s)	Resources awarded to the NCCR by the management of the home institution – as a minimum, the contributions defined in the contract. They may be paid in cash or in kind (see 3.5.). Their purpose is defined in the NCCR contract.
Own contribution from groups	Resources provided by the participating research groups at project level (rather than at NCCR level). These funds may come from: – the internal university budgets of research groups, – grants that are not financed by the SNSF, – the form of work calculated as a proportion of the salary of project/group/work package leaders. Own contributions from groups are to be reported as in-kind contributions. Funds from other SNSF or Innosuisse grants may not be reported as own or third-party contributions. Innosuisse projects are recorded as output. Other SNSF projects are not included in the NCCR financial reporting.
Own contribution from other sources	This heading applies to special forms of funding and can only be used after **consulting the SNSF**. These contributions are usually paid in kind (with the donor clearly stating the purpose for which they are to be used).
Third-party contribution	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. 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).

3.7 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, unexpected project costs, etc.).

In addition, the NCCR may build strategic reserves (e.g. for calls within the NCCR or for planned major expenditures 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, 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 (internal rules of procedure).

3.8 Notes on the financial planning

As part of the progress report (NCCR series 4) or of the finance report (NCCR series 5 and following), the NCCR director comments on the updated budget according to the relevant information from the Financial Service of the SNSF.

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 and may be booked as "cash" or "in-kind":

- Gross salaries (excluding overheads) for doctoral students, postdocs, assistant professors (where appropriate, see 4.3.4.), and other employees.
- 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 and data procurement
- Cost of travel, academic events, networking events or internal events run by the NCCR (see 4.3.8).
- Costs for compensating members of the Advisory Board (see 4.3.10)
- 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 science measures
- Cost of accessing special, project-specific literature (but no subscriptions, see 4.2.2) and software.
- Costs for Open Research Data (see 4.3.9).

The treatment of publication costs is described in chapter 4.3.7

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 any funding source of the NCCR:

- General operating expenses and overheads (see 4.2.1)
- Cost of procuring and operating basic equipment (see 4.2.2)
- Salaries of project leaders (exception: assistant professors, see 4.3.4)

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 (see 4.3.6)
- 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
- Teaching material

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 funding source. 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

According to the NCCR Contract (Art. 4, para. 4) the institutions 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 can therefore not be charged to any funding source of the NCCR.

4.3 Specific provisions on eligible costs

4.3.1 Provisions for doctoral students

The employment of doctoral students in NCCRs is governed by the provisions of the Funding Regulations (in particular art. 11, 38) and of the General implementation regulations of the Funding Regulations (in particular (chapter 7.3):

In addition, the following applies to the salaries of doctoral students employed in NCCRs:

- The minimum salary defined for the salary range and the SNSF rules on the level of employment apply to all doctoral students in the NCCR, irrespective of the funding source to which the salary is billed.
- The NCCR is free to increase the salaries of doctoral students beyond the maximum salary defined for the salary range as long as this is not financed through SNSF grants.
- If doctoral students start a completely new thesis after discontinuation of the initial thesis, a new time window will begin as defined in chapter. 7.3, para. 5.

Supplementary measures

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

- Mobility Grants
- Flexibility Grants

The requirements and application modalities are regulated in the documents «Mobility grants for doctoral students working in NCCRs» and «Flexibility grants in NCCRs». Both are available on the document repository of MS Teams “NCCR Network”.

These grants are allocated to the SNSF tranche. The costs incurred should be booked to the projects concerned.

4.3.2 Provisions for post-doctoral students

The employment of post-doctoral students in NCCRs is governed by the provisions of the Funding Regulations (in particular art. 11, 38) and of the General implementation regulations of the Funding Regulations (in particular chapter 7.4).

Supplementary measures

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

- Flexibility Grants

The requirements and application modalities are regulated in the document «Flexibility grants in NCCRs» and is available on the document repository of MS Teams “NCCR Network”.

These grants are allocated to the SNSF tranche. The costs incurred should be booked to the projects concerned.

4.3.3 Provisions for other employees

The employment of other employees in NCCRs is governed by the provisions of the General implementation regulations of the Funding Regulations (in particular (chapter 7.5).

It is not possible to apply for career or equality measures for other employees.

4.3.4 Provisions for assistant professors

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

4.3.5 Further provisions for contractually agreed research positions

Contributions from the home institutions for contractually agreed research positions are generally recognised as own contributions for a period of four years. If an additional qualification phase is provided for tenure-track assistant professorships, this period is extended by two more years. The SNSF expects that structurally agreed research positions will be transferred to the regular budgets of the respective home institution after four or six years.

In exceptional cases and upon request by the contractual partners, the SNSF may recognise these contributions for a period longer than four or six years. The following requirements apply:

- the contributions for these research positions were made for at least 4 years as a cash contribution from a home institution, and

- the use of the home institution contributions, provided that they continue to be made as a cash contribution, remains the responsibility of the NCCR management, even if the agreed position becomes vacant or other adjustments are made.

4.3.6 Research equipment and maintenance

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.

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 therefore not be charged to the NCCR. This refers in particular to the installation (or partial installation) of laboratories.

Individual items that are of central importance for the research project can be charged to the NCCR provided that they are primarily used for NCCR purposes. The eligibility of equipment whose **price exceeds CHF 20,000** must always be clarified with the SNSF before purchase.

If **more than CHF 100,000 of SNSF funds** are spent on the purchase of equipment, a co-financing of at least 50% for the amount above CHF 100,000 is required. The source of co-funding must be specified in the application to the SNSF.

Calculation example of an equipment for CHF 200,000: 100,000 SNSF funds + 50,000 SNSF funds + 50,000 co-financing (e.g. cash contribution of the home institution).

For the purchase of equipment in the last funding period, the SNSF can request co-financing for equipment of less than CHF 100,000.

SNSF funds are not eligible for maintenance and repair costs. However, the maintenance of research equipment that is mainly used in the NCCR can be paid with own contribution from home institution(s) or third-party funds.

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 workplace 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

The costs associated with the publication of scientific work, even OA-Gold publications, cannot be charged to any NCCR funding source.

The funding of scientific publications through SNSF grants is defined in the "Regulations on the funding of Open Access publications".

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

Organisation and travel costs (including accommodation) for the realisation of conferences and workshops in the framework of NCCRs can be paid from the NCCR grant. Unless otherwise specified in the NCCR Contract, the scales and guidelines of the relevant home institution apply.

For the settlement of travel, the provisions of chapter 2.9 of the General implementation regulations of the Funding Regulations apply. Half-Fare and GA travelcards may not be charged to any funding source.

The cost of visiting scientific events which are directly related to the NCCR, as well as internal NCCR events, may be met using the NCCR grant. Costs for further training, e.g. externally organised doctoral schools, are not eligible.

If there are no guidelines by the institution, the following general policy applies: 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)

The General implementation regulations of the Funding Regulations (chapter 2.13) apply regarding the eligible costs related to making NCCR research data available. Eligible costs, such as costs for the preparation of research data in view of its archiving and for the archiving itself in data repositories that meet the FAIR data principles, can be entered under the corresponding research project. Subsequent costs for long-term storage are not eligible.

4.3.10 Provisions for the Advisory Board

The remuneration of the members of an advisory body may not exceed the daily allowance rates of the SNSF Compensation Regulations.

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 or. The direct costs of services provided by university offices/units (e.g., equal opportunities units or technology transfer units) may be met by the NCCR, on condition 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, coordinating training programmes and fostering knowledge and technology transfer, may not be charged to any funding source.

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 in the first year of the contract to the NCCR grant to a limited extent. This covers work by the management team such as setting up the organisation, advertising vacancies and recruiting staff.

4.6 Use of SNSF funds and own funds beyond the end of the NCCR contract

Together with the last progress report (usually in the penultimate year of the entire term), the NCCR submits a financial plan for the use of expected positive balances from the NCCR grant for the year following the conclusion of the NCCR contract.

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

In principle, funds can still be used beyond the end of the contract for:

- Extending doctoral projects. Exceptionally and by special application only, funds may be allocated to doctoral students' projects for up to three months beyond the end of the NCCR contract.
- 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 after the end of the NCCR contract.

The 13th 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. 2 b 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:

- The grant administration office at the home institution to which the NCCR director is affiliated sets up a separate account for each project and each management area, both for the "SNSF grant" and for the cash contribution by the home institution(s).
- all costs (salaries, materials, expenses, etc.) are charged either as advance financing by means of a tranche or as reimbursement.
- In both cases, financial reports suitable for auditing must be prepared with all supporting documents.
- 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
- the settlement takes place monthly or quarterly.
- upon request, all relevant supporting documents, including employment contracts and salary statements, shall be made available.
- 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

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, 1 January 2020, 1 February 2022, 1 December 2023, and 1 March 2026 will be applied as of their introduction.