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# **Regulations on the administration and use of gifts**

## **Bequests and Donations Regulations**

of 7 December 2022

based on Art. 6 para. 2 let. w of the Statutes of the SNSF Swiss National Science Foundation (hereinafter "the SNSF") of 10 May 2023

## Chapter 1: Principles

### Art. 1 Scope

<sup>1</sup> The Bequests and Donations Regulations govern the acceptance, administration and use of gifts that third parties donate to the SNSF for the purpose of funding research.

<sup>2</sup> It does not apply to:

- a. State contributions and payments made to the SNSF for the purpose of funding research in accordance with public law and the SNSF's regulations;
- b. Cooperation projects and evaluation mandates for which the SNSF does not receive private funding.

<sup>3</sup> The SNSF does not publicly solicit gifts.

### Art. 2 Purpose and principles

<sup>1</sup> The SNSF uses gifts to fund research in an efficient way in accordance with the wishes of the individual or institution providing the gift.

<sup>2</sup> The purpose of the SNSF as a foundation and the principles of the research funding mandate assigned to it by the Swiss Confederation (Arts. 6 and 10 RIPA<sup>1</sup>) must be respected. The following ethical principles and quality standards must always be observed:

- a. Protection of the dignity of living beings, equal opportunity, independence and freedom of research;
- b. Promotion of research excellence and highly qualified researchers in Switzerland;
- c. Compliance with good scientific practice and preserving the diversity of scientific opinions and methods;
- d. Transparency, sustainability and good governance in the administration and use of gifts (see Chapter 3).

## Chapter 2: Acceptance and funding types

### Art. 3 Acceptance

<sup>1</sup> The SNSF only accepts bequests or donations that are compatible with the purpose of the foundation, the research funding mandate assigned to it by the State and the strategic orientation of the SNSF. Furthermore, an overall assessment (balancing of interests) must establish that the gift is beneficial to the SNSF.

<sup>2</sup> Gifts will not be accepted if:

- a. the purpose cannot be pursued or pursuit is substantially impeded;
- b. the possibility that the assets have been obtained by criminal activity or have not been taxed cannot be ruled out, according to the circumstances;
- c. they are not compatible with the purpose and principles of the SNSF as a foundation (Art. 2 para. 2);
- d. they are associated with a legal or reputational risk for the SNSF.

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<sup>1</sup> Federal Act of 14 December 2012 on the Promotion of Research and Innovation ([RIPA](#)), SR 420.1.

<sup>3</sup> The SNSF is entitled to make acceptance contingent on certain conditions and, to this end, to require the conclusion of an agreement with the individual or organisation providing the gift.

<sup>4</sup> The Foundation Council decides on the acceptance of large-scale gifts or gifts with considerable institutional risks, particularly if the purpose of the SNSF as a foundation could be affected and there is therefore doubt as to the permissibility of accepting the gift. In all other cases, responsibility lies with the Executive Management.

#### **Art. 4 Categories**

Gifts are divided into the following categories:

- a. Allocations to the SNSF's foundation capital (endowments);
- b. Non-restricted gifts (bequests and donations) that are transferred to the SNSF for no specific purpose and which the SNSF may use freely to fund research: These are allocated to a special fund (free funds) which must be administered and used in accordance with the Investment Regulations and the provisions of these Regulations;
- c. Restricted gifts (bequests and donations) are transferred on condition that the funds be used for a specific material purpose or in favour of a particular target group. They are allocated to a special fund (restricted funds) which must be administered and used in accordance with the Investment Regulations and the provisions of these Regulations.

#### **Art. 5 Purpose and funding types**

<sup>1</sup> Where possible, the purpose of the funding and any associated conditions or provisos should be discussed with the SNSF in advance to ensure that the funding is used as effectively as possible. As a general rule, donations are subject to an agreement that regulates the donation, any associated conditions and provisos, and the modalities of the donation in question. The SNSF provides information and advice on request.

<sup>2</sup> Depending on their purpose and scope, gifts may be used to fund research as follows:

- a. Allocation to an existing research funding scheme under public law, particularly project funding and career funding grants (see Art. 3 FR<sup>2</sup>);
- b. Performance of specific activities, provided such activities are compatible with the purpose and the principles of the SNSF pursuant to Art. 2.

<sup>3</sup> If it is impossible to determine the wishes of the individual or institution providing the gift, the SNSF will use the gift for funding in accordance with para. 2 let. a.

<sup>4</sup> Where third parties outside the SNSF have been granted powers over the administration and use of gifts, such powers must be clearly regulated beforehand by means of an agreement. Such agreements require approval by the Foundation Council.

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2 Regulations of the Swiss National Science Foundation on research grants ([Funding Regulations](#)) of 1 January 2016.

## Chapter 3: Administration and use

### Art. 6 Reporting as special funds and record-keeping

<sup>1</sup> Once a gift has been accepted, it is allocated to the foundation capital or to an existing or new special fund (see Art. 4).

<sup>2</sup> The SNSF keeps a separate record for all special funds. These records contain the following information:

- a. Name, purpose, amount of the gift and current asset status (including documents and contracts relating to each gift);
- b. Accounts (see Art. 10);
- c. Utilisation period (see also Art. 7 para. 2) and principle of use (asset preservation or depletion of assets) and funding type;
- d. Acceptance date (see Art. 3).

<sup>3</sup> Assets from restricted gifts must be invested promptly, generally within three months of receipt.<sup>3</sup>

### Art. 7 Determining type of administration and use

<sup>1</sup> Gifts must always be administered and used in a way that respects the wishes of the person or institution that provided them. Above and beyond this, the following provisions apply.

<sup>2</sup> A long-term investment policy adopting the principle of asset preservation should be pursued for exceptionally large gifts, the funding purpose of which can be most effectively achieved by means of the returns generated by the contributed assets.

<sup>3</sup> Assets from all other gifts should ideally be used regularly. If possible, individual gifts should be used in full no later than 25 years after receipt.

<sup>4</sup> Unrestricted gifts (Art. 4 let. b) can be specifically considered for particular research needs that lack adequate funding.

<sup>5</sup> Assets from gifts are invested in accordance with the provisions of the investment regulations.<sup>4</sup>

### Art. 8 Budgeting

<sup>1</sup> The Foundation Council sets a separate budget for the use of donations and bequests when it prepares the funding plan and annual budget.

<sup>2</sup> Before budgeting funds for specific activities (Art. 5 para. 2 let. b), it first consults the Academic Board of the Research Council.

<sup>3</sup> Funds from gifts are awarded above and beyond budgeted federal funding.

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<sup>3</sup> See [Investment Regulations](#) of 7 December 2022.

<sup>4</sup> See [Investment Regulations](#) of 7 December 2022.

**Art. 9 Allocation of funds**

<sup>1</sup> The Administrative Offices determine how funds from the funding budget for donations and bequests are allocated to existing funding schemes (Art. 5 para. 2 let. a). Moreover, grants are awarded in accordance with the normal regular awards procedure.

<sup>2</sup> The Academic Board of the Research Council decides on the performance of specific activities (Art. 5 para. 2 let. b). It may delegate performance to the responsible Research Council bodies.

<sup>3</sup> The wishes of the persons or institutions providing the gift must always be respected.

**Art. 10 Accounts**

<sup>1</sup> Separate accounts must be kept for each special fund (restricted or free funds). These accounts must provide a transparent record of changes in the assets.

<sup>2</sup> Administrative costs are not normally deducted when gifts are allocated to existing funding schemes (Art. 5 para. 2 let. a). Investment costs and earnings are shared proportionately between the individual funds.

**Art. 11 Supervision**

<sup>1</sup> All grants awarded from gifts must be submitted to the Foundation Council once a year for inspection.

<sup>2</sup> In exercise of its supervisory powers, the Foundation Council may inspect the records at any time (Art. 6 para. 2) and shall, on request, be provided with comprehensive documentation on the administration and use of the funds.

**Art. 12 Confidentiality and public information**

<sup>1</sup> The SNSF treats all personal data associated with gifts as confidential and highly sensitive in accordance with federal data protection legislation.

<sup>2</sup> If possible, the SNSF defines communication and public information activities in advance together with the person or institution providing the gift.

<sup>3</sup> Moreover, data may only be transferred to third parties or published with the consent of the concerned party, i.e. the person or institution providing the gift (e.g. mention in the SNSF's annual reporting or as the sponsor of the awarded grant) or the SNSF (e.g. mention of a donation to the SNSF).

**Chapter 4: Final provisions****Art. 13 Entry into force**

The present regulations enter into force on 1 January 2023.