



Factsheet – Statistical activity and published results

Finances of higher education institutions (SHIS-FIN)

Description

The Swiss Higher Education Information System's finance database (SHIS-FIN) was created to meet a growing need for coordination and planning by the Confederation and the cantons in the university sector. The financial statistics for the three types of higher education institutions (universities and institutes of technology UIT, universities of applied sciences UAS and universities of teacher education UTE) are derived from four separate surveys. UIT financial statistics are derived from two distinct surveys conducted by the FSO: The first is an annual survey of expenses, categorised by cost type and funding source, which has been ongoing since 1995. The second is a survey of costs by activity type, implemented since 2007, which utilises the cost accounting model developed by the Swiss Conference of Higher Education Institutions (SHK). The financial statistics for universities of applied sciences are based on cost accounting as prescribed by the State Secretariat for Education, Innovation and Technology's (SERI) cost accounting manual for these universities. Since 2000, SERI has been responsible for collecting and verifying these data, which are then sent in a consolidated version to the FSO, which publishes them and compiles financial statistics and cost indicators. Since 2008, the FSO has collected, verified and consolidated statistics on the universities of teacher education (UTE) on the basis of the abovementioned SERI manual, supplemented by the practical cost accounting manual produced by swissuniversities.

Cost indicators are used by the institutions and bodies involved in higher education policy as a basis for determining reference costs for the allocation of funding to higher education institutions.

Available since:
UIT expenses: 1995
UIT costs: 2006
UAS costs: 2000
UTE costs: 2007

Methodology

Type of survey

UIT expenses survey: UIT financial accounting.

Costs survey (UIT, UAS, UTE): Cost accounting for higher education institutions, which is based on the full costs generated during a calendar year. Cost accounting makes it possible to measure the costs by type of activity (Basic university education, postgraduate advanced education, research and development, continuing education and other services) provided by higher education institutions and how they are covered by different sources of funding. Cost accounting and financial accounting deal with different time horizons and different types of information.

Variables

Reference year
Higher education institution
Member school (only UAS/UTE)
Type of activity
Field of study
Field of specialisation (only UAS/UTE)
Type of training (only UTE)
Level of study (only UAS/UTE)
Student figures (in FTE, only for UAS and UTE)
Funding provider
Source of funding

	Category of revenue Revenue Type of costs and expenses Costs/expenses Survey period: Financial year (calendar year) Periodicity Annual Expenses survey (UIT) and costs survey (UAS, UTE): Updated data for a specific year are published at the end of the following year. The data are published by the end of August. Costs survey (UIT): Updated data for a specific year are published at the end of the following year. Data is published in December. Degree of regionalisation Higher education institutions: whole of Switzerland Quality of statistical data The expenses survey (UIT) provides information on the financial situation of a university or institute of technology. However, due in particular to differences in the conditions under which infrastructure is used, the expenses of different UIT are not directly comparable. In recent years, the quality of data from cost accounting (UIT, UAS, UTE) has improved considerably, thanks in particular to the development of relevant quality controls and the introduction of a declaration of completeness. The FSO is constantly working with representatives of UIT, UAS and UTE (as part of well-established coordination groups) to achieve high data quality.
Policy on revisions	Routine revisions As the data is constantly being updated, retroactive corrections to already published figures are possible. All calculations take into account most recent data. Methodical revisions / ad hoc revisions Revisions are undertaken as required.
Legal bases	Ordinance of 30 April 2025 on Federal Statistics (SR 431.011)
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