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Directive on the archiving and destruction of business documents

1 January 2019

The Vice President Finance and Controlling issues the following directive under Article 9 (1)(d) Financial Regulations of ETH Zurich of January 1st 2019¹:

1. Subject

This directive governs the form, the type and nature of archiving as well as the subsequent destruction of business documents at ETH Zurich.

The general regulations of commercial bookkeeping and accounting in accordance with the Swiss Code of Obligations² in the scope of this directive shall apply in addition. The regulations of the ETH Board in the area of accounting and finance shall take precedence over this directive³.

Taking into account the objectives of observing legal regulations, protecting ETH Zurich and its employees from loss, ensuring an ordinary business operation and the appropriateness and profitability, where possible, archiving of hard copy original versions of business documents shall be refrained from, as the electronic archiving of documents on non-editable information carriers is permissible in accordance with the Accounting Books Ordinance⁴. The Swiss National Science Foundation (SNSF) also accepts printed business documents that were previously saved electronically. The signed annual financial statements (balance sheet and income statement), which need to be archived in the form of a hard copy, are excluded.

Furthermore, authorisation to access the accounting documents in the electronic archiving system is regulated.

2. Scope

This directive applies for all employees of ETH Zurich. It forms an integral part of the Internal Control System (ICS) concept for ETH Zurich.

The directive governs the archiving of business documents which go through the Accounting Department within the meaning of Item 3. The archiving of all other documents is regulated by

¹ RSETHZ 245

² Article 958f Swiss Code of Obligations and the ordinance of 24 April 2002 on the keeping and archiving of accounting books (Accounting Books Ordinance; GeBüV)

³ Ordinance on accounting and finance of the ETH Domain and the accounting manual of the ETH Domain

⁴ Article 9 (1)(a) GeBüv

the Archiving Regulations of ETH Zurich⁵ and by the Directive on Archiving Documents of ETH Zurich⁶.

3. Terms

The following are deemed to be business documents in this directive:

3.1 Accounting books

All documents that are required in terms of the type and scope of the business to determine the assets of the business and the payable and receivable circumstances associated with the business operations as well as the operating results of the individual financial years. These include, in particular, the balance sheet, income statement, notes, main and secondary ledgers, salary and social insurance statements.

3.2 Accounting documents

All documents in electronic form or on hard copy that are the basis for accounting or provide evidence of their correctness, in particular itemised statements, transfers in the books, accounts payable and accounts receivable invoices, main and secondary receipts.

3.3 Business correspondence

All documents in electronic or hard copy form that provide evidence or confirmation of the correctness of a posting, in particular fund and account statements, balance statements, budget approvals, openings and changes of responsibility centers, cost centers, SAP-projects and PSP elements, agreements, disposals, budget shifts, project statements, resolutions of the Executive Board, statements of assets, gift agreements and certificates, bequests, last wills, will enforcements and regulations as well as correspondence with relevant content for the balance sheet and income statement as well as payment details.

3.4 Control substantiations

All documents in electronic or hard copy form that substantiate the main controls in accordance with the Internal Control System (ICS) of ETH Zurich, including balance confirmations, accountability reports as well as inventories and (project) audit reports of the academic units.

4. Type and duration of archiving

4.1 All business documents are archived electronically within the meaning of Article 152 Financial Regulations⁷ for the legally prescribed minimum period of ten years in accordance with the principles of the GeBüV. Inasmuch required by law, a longer archiving period is defined for certain business documents.

Subject (see Item 3 above)	form	
	hard copy	electronic
All items have an archiving duration of 10 years.		
3.1 Accounting books (main/secondary ledgers), signed annual financial statements of ETH Zurich (balance sheet and income statement)*	x	x
3.2 Accounting documents, accounting ledgers*		x
3.3 Business correspondence		x
3.4 Control substantiations		x

* only centrally with the Accounting Department

⁵ RSETHZ 420

⁶ RSETHZ 210

⁷ RSETHZ 245

4.2 In accordance with Article 958f (1) Swiss Code of Obligations, the archiving period begins upon termination of the financial year in which the last entries were made, the accounting documents were drawn up and the business correspondence was received or sent. For long-term agreements, the archiving period shall begin upon termination of the financial year in which the relevant transaction ended. If business documents such as authorisations, letters of comfort or bank guarantees contain a period of validity, the archiving period shall begin on the termination of the financial year in which the period of validity of the corresponding document expired.

5. Data protection and access authorisation

5.1 The business documents and accounting documents are accessed and edited in compliance and in accordance with the applicable data protection provisions.⁸

5.2 Employees of ETH Zurich with an ETHIS authorisation have access to the electronic archive and can view on screen the business documents and accounting documents for their relevant area, which are archived electronically, and make documents in PDF format or hard copy printouts of them.⁹

6. OpenText (iXOS) archiving software

6.1 The CCSAP of the Controlling Department is responsible for the OpenText (iXOS) archiving software¹⁰. The software suite is operated by IT Services. The head of the Software Services Department is the service owner.

6.2 The business documents are to be archived in a meticulous and organised manner and free from detrimental impact. They must be kept, recorded and archived in such a manner that they cannot be edited without any such editing being detected.

6.3 If work instructions regarding the organisation, responsibilities, processes and procedures as well as infrastructure (machines and programs), which are used during archiving, are drawn up, they must be kept up to date and archived in accordance with the same principles and for the same period as the accounting books that are kept on their basis.

6.4 The business documents must be archived systematically and protected from unauthorised access. All instances of access and entry must be recorded.

6.5 Content Addressable Storage¹¹ shall be used for archiving. In doing so, the corresponding retention time shall be set in accordance with Item 4.1. The CCSAP of the Controlling Department is responsible for the restore, which is carried out by IT Services.

6.6 It must be possible for the authorised persons to inspect and verify the storage media used within an acceptable period until the end of the archiving period. Inasmuch necessary for the inspection and verification, the corresponding personnel and the devices or tools must be made available. Within the framework of the right to inspect, it must be possible to also make the business documents readable without the use of any tools at the request of an authorised person.

6.7 The information carriers must be regularly checked for their integrity and readability. The data may be transferred in other formats or to other information carriers if it is ensured

⁸ Data Protection Act of 19 June 1992 (SR 235.1)

⁹ SAP/e-dossier of fund management: database with parallel and location-independent access to all electronic files regarding various business objects by authorised personnel

¹⁰ OpenText (iXOS): company and brand name of a software supplier for electronic archiving systems

¹¹ CAS (Content Addressable Storage): special archiving method on hard disks that enables direct access to individual objects and simultaneously guarantees that the information stored cannot be edited

that (a) the completeness and correctness of the information remain guaranteed and (b) the availability and the readability continue to fulfil the legal requirements. The transfer of data from one information carrier to another must be recorded. The record must be archived together with the information.

7. Due diligence and responsibility during electronic archiving

7.1 The local recorders of the business expenses (reimbursement to ETH employees and credit card statements) shall be responsible for the complete and correct scanning of the expense statements. The provisions in accordance with Article 144 (1) Financial Regulations¹² regarding credit card statements shall take precedence over this directive.

7.2 The employees of the Accounting Department are responsible for the correct and timely scanning of hard copies of all accounting documents, including any annexes, for the business case posted. The accounting documents and annexes must be scanned, i.e. electronically archived in SAP/ETHIS, within four working days at the very latest after being posted.

8. Obligation to check the electronic archiving

Employees of the Accounting Department periodically and randomly check the completeness, quality and integrity of the electronically archived documents. Missing documents are re-archived by the employees.

9. Destruction of the original hard copy documents

9.1 After verification for the completeness, integrity and quality in the electronic archive in accordance with Item 8 of this directive, the business documents in hard copy form, which are locked away, must be destroyed in accordance with the DIN 66399 security standard.

9.2 The balance sheet and income statement, which need to be archived in hard copy form in accordance with Item 4 of this directive, shall not be destroyed.

9.3 The local recorders of the business expenses (reimbursement to ETH employees and credit card statements) shall be responsible for destroying the receipts scanned. Following the posting verification, the receipts must be destroyed correctly (e.g. by using a shredder).

10. Coming into force

This directive shall come into force on 1 January 2019 and replace the directive of 1 January 2015.

Zurich, 1 January 2015



Dr Robert Perich

Vice President Finance & Controlling

¹² RSETHZ 245