

Financial Regulations of ETH Zurich

Dated 1 January 2019 (status 1 January 2025)

This document is an English translation of the original German version of the “Finanzreglement der ETH Zürich”. The translation is provided for information purposes only and has no binding legal effect.

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The President of ETH Zurich,

based on Art. 6, para. 2 of the Ordinance on the Organisation of the Swiss Federal Institute of Technology (Organisationsverordnung der ETH Zürich) dated 16 December 2003¹ and the Ordinance on Finance and Accounting in the ETH Domain (Verordnung über das Finanz- und Rechnungswesen des ETH-Bereiches) dated 5 December 2014²,

hereby issues the following Regulations³:

Chapter 1: General

Art. 1 Scope

¹ These Financial Regulations govern the financial processes, responsibilities and competencies at ETH Zurich, in particular with regard to the acceptance, management and use of all financial resources that flow to ETH Zurich (incl. tangible assets), regardless of their origin.

² These Regulations apply to all organisational units listed in the Organisational Ordinance of ETH Zurich and their employees.

³ The Financial Regulations cover all legal acts with financial consequences that are undertaken in the name of, for the account of and in the ultimate responsibility of ETH Zurich and the associated actions, both internal and external.

⁴ Third-party resources that flow to ETH Zurich become its property.⁴

⁵ The principles established in these Financial Regulations are applicable to all types of resources and the budgets granted in this regard.⁵

Art. 2 Purpose

¹ The Financial Regulations ensure the proper financial conduct at ETH Zurich, internally and externally, in line with the expectations that are placed on an internationally renowned academic institution with respect to professional financial management and in conformity with the existing legal provisions to which ETH Zurich is subject in the domain of Finance.

² These Regulations assign clear duties, competencies and responsibilities to individual functionaries within ETH Zurich. They set out the requirements in place to ensure proper procedures, decision-making and control processes in financial matters and thus provide employees at all levels with clear guidelines for managing the budgets allocated to them.

¹ OO; RSETHZ 201.021.

² SR 414.123.

³ Amendments as of 1.1.2025 with regard to gender-neutral language.

⁴ Federal Act on the Federal Institutes of Technology (ETH Act) (SR 414.110), Art. 34c.

⁵ See OO, Art. 6, para. 1.

Art. 3 Principles of financial governance

¹ The financial conduct of ETH Zurich shall be guided by the following basic principles:

- a. Compliance with due diligence and legal requirements: Individual business transactions are transparently processed in compliance with the applicable rules and fully reflect the actual circumstances in a verifiable manner. Business transactions of the same kind are treated under the same standards at ETH Zurich;
- b. Economical, effective, and sustainable handling of the allocated resources and budgets, irrespective of their origin;
- c. Self-dependency: The individual organisational units and their designated functionaries⁶ are self-dependent in managing the budgets allocated to them in accordance with the applicable rules and on a commercial basis; in return, they must be able to render an account of their actions;
- d. The duties, competencies and responsibilities for financial matters are sub-divided across the entire institution in line with the function to be performed; these are all clearly and unambiguously designated. Signatory authorizations are only issued to employees who require them to perform their duties and who have the necessary qualification;
- e. Transparency and cost truthfulness: Planning, budgeting and reporting are carried out according to the no-netting principle; in principle, direct costs are allocated to the unit causing the costs and/or receiving the benefit from them.
- f. Risk-appropriate internal control system: ETH has in place a risk-appropriate internal control system (ICS). In general, ETH Zurich does not enter into any incalculable financial risks;
- g. Ethical code of conduct: ETH Zurich operates a culture of responsibility and integrity with regard to the managing of allocated cash and assets by its employees. No employee may exploit their position as a representative of ETH Zurich for their own personal gain or to carry out illegal financial transactions. ETH Zurich shall investigate any concrete suspicion of misconduct with respect to the management of financial resources⁷.

² For financial management matters, a distinction is made between academic and service units.

- a. Within the meaning of these Financial Regulations, academic units are academic departments and their sub-units (professorships, institutes or laboratories, departmental facilities, competence centres).
- b. Service units are the Central Bodies in accordance with OO, Art. 17, para. 1 (service departments and staff units) as well as non-departmental teaching and research facilities as per OO, Art. 61. These units report directly to an Executive Board member

⁶ See chapter 2, sections 2 and 3.

⁷ Directives concerning the Reporting of Suspicions of Illegal Conduct on the part of ETH Zurich Employees ("Whistleblowing Directives"; RSETHZ 130.1) and the Federal Personnel Law (SR 172.220.1), Art. 22a.

Art. 4 Definition of terms specific to these Regulations⁸

In these Regulations, the following terms have the following specific meanings:

Amount information	All amounts stated in these regulations are inclusive of VAT, unless otherwise stated.
Assets	Liquid assets and short-term investments such as cash and account balances (at banks, PostFinance). Liquid assets are always managed centrally (exception: petty cash).
Basic budget	Budget assigned by the President to the academic departments and the Executive Board domains to fulfil their fundamental teaching and research mandates / to provide services and infrastructure.
Budget	A budget indicates the expected levels of costs (or revenues). Each budget is tied to a certain period of time.
Cost centre (CC)	SAP financial element in ETHIS, which is used to map the basic budget and the associated costs.
ETHIS	"ETH Information and Support system". ETHIS is the ETH portal containing financial and personnel information and is used for processing administrative workflows.
Functionary	Person entrusted (within the meaning of these Financial Regulations) with certain duties, competencies and responsibilities in relation to actions with financial consequences.
PSP element (PSP)	See SAP project.
Responsibility centre (RC)	Financial element in ETHIS that represents an organizational unit (e.g. a professorship) and is derived from the corresponding key figure in the organizational database.
SAP project	Financial element in ETHIS that is used for the financial mapping of time-limited projects (e.g. research projects) and for reserves. At least one postable PSP element is assigned to each SAP project.
Signatory authorization	Standardized package of authorizations, e.g. with regard to retrieving financial and personnel information, cost approvals, orders, hiring, signing contracts with third parties, etc. The signatory authorization is used to perform function-related tasks and responsibilities. Each signatory authorization is stored as a role in ETHIS where it controls access and approval rights.
Supplemental budget	Additional temporary budget for purposes outside the basic mandate.

⁸ Amendment effective as of 1 January 2025.

Chapter 2: Duties, competencies and responsibilities of functionaries

Section 1: Supervisory bodies and Executive Board

Art. 5 Supervisory bodies

ETH Zurich is accountable to the ETH Board for its financial conduct.⁹

Art. 6 President

¹ The President bears the legal and political responsibility for the university and is accountable to the ETH Board for its management.¹⁰

² The President decides on the budget and allocates the financial resources.¹¹

³ She/He may delegate certain financial competencies to subordinate functionaries or bodies within the scope of these provisions.

⁴ She/He signs contracts which concern the mandate of various Executive Board members or are of particular significance for the entire university¹²; specifically, she/he signs the agreement on objectives with the ETH Board as well as the annual financial statement of ETH Zurich.

⁵ In the case of disagreements as to how the budget is allocated or how measures are enforced in the event of budget overruns, the President has the final say.

Art. 7 Executive Board

As a body, the Executive Board has the following financial duties, competencies and responsibilities:

- a. It approves projects with a financial impact of over CHF 500,000. Art. 25 et seq. apply to signing the resulting contracts and invoices. Procurements from start-up budgets in accordance with Art. 63 are not subject to this approval process.
- b. In accordance with Art. 51, it decides whether to accept or reject inheritances and legacies (irrespective of the amount) as well as endowments and sponsorship contributions (over CHF 500,000).
- c. In the case of designated contributions, it issues the necessary rules and regulations.
- d. It approves long-term obligations (rentals, tenancies, leasing) from a total amount of CHF 500,000 per year.

⁹ Ordinance on Finance and Accounting in the ETH Domain (SR 414.123), Art. 2.

¹⁰ OO, Art. 5, para. 1.

¹¹ OO, Art. 6, para. 1.

¹² Rules of Procedure of the Executive Board of ETH Zurich (RSETHZ 202.3), Art. 10, para. 4.

Art. 8 Executive Board members

¹ The individual Executive Board members, within the scope of their domain-specific duties according to OO and with regard to organisational units reporting to them, have the following specific financial duties, competencies and responsibilities:

- a. They decide on how the basic budget assigned to the domain by the President is distributed:
 - i. to the service departments reporting to them;
 - ii. to the staff units reporting to them;
 - iii. to the non-departmental teaching and research facilities reporting to them; and
 - iv. other units reporting to them.
- b. They decide on the further distribution of supplemental budgets assigned to the domain by the President for specific duties in accordance with the ETH Zurich Organisation Ordinance and Art. 60 et seq. of these Regulations;
- c. Within the framework of the provisions of these Financial Regulations, they regulate the application procedures for the granting of the domain-specific supplemental budget assigned to them and are responsible for monitoring the proper use of these budgets during the agreed term. For this purpose, they may demand corresponding project or financial reports;
- d. In order to ensure budgets are managed properly, they may take the measures described in Art. 103 of these Regulations;
- e. They decide on how the budget is distributed from the special funds allocated to them;
- f. They are accountable to the President as regards the use of the budget allocated to them within the scope of OO, Art. 6, para. 1 (a).
- g. They appoint a Budget Coordinator in accordance with Art. 18.
- h. They may request the appointment of additional Budget Officers by the Vice President for Finance and Controlling;
- i. They may grant departmental responsibility to the heads of administrative departments and heads of non-departmental teaching and research facilities who report to them in accordance with Art. 29; they may also grant deputy departmental responsibility to these persons' deputies.¹³
- j. They request the opening, modification and closure of identification numbers (Leitzahlen) or responsibility centres in their Executive Board Domain.¹⁴

² Members of Executive Board have signatory authorization in accordance with Art. 30 as well as the delegable signatory authorizations Head of Department and Budget Officer in accordance with Art. 26 and 29.¹⁵

³ The Executive Board members represent each other mutually within the meaning of the Rules of Procedure of the Executive Board of ETH Zurich.¹⁶

¹³ Amendment effective as of 1 January 2025.

¹⁴ Amendment effective as of 1 January 2025.

¹⁵ Amendment effective as of 1 January 2025.

¹⁶ Rules of Procedure of the Executive Board of ETH Zurich (RSETHZ 202.3), Art. 5.

Art. 9 Vice President for Finance and Controlling

¹ The Vice President for Finance and Controlling is the Chief Financial Officer (CFO) of ETH Zurich. In this function, she/he specifically has the following duties, competencies and responsibilities within the scope of Art. 11a, para. 3 OO.

² Financial strategy, medium-term planning and budgeting process:

- a. She/He develops the medium-term financial planning and the budget in accordance with the strategic requirements set out by the President.
- b. She/He organises and coordinates the resource-planning, budget and controlling processes of ETH Zurich and advises the Executive Board on the financial aspects of strategic planning and investment projects.

³ Financial management:

- a. She/He is responsible for financial and capital management (incl. tax and insurance, excl. social security). In this regard, she/he provides the relevant tools and processes across the university that are used in the operational handling of financial and controlling processes and ensures they are applied correctly.
- b. Within the framework of these provisions, she/he determines the procedures for accounting, budget management, liquidity management, financial reporting, the management information system, the internal control system (ICS) and risk management; she/he also regulates access to financial and authorization data and the archiving thereof. She/He may issue the corresponding implementing provisions where necessary.
- c. She/He is responsible for
 - i. recording all revenues to which ETH Zurich is entitled and for monitoring the timely payment of all financial obligations into which ETH Zurich enters;
 - ii. budget and cost controlling for all responsibility centres;
 - iii. the coordinated procurement of goods and services;
 - iv. the balance-sheet valuation of tangible assets, other assets, inventories and supplies.
- d. She/He is entitled and obligated to perform internal controls in a suitable form himself or through the units reporting to him. In the event of non-compliance with the relevant provisions, she/he may refuse the execution of business transactions. In the event that significant budget overruns are observed as well as in the event of any concrete suspicions of any improper use of a budget, she/he will initiate measures appropriate to the situation at hand in order to secure the assets of ETH Zurich. She/He will report any such incidents to the President.
- e. At the request of a Head of Department according to Art. 28 and 29, she/he may appoint additional Budget Officers.¹⁷
- f. She/He is responsible for liquidity planning and management, fixed asset management as well as hedging risks from currency fluctuations (treasury management).
- g. She/He grants approval for the internal service charging process in accordance with Art. 82.

¹⁷ Amendment effective as of 1 January 2025.

⁴ Reporting and controlling

- a. She/He is responsible for providing transparency over financial events (financial reporting) and the use of resources (controlling) at ETH Zurich and its sub-units.
- b. She/He ensures high-quality, timely financial reporting both internally and externally, which is based on the relevant regulatory requirements and recognised business standards for universities.
- c. She/He coordinates working relationships with the internal and external auditors.
- d. Together with the head of the Accounting department, he signs the Annual Report of ETH Zurich, which is presented to the President.

⁵ Risk management: She/He provides the tools and procedures required to perform an integral assessment and financially hedge risks.

Section 2: Functionaries in academic units**Art. 10 Heads of academic departments**

¹ Within the framework of the budget allocated to their department, heads of academic departments have the following specific duties, competencies and responsibilities:

- a. Together with the Vice President for Finance and Controlling, they agree the annual basic budget for their department.
- b. They ensure the budget allocated to their department is used properly and the budgetary requirements are met. To this end, they have the necessary authorization¹⁸ and may take the measures described in Art. 103 of the Regulations. They are accountable to the President for how the basic budget allocated to their department is used.¹⁹ Accounts are rendered through the Vice President for Finance and Controlling in accordance with the budget agreement.
- c. As part of the budget discussions, they report on any changes in reserves in accordance with the department's internal regulations in accordance with Art. 96 and 101 of these Regulations as well as on any changes in the third-party budgets and supplemental budgets.
- d. They review and confirm the annual financial statements for the attention of the Vice President for Finance and Controlling in accordance with Art. 92, para. 3.
- e. They perform high-level functions in financial matters that affect the entire academic department. In this respect, they can inspect all budgets allocated to the academic department, irrespective of their origin.
- f. They receive financial information in connection with negotiations being carried out by the President on the appointment of professors and are consulted by the President in this regard; they also receive financial information in the event of professors being promoted.
- g. They represent the academic department within the scope of the emeritus process, as well as in the event of professors' resignation or death (in accordance with Chapter 8).
- h. They request the opening, modification and closure of identification numbers (Leitzahlen) or responsibility centres in their academic department.

¹⁸ OO, Art. 56, para. 2.

¹⁹ OO, Art. 56, para. 3.

² They have the signatory authorization of a Head of Department in accordance with Art. 28 as well as the delegable signatory authorization of a Budget Officer in accordance with Art. 26 with respect to the budgets and costs directly allocated to the academic department.

Art. 11 Professors

Ordinary and extraordinary professors as well as assistant professors²⁰ have the duties, competencies and responsibilities of a Budget Officer as described in Art. 19 et seq. and the corresponding signatory authorization according to Art. 26.²¹

Art. 12 Heads of competence centres

¹ From a scientific perspective, a competence centre is headed by a professor in her/his function as the Chairman of the Steering Committee in accordance with the Guidelines for Competence Centres at ETH Zurich²². She/He has the duties, competencies and responsibilities of a Budget Officer as described in Art. 19 and the corresponding signatory authorization pursuant to Art. 26.²³

² From an operational perspective, a competence centre is usually headed by a managing director. The rules of procedure of the relevant competence centre govern the individual details. Within the scope of these Regulations, the Budget Officer takes decisions as to the signatory authorization of the managing director.²⁴

³ This article also applies to heads of competence centres that are operated jointly by ETH Zurich and another university, and whose accounts are managed at ETH Zurich.

Section 3: Functionaries in service units

Art. 13 Heads of service departments

¹ Within the framework of the budget allocated to their department, heads of service departments have the following specific duties, competencies and responsibilities:

- a. Together with the Executive Board member responsible for the department, they agree the annual budget and are accountable for how the allocated budget is used. The Vice President for Finance and Controlling provides them with the tools necessary to perform this task.
- b. They ensure the budget allocated to their department is used properly and the budgetary requirements are met. To this end, they have the necessary authorizations of authorization over the responsibility centres that report to them.
- c. They review and confirm the annual financial statements for the respective service department for the attention of the Vice President for Finance and Controlling in accordance with Art. 92.

²⁰ ETH Ordinance on Professorial Staff (SR 172.220.113.40), Art. 1.

²¹ Amendment effective as of 1 January 2025.

²² Guidelines for Competence Centres at ETH Zurich (RSETHZ 419), section 4.3.

²³ Amendment effective as of 1 January 2025.

²⁴ Amendment effective as of 1 January 2025.

- d. They request the opening, modification and closure of identifications numbers (Leitzahlen) or responsibility centres in their service department.

² Heads of service departments have the duties, competencies and responsibilities of a Budget Officer as described in Art. 19 et seq. and the corresponding signatory authorization in accordance with Art. 26.²⁵ The responsible Executive Board member may also transfer Head of Department authorization in accordance with Art. 29 to her/him, provided this is necessary for the business and the scope of responsibility.

Art. 14 Heads of non-departmental teaching and research facilities²⁶

¹ The heads of these facilities have the following duties, competencies and responsibilities for their areas:

- a. Together with the Executive Board member responsible for their unit, they agree the annual budget and are accountable for how the allocated budget is used. The Vice President for Finance and Controlling provides them with the tools necessary to perform this task.
- b. They ensure compliance with the budget allocated to their facility and that it is used properly.
- c. They organise the opening, modification and closure of identification numbers (Leitzahlen) or responsibility centres within their facility insofar as they have the authorization pursuant to para. 2.²⁷
- d. They review and confirm the financial statements in accordance with Art. 91 for the attention of the Accounting department.

² They have the duties, competencies and responsibilities of a budget officer as described in Art. 19 et seq. and the corresponding signatory authorization in accordance with Art. 26 provided their accounts and the facility itself is managed at ETH Zurich.²⁸ In exceptional cases, the responsible Executive Board member can also transfer Head of Department authorization to the head of the facility, in accordance with Art. 8, para. 1 (i) and Art. 29.

²⁵ Amendment effective as of 1 January 2025.

²⁶ OO, Art. 61.

²⁷ Amendment effective as of 1 January 2025.

²⁸ Amendment effective as of 1 January 2025.

Section 4: Support functionaries

Art. 15 Heads of staff unit

¹ Staff unit heads can assume the tasks, competencies and responsibilities of a budget officer for the unit in accordance with Art. 19 ff.:²⁹

² The prerequisite is the delegation of the corresponding signatory authorization in accordance with Art. 26 by the responsible member of the Executive Board. The delegation is subject to approval in accordance with Art. 9, para. 3, lit. f.³⁰

Art. 16 Controllers of academic departments

¹ The controller of an academic department³¹ assists the head of the department with the proper financial management of the department, in particular with regard to the self-dependent management of resources. She/He reports to the head of the academic department.

² Controllers of academic departments have the following specific duties, competencies and responsibilities:

- a. They control the budgets (basic budgets, supplemental budgets and third-party budgets) as well as the reserves within the academic department.
- b. They support and advise the head of the academic department on financial matters and periodically provide him with the management information necessary for controlling the budgets and managing resources. The Vice President for Finance and Controlling provides them with the tools necessary to perform this task.
- c. They assume an advisory role for functionaries within the academic department on financial matters.
- d. They have access to the financial and personnel data of all responsibility centres within the department.³²
- e. They are the technical point of contact for the service departments of the Vice President for Finance and Controlling within the scope of the planning and budgeting process as well as for further financial business issues and technical queries.
- f. They record how the basic budget is distributed as part of the annual budgeting process, and coordinates and monitors any budget allocations to sub-units carried out by the academic department during the year.
- g. They request the opening, modification or cancellation of responsibility centres within the academic department.
- h. They coordinate the opening, modification and closure of SAP projects and PSP elements directly with the academic department.
- i. They are the risk management coordinator for the academic department.

²⁹ Amendment effective as of 1 January 2025.

³⁰ Amendment effective as of 1 January 2025.

³¹ The function of the controller of an academic department can also be performed by the academic department's coordinator, delegate, resource manager, staff chief or managing director (see OO and academic departments' rules of procedure).

³² Amendment effective as of 1 January 2025.

Art. 17 Controllers of service departments

¹ The controller of a service department assists the head of the department with the proper financial management of the department.

² Controllers of service departments have the following specific duties, competencies and responsibilities:

- a. They are responsible for controlling the budgets (compliance with basic, supplemental and, where applicable, third-party budgets as well as periodic reviews for discrepancies).
- b. They support and advise the head of the service department with regard to financial matters. In cooperation with the Controlling department, he periodically provides him with the management information necessary for controlling the budgets and managing resources. The Vice President for Finance and Controlling provides them with the tools necessary to perform this task.
- c. They advise Budget Officers, Budget Managers and Budget Assistants in the service department.
- d. They have access to the financial and personnel data of all responsibility centres within the department.³³
- e. They are the technical point of contact for the service departments of the Vice President for Finance and Controlling within the scope of the planning and budgeting process as well as for further financial business issues and technical queries.
- f. They request the opening, modification and closure of identification numbers (Leitzahlen) or responsibility centres, SAP projects and PSP elements within their department.³⁴
- g. They ensure that any modifications involving special signatory authorizations are reported to the Accounting department immediately in accordance with Appendix 1.

Art. 18 Budget coordinators of the Executive Board domains

¹ The budget coordinator supports the Executive Board member in the planning and budgeting process for basic and supplemental budgets as well as in the proper financial management of the Executive Board domain.

² Budget coordinators have the following specific duties, competencies and responsibilities:

- a. They coordinate the budgeting process for the units within the relevant Executive Board domain and ensure that a complete set of documentation is submitted in due time.
- b. They are the technical point of contact for the service departments of the Vice President for Finance and Controlling within the scope of the planning and budgeting process as well as for further financial business issues and technical queries.
- c. They take part in the planning and budgeting discussions for all budget units with the Executive Board member and the Vice President for Finance and Controlling.
- d. They record the distribution of the basic and supplemental budgets as part of the annual budgeting process.
- e. They support and advise the Executive Board member in her/his responsibilities for financial matters and periodically provides him with the management information necessary for controlling the budgets and managing resources. The Vice President for Finance and Controlling provides them with the tools necessary to perform this task.

³³ Amendment effective as of 1 January 2025.

³⁴ Amendment effective as of 1 January 2025.

- f. They have access to the financial and personnel data of all responsibility centres of the Executive Board domain.³⁵
- g. They assume an advisory role for functionaries within the Executive Board domain on financial matters.
- h. They request the opening, modification and closure of identification numbers (Leitzahlen) or responsibility centres in their domain.³⁶
- i. They coordinate the opening, modification and closure of SAP projects and PSP elements directly with the Executive Board domain.
- j. They monitor any budget allocations by the Executive Board domain to other responsibility centres, specifically for supplemental budgets.
- k. They usually coordinate the Executive Board domain's risk management (Art. 124).

Section 5: Budget Officers

Art. 19 Significance of Budget Officers

¹ Budget Officers of a responsibility centre play a key role in financial matters. They receive budget allocations, manage costs and revenues, take decisions on applications to employ staff and may enter into contracts with third parties on behalf of ETH Zurich in accordance with Art. 26 and 42 of these Regulations.

² Budget Officers qua function are in particular: ordinary professors, assistant professors, extraordinary professors, heads of service/administrative departments, heads of non-departmental teaching and research facilities and Executive Board members. Additional Budget Officers can be appointed by the Vice President for Finance and Controlling at the request of a Head of Department in accordance with Art. 9, para. 3 (e).³⁷

Art. 20 Accountability

The Budget Officer is accountable for the proper use of and compliance with the following budgets in his responsibility centre:

- a. basic budgets at the cost centre to the head of department;
- b. supplemental budgets to the responsible Executive Board member;
- c. third-party budgets to the donor and ETH Zurich.

³⁵ Amendment effective as of 1 January 2025.

³⁶ Amendment effective as of 1 January 2025.

³⁷ Amendment effective as of 1 January 2025.

Art. 21 Control obligations

Budget Officers have the following control and review obligations:

- a. Within the scope of Art. 89, they ensure that material accounting controls are carried out for all transactions and that any work carried out is correctly invoiced to third parties. Creditor invoices and customer invoices are to be forwarded to the Accounting department immediately.
- b. They review applications for the reimbursement of business expenses to ensure they are materially correct and approve these in accordance with the applicable provisions.
- c. They review financial analyses on a monthly basis and reports any discrepancies to the Accounting department within 30 days.
- d. They review and sign the annual financial statements for the cost centre and SAP projects in his responsibility centre in accordance with Art. 91 for the attention of the Accounting department.
- e. They ensure compliance with the procurement provisions in accordance with Art. 126 et seq.

Art. 22 Responsibilities

Budget Officers have the following responsibilities:

- a. They are responsible for the inventoried assets in accordance with Art. 133 et seq. and notifies the responsible controller if there are any discrepancies; if there is any suspicion of theft, the Safety, Health and Environmental Management department must be notified.
- b. They report modifications to his responsibility centre/identification number in the organisational database to the controller of the academic/service department.
- c. They organise the opening, modification and closure of SAP projects and PSP elements.
- d. They approve invoices and correction bookings in accordance with Art. 80 et seq.
- e. They ensure that if a conflict of interest is reported to him in relation to a procurement project, the person affected is withdrawn.³⁸ If she/he himself faces a conflict of interest, she/he shall herself/himself withdraw and transfer responsibility for the procurement project to the Budget Officer to whom she/he reports (head of the academic or service department or poss. Executive Board member) or their deputy, where applicable.³⁹

³⁸ See also Art. 24, para. 9 (c) and Art. 28, para. 1 (i) and Art. 29, para. 1 (h) and Art. 130, para. 3bis.

³⁹ Amendment effective as of 1 January 2022.

Chapter 3: Rules regarding signatory authorizations

Section 1: General

Art. 23 Scope

¹ The following provisions govern the signatory authorizations of the functionaries named in Chapter 2 with regard to all transactions and obligations with a direct or indirect financial impact, both internal and external, for ETH Zurich.

² Transactions and obligations with a financial impact specifically include:

- a. Contracts with third parties, irrespective of whether they give rise to a direct or indirect financial obligation for ETH Zurich;
- b. Orders;
- c. Granting of budgets;
- d. Approvals of costs.

Art. 24 Principles

¹ Functionaries have the necessary signatory authorization in accordance with Art. 26 to 30 to perform their duties, competencies and responsibilities in accordance with Chapter 2.⁴⁰

² Functionaries may only enter into financially effective transactions and obligations within the scope of their responsibility centre, their signatory authorization and their budget.⁴¹

³ By signing a document, the signatories are entering ETH Zurich into an obligation to a third party and bear responsibility for the content of the documents they sign.

⁴ Electronic approvals are deemed equivalent to a personal signature if:

- a. the identification, authentication and authorization of the persons granting approval or authorising release is ensured;
- b. the approval procedure is verifiable;
- c. the integrity of the data and all procedures is ensured.

⁵ Upon entering into long-term obligations (rentals, tenancies, leasing), the relevant amount is the total contractual amount for one year. A resolution by the Executive Board is required in order to enter into long-term obligations totalling more than CHF 500,000 per year.

⁶ A transaction may not be split with the intention of bypassing the provisions of Art. 25 et seq.

⁷ Any signature by an employee of ETH Zurich will only be legally valid if the employee is authorised to do so in accordance with the provisions of these Regulations. Any breaches will have consequences under employment law within the meaning of Art. 158.

⁸ Special signatory authorizations in accordance with Art. 44 et seq. must be taken into account.

⁴⁰ Amendment effective as of 1 January 2025.

⁴¹ Amendment effective as of 1 January 2025.

⁹ In the event of a personal conflict of interests with regard to

- a. financial transactions (with the exception of procurements)⁴², a second signature must be obtained from the responsible head of the academic department, head of the service department or Executive Board member. The regulations governing secondary employment must be observed;⁴³
- b. research contracts, a second signature is required from the Vice President for Research and Corporate Relations⁴⁴ or the Vice President for Knowledge Transfer and Corporate Relations^{45,46};
- c. a procurement, the functionary shall withdraw^{47, 48}.

Section 2: Signatory authorizations for functionaries

Art. 25 Default signatory authorizations according to function

¹ By default, functionaries within the meaning of Chapter 2, Sections 1 to 3 receive the following signatory authorizations:

	Functionary (according to Chapter 2)	Default signatory authorizations		
		Budget Officer	Head of Department	Member of Executive Board
Executive Board	Executive Board member	Art. 26	Art. 29 ⁴⁹	Art. 30
Service units	Head of service department	Art. 26		
	Head of non-departmental teaching and research facility	Art. 26		
Academic units	Head of academic department	Art. 26	Art. 28	
	Head of institute or laboratory	Art. 26		
	Professor	Art. 26		
	Head of competence centre	Art. 26		

² Members of the Executive Board may delegate Head of Department authorization within their domain (Art. 8, para. 1, lit. i). Heads of department may delegate Budget Officer authorization within their department (Art. 28, para. 1, lit. h and Art. 29, para. 1, lit. g).⁵⁰

⁴² Amendment effective as of 1 January 2022.

⁴³ ETH Domain Personnel Ordinance, PVO-ETH) (SR 172.220.113), Art. 56; Guidelines concerning Secondary Employment of Professors at ETH Zurich (RSETHZ 501.2).

⁴⁴ Position title as of 1 January 2020.

⁴⁵ Amendment effective as of 1 January 2020.

⁴⁶ Guidelines concerning Contracts in the Field of Research at ETH Zurich, Art. 4.2.3

⁴⁷ Art. 13, Federal Act on Public Procurement (BöB), dated 21 June 2019 (as of 1 January 2021). See also Art. 22 (e) and Art. 28, para. 1 (i), Art. 29, para. 1 (h) and Art. 130, para. 3bis.

⁴⁸ Amendment effective as of 1 January 2022.

⁴⁹ Amendment effective as of 1 January 2025.

⁵⁰ Amendment effective as of 1 January 2025.

³ This is subject to the special signatory authorizations in accordance with Appendix 1 as well as the Research Contract Guidelines.

Art. 26 Budget Officers

¹ Budget officers pursuant to Art. 19ff. have the corresponding signatory authorization for their responsibility centre. This authorization includes:

- a. Unlimited access to the financial and personnel data of the responsibility centre.
- b. Sole signatory authorization for transactions in accordance with Art. 23, para. 2 of up to and including CHF 50,000.
- c. Joint signatory authorization over CHF 50,000 up to and including CHF 250,000 for business cases pursuant to Art. 23, para. 2:⁵¹
 - i. In an academic unit: A Budget Officer signs jointly with a second Budget Officer.
 - ii. In a service unit: The Budget Officer responsible for the transaction signs jointly with the Head of Department pursuant to Art. 29.⁵² If the Budget Officer is the same person as the Head of Department, the second signature is provided by the Deputy Budget Officer.
 - iii. *Revoked.*⁵³
- d. Authorization to sign applications for the temporary employment of scientific, administrative and technical staff in his responsibility centre in accordance with Art. 38 as well as for modification requests.⁵⁴
- e. Authorization to sign applications for permanent employment of administrative and technical staff in accordance with Art. 40 together with the responsible Head of Department.⁵⁵
- f. Approval of business expenses pursuant to Art. 41 up to and including CHF 5,000.⁵⁶
- g. Joint signatory authorization for business expenses over CHF 5,000⁵⁷
 - i. In academic units: with a second Budget Officer
 - ii. In a service units: with the Head of Department or the responsible Member of the Executive Board. If the Budget Officer is the same person as the Head of Department, applications must also be countersigned by the Member of the Executive Board.
 - iii. *Revoked.*⁵⁸
- h. Irrespective of the signatory authorizations described above, the application, approval, information and control processes required for individual transactions must be followed, specifically for research contracts, purchases and inventorying. In addition, special signatory authorizations may apply in accordance with Appendix 1.

² The Budget Officer ensures that the financial transactions can be processed quickly and in compliance with law. Specifically, she/he ensures that a deputy is in place in the event of longer absences, e.g. sabbatical, in accordance with Art. 27.⁵⁹

⁵¹ Amendment effective as of 1 January 2025.

⁵² Amendment effective as of 1 January 2025.

⁵³ Amendment effective as of 1 January 2025.

⁵⁴ Amendment effective as of 1 January 2025.

⁵⁵ Amendment effective as of 1 January 2025.

⁵⁶ Amendment effective as of 1 January 2025.

⁵⁷ Amendment effective as of 1 January 2025.

⁵⁸ Amendment effective as of 1 January 2025.

⁵⁹ Amendment effective as of 1 January 2025.

³ The Budget Officer may, within his responsibility centre, delegate partial competencies within the meaning of Art. 32 et seq.⁶⁰

Art. 27 Deputy Budget Officers

¹ The Budget Officer may delegate deputy authorization to a suitable person.⁶¹ The delegation includes the tasks and responsibilities according to Art. 19ff as well as the signatory authorization according to Art. 26.⁶² It does not include being able to sign for her/his own expenses or further delegations within the meaning of Art. 32 to 37 of these regulations.

² The budget responsibility remains unaffected by the deputation.⁶³

³ Other Budget Officers are to be appointed as Deputy Budget Officers in the first instance (alternate representation).⁶⁴ Furthermore, only ETH employees with a function level of 9 or above may be appointed as Deputy Budget Officers. The Budget Officer is responsible for carefully selecting and inducting his deputy.

⁴ One person should not be appointed as deputy for a large number of responsibility centres. The issuance of deputy roles is periodically reviewed by the Controlling department. If one person has been inappropriately appointed deputy for a large number of responsibility centres, the Vice President for Finance and Controlling may initiate measures.

⁵ Changes to the deputy must be entered in ETHIS by the Budget Officer without delay.⁶⁵

Art. 28 Head of Department of an academic unit

¹ The Head of Department of an academic unit (in accordance with Art. 10) has signatory authorization with the following scope.⁶⁶

- a. Unlimited access to the financial and personnel data of all responsibility centres in his academic department;
- b. Joint signature with the Budget Officer responsible for the transaction (in accordance with Art. 23, para. 2) for amounts over CHF 250,000 up to and including CHF 500,000. For transactions over CHF 500,000, a decision by the Executive Board is also required in advance;
- c. Applications for the permanent employment of scientific staff to the Executive Board;^{67 68}
- d. Approval of applications for the permanent employment of administrative and technical staff in accordance with Art. 40;
- e. Approval of applications concerning the financing of scientific equipment for the attention of the Vice President for Research;
- f. *Revoked*;⁶⁹
- g. *Revoked*;⁷⁰

⁶⁰ Amendment effective as of 1 January 2025.

⁶¹ Amendment effective as of 1 January 2025.

⁶² Amendment effective as of 1 January 2025.

⁶³ Amendment effective as of 1 January 2025.

⁶⁴ Amendment effective as of 1 January 2025.

⁶⁵ Amendment effective as of 1 January 2025.

⁶⁶ Amendment effective as of 1 January 2025.

⁶⁷ Verordnung über das wissenschaftliche Personal der ETH Zürich (SR 172.220.113.11), Art. 17, para. 2.

⁶⁸ Amendment effective as of 1 January 2025.

⁶⁹ Amendment effective as of 1 January 2025.

⁷⁰ Amendment effective as of 1 January 2025.

- h. Applying to the Vice President for Finance and Controlling for additional Budget Officers. Applications can only be made for ETH employees at function level 9 and above⁷¹;
- i. Ensuring that if a Budget Officer reports a conflict of interest in connection with a procurement project, the person concerned withdraws from the process (see also Art. 22 (e) and Art. 24, para. 9 (c) and Art. 130 para. 3^{bis}).⁷²

² To ensure that financial business operations are conducted smoothly, deputy heads of an academic department receive the Deputy Head of Department authorization. The department responsibility remains unaffected by this.

³ The Deputy Head of Department has the same responsibilities and signatory authorization as the Head of Department.

Art. 29 Head of Department of a service unit

¹ The Head of Department of a service unit has signatory authorization with the following scope:⁷³

- a. Unlimited access to the financial and personnel data of all associated responsibility centres;⁷⁴
- b. Joint signature with the Budget Officer responsible for the transaction (in accordance with Art. 23, para. 2) for amounts of over CHF 50,000 up to and including CHF 250,000. If the Head of Department is also the Budget Officer, she/he signs jointly with the Deputy Budget Officer;
- c. Joint signature with a Member of the Executive Board for transactions in accordance with Art. 23, para. 2 of over CHF 250,000 up to and including CHF 500,000. For transactions over CHF 500,000, a decision by the Executive Board is required in advance in accordance with Art. 7;⁷⁵
- d. Approval of applications for the permanent employment of administrative and technical staff;
- e. *Revoked*;⁷⁶
- f. Second signature for business expenses classified as such in accordance with Art. 41 of over CHF 5,000;⁷⁷
- g. Applying to the Vice President for Finance and Controlling for additional Budget Officers. Applications can only be made for ETH employees at function level 9 and above⁷⁸;
- h. Ensuring that if a Budget Officer reports a conflict of interest in connection with a procurement project, the person concerned withdraws from the process (see also Art. 22 (e) and Art. 24, para. 9 (c) and Art. 130 para. 3^{bis}).^{79 80}

² In a service unit the Head of Department role may be assigned to: a head of department in accordance with Art. 13, para. 2, or the head of a non-departmental teaching and research facility

⁷¹ Supplement effective as of 1 January 2025.

⁷² Amendment effective as of 1 January 2025.

⁷³ Amendment effective as of 1 January 2025.

⁷⁴ Amendment effective as of 1 January 2025.

⁷⁵ Amendment effective as of 1 January 2025.

⁷⁶ Amendment effective as of 1 January 2025.

⁷⁷ Amendment effective as of 1 January 2025.

⁷⁸ Supplement effective as of 1 January 2025.

⁷⁹ Amendment effective as of 1 January 2022.

⁸⁰ Amendment effective as of 1 January 2025.

in accordance with Art. 14, para. 2. The assignment has to be made by the responsible Member of the Executive Board.⁸¹

³ To ensure that financial business operations are conducted smoothly, all Heads of Department appoint a deputy. The department responsibility remains unaffected.

⁴ The Deputy Head of Department has the same responsibilities and signatory authorizations as the Head of Department.

Art. 30 Members of the Executive Board

¹ Members of the Executive Board have signatory authorization with the following scope:^{82 83}

- a. Sole signature for transactions in accordance with Art. 23, para. 2 of up to and including CHF 250,000;
- b. Joint signature with a second Member of the Executive Board for transactions in accordance with Art. 23, para. 2, which she/he himself initiates of an amount over CHF 250,000 up to and including CHF 500,000;
- c. Joint signature with a second Member of the Executive Board for transactions in accordance with Art. 23, para. 2 of over CHF 500,000 provided that a corresponding decision has been made by the Executive Board;
- d. *Revoked*;⁸⁴
- e. Second signature for business expenses classified as such in accordance with Art. 41 of over CHF 5,000 with a second Member of the Executive Board or the Secretary General;⁸⁵
- f. Approval of legal transactions with a financial impact with third parties which fall within his domain-specific duties.⁸⁶
- g. *Revoked*;⁸⁷
- h. Decisions on on the acceptance or rejection of endowments and sponsorship contributions of between CHF 50,000 and CHF 500,000 in accordance with Art. 51.

² The Members of the Executive Board deputize for each other mutually within the meaning of the Rules of Procedure of the Executive Board of ETH Zurich.⁸⁸

⁸¹ Amendment effective as of 1 January 2025.

⁸² Research Contract Guidelines (RSETHZ 440.31).

⁸³ Amendment effective as of 1 January 2025.

⁸⁴ Amendment effective as of 1 January 2025.

⁸⁵ Amendment effective as of 1 January 2025.

⁸⁶ Amendment effective as of 1 January 2025.

⁸⁷ Amendment effective as of 1 January 2025.

⁸⁸ RSETHZ 202.3.

Art. 31 Overview of signatory authorizations

¹ Signatory authorizations in academic units according to Art. 7, 10-12, 19-28 and 40f.⁸⁹

Academic unit	Signatory authorizations		
	Budget Officer (e.g. professor)	Head of Department (Head of academic department)	Prior decision of the Executive Board required
Business cases			
Signing of contracts, orders, costs			
up to 50'000 CHF	S		
over 50'000 up to 250'000 CHF	J: two Budget Officers		
over 250'000 up to 500'000 CHF	J	J	
over 500'000 CHF	J	J	x
Approval of business expenses			
up to 5'000 CHF	S		
over 5'000 CHF	J: two Budget Officers		
Employment			
Temporary (Art. 38)	S		
Permanent, scientific staff (Art. 39)			x
Permanent, admin./techn. staff (Art. 40)	J (a)	J (a)	
S = sole signature, J = joint signature (a) If one person holds both roles, the number of signatures is reduced accordingly.			

⁸⁹ Amendment effective as of 1 January 2025.

² Signatory authorizations in service units according to Art. 7f., 13-30 and Signatory authorizations in academic units according to 40f.⁹⁰

Service unit	Signatory authorizations			
	Budget Officer	Head of Department	Member of the Executive Board	Prior decision of the Executive Board required
Business cases				
Signing of contracts, orders, costs				
up to 50'000 CHF	S			
over 50'000 up to 250'000 CHF	J (a)	J (a)		
			S	
over 250'000 up to 500'000 CHF		J	J	
			J: two Members of the Executive Board	
over 500'000 CHF		J	J	x
			J: two Members of the Executive Board	x
Approval of business expenses				
up to 5'000 CHF	S			
over 5'000 CHF	J (b)	J (b)		
	J		J	
			C: two Members of the Executive Board	
			J: Member of the Executive Board with the Secretary General	
Employment				
Temporary (Art. 38)	S			
Permanent, admin/techn. staff (Art. 40)	J (c)	J (c)		
S = sole signature, J = joint signature (a) If a person has both roles, the second signature is provided by the Deputy Head of Department (b) If a person has both roles, the second signature is provided by the pMember of the Executive Board. (c) If a person has both roles, the number of approvals is reduced accordingly.				

⁹⁰ Amendment effective as of 1 January 2025.

Section 3: Delegation of authorizations by Budget Officers⁹¹

Art. 32 Delegation

¹ To ensure that daily business can be conducted smoothly and to reduce the administrative burden, Budget Officers may delegate standardized authorizations (Budget Manager, Budget Assistant, Supporter and Shopper). The delegates support the Budget Officers in their duties in accordance with Art. 20-22.⁹²

² Budget Officers ensure that authorizations are delegated appropriately to the person's duties and the actual requirements. These are to be reviewed regularly.⁹³ Delegations that are no longer required must be withdrawn.

³ In all cases, Budget Officers retain full responsibility for the orderly conduct of business in their responsibility centres.

⁴ The authorizations Budget Manager, Budget Assistant, Supporter or Shopper can only be delegated to employees of ETH Zurich.⁹⁴

Art. 33 Scope of delegation

¹ When delegating a signatory authorization in accordance with Art. 34 et seq. it must be determined whether these apply for

- a. the entire responsibility centre (including the cost centre and all SAP projects); or
- b. the cost centre; or
- c. a certain SAP project and all its PSP elements; or
- d. an individual PSP element.

² The number of delegations is limited. For each responsibility centre, cost centre, SAP project or PSP element,

- a. a maximum of one Budget Manager may be delegated in accordance with Art. 34;
- b. a maximum of two Budget Assistants may be delegated in accordance with Art. 35.

³ The following delegations may be issued exclusively at the level of responsibility centre:

- a. authorizations involving read-only access to ETHIS personnel data in accordance with Art. 37;
- b. Shopper authorizations in accordance with Art. 36a.⁹⁵

⁴ New appointments, modifications and deletions of delegations must be carried out in the corresponding ETHIS workflow. They must also be communicated appropriately by the Budget Officer within the responsibility centre.

⁹¹ Amendment effective as of 1 January 2022.

⁹² Amendment effective as of 1 January 2025.

⁹³ Supplement effective as of 1 January 2025.

⁹⁴ Amendment effective as of 1 January 2025.

⁹⁵ Amendment effective as of 1 January 2022.

Art. 34 Budget Manager

¹ A person with the authorization Budget Manager has the necessary specialist knowledge to support the Budget Officer in matters relating to budget and accounting controls in accordance with Art. 88 et seq., cost management and financial operations.⁹⁶

² With the authorization Budget Manager the following tasks and duties are delegated for the elements in accordance with Art. 33, para. 1:⁹⁷

- a. Read access financial data;
- b. Sole signature for procurements and cost approvals of up to and including CHF 10,000 within the scope of granted budgets;⁹⁸
- c. Sole signature for business expenses classified as such in accordance with Art. 41 of up to and including CHF 500⁹⁹, provided they are not his own expenses;
- d. Initiating financial workflows (e.g. entering supplier invoices);
- e. Invoicing (customer invoices and invoices to third-party funders via receivables management);¹⁰⁰
- f. Material invoice control in accordance with Art. 89;
- g. Monthly control of Budgets and postings as well as reporting of discrepancies to the Accounting department within 30 days;
- h. *Revoked*;¹⁰¹
- i. Immediate information of the Budget Officer on financial irregularities.¹⁰²

³ A person with the authorization Budget Manager at responsibility centre level (Art. 33, para. 1 (a)) may be assigned read access to ETHIS personnel data (Art. 37) by the Budget Officer, if this is necessary to support her/him in processing personnel matters.¹⁰³

⁴ For third-party funded projects in which a staff member is the grantee, it is recommended to delegate Budget Manager authorization for the corresponding SAP project to her/him.

Art. 35 Budget Assistant

¹ A person with the authorization Budget Assistant has the necessary specialist knowledge to support the Budget Officer in matters relating to budget and accounting controls in accordance with Art. 88 et seq., cost management and financial operations.¹⁰⁴

⁹⁶ Amendment effective as of 1 January 2025.

⁹⁷ Amendment effective as of 1 January 2025.

⁹⁸ Amendment effective as of 1 January 2025.

⁹⁹ Amendment effective as of 1 January 2025.

¹⁰⁰ Amendment to practice effective since 1 January 2022.

¹⁰¹ Amendment effective as of 1 January 2025.

¹⁰² Amendment effective as of 1 January 2025.

¹⁰³ Amendment and supplement effective as of 1 January 2025.

¹⁰⁴ Amendment effective as of 1 January 2025.

² With the authorization Budget Manager the following tasks and duties are delegated for the elements in accordance with Art. 33, para. 1:¹⁰⁵

- a. Read access to financial data;¹⁰⁶
- b. Sole signature for procurements and cost approvals of up to and including CHF 1,500 within the scope of granted budgets.¹⁰⁷ This excludes business expenses classified as such;
- c. Initiating financial workflows (e.g. entering supplier invoices);
- d. Invoicing (customer invoices and invoices to third-party funders via receivables management);¹⁰⁸
- e. Material invoice control in accordance with Art. 89;
- f. Monthly control of Budgets and postings as well as reporting of discrepancies to the Accounting department within 30 days;
- g. Immediate information of the Budget Officer on financial irregularities.

³ A person with the authorization Budget Assistant at responsibility centre level (Art. 33, para. 1 (a)) may be assigned read access to ETHIS personnel data (Art. 37) by the Budget Officer, if this is necessary to support her/him in processing personnel matters.¹⁰⁹

Art. 36 Supporter

¹ A person with the authorization Supporter has the necessary specialist knowledge to support the Budget Officer in matters relating to budget and accounting controls in accordance with Art. 83 et seq.⁴ Her/His rights and duties are as follows:¹¹⁰

- a. Read access to financial data at responsibility centre level in accordance with Art. 33, para. 3;¹¹¹
- a.^{bis} Initiating financial workflows (e.g. entering supplier invoices);
- a.^{ter} Invoicing (customer invoices and invoices to third-party funders via receivables management);¹¹²
- b. Material invoice control in accordance with Art. 89;
- c. Monthly control of Budgets and postings as well as reporting of discrepancies to the Accounting department within 30 days;
- d. Immediate information of the Budget Officer on financial irregularities.

² A person with the authorization Supporter at responsibility centre level (Art. 33, para. 1 (a)) may be assigned read access to ETHIS personnel data (Art. 37) by the Budget Officer, if this is necessary to support her/him in processing personnel matters.¹¹³

¹⁰⁵ Amendment effective as of 1 January 2025.

¹⁰⁶ Amendment effective as of 1 January 2025.

¹⁰⁷ Amendment effective as of 1 January 2025.

¹⁰⁸ Amendment to practice effective since 1 January 2022.

¹⁰⁹ Amendment effective as of 1 January 2025.

¹¹⁰ Amendment effective as of 1 January 2025.

¹¹¹ Amendment effective as of 1 January 2025.

¹¹² Amendment to practice effective since 1 January 2022.

¹¹³ Amendment effective as of 1 January 2025.

Art. 36a Shopper¹¹⁴

A person with the authorization Shopper has the necessary specialist knowledge to procure items and services in relation to tasks and activities in their responsibility centre. Her/His rights and duties are as follows:¹¹⁵

- a. Sole signature for orders via the ETHIS procurement platform up to and including CHF 1,500 per order. She/He is not authorised to allow other employees to submit orders;
- b. She/He ensures that material invoice reviews take place in accordance with Art. 89 for orders he has initiated.

Art. 37 Overview of delegations¹¹⁶

Delegationen	Budget Manager	Budget Assistant	Supporter	Shopper ¹¹⁷
Financial data <ul style="list-style-type: none"> Read access to information on budgets, costs, revenues, receivables management Initiate financial workflows 	yes	yes	yes	no
Sole signature for orders and costs up to and including	10'000 CHF	1'500 CHF	none	1'500 CHF only for purchases via the ETHIS procurement platform
Approval of expenses up to and including CHF 500 ¹¹⁸ (Art. 41 Abs. 3)	yes	no	no	no
Can be assigned for financial element	Responsibility centre, cost centre, SAP project or PSP element			Responsibility centre
Can be assigned per financial element to a maximum of	1 person	2 persons	no limit	no limit
Personal data <ul style="list-style-type: none"> Read access to information on function level, contract duration, salary, contract, application documents Initiate HR workflows Enter hourly wage payments in ETHIS Evaluate and correct ETHIS time management Information on the process of temporary employment 	only for delegations at level responsibility centre			no

¹¹⁴ Amendment effective as of 1 January 2022.

¹¹⁵ Amendment effective as of 1 January 2025.

¹¹⁶ Amendment effective as of 1 January 2025.

¹¹⁷ Amendment effective as of 1 January 2022.

¹¹⁸ Amendment effective as of 1 January 2025.

Section 4: Signatory authorizations for applications to employ staff

Art. 38 Temporary employment

¹ Applications for temporary employment within the meaning of Art. 17b, para. 2 of ETH Act¹¹⁹ and modification requests must be approved by the Budget Officer. When employing staff for projects covering multiple responsibility centres, it may be necessary to obtain approval from more than one Budget Officer.

² *Revoked.*¹²⁰

Art. 39 Permanent employment of scientific staff

The Executive Board takes decisions about the permanent employment of scientific staff within the meaning of Art. 17, para. 2 of the Ordinance concerning the Scientific Personnel of ETH Zurich¹²¹ at the request of the head of the academic department/head of a non-departmental teaching and research facilities.

Art. 40 Permanent employment of technical and administrative staff

¹ Requests for the permanent appointment of technical and administrative staff and corresponding change requests must be approved by the Budget Officer and the Head of Department.¹²²

² If an approver fulfills both roles according to para. 1, the number of approvals is reduced accordingly.

Section 5: Special signatory authorizations

Art. 41 Business expenses classified as such

¹ Business expenses are expenses incurred by employees of ETH Zurich in connection with the performance of their duties.¹²³

² In all cases, business expenses are to be reimbursed via the designated process. The applicant must confirm that the amount reimbursed is correct.

³ Expenses of up to and including CHF 500¹²⁴ may be approved by the Budget Manager (Art. 34) of the relevant cost centre/PSP element, provided they are not her/his own expenses.

¹¹⁹ SR 414.110.

¹²⁰ Amendment effective as of 1 January 2025.

¹²¹ SR 172.220.113.11.

¹²² Amendment effective as of 1 January 2025.

¹²³ ETH Zurich Regulations concerning Business Expenses (RSETHZ 245.3), Art. 3.

¹²⁴ Amendment effective as of 1 January 2025.

⁴ Expenses of up to and including CHF 5,000 must be approved by the Budget Officer. This also applies in the event that the expenses are her/his own expenses.¹²⁵

⁵ Requests for the reimbursement of expenses from a deputy budget officer are approved up to and including CHF 5,000 by the Budget Officer.¹²⁶

⁶ For business expenses in excess of CHF 5,000, joint signing applies. In this case, the Budget Officer submitting the application signs

- a. in an academic department: with a second Budget Officer from her/his department;¹²⁷
- b. in a service department: with the Head of Department or the responsible Member of the Executive Board.¹²⁸ If the Budget Officer is the same person as the Head of Department, applications must always be countersigned by the Member of the Executive Board.
- c. *Revoked*;¹²⁹
- d. in the Executive Board: with a second Member of the Executive Board or the Secretary General.

The signing thresholds from Art. 26 et seq. apply mutatis mutandis.

Art. 42 Contracts in the area of research

¹ The signature rules set out in the Research Contract Guidelines¹³⁰ apply to the conclusion of contracts which govern the cooperation of ETH Zurich with third parties in the area of research.

² If the term of the contract extends beyond entry into emeritus status, the professor involved must obtain the signature of the head of the academic department.¹³¹

Art. 43 Donation and inheritance contracts

The signatory authorizations are based on the thresholds set out in Art. 51. In cases where the Executive Board wishes to accept donations of over CHF 500,000 for research projects in accordance with Art. 51, para. 7 (c), the signatory authorizations are based on the Research Contract Guidelines.¹³²

Art. 44 Contracts in the area of real estate

¹ For contracts in the area of real estate, the signatory authorizations in Appendix 1 to these Regulations and the Ordinance on Federal Management of Real Estate and Logistics¹³³ and the Real Estate Directive ETH Domain¹³⁴ apply.

² Real estate may only be rented via the department for Real Estate Management.

¹²⁵ Amendment effective as of 1 January 2025.

¹²⁶ Amendment effective as of 1 January 2025.

¹²⁷ Amendment effective as of 1 January 2025.

¹²⁸ Amendment effective as of 1 January 2025.

¹²⁹ Amendment effective as of 1 January 2025.

¹³⁰ RSETHZ 440.31.

¹³¹ Amendment effective as of 1 January 2025.

¹³² RSETHZ 440.31.

¹³³ SR 172.010.21.

¹³⁴ RSETHZ 120.5.

Art. 45 Loan agreements

- ¹ ETH Zurich may grant loans to legal entities.
- ² Loans require written agreements and are fixed-term; interest is usually charged on them.
- ³ The loan agreement governs
 - a. the amount of the loan;
 - b. the purpose of the loan;
 - c. the interest rate;
 - d. collateral, where applicable;
 - e. repayment terms; and
 - f. the place of jurisdiction.
- ⁴ Loans may only be granted by the President and the Vice President for Finance and Controlling; they are joint signatories.
- ⁵ The Accounting department monitors interest payments and the repayment of the loan.
- ⁶ Any decisions about waiving repayments are made jointly by the President and the Vice President for Finance and Controlling.
- ⁷ The provisions determined by the Rector apply for student loans.

Art. 46 Bank and post office accounts

- ¹ All bank and postal accounts are held in the name of ETH Zurich and are opened, maintained and closed by the Accounting department. It represents ETH Zurich with respect to the post office and banks.
- ² The organisational units of ETH Zurich are not permitted to open and maintain bank and post office accounts in the name of ETH Zurich.

Chapter 4: Financing

Section 1: Sources of financing

Art. 47 Federal financial contribution and third-party resources

¹ The sources of financing for ETH Zurich comprise the Federal financial contribution as well as third-party resources.

² The Federal financial contribution is the periodic payment offered by the Federal Government to cover the financial requirements in terms of operations and investments. It is distributed to ETH Zurich by the ETH Board based on the former's budget application, among other things.¹³⁵

³ All resources that do not originate from the Federal Government's¹³⁶ direct financial contributions are deemed third-party resources.¹³⁷ They are granted to ETH Zurich either earmarked for a certain purpose or for general use. They are granted to ETH Zurich either earmarked for a certain purpose or for general use.

⁴ ETH Zurich decides whether to accept and how to use third-party resources within the framework of the contractual obligations to the respective donor.

Art. 48 Ownership structure

¹ All resources received by ETH Zurich must be transferred exclusively to a bank or post office account held in the name of ETH Zurich and are thus under the ownership of ETH Zurich.

² Moveable assets financed by third parties are transferred to the ownership of the Federal Government, unless the contract with the donor stipulates otherwise.

Section 2: Third-party resources

Art. 49 Self-generated revenues

ETH Zurich charges fees¹³⁸ for its services, specifically tuition fees and infrastructure charges. It also generates its own revenue from treasury operations and other activities.¹³⁹

Art. 50 Research promotion contributions

Significant contributions to promote teaching, research and knowledge transfers are awarded to ETH Zurich within the scope of promotion projects, specifically from the following donors:

¹³⁵ ETH Act (SR 414.110), Art. 34b and Art. 33a.

¹³⁶ Art. 2, para. 1 Ordinance on Finance and Accounting in the ETH Domain (SR 414.123)

¹³⁷ Art. 2, para. 1 Ordinance on Finance and Accounting in the ETH Domain (SR 414.123)

¹³⁸ ETH Act (SR 414.110), Art. 34d.

¹³⁹ Amendment effective as of 1 January 2025.

- a. Swiss National Science Foundation (SNSF);
- b. Innosuisse (previously KTI);
- c. Federal offices;
- d. Cantons, municipalities;
- e. European Commission (EU programmes);
- f. other foreign research promotion entities and international organisations (e.g. German Research Foundation);
- g. private or public-sector companies;
- h. foundations, associations and other non-governmental organisations (NGOs);
- i. individuals;
- j. Swiss universities.¹⁴⁰

Art. 51 Inflow of third-party resources without consideration (contributions)

¹ Financial and material resources required for teaching, research and infrastructure purposes at ETH Zurich can be obtained through fundraising (donations), specifically from:

- a. private or public-sector companies;
- b. charitable foundations, associations and other non-governmental organisations (NGOs);
- c. individuals.

² ETH Zurich may also obtain financial and material resources from wills in the form of legacies or by ETH Zurich being named as an heir.

³ All contributions of financial or material resources for a specific teaching, research or infrastructure project or for another purpose (e.g. professorship) without consideration is either a donation, an inheritance or a legacy. The contribution can be linked to an obligation or condition imposed by the donor or benefactor.¹⁴¹

⁴ Contributions to ETH Zurich can be made directly to ETH Zurich or to the ETH Zurich Foundation. In principle, the ETH Zurich Foundation is the preferred recipient of the contributions.

⁵ The principles set out in the Code of conduct of ETH Zurich on dealing with contributions¹⁴² must be observed when accepting contributions.

⁶ Irrespective of the amount, the Executive Board decides whether to accept or reject inheritances or legacies. This rule does not apply to inheritances or legacies comprising library materials or works of art with a value of less than CHF 50,000.

⁷ The following thresholds apply to the acceptance or rejection of donations in favor of ETH Zurich. These thresholds also apply to donations to the ETH Zurich Foundation if the donation is subject to conditions or obligations for ETH Zurich.¹⁴³

¹⁴⁰ Amendment effective as of 1 January 2022.

¹⁴¹ RSETHZ 245.9

¹⁴² RSETHZ 245.9.

¹⁴³ Amendment effective as of 1 January 2025.

- a. For amounts up to and including CHF 50,000, the Budget Officer in whose organisational area the donation falls will decide;
- b. For amounts over CHF 50,000 up to and including CHF 500,000, the Member of the Executive Board in whose domain the earmarking falls will decide;
- c. For amounts over CHF 500,000, the Executive Board will decide.

⁸ The acceptance of a donation requires a written contract or a written promise of donation. If the financial settlement of the donation is to be made through the ETH Zurich Foundation and the donation is associated with conditions or obligations for ETH Zurich, a tripartite contract must be concluded between the donor, ETH Zurich and the ETH Zurich Foundation.¹⁴⁴ Donation contracts or promises are reviewed by the legal department if they are not related to research projects. Donation agreements in connection with research projects involving over CHF 50,000 must be submitted in advance to the office of the Vice President for Corporate Relations and Knowledge Transfer.¹⁴⁵ ¹⁴⁶ For financial accounting purposes, donations for specific research projects are considered research funding contributions in accordance with Art. 50.¹⁴⁷

⁹ The conditions imposed by the donor for his contribution, including determining the rights of disposal, can be stipulated in a regulation.

¹⁰ If there is no specific earmarking or if this cannot be realised, the Executive Board will decide how the resources are used.

¹¹ In the case of contributions of funds of unclear or anonymous origin, a written confirmation must be obtained from the transferring bank which documents that the funds have been examined with regard to the Money Laundering Act and have been found to be in order (clearance certificate).

Art. 52 Inflow of third-party resources with consideration

¹ ETH Zurich concludes research and service contracts with third parties, as part of which third-party resources in the form of financial or material resources are received. A consideration is usually granted in the form of rights of use to results or intellectual property. The Guidelines of ETH Zurich for Research Contracts apply.¹⁴⁸

² ETH Zurich may – within the scope of events or student projects – receive support from sponsorship in the form of financial or material resources. Sponsorship contributions are always associated with the provision of publicity as a consideration. The sponsor does not receive any rights of use to results or intellectual property. The individual details are to be governed by the sponsorship agreements.

³ The responsibility for accepting or rejecting sponsorship contributions is based on the Research Contract Guidelines.¹⁴⁹

¹⁴⁴ Amendment effective as of 1 January 2025.

¹⁴⁵ Guidelines for Research Contracts at ETH Zurich (RSETHZ 440.31).

¹⁴⁶ Amendment effective as of 1 January 2025.

¹⁴⁷ Supplement effective as of 1 January 2025.

¹⁴⁸ RSETHZ 440.31.

¹⁴⁹ RSETHZ 440.31.

Art. 53 Income from secondary employment of professors

¹ Remuneration and other income from secondary employment of a professor generated outside his employment contract with ETH Zurich in his own name, for his own account and at his own responsibility must be settled via a private bank account. Furthermore, Art. 6 of the ETH Ordinance on Professorial Staff as well as the Guidelines concerning Secondary Employment¹⁵⁰ apply.

² Professors may donate their income from secondary employment to ETH Zurich by means of a written donation declaration. Once such income has been transferred, it irrevocably becomes the property of ETH Zurich.

Chapter 5: Planning and budgeting**Art. 54 Planning**

The Vice President for Finance and Controlling establishes the medium-term financial plan of ETH Zurich within the framework of a rolling four-year plan in accordance with the strategic guidelines of the President.¹⁵¹

Art. 55 Budgeting in accordance with the no-netting principle

Budgeting is carried out in accordance with the no-netting principle; this means that costs and revenues are budgeted separately.

Art. 56 Budgeting process

¹ The Vice President for Finance and Controlling is responsible for the budgeting process.¹⁵²

² The baseline value for establishing the budget (budget reference value) is usually derived from the first planning year in the medium-term financial plan in accordance with Art. 54.

³ Budgeting refers to the process beginning with the establishment of the budget, right through to the definitive allocation of the budget to a responsibility centre, irrespective of the source of the funds.

⁴ The basic budget and supplemental budget is planned on the basis of the Federal financial contribution allocated by the ETH Board, the revenues directly generated and collected by ETH Zurich itself, the research and service contributions as well as contributions and sponsorship contributions in accordance with Art. 49-53.

⁵ The academic department establishes its basic budget in accordance with strategic guidelines of the President for the attention of the Vice President for Finance and Controlling.¹⁵³

¹⁵⁰ Ordinance of the ETH Board on Professors at the Federal Institutes of Technology (SR 172.220.113.40), Guidelines concerning Secondary Employment (RSETHZ 501.2).

¹⁵¹ OO, Art. 11a, para. 3 and Art. 25.

¹⁵² OO, Art. 11a, para. 3 (a).

¹⁵³ OO, Art. 32, para. 2.

⁶ The service units establish their basic budgets in accordance with the strategic guidelines of the President and the guidelines of the respective responsible Member of the Executive Board for the attention of the Vice President for Finance and Controlling.

⁷ The basic budgets of the academic departments for teaching, research and services are determined by volume- and performance-related criteria as well as by strategic considerations of the university. Resignations and new appointments of professors are appropriately taken into account.¹⁵⁴

⁸ The basic budgets of the service units are based on the services expected from them and take into consideration the scope of current business expenses and approved projects, required service levels and generally the efficiency and effectiveness of the services delivered.

⁹ The total amount of the supplemental budgets to be issued for the corresponding calendar year is budgeted by the relevant responsible Member of the Executive Board in accordance with the strategic guidelines of the President for the attention of the Vice President for Finance and Controlling.

Art. 57 Budget allocation

¹ The President decides on the budget of ETH Zurich and allocates

- a. basic budgets and supplemental budgets to the Executive Board.
- b. basic budgets to the academic departments.¹⁵⁵

² The Executive Board members allocate the basic budgets and the supplemental budgets to the service units assigned to them.

³ Within the scope of the duties assigned to them by the Organisation Ordinance of ETH Zurich (domain responsibility), the individual Executive Board members award the supplemental budgets allocated to them to the individual responsibility centres/Budget Officers.

⁴ Basic budgets are awarded for one calendar year. Supplemental budgets and third-party budgets are based on the agreed durations of the contracts/projects.

Art. 58 Budgeting of project-related third-party resources

¹ Third-party budgets for projects are based on the agreement with the contractual party (donor). The key factor is the agreed budget amount, the breakdown of the budget according to time periods and use, the duration of the budget (duration of project) and, where applicable, the budget distribution across cooperation partners.

² Overheads are not part of the project budget, but are used to cover general infrastructure costs (indirect costs). The Research Contract Guidelines determine the distribution of overheads.¹⁵⁶

³ If a budget is agreed with the donor in a foreign currency, it is converted into Swiss francs and fixed at the exchange rate at the start of the contract. The currency risk is managed by the central treasury (see Chapter 9).

¹⁵⁴ OO, Art. 31, para. 3.

¹⁵⁵ OO, Art. 6, para. 1.

¹⁵⁶ RSETHZ 440.31.

⁴ Third-party budgets received are entered by the Accounting department for the relevant PSP elements. For this purpose, the relevant written agreements must be submitted to the Accounting department in full and in good time.

⁵ The total amount of the third-party resources incl. overheads expected for the relevant calendar year is budgeted by the Vice President for Finance and Controlling.

Chapter 6: Use of budget

Art. 59 Purpose of the basic budget

¹ The basic budget is used to cover current personnel, material and investment costs incurred in the areas of teaching, research, services and infrastructure.

² Academic units sub-divide their basic budget at least into a personnel and a material costs budget; the material costs budget usually includes investments.

³ Service units sub-divide their basic budget at least into a personnel, material and investment costs budget.

Art. 60 Purpose of supplemental budgets

¹ Supplemental budgets are used to cover personnel, material and investment costs in excess of those from basic financing. They are of limited duration, designated for a specific purpose and are subject to special conditions stipulated by the budget provider (e.g. application/granting process).

² Supplemental budgets are used specifically for the following purposes:

- a. Internal research promotion programmes;
- b. Internal programmes for the advancement of teaching (e.g. teaching assistants, teaching assignments etc.);
- c. Replacements/New acquisitions of scientific equipment;¹⁵⁷
- d. Start-up financing for professorships, based on the appointment covenant of the President;
- e. *Revoked*;
- f. Construction projects.

³ *Revoked*.

⁴ In addition, the provisions on budget management apply (Chapter 7). This is subject to any additional requirements on the part of the budget provider.

¹⁵⁷ Guidelines for the Supplemental Financing of Scientific Equipment (RSETHZ 245.1).

Art. 61 Internal programmes for the advancement of research and teaching

¹ The Rector and the Vice President for Research issue provisions concerning the application process and the ways in which internal funds for the advancement of research and teaching are awarded.

² They are entitled and obliged to call for and examine the financial closing reporting of the projects financed by them.

³ The budgets granted may only be used for the authorised projects.

Art. 62 Scientific equipment

¹ The Guidelines for the Supplemental Financing of Scientific Appliances and Equipment apply for supplemental budgets for the replacement/new acquisition of scientific equipment.¹⁵⁸

² In addition, the general procurement provisions in Chapter 12 of these Regulations apply.

Art. 63 Start-up budgets upon appointments of professors

¹ The start-up budget is determined in the appointment negotiations with the president and is generally used to procure scientific equipment for the professorship (excluding structural adaptations).¹⁵⁹

^{1bis} If required by the nature of the professorship, for example for theoretically oriented professorships, the start-up budget can also be used for personnel and operating costs. The amount earmarked for these purposes will be determined in the appointment negotiations.¹⁶⁰

² Upon signing the employment contract, the appointed professor becomes subject to the provisions of these Regulations. For amounts in accordance with para. 1 (a) of over CHF 10,000 which she/he wishes to spend before beginning his employment at ETH Zurich, the approval of the Budget Officer for the Office for Faculty Affairs is required. Amounts of less than CHF 10,000 are initially processed via the budget of the academic department or of another professorship and will then be subsequently charged.

³ In the case of extraordinary and ordinary professorships, the start-up budget usually lasts for a period of five years; for assistant professorships, the budget is available for the entire duration of the professorship. After this period has expired or the professor has resigned, the respective start-up budget is settled and closed.¹⁶¹

⁴ For as long as the start-up budget has not been exhausted, no additional budgets can be assigned for the procurement of appliances and equipment.

⁵ With regard to the procurement of scientific appliances and equipment, para. 6 of the Guidelines for the Supplemental Financing of Scientific Appliances and Equipment (RSETHZ 245.1) applies.

¹⁵⁸ RSETHZ 245.1.

¹⁵⁹ Amendment effective as of 1 January 2025.

¹⁶⁰ Amendment effective as of 1 January 2025.

¹⁶¹ Amendment effective as of 1 January 2025.

Art. 64 Purpose of third-party budgets

¹ Third-party resources are primarily used for projects in the area of teaching, research, knowledge transfer, services and infrastructure.¹⁶²

² A distinction is made between designated third-party budgets which are associated with specific obligations on the part of the donor, and unrestricted third-party budgets which may be used freely for teaching, research, knowledge transfer, services and infrastructure.¹⁶³

³ Designated third-party budgets may not be used for any other purpose without consulting with and obtaining written agreement from the provider of the funds.

⁴ In addition, the provisions of the Guidelines for Research Contracts at ETH Zurich, the principles on financing real estate¹⁶⁴ as well as the provisions on the orderly management of budgets in accordance with Chapter 7 of these Regulations apply.

Chapter 7: Management of budgets**Section 1: Principles****Art. 65 Self-dependent management of resources**

¹ Academic departments are self-dependent in managing the budgets allocated to them.¹⁶⁵

² Service departments and non-departmental teaching and research facilities manage their budgets in accordance with their mandate and the guidelines of the respective responsible Member of the Executive Board.

Art. 66 Budget compliance and accountability

¹ The financial responsibility for all transactions in a responsibility centre lies with its Budget Officer in accordance with Art. 26.

² The Budget Officer of an academic unit is responsible to the academic department for compliance with the basic budget.

³ The beneficiary of a supplemental budget is accountable to the responsible Member of the Executive Board who has approved the supplemental budget.

⁴ The recipient of a third-party budget is accountable to the donor for compliance with the agreed budget and any associated requirements. Details on accountability are governed in the contract with the donor.

¹⁶² Amendment effective as of 1 January 2025.

¹⁶³ Amendment effective as of 1 January 2025.

¹⁶⁴ Ordinance on Federal Management of Real Estate and Logistics (SR 172.010.21).

¹⁶⁵ OO, Art. 31, para. 1.

Section 2: Budget, responsibility centre, cost centre

Art. 67 Responsibility centre

¹ Each organisational unit that is registered with an identification number in the organisational database and has a budget forms a responsibility centre. A Budget Officer is assigned to each responsibility centre.

² The provisions of the Organisational Database Regulations of ETH Zurich apply with respect to the opening, modification or closure of an identification number/responsibility centre.¹⁶⁶

Art. 68 Cost centre

¹ Each responsibility centre has a cost centre.

² Cost centres are used to book

- a. Basic budgets,
- b. Personnel, material and, where applicable, investment costs.

³ The cost centre must provide annual accounts.

⁴ The following applies in the case of any deviations from the basic budget at the end of the year:

- a. For academic units: Unused budgets are usually transferred into the reserve of the responsibility centre; budget overruns are offset out of the reserve. The academic department may stipulate different regulations.
- b. For service units: Unused budgets expire; budget overruns must be justified and may have an impact on how the budget is allocated for the following year.

Section 3: Multi-year and intra-year budgets

Art. 69 Budgets with durations of more than/less than one year

¹ Fixed-term projects with a budget duration of more/less than one year specifically include:

- a. Research projects;
- b. Teaching projects;
- c. Service projects;
- d. Projects of service units;
- e. Investments;
- f. Construction projects;
- g. Licenses.

² Budgets for projects with durations of more/less than one year are generally to be managed via SAP projects and PSP elements.

¹⁶⁶ RSETHZ 201.022.

Art. 70 Opening SAP projects

¹ An SAP project is opened by the Accounting department at the request of:

- a. the Budget Officer to whose responsibility centre it is to be allocated;
- b. *Revoked*;¹⁶⁷
- c. the Grants Office for EU and US projects;¹⁶⁸
- d. the Research Contracts Group in accordance with Item 5.1.2 of the Research Contract Guidelines;¹⁶⁹
- e. the Office of Research for internal research promotion;
- f. the Rector's Staff for internal teaching promotion; or
- g. automatically for all main contribution recipients of SNF projects.

² At least one PSP element is automatically assigned to each SAP project.

³ *Revoked*.¹⁷⁰

Art. 71 Opening and managing PSP elements

¹ The budget officer or the responsible unit in accordance with Art. 70, para. 1 may request that additional PSP elements be opened.¹⁷¹

² If, for an SAP project, a PSP element has to be opened in a second responsibility centre (e.g. in the event of cooperation projects spanning multiple areas), the application to open the PSP element is to be made by the Budget Officer of the relevant responsibility centre or by the responsible unit (Grants Office, Research Contrscts Group).¹⁷²

³ The Budget Officer from the corresponding responsibility centre is responsible for modifications of SAP projects and PSP elements.

⁴ The relevant documents (e.g. contracts) must be submitted to the Accounting department for the opening of PSP elements and ongoing data maintenance. The Accounting department enters the relevant data (i.e. details on the budget, duration, donor and funding programme) and archives the documents in the ETHIS archive (Project Dossier).

Art. 72 Budget responsibility for SAP projects and PSP elements

¹ The Budget Officer in whose responsibility centre the SAP project is based has overall responsibility for the SAP project.

² If all the PSP elements for an SAP project are based in the same responsibility centre, the budget officer from this responsibility centre has overall responsibility.

¹⁶⁷ Amendment effective as of 1 January 2025.

¹⁶⁸ Amendment effective as of 1 January 2025.

¹⁶⁹ Amendment effective as of 1 January 2025.

¹⁷⁰ Amendment effective as of 1 January 2025.

¹⁷¹ Amendment effective as of 1 January 2025.

¹⁷² Amendment effective as of 1 January 2025.

³ If the PSP elements of an SAP project are based in different responsibility centres, the budget officer in whose responsibility centre the SAP project is based has overall responsibility ("leading house" principle). The following also applies:

- a. The Budget Officer with overall responsibility has read permission to all PSP elements of the SAP project, even if these are based in another responsibility centre.
- b. The key factor in determining signatory authorizations for the PSP elements is the responsibility centre to which the PSP element is assigned: The corresponding Budget Officer/delegated person has signatory authorization.
- c. Final settlements of PSP elements that affect reserves according to Art. 97 f. are made to the reserve of the responsibility centre in which the PSP element is located.

⁴ Furthermore, the specific regulations in accordance with Art. 74 et seq. shall apply.

Art. 73 Accounting and closure of SAP projects and PSP elements.

¹ After the end of the contractually agreed project duration, the Budget Officer is obliged to prepare final accounts for and close the SAP project/PSP element.¹⁷³

² It is only possible to extend the duration if the relevant supporting documents (e.g. contract extension) are sent to the Accounting department in due time.

³ After the conclusion of a project, if a follow-up agreement is signed with the same donor, a new SAP project or new PSP element for the existing SAP project is to be opened if the follow-up contract exceeds CHF 10,000.

⁴ Closed SAP projects and PSP elements can only be re-opened by the Accounting department. To do so, a substantiated request from the Budget Officer is required.

⁵ Personnel costs charged to a PSP element to be closed, must be allocated to the cost centre or another PSP element in good time before the end of the project duration. Liabilities and outstanding claims must be settled.¹⁷⁴

⁶ Furthermore, the specific regulations in accordance with Art. 74 et seq. shall apply.

Art. 74 Supplemental budgets

¹ Supplemental budgets in accordance with Art. 61 et seq. are maintained in an SAP project and PSP elements.

² The following applies with regard to supplemental budgets that are granted by a Member of the Executive Board during the year to a responsibility centre/its Budget Officer (e.g. ETH grants, Innovedum):

- a. The SAP project for the issuance of the supplemental budget is based with the responsible Executive Board Domain.
- b. If a supplemental budget is granted, the staff unit processing it arranges for the Accounting department to open an SAP project in the responsibility centre of the recipient as well as a budget transfer.
- c. The issuing unit may inspect all SAP projects to which supplemental budgets are allocated.

¹⁷³ Amendment effective as of 1 January 2025.

¹⁷⁴ Amendment effective as of 1 January 2022.

³ Unused supplemental budgets in accordance with Art. 61 et seq. will expire; exceptions are possible in the case of supplemental budgets for teaching¹⁷⁵. For academic units, supplemental budget overruns at the end of the duration will be offset out of the reserve of the relevant responsibility centre.

Art. 75 Project-related third-party budgets

¹ An SAP project with at least one PSP element is opened for project-related third-party budgets. The SAP project is based with the responsibility centre to which the Budget Officer named in the third-party contract belongs.

² If the third-party contract/grants specify two or more Budget Officers as the recipients of the contribution, they shall notify the Accounting department

- a. in which responsibility centre the SAP project is based;
- b. in which responsibility centres the PSP elements are based.

³ With regard to project-related third-party resources, the Budget Officer is responsible for retrieving the contractually agreed project payments from the donor in good time (receivables management). She/He receives assistance from the Accounting department with this.

⁴ If there is a difference between the budget and total costs when closing out a PSP element, the following applies:

- a. for academic units:
 - i. An unused budget that is covered by payments received, and is not requested back by the donor, is transferred into the reserve of the responsibility centre in accordance with Art. 97.
 - ii. Any budget overruns are offset out of the reserve of the responsibility centre in accordance with Art. 98.
- b. for service units:
 - i. An unused budget expires and is transferred into the central reserve of ETH Zurich.¹⁷⁶
 - ii. A budget overrun is to be settled within the responsible unit. In exceptional cases, the responsible member of the Executive Board may allow deficits to be settled elsewhere within her/his department.¹⁷⁷

Art. 76 Investments and construction projects

¹ SAP projects and PSP elements are opened for the purpose of budgeting and financial operations for service units from a certain purchase price upwards. The key figure here is the purchase price incl. value-added tax in accordance with the Accounting Manual for the ETH Domain, section 3.3.¹⁷⁸

² In exceptional cases in the event of substantial investments, academic units can be obliged to maintain a corresponding investment SAP project.

¹⁷⁵ Amendment effective as of 1 January 2022.

¹⁷⁶ Amendment effective as of 1 January 2025.

¹⁷⁷ Amendment effective as of 1 January 2025.

¹⁷⁸ See also the Ordinance on Finance and Accounting in the ETH Domain (SR 414.123).

Art. 77 Loans

Individual SAP projects must be opened for loans in accordance with Art. 45.

Section 4: Budgeting for revenues**Art. 78 Centralised revenues and fees**

Centralised revenues are specifically the Federal financial contribution, tuition fees, licensing income, library fees and rental income. They are budgeted within the domain of the responsible Executive Board member and are mapped to SAP projects with PSP elements.¹⁷⁹

Art. 79 Contributions

¹ An individual SAP project is opened for contributions in accordance with Art. 51 that involve a long-term, specifically defined commitment for ETH Zurich, that are subject to certain conditions, and cannot be integrated into an existing special fund.

² The SAP project is assigned to a Member of the Executive Board.

Section 5: Booking of personnel costs, charging, correction bookings, budget transfers**Art. 80 Booking of personnel costs**

¹ Personnel costs for an employee are charged to the cost centre of the responsibility centre to which she/he is assigned (master cost centre).

² Personnel costs are booked to a PSP element by charging a percentage of the actual personnel costs (salary and social security costs) from the master cost centre to the PSP element, e.g. when employing a staff member on a research project.¹⁸⁰ It is also possible to charge 100% of these costs to the PSP element.

³ It is only possible to book personnel costs across two cost centres ("expanded employment") if:

- a. the employee has a different job profile in the second cost centre; and
- b. the second cost centre will be used for at least twelve months; and
- c. the level of employment in the second cost centre is at least 20%.

⁴ In all other cases, the process under Art. 82 Internal service charges applies.

¹⁷⁹ Amendment effective as of 1 January 2025.

¹⁸⁰ Amendment effective as of 1 January 2025.

Art. 81 Recharging material costs

¹ Material costs are allocated to the cost centre or relevant PSP element in accordance with the principle of cost truthfulness.

² Any material costs incurred may be partially or fully recharged to another cost centre or PSP element.

³ The relevant documentation (e.g. invoice) is required to recharge a cost.

⁴ The maximum rechargeable amount is the amount stipulated in the documentation provided.

⁵ The recharge is approved by the relevant signatory authorization at the cost centre/PSP element to be charged.

Art. 82 Internal service charges

¹ Service and academic units may charge other responsibility centres for the services they provide.

² The amount of the internal service charge is determined based on the formula “quantity x rate” (e.g. “hours x salary”, “quantity x price”).

³ The Internal Service Charges Directive of the Vice President for Finance and Controlling governs the individual details.¹⁸¹

Art. 83 Correction bookings for material costs

Any incorrectly accounted or booked costs and revenues must be corrected as soon as they are identified. The approval process for correction bookings is subject to the signatory authorizations in accordance with Art. 25 and 37.

Art. 84 Retroactive modifications for personnel costs

¹ Retroactive modifications for personnel costs are only permitted if they are demonstrably necessary as a result of one of the following changes:

- a. Employment-related corrections (specifically changes to family circumstances, salary increase, change of function level, change in level of employment, contract extension);
- b. Corrections to cost distributions across cost centres and PSP elements.

² Retroactive modifications must be made using the HR workflow in ETHIS designated for this purpose.

³ Modifications may only be made in the current financial year.

⁴ Any incorrectly accounted or booked personnel costs must be corrected as soon as they are identified.

¹⁸¹ RSETHZ 245.11.

Art. 85 Budget transfers¹⁸²

Budget transfers are not permitted except in the following cases (exhaustive listing):

- a. In academic units:
 - i. Balancing out of differences from the basic budget in favour of/against the reserve in accordance with Art. 97 et seq. The budget transfer is carried out automatically at the end of the year.
 - ii. Balancing out of supplemental/third-party budget overruns from the reserve. The budget transfer is carried out by the Accounting department after the final accounts are prepared.
 - iii. Transfers of unused third-party budgets into the reserve if they are not requested back by the donor. The budget transfer is carried out by the Accounting department after the final accounts are prepared.
 - iv. Return of unused third-party budgets to the donor. The budget transfer is carried out by the Accounting department after the final accounts are prepared.
 - v. *Revoked (now Art. 98a).*
 - vi. *Revoked (now Art. 98a).*
 - vii. *Revoked (now Art. 98a).*
 - viii. *Revoked.*
 - ix. Budget distributions to sub-projects (e.g. in the event of a cooperation project) are approved (irrespective of the amount) by the Budget Officer with the lead function.¹⁸³
- b. For service units: Granting of a supplemental budget by an Executive Board member. The budget transfer to the receiving unit is arranged by a signatory authorization as per Chapter 3 or Appendix 1.

Art. 86 Allocations

Infrastructure costs (e.g. workplace and IT costs) may be charged to individual responsibility centres for information purposes. These allocations are not relevant for the budget.

Section 6: Control obligations**Art. 87 Principles**

¹ By means of suitable planning, budgeting and controls, the Budget Officer ensures the proper use of and compliance with budgets. Academic units are granted greater flexibility with regard to budget compliance in accordance with Art. 68, para. 4 (a) and Art. 75, para. 4 (a).

² She/He ensures that all employees with delegated roles in accordance with Art. 32 et seq. have the proper training with respect to their duties, competencies and responsibilities in financial matters. She/He ensures that financial transactions are properly documented.

¹⁸² Amendment effective as of 1 January 2022.

¹⁸³ Amendment to practice effective as of 1 January 2022.

³ She/He may delegate individual control activities to employees with authorization in accordance with Art. 34-36, but she/he remains responsible for ensuring the proper use of and compliance with budgets.¹⁸⁴

⁴ Within the meaning of Art. 3, the Budget Officer is obliged to render an account on the proper, diligent and lawful use of the budget to

- b. his Head of Department;
- c. his Member of the Executive Board (only for service units);
- d. the Vice President for Finance and Controlling; and
- e. third parties (donors) to the extent this is contractually agreed.

Art. 88 Ongoing cost and revenue controls

¹ Ongoing controls are carried out at least once per month as at the month end.

² The Budget Officer has the following ongoing control duties:

- a. Monitoring of booking entries with respect to completeness and accuracy;
- b. Monitoring compliance of signatory authorizations, provided no electronic approvals take effect in an ETHIS workflow.

³ The Budget Officer has at his disposal in ETHIS the information required to carry out his control activities.

⁴ Any discrepancies in ETHIS reports are to be reported to the Accounting department immediately upon being discovered and by no later than 30 days after the respective month end.

Art. 89 Substantive review of invoices

¹ The recipient of the goods or services reviews the vendor invoice for substantive accuracy and forwards it to the authorised signatory in accordance with Art. 25 et seq. for approval.¹⁸⁵

² The substantive review of invoices involves at least the following points:

- a. Review of receipt of goods or provision of services as per the order;¹⁸⁶
- b. Review of contents of invoices;
- c. Account coding (cost centre/PSP element and general ledger account).

³ By signing/approving the invoice, the authorised signatory in accordance with Art. 25 et seq. confirms that the substantive invoice review has been properly carried out and documented.

Art. 90 Formal review of invoices

¹ The Accounting department maintains a signature register containing sample signatures of all employees with financial signatory authorizations: Members of the Executive Board, Heads of Department, Budget Officers as well as their deputies and Budget Managers in accordance with Art. 19 et seq. Access to the register is regulated by the Vice President for Finance and Controlling.

¹⁸⁴ Amendment effective as of 1 January 2025.

¹⁸⁵ Amendment to practice effective as of 1 January 2022.

¹⁸⁶ Amendment to practice effective since 1 January 2022.

² The Accounting department reviews all invoices up to CHF 5,000 based on spot checks and according to the business transaction without comparing signatures. For invoices above CHF 5,000, the review is carried out in full with regard to the signatory authorizations of the person who signed the invoice.

³ If any of the signatures or approvals required in accordance with Art. 25 et seq. and Appendix 1 are missing, the Accounting department rejects the invoice.

⁴ The Accounting department reviews invoices for over CHF 10,000 for goods that must be inventoried for compliance with the provisions concerning fixed asset accounting.

⁵ The Procurement and Export Services¹⁸⁷ and IT Services departments review invoices for over CHF 10,000 for compliance with procurement provisions in accordance with Art. 130 et seq.¹⁸⁸

⁶ Any other units which book invoices themselves must carry out the same formal invoice reviews.

Art. 91 Review of annual financial statements by the Budget Officer¹⁸⁹

¹ Each Budget Officer receives annual financial statements for his responsibility centre. She/He must review the actual values (costs and revenues) for the past calendar year for completeness and accuracy, both for his cost centre as well as all PSP elements. Any objections to the actual values must be lodged with the Accounting department.

² The Budget Officer confirms the accuracy of the actual figures in the annual financial statements to the Accounting department. These confirmations are required for the preparation of the consolidated financial statements of ETH Zurich.

Art. 92 Review of annual financial statements by the Head of Department

¹ After the receipt of all the annual financial statements from his responsibility centres, each Head of Department in accordance with Art. 28 et seq. receives a comprehensive set of annual financial statements for his academic/service department.

² The annual financial statements form part of his annual accountability obligations and show the actual values (costs and revenues) for all responsibility centres in the academic or service department for the past calendar year.¹⁹⁰

³ The Head of Department confirms the accuracy of the annual financial statements to the Vice President for Finance and Controlling in ETHIS.

⁴ *Revoked.*¹⁹¹

¹⁸⁷ Adjustment effective as of 1 January 2025.

¹⁸⁸ Amendment effective as of 1 January 2022.

¹⁸⁹ Amendment effective as of 1 January 2025.

¹⁹⁰ Amendment to practice effective as of 1 January 2022.

¹⁹¹ Amendment effective as of 1 January 2025.

⁵ The Vice President for Finance and Controlling informs the Executive Board of the results of the annual financial statements within the scope of his management reporting.

Art. 93 Periodic inventory controls

¹ The purpose of the inventory controls is to protect the assets of ETH Zurich. Art. 133 applies with regard to the inventory process.

² The inventory administrator performs the following reviews for the responsibility centres assigned to him and the associated items¹⁹² subject to inventory:

- a. annual inventory and valuation of items with a remaining book value of at least CHF 100,000;
- b. inventory check every three years for inventory-required¹⁹³ items with a remaining book value of less than CHF 100,000.

³ The inventory result must be confirmed in the inventory database by the person responsible for the inventory and the Budget Officer of the relevant responsibility centre as at the date of the inventory control.¹⁹⁴

Art. 94 Accounting department controls

As part of its day-to-day business, the Accounting department regularly carries out spot checks to ensure that budgets are being managed properly.

Section 7: Reserves

Art. 95 Units maintaining reserves

The following are authorised to maintain reserves:

- a. academic units in accordance with Art. 3, para. 2;
- b. *Revoked*.¹⁹⁵

Art. 96 Purpose and management of reserves

¹ Reserves are to be actively managed and used for teaching, research and infrastructure as well as to hedge risks and offset budget overruns.¹⁹⁶

² Each academic department issues guidelines on reserve management. These are to be approved by the Vice President for Finance and Controlling.

³ Reserves are to be reported exclusively in the responsibility centre to which they belong.¹⁹⁷

¹⁹² See also the Guidance for Inventory Management at ETH Zurich.

¹⁹³ Amendment effective as of 1 January 2022.

¹⁹⁴ Ordinance on Finance and Accounting in the ETH Domain (SR 414.123), Art. 25.

¹⁹⁵ Amendment effective as of 1 January 2025.

¹⁹⁶ Amendment effective as of 1 January 2022.

¹⁹⁷ Amendment effective as of 1 January 2025.

⁴ *Revoked.*¹⁹⁸

Art. 97 Creation of reserves for academic units

Academic units may create reserves for the following reasons:

- a. unused budgets for completed third-party resources projects, provided the budget has been covered by the agreed payment receipts, the donor does not request back any of the resources and thus the original contractually designated purpose no longer applies;
- b. unused basic budgets for the cost centre as at year-end
- c. *Revoked.*¹⁹⁹

Art. 98a Reserve transfers²⁰⁰

¹ Each unit of a department (professorship, institute, departmental unit) can make a reserve transfer to another unit of the same department or to the department directly. The maximum amount per transfer is CHF 50,000. Approval is granted depending on the amount by a person with signatory authorization for the donor unit in accordance with Art. 26 and 34 f.

² The departmental management may make the following reserve transfers:

- a. Transfer of reserves within the department (e.g. between professorships, from a professorship to the department or vice versa), in particular to implement departmental reserve governance, to compensate for a departmental deficit, in the case of retirement processes or as a measure in the event of irregularities pursuant to Art. 103;
- b. Transfer of reserves to the central reserve of ETH Zurich;
- c. in justified exceptional cases, transfer of reserves to another department.

³ Reserve transfers pursuant to para. 2 are approved:

- a. up to 50,000 by the Departmental Controller;
- b. over 50,000, by the Department Controller and the Head of Department jointly.

⁴ In the case of reserve transfers to another department in excess of CHF 500,000, the approval of the Vice President for Finance and Controlling must be obtained in advance via the Controlling department.

⁵ Cost shifting is to be given preference over reserve transfer.

Art. 99 Mapping of reserves

*Revoked.*²⁰¹

¹⁹⁸ Amendment effective as of 1 January 2025.

¹⁹⁹ Amendment effective as of 1 January 2022.

²⁰⁰ Amendment effective as of 1 January 2025.

²⁰¹ Amendment effective as of 1 January 2025.

Art. 100 Spending plan for reserves*Revoked.*²⁰²**Art. 101 Reserve monitoring and accountability reports**²⁰³

¹ Within the scope of the integral self-dependent management of resources, the academic department is responsible for monitoring and actively managing all reserves in the academic department.

^{1bis} Reserves without earmarking within the meaning of the Swiss Federal Audit Office are decisive for the valuation of the reserves.²⁰⁴

² As part of the annual accounting process, the academic department reports to the President the amount of and changes in all reserves within the academic department.²⁰⁵ Accounts are rendered through the Vice President for Finance and Controlling.

³ The Head of Department shall ensure compliance with the reserve management requirements:²⁰⁶

- a. The sum of the reserves (pursuant to para. 1bis) in a department may not be negative.
- b. Reserve deficits for a professorship, an institute or a departmental facility are permitted on a temporary basis, up to a maximum of two years. In the event of deficits beyond this period, the department shall take measures in accordance with Art. 103 para. 1.

Section 8: Proper management of budgets and measures in the event of irregularities**Art. 102 Proper management of budgets**

¹ Each Budget Officer, Head of Department and Member of the Executive Board is responsible for properly using the budgets allocated to him in line with all applicable laws and ordinances, including the provisions of these regulations and their implementing provisions.²⁰⁷

² If the Budget Officer fails to fully meet his responsibility to properly manage the budgets or if any irregularities are identified with regard to his activities in accordance with Art. 11 et seq. and 26 as well as his control obligations in accordance with Art. 88 et seq., the functionary to whom the Budget Officer reports will order measures to be taken in line with the principle of proportionality.

²⁰² Amendment effective as of 1 January 2025.

²⁰³ Amendment effective as of 1 January 2025.

²⁰⁴ Amendment effective as of 1 January 2025.

²⁰⁵ Amendment effective as of 1 January 2025.

²⁰⁶ Amendment effective as of 1 January 2025.

²⁰⁷ Amendment effective as of 1 January 2025.

Art. 103 Measures in the event of irregularities

¹ If irregularities are detected in the performance of financial tasks, duties and responsibilities in accordance with these regulations, the following measures in particular are available to the responsible Head of Department, Member of the Executive Board and the President:²⁰⁸

- a. Making an appointment for a personal discussion;
- b. Written warning following the personal discussion;
- c. Blocking of cost centre or PSP elements;
- d. Arranging for the deficit to be offset from the reserve (only for academic units);
- e. Halt to hiring of personnel / non-renewal of expiring appointments;
- f. Budget cuts in the following year.

^{1bis} The President may at any time assume responsibility for the organization and execution of measures or delegate it.²⁰⁹

² With regard to supplemental budgets, the Budget Officers and Budget Managers are accountable to the Member of the Executive Board responsible for granting the budget. Upon identifying any irregularities, the responsible Member of the Executive Board orders measures to be taken in accordance with para. 1. The right is reserved to withdraw the budget granted.²¹⁰

³ For third-party budgets subject to the Research Contract Guidelines, the relevant Budget Officers must provide information to the head of the academic department. They are accountable to the Vice President for Research, who may order measures to be taken in accordance with para. 1 in order to ensure compliance with budgets as well as the proper use of budgets. This remains subject to further measures being taken as a result of written consultation with the respective donor.

⁴ If there is any disagreement as to the proportionality of a measure in accordance with para. 1, the Vice President for Finance and Controlling is to be consulted.

⁵ If, as part of its day-to-day business or in carrying out spot checks in accordance with Art. 94, the Accounting department discovers considerable irregularities or significant budget overruns, it will initiate the following measures:²¹¹

- a. It requests the relevant Budget Officer to issue a comment within a given deadline. If a cost centre is affected, it simultaneously informs the responsible Head of Department in accordance with Art. 28 et seq.
- b. If no satisfactory explanation is obtained from the Budget Officer within the deadline set or the budget overrun is not reduced, the Accounting department will escalate the measure to the Vice President for Finance and Controlling. After conferring with the parties involved, she/he may order appropriate measures in accordance with para. 1 or propose them to the President.²¹²

²⁰⁸ Amendment effective as of 1 January 2025.

²⁰⁹ Amendment effective as of 1 January 2025.

²¹⁰ Amendment effective as of 1 January 2025.

²¹¹ Amendment effective as of 1 January 2025.

²¹² Amendment effective as of 1 January 2025.

Chapter 8: Resignation of professors

Section 1: Ordinary and extraordinary professors

Art. 104 Retirement

¹ Subject to any relevant exceptions, the retirement process for ordinary and extraordinary professors is based on Art. 14, para. 1 of the ETH Ordinance on Professorial Staff²¹³ and the Guidelines of the President on the Emeritus Status of Professors at ETH Zurich²¹⁴.

² The Vice President for Human Resources and Leadership initiates the retirement phase, which begins three years before the date of retirement with a staff and resource review.²¹⁵

³ The Office of the Vice President for Human Resources and Leadership is responsible for the entire retirement process, while the Consulting for Professors department is responsible for managing the process.²¹⁶

⁴ Upon entering into emeritus status, the measures stipulated in section 3 of this chapter apply.

Art. 105 Staff and resource review²¹⁷

¹ The purpose of staff and resource review is to take stock of all resources and obligations currently managed by the professorship.

² The participants in the review meeting are the professor in the process of retirement, the head of department, the department coordinator/controller as well as the responsible HR partner. The meeting will be chaired and minuted by a member of the Consulting for Professors department.²¹⁸

³ During the meeting, activities are defined that are necessary over the subsequent three years to withdraw personnel and resources (based on ETHIS information on employees, third-party contracts, reserves and inventories). These activities are documented in the protocol.

⁴ A full version of the protocol is sent to the attendees of the meeting. The affected departments and staff units receive relevant extracts of the protocol.

Art. 106 Early resignation (termination) or end of contract (temporary employment)

¹ In the case of early resignation in accordance with Art. 12 or 13 of the ETH Ordinance on Professorial Staff or if a temporary employment contract ends, a resignation meeting is held. The provisions of Art. 105 para. 2-4 apply analogously to participation and the minutes.²¹⁹

² If individual third-party resources projects are to be transferred to another professorship at ETH Zurich or are to be continued at the new place of work of the departing professor, written

²¹³ Ordinance of the ETH Board on Professors at the Federal Institutes of Technology (SR172.220.113.40).

²¹⁴ RSETHZ 510.40.

²¹⁵ Amendment effective as of 1 January 2025.

²¹⁶ Amendment effective as of 1 January 2025.

²¹⁷ Amendment effective as of 1 January 2025.

²¹⁸ Amendment effective as of 1 January 2025.

²¹⁹ Amendment effective as of 1 January 2025.

agreement must be obtained from the donor. The Grants Office (for public research funding) or the Research Contracts Group (for contracts with private donors) must be consulted in advance.²²⁰

³ ETH Zurich budgets (basic budgets, supplemental budgets, reserves) may not be transferred to other institutions.²²¹

⁴ In principle, the research infrastructure put in place by the professorship remains at ETH Zurich. Art. 143 of these Regulations and section 8 of the Guidance on Inventory at ETH Zurich apply to the sale, donation or scrapping of devices and equipment.

⁵ In addition, the measures stipulated in section 3 of this chapter apply.

Section 2: Assistant professors

Art. 107 Departure at end of contract

¹ The employment of assistant professors is terminated when their contract ends. At the end of the contract, a simplified departure process is initiated by the Consulting for Professors department.²²²

² The departments and staff units concerned will be notified in good time that the contract is due to end by means of a departure notice from the Secretary General.²²³

³ Furthermore, the regulations in Art. 106, para. 2 to 4 and section 3 of this chapter apply.

Art. 108 Early resignation (termination)

¹ Immediately upon finding out about the termination, the Consulting for Professors department initiates a simplified departure process.²²⁴

² The departments and staff units concerned will be notified in good time that the contract is due to end by means of a departure notice from the Secretary General.²²⁵

³ Furthermore, the regulations in Art. 106, para. 2 to 4 and section 3 of this chapter apply.

Art. 109 Successful tenure process

For assistant professors with tenure track who receive a permanent professorship following a successfully completed tenure process, no measures are required.

²²⁰ Amendment effective as of 1 January 2025.

²²¹ Amendment effective as of 1 January 2025.

²²² Amendment effective as of 1 January 2025.

²²³ Amendment effective as of 1 January 2025.

²²⁴ Amendment effective as of 1 January 2025.

²²⁵ Amendment effective as of 1 January 2025

Section 3: Measures upon departure from ETH Zurich

Art. 110 Reduction of financial assets²²⁶

¹ As the Budget Officer, the professor stepping down is responsible for ensuring that the total of the balances on the cost center(s) and PSP elements (including reserves) assigned to her/him does not show a deficit at the time of her/his departure from ETH Zurich.²²⁷

² In order to plan the orderly reduction of all assets, the Accounting Department contacts the retiring professor as early as possible in the last six months before the date of retirement. A record of the agreed measures is sent to the Office for Faculty Affairs, the Consulting for Professors department and all departments or staff units concerned.²²⁸

³ In the case of a professor entering emeritus status, the departing professor must also ensure that there are no liabilities outstanding at the time they enter into emeritus status. In the case of early resignation, she/he is responsible for ensuring that in consultation with the relevant departments and staff units, all the obligations she/he has entered into have been disclosed and settled.

⁴ The basic budget of the academic department is adjusted in accordance with the withdrawal rules imposed by the President as part of the annual budgeting process of ETH Zurich.

⁵ The withdrawal of supplemental budgets falls under the responsibility of the Executive Board member who originally approved the budget.

⁶ Reserves fall to the corresponding department at the time of departure. This also applies to third-party funding and deficits that may remain at ETH Zurich after all contractual obligations have been met.²²⁹

⁷ *Revoked.*²³⁰

⁸ *Revoked.*²³¹

Art. 111 Termination of the authorizations of disposal

¹ Termination of employment with the ETH Board results in the automatic termination of signatory authorizations as Budget Officer.²³²

² In cases where there is a contractual agreement²³³ in place between the professor entering emeritus status and ETH Zurich, the Vice President for Finance and Controlling may, on the basis of a written request from the professor entering emeritus status and in consultation with the head of the academic department, permit the signatory authorization as Budget Officer to be extended for a limited period following entry into emeritus status.

²²⁶ Amendment effective as of 1 January 2025.

²²⁷ Amendment effective as of 1 January 2025.

²²⁸ Amendment effective as of 1 January 2025.

²²⁹ Amendment effective as of 1 January 2025.

²³⁰ Amendment effective as of 1 January 2025.

²³¹ Amendment effective as of 1 January 2025.

²³² Amendment effective as of 1 January 2025.

²³³ Guidelines of the President on the Emeritus Status of Professors of ETH Zurich (RSETHZ 510.40), Item 2.3.

Art. 112 Licensing income

The Vice President for Knowledge Transfer and Corporate Relations²³⁴ decides what will be done with the proportion of the licensing income / income from the sale of investments to which the responsibility centre of the professor entering emeritus status is entitled.²³⁵ The same also applies when non-professorial employees leave ETH Zurich.

Art. 113 Return of ETH equipment and credit cards

¹ At the time of the employee leaving ETH Zurich / professor entering emeritus status, all property of ETH Zurich is to be returned.

² Items connected to subscriptions must also be returned at the time of the employee leaving ETH Zurich / professor entering emeritus status. This specifically applies to SIM cards for mobile telephone subscriptions as well as credit cards in accordance with Art. 147.

Art. 114 Disability and death

In the event of a professor becoming disabled or dying, the provisions on entering emeritus status and resignation apply analogously. Details in this regard are determined by the Vice President for Personnel Development and Leadership in consultation with the Office for Faculty Affairs and the head of the academic department.²³⁶

Chapter 9: Treasury management**Art. 115 Principles**

¹ The Agreement on treasury management between the ETH Board and the Swiss Federal Finance Administration (SFFA)²³⁷ as well as the ETH Board's investment guidelines²³⁸ regulate the cash flow of the Federal financial contribution, how institutions within the ETH Domain invest money with the Federal Government or in the market, their responsibility for foreign exchange management, the planning and safeguarding of liquidity and the corresponding reporting obligations.

² The main goal of treasury management at ETH Zurich is to ensure solvency at all times.

³ A further goal of treasury management is to generate long-term returns on liquidity from third-party resources that are not directly needed, which are appropriate when taking the relevant security measures.

²³⁴ Position title as of 1 January 2020.

²³⁵ See the Guidelines on the commercial exploitation of research results at ETH Zürich (Exploitation Guidelines) (RSETHZ 440.4).

²³⁶ Adjustment effective as of 1 January 2025.

²³⁷ Agreement between the Swiss Federal Finance Administration (SFFA) and the ETH Board concerning treasury management between the SFFA and the ETH Domain dated 29 November 2007.

²³⁸ Investment Guidelines of the ETH Board dated 24 September 2008 (RSETHZ 120.4).

⁴ Within the scope of treasury management, exchange rate risks related to third-party resources projects are centrally managed.

Art. 116 Responsibilities

¹ The Vice President for Finance and Controlling ensures an orderly treasury management process at ETH Zurich and may in this respect enact the necessary implementing provisions.²³⁹

² The Accounting department performs the operational treasury management activities for the attention of the Vice President for Finance and Controlling.

³ At the request of the Vice President for Finance and Controlling, the President decides about the use of the income generated by treasury management activities.

Chapter 10: Receivables management

Art. 117 Invoicing

¹ An invoice is to be made out for every service provided by ETH Zurich to a third party in return for a fee. This must detail the type, subject and scope of the service.²⁴⁰

² All invoices at ETH Zurich are to be generated and sent via the designated process in the Accounting department.

³ For invoices sent within ETH Zurich, Art. 81 et seq. apply.

Art. 118 Value-added tax

¹ ETH Zurich is subject to the statutory provisions with regard to value-added tax.

² Where value-added tax is incurred as part of an agreement, billing process or recharging process for services, this must be shown separately.

³ The Accounting department is responsible for correctly applying the value-added tax provisions applicable under law.

⁴ The Accounting department advises the organisational units on matters related to value-added tax.²⁴¹

Art. 119 Requesting and checking payments

¹ The Budget Officer is responsible for requesting payments in good time, specifically for third party resources projects. She/He receives assistance from the Accounting department with this.

² She/He checks payment receipts to ensure the due date and amount are correct.

³ For third-party resources projects, a payment plan is set up when opening the PSP element in accordance with the contractual agreements. ETHIS supports the invoicing of the donor. A

²³⁹ Treasury Regulations of ETH Zurich (RSETHZ 245.8).

²⁴⁰ Federal Law on Value-Added Tax (SR 641.20), Art. 26, para. 2.

²⁴¹ See also the Guidelines on Value-Added Tax for ETH Zurich dated 1 December 2016 (www.fc.ethz.ch).

signatory authorization in accordance with Chapter 3 is responsible for releasing the payment request / invoice.

⁴ Any changes to the payment plan for third-party resources projects are to be communicated immediately to the Accounting department.

⁵ In cases where there is no payment plan set up in ETHIS in accordance with para. 3, no automatic invoicing takes place. The payment request / invoice is to be arranged by a signatory authorization.

⁶ The Budget Officer who concluded the agreement is liable for any uncollectible receivables using the reserve from his responsibility centre.

Art. 120 Licensing payments

¹ The IP & Licensing Group at the Vice Presidency for Knowledge Transfer and Corporate Relations²⁴² monitors licensing payments and is responsible for collecting them.²⁴³

² If a professor with ongoing licensing agreements leaves ETH Zurich, the Vice President for Knowledge Transfer and Corporate Relations decides what will be done with the proportion of the ongoing licensing income due to the research group as well as any proceeds from the sale of intellectual property.²⁴⁴

Art. 121 Reminders and debt collection

¹ The Accounting department is responsible for reminders and debt collection.

² If a receivable is not paid by the debtor within the payment deadline, the Accounting department will contact the issuer of the invoice or the renderer of the service or sale after the last reminder in order to coordinate further steps.

³ The issuer of the invoice may request that the reminder process be suspended. Justification must be given for any such applications.

⁴ Any legal steps to recover debts will be initiated only after informing the relevant Budget Officer and, where necessary, consulting the Legal Office.

²⁴² Adjustment effective as of 1 January 2025.

²⁴³ Executive Board resolution of 24 August 2004.

²⁴⁴ See the Guidelines on the commercial exploitation of research results at ETH Zürich (Exploitation Guidelines) (RSETHZ 440.4).

Chapter 11: Contracts and risk management

Section 1: Contracts

Art. 122 Written form

¹ Contracts and agreements between ETH Zurich and third parties must be in writing if one of the following criteria applies:

- a. The value of the contract is CHF 10,000 or more;
- b. The contract contains a liability risk;
- c. The contract constitutes a fixed-term or unlimited recurring obligation (e.g. rental, tenancy, leasing);
- d. The object of the contract is intellectual property (e.g. copyrights or licensing rights).

² Contracts must be archived centrally. Specifically, they are filed

- a. in the digital ETHIS archives (Project Dossier, document archive);
- b. in department- and staff-unit-specific archives;
- c. if Executive Board members sign the contract, also in the Executive Board's interim archive or the archives of the Research Contracts Group and the IP & Licensing Group of the Vice President for Knowledge Transfer and Corporate Relations.^{245 246}

³ When concluding a procurement contract, the responsible procurement office must be consulted in accordance with Art. 127. If there is a liability risk, the Procurement and Export Services department must be consulted in accordance with Art. 125.²⁴⁷ The Research Contract Guidelines apply for research contracts.

⁴ Where there are ETH Zurich templates available (e.g. from the Legal Office or the Research Contracts Group), these must be used wherever possible.²⁴⁸ In case of doubt, the Legal Office must be consulted to create a template for the business transaction in question or to check a draft contract. The Research Contract Guidelines apply in this regard.

⁵ The signatory authorizations are based on the provisions of Art. 25 et seq.

Art. 122a Personal signature²⁴⁹

¹ The authorised signatories of ETH Zurich sign contracts either with their personal signature on paper or using an electronic signature in accordance with paras. 2 to 4.

² ETH Zurich recognises qualified electronic signatures (highest requirement) in accordance with Art. 2 (e) of the Federal Law on Electronic Signatures (ZertES).

²⁴⁵ This excludes orders by Executive Board members.

²⁴⁶ Amendment effective as of 1 January 2025.

²⁴⁷ Amendment effective as of 1 January 2025.

²⁴⁸ Amendment effective as of 1 January 2025.

²⁴⁹ Creation of legal basis for electronic signatures, effective as of 1 January 2022.

³ ETH Zurich recognises regulated electronic signatures (medium requirement) in accordance with Art. 2 (c) ZertES, provided the contract does not legally have to be in written form (Art. 13 and 14 CO).

² ETH Zurich recognises advanced electronic signatures (lowest requirement) in accordance with Art. 2 (e) of the Federal Law on Electronic Signatures (ZertES), provided

- a. the contract does not legally have to be in written form (Art. 13 and 14 CO);
- b. the contractual parties have agreed on a common system;
- c. the contractual parties mutually recognise this electronic signature as legally binding;
- d. the contractual party is trustworthy; and
- e. the contract does not contain a significant liability risk.

Section 2: Risk management and insurance

Art. 123 Risk management

¹ Risk management comprises the identification, categorisation, quantification, management and monitoring of risks.

² Risks are identified and quantified in consultation with all teaching and research units as well as the service departments and staff units.

³ The requirements and responsibilities with regard to risk management in the ETH Domain are set out in the Ordinance on Finance and Accounting in the ETH Domain²⁵⁰ and the ETH Board directives governing risk management at ETH and the research institutions²⁵¹.

Art. 124 Central and decentralised risk management

¹ The Risk Management Commission advises the Executive Board on matters related to risk management.²⁵²

² The Office of the Vice President for Finance and Controlling is responsible for ensuring a comprehensive system of risk controlling at ETH Zurich.²⁵³

³ The controllers of academic/service/administrative departments coordinate risk management activities between the respective department and the Office of the Vice President for Finance and Controlling.²⁵⁴ The Safety, Health and Environmental Management department coordinates such activities in the area of the Vice President for Infrastructure²⁵⁵.

²⁵⁰ SR 414.123.

²⁵¹ RSETHZ 126.

²⁵² OO, Art. 28, para. 1 (e).

²⁵³ Amendment effective as of 1 January 2025.

²⁵⁴ Amendment effective as of 1 January 2025.

²⁵⁵ Position title as of 1 January 2020.

Art. 125 Insurance

¹ The Office of the Vice President for Finance and Controlling is responsible for insurance.²⁵⁶ It coordinates the conclusion of insurance contracts and processing of claims with the Safety, Health and Environmental Management department, the relevant departments of the Vice President for Personnel Development and Leadership and other units.²⁵⁷

² The Office of the Vice President for Finance and Controlling Financial Services department must be contacted before concluding a new insurance policy and be sent a copy of the insurance contract.²⁵⁸ This rule does not apply to mandatory social insurance schemes.

³ The cost of insurance policies which are concluded specifically for a single responsibility centre are usually borne by the relevant organisational unit itself.

Chapter 12: Procurement, inventorying, sales of equipment²⁵⁹**Section 1: Procurement of goods and services****Art. 126 Purchasing Coordination Office**

¹ The Purchasing Coordination Office (PCC) of the Procurement und Export Services department is responsible for ETH Zurich's strategic approach to procurement and assumes a wide-ranging coordination role.²⁶⁰

² It is responsible for procurement controlling and reporting.

³ The Purchasing Coordination Office also has the following specific duties, competencies and responsibilities:

- a. Together with the other procurement offices, it further develops the procurement strategy of ETH Zurich and supports the harmonisation of internal procurement processes;
- b. It oversees the materials group management process at ETH Zurich and is responsible for materials group reporting to the Executive Board;
- c. For superordinate committees and bodies (e.g. the ETH Board), it is the central point of contact for procurement-related matters. This excludes procurement transactions carried out by the Real Estate department;
- d. It is responsible for the strategic management of "Coordinated procurement in the ETH Domain and partners" (KoBe ETH+);
- e. It represents the ETH Domain at the Federal Procurement Conference (BKB);

²⁵⁶ Amendment effective as of 1 January 2025.

²⁵⁷ Amendment effective as of 1 January 2022.

²⁵⁸ Amendment effective as of 1 January 2025.

²⁵⁹ Amendment effective as of 1 January 2022.

²⁶⁰ Amendment effective as of 1 January 2025.

- f. It publishes tenders for all procurement offices in accordance with Art. 127 and Appendix 2 on the designated national portal (www.simap.ch); tenders from the Real Estate and IT Services departments are excluded as these are published by the departments themselves.²⁶¹ The responsible procurement office is responsible for tender processes;
- g. *Revoked*;²⁶²
- h. It is the point of contact for commercial matters in relation to procurement (e.g. Incoterms, negotiating terms) and shipping (e.g. customs declarations, selection of shipping partners);
- i. With the support of the Legal Office or the Federal Office for Buildings and Logistics (FBL) competence centre, it regularly organises training sessions on the topic of purchasing and public procurement;
- j. It assumes the duties of a procurement office in accordance with Art. 127 for the materials groups assigned to it;
- k. Together with the procurement offices, it ensures that the necessary impartiality declarations are in place.²⁶³

Art. 127 Procurement offices

¹ The procurement offices of ETH Zurich are²⁶⁴:

- a. Real Estate department;
- b. Facility Services department;
- c. ETH Library department;
- d. IT Services department;
- e. Procurement und Export Services department;²⁶⁵
- f. Engineering and Systems department.

² The procurement offices have the following duties:

- a. They either provide the goods and services assigned to them in accordance with Appendix 2; or
- b. They order them on request; or
- c. They regulate the procurement process in compliance with the statutory provisions BöB/VöB and VILB²⁶⁶), prepare and check contracts, where necessary in consultation with the Legal Office;
- d. They provide information about the optimum ordering process;
- e. They strategically manage the procurement portfolio.

²⁶¹ Amendment effective as of 1 January 2025.

²⁶² Amendment effective as of 1 January 2025.

²⁶³ Amendment effective as of 1 January 2022.

²⁶⁴ Amendment effective as of 1 January 2022.

²⁶⁵ Amendment effective as of 1 January 2025.

²⁶⁶ Federal Act on Public Procurement (SR 172.056.1) and Ordinance on Public Procurement (SR 172.056.11).

Art. 128 Irregularities in the procurement

¹ If a procurement office identifies any irregularities in orders or invoices, they request the Budget Officer involved to issue a written statement within 14 days. Specifically, irregularities include:

- a. Failure to comply with the provisions of these Regulations;
- b. Failure to comply with statutory provisions (BöB/VöB).

² The ordering process and the payment of the invoice is suspended during this period and may only be resumed with the approval of the procurement office.

³ If the Budget Officer fails to issue a satisfactory statement within the given deadline, the procurement office contacts the Purchasing Coordination Office. If the Purchasing Coordination Office also does not receive a plausible explanation, it contacts the Vice President for Finance and Controlling. After consulting the parties involved and taking into account the overall interests of ETH Zurich, the Vice President for Finance and Controlling then orders suitable measures in accordance with Art. 9, para. 3 (d).

⁴ The Vice President for Finance and Controlling may, in cooperation with the procurement offices, issue implementing provisions concerning the procurement system of ETH Zurich within the meaning of Art. 9, para. 3 (b).

Art. 129 General Terms and Conditions (GTC)

¹ The “General Terms and Conditions of the ETH Domain for the Procurement of Goods” and the “General Terms and Conditions of the ETH Domain for Service Agreements” apply with regard to the procurement of goods and services.²⁶⁷

² For procurements of goods and services in the area of information and communication technology (ICT), the General Terms and Conditions applicable to the business case (hardware, standard software²⁶⁸, etc.) shall apply.²⁶⁹

³ These GTC must be enforced with vendors as a preference over their GTC wherever possible.

⁴ Any deviations from these GTC must be agreed in advance with the relevant procurement office for orders from CHF 10,000 (incl. VAT).

Art. 130 Procurement process²⁷⁰

¹ In principle, the following provisions apply at ETH Zurich for procuring goods and services, subject to para. 1^{bis}:

²⁶⁷ RSETHZ 131 and RSETHZ 131.1.

²⁶⁸ Amendment effective as of 1 January 2022.

²⁶⁹ GTC for the Purchase and Maintenance of Hardware (RSETHZ 223.1), GTC for the Procurement and Maintenance of Standard Software (RSETHZ 223.2), GTC for Service Contracts in the area of IT and the Maintenance of Individual Software (RSETHZ 223.3), GTC for IT Services (RSETHZ 223.4).

²⁷⁰ Amendments effective as of 1 January 2022.

- a. Goods and services under CHF 10,000 (incl. VAT) may be procured directly from the vendor in observance of the signatory authorizations under Art. 25 et seq. It is recommended to procure goods and services via ETHIS (procurement platform or procurement request).
- b. Goods and services from CHF 10,000 (incl. VAT) must be procured in writing and processed via the designated ETHIS workflow (exception: procurements not subject to inventory requirements via the ETHIS procurement platform).²⁷¹ The responsible procurement office in accordance with (e) checks the procurement application and places the order with the vendor. The procurement office decides on any exceptions that may apply. It is recommended to obtain competing offers.
- c. Goods and services from CHF 150,000 (excl. VAT) must be procured via a tender process in accordance with BöB/VöB in cooperation with the responsible procurement office. The procurement office decides on any exceptions that may apply. The order must be processed via an ETHIS procurement request.²⁷²
- d. Goods and services from CHF 230,000 (excl. VAT) must be procured via a public tender process in accordance with BöB/VöB in cooperation with the responsible procurement office. The procurement office decides on any exceptions that may apply. The order must be processed via an ETHIS procurement request.
- e. The following procurement offices are responsible:
 - i. The procurement office of the IT Services department is responsible for procurement relating to information and communications technology (ICT).
 - ii. All other procurement is the responsibility of the procurement office of the Procurement und Export Services department (excl. the cases listed under para. 1^{bis}).²⁷³

^{1bis} The procurement offices of the Real Estate department, Facility Services department, Engineering and Systems department and ETH Library department are, irrespective of the order value, responsible for procuring the goods and services assigned to them (in accordance with Appendix 2). In doing so, they shall comply with both the statutory (BöB/VöB, VILB²⁷⁴) and internal provisions. They make the relevant goods and services available to users or inform them of the correct procurement process.

² Orders from CHF 10,000 (incl. VAT) must be confirmed by the vendor in writing. An ETH order confirmation signed by the vendor is used for this purpose. The procurement office decides on any exceptions that may apply.

³ It is not permissible to split orders in order to circumvent the threshold values.²⁷⁵

^{3bis} If the Budget Officer procuring the goods or services has been withdrawn from the process in accordance with Art. 24 para. 9 (c), the responsible superior Budget Officer (in academic departments: the head of department) shall ensure that said withdrawal has been documented and that the requirement specification, tender offer evaluation and tender decision has been made by an independent expert committee, that the procurement process requirements in accordance with Art. 130 have been met and that the Purchasing Coordination department has been informed. In case of doubt, the Vice President for Finance and Controlling will decide about the withdrawal of a Budget Officer.

²⁷¹ Adjustment effective as of 1 January 2025.

²⁷² Editorial amendment in line with new procurement law, effective as of 1 January 2021.

²⁷³ Adjustment effective as of 1 January 2025.

²⁷⁴ Ordinance on Federal Management of Real Estate and Logistics (SR 172.010.21), dated 5 December 2008 (as at 1 January 2016).

²⁷⁵ Art. 15, para. 2 Federal Act on Public Procurement (BöB, SR 172.056.1).

⁴ The provisions of this Article apply irrespective of the type of financing.

Art. 130a Internal shops²⁷⁶

¹ Internal shops are operated in service and academic units and are used to efficiently cover business-related requirements for internal materials, software and services, making use of ETH's own resources (e.g. employees, storage areas).

² To open an internal shop for an academic department, authorization is required from the head of department and the Vice President for Finance and Controlling. To open an internal shop for a service unit, authorization is required from the responsible Executive Board member and the Vice President for Finance and Controlling.

³ Each internal shop has a set of regulations, which must cover at least the following points:

- a. Organisational structure;
- b. Product range;
- c. People authorised to purchase from the shop;
- d. Purchase and invoicing process.
- e. Permissibility and form of sales to third parties (e.g. students, spin-offs). It must be ensured that sales to third parties are invoiced at market price (ETH Law, Art. 10, para. 1)²⁷⁷; invoices include VAT.

⁴ Internal shops specifically include:

- a. ETH Webshop²⁷⁸ (Procurement und Export Services department);²⁷⁹
- b. *Revoked*,²⁸⁰
- c. IT Shop (IT Services department);
- d. HCI Shop (D-CHAB);
- e. D-PHYS Shop (D-PHYS);
- f. D-BIOL Shop (D-BIOL);
- g. D-BSSE Shop (D-BSSE).

⁵ Chargeable purchases from internal shops are charged to the cost centre or a PSP element.

⁶ The sales prices of the internal shops correspond to the purchase price or the moving average price (stock items).²⁸¹

²⁷⁶ Amendment effective as of 1 January 2022.

²⁷⁷ SR 414.110.

²⁷⁸ Amendment effective as of 1 January 2022.

²⁷⁹ Amendment effective as of 1 January 2025.

²⁸⁰ Amendment effective as of 1 January 2025.

²⁸¹ Amendment effective as of 1 January 2025.

Art. 131 Advance payments

¹ Advance payments that are not covered by a bank guarantee are only permissible for part of the total order amount and up to a maximum amount of CHF 50,000. The Budget Officer responsible for the order bears the default risk.

² Advance payments over CHF 50,000 (or over CHF 100,000 for the ETH Library) must be covered by a bank guarantee. The bank guarantee must be in place before the advance payment is released; this is ensured by the responsible procurement office in accordance with Art. 127 and Appendix 2. In exceptional cases, the procurement office may agree different rules with the responsible Budget Officer.

Art. 132 Vendor invoices

*Revoked.*²⁸²

Section 2: Inventorying and sales of equipment**Art. 133 Inventorying**

¹ The provisions in the Guidance on Inventory apply with regard to the inventorying and sale of ETH equipment that is owned by ETH Zurich.²⁸³

² In principle, all objects with a useful life of at least one year and a purchase value of CHF 10,000 or more (incl. VAT) must be inventoried.

Art. 134 Sale of used equipment

¹ The following persons are responsible for the sale, relinquishment at no charge or disposal of equipment:

- a. In the case of an original purchase value of less than CHF 50,000 (incl. VAT): the Budget Officer with notification to the controller of the academic/service department, the Accounting Department and the Procurement und Export Services department (export control unit).²⁸⁴
- b. In the case of an original purchase value from CHF 50,000 (incl. VAT): the Vice President for Research and Corporate Relations with notification to the head of the academic/service department, the controller of the department, the Accounting Department and the Procurement und Export Services department (export control unit).²⁸⁵ These responsibilities also apply if a professorship or organisational unit is being abrogated.

² The inventory administrator responsible for the responsibility centre deletes sold, relinquished or disposed of equipment from the inventory database.

²⁸² Amendment effective as of 1 January 2022.

²⁸³ Guidance for Inventory Management at ETH Zurich of August 2016.

²⁸⁴ Amendment effective as of 1 January 2025.

²⁸⁵ Amendment effective as of 1 January 2025.

³ The following applies with regard to proceeds from the sale of used equipment²⁸⁶:

- a. For academic units, the proceeds are transferred to the reserve of the responsibility centre selling the equipment. For professorships during the phase of entry into emeritus status, the proceeds are transferred to the infrastructure reserve of the academic department.
- b. For service units, the proceeds are transferred to the central reserve of ETH Zurich.²⁸⁷

Section 3: Internal purchases

*Revoked.*²⁸⁸

Art. 135 Internal shops

*Revoked, now Art. 130a.*²⁸⁹

Art. 136 Procurement of goods, software and services

*Revoked, now Art. 130a, para. 3.*²⁹⁰

Art. 137 Charging of internal purchases

*Revoked, now Art. 130a.*²⁹¹

²⁸⁶ Amendment effective as of 1 January 2022.

²⁸⁷ Amendment effective as of 1 January 2025.

²⁸⁸ Amendment effective as of 1 January 2022.

²⁸⁹ Amendment effective as of 1 January 2022.

²⁹⁰ Amendment effective as of 1 January 2022.

²⁹¹ Änderung in Kraft seit 1.1.2022.

Chapter 13: Business expenses, credit cards, petty cash

Section 1: Business expenses

Art. 138 Business expenses classified as such

¹ In accordance with Art. 44, para. 1 of the ETH Domain Personnel Ordinance²⁹², professors and employees are entitled to the reimbursement of business expenses incurred in the course of their business. The Ordinance of the ETH Domain concerning the Reimbursement of Expenses in the ETH Domain²⁹³ stipulates that expenses be reimbursed for:

- a. Business trips within Switzerland and abroad;
- b. Attendance at conferences;
- c. Entertainment expenses (guest hospitality);
- d. Moving house for business reasons after having started work at ETH Zurich.

^{1bis} The amount of professional expenses must always be kept within reasonable limits for business purposes.²⁹⁴

² Business expenses do not include the following:

- a. Cost of travel between place of residence and work;
- b. Costs for business trips not undertaken if the employee failed to cancel the travel arrangements in due time, or any other costs caused by failures on the part of the employee;
- c. Expenses for private individuals accompanying the employee;
- d. Expenses related to secondary employment;
- e. Expenses related to sabbaticals that are not expressly mentioned in the sabbatical authorization;
- f. Expenses for private communication fees, identity documents, fines.

³ In the case of business trips lasting more than five days, the responsible Budget Officer may specify a cost ceiling for the employee.

⁴ The Executive Board stipulates further information in the regulations concerning business expenses.²⁹⁵

⁵ The signatory authorizations for business expenses are based on Art. 25 et seq. Expenses are reimbursed via ETHIS.

Art. 139 Reimbursement of expenses for purchases

¹ Employees can advance amounts on purchases under CHF 10,000 if they:

- a. have the corresponding signatory authorization for purchases;
- b. do not have a signatory authorization, but have agreed the expenditure with a signatory authorization.

²⁹² SR 172.220.113.

²⁹³ SR 172.220.113.43.

²⁹⁴ Amendment effective as of 1 January 2025.

²⁹⁵ RSETHZ 245.3.

² The reimbursement of such expenditure is approved in accordance with the rules governing signatory authorizations for procurement transactions in accordance with Art. 25 et seq. and is carried out via ETHIS.

Art. 140 Reasonableness and checks

¹ Expenses are reimbursed by ETH Zurich within the meaning of Art. 44, para. 3 of the ETH Domain Personnel Ordinance in accordance with the criteria of reasonableness, economy, expenditure of time and ecology.

² The approval of an expense reimbursement acts as confirmation that the expenses are economically necessary and are in the interests of ETH Zurich, that they comply with the budget, and that they have been matched against the relevant receipts.

³ Only expenses that have actually been incurred will be reimbursed; this is subject to presentation of the relevant documentation (paper or electronic receipts).

Section 2: Credit Cards

Art. 141 Principles

¹ ETH Zurich offers its employees corporate credit cards to be used for business purposes.

² The use of other business credit cards is not permitted.

³ The use of private credit cards for business expenses is permitted.

Art. 142 Obtaining a corporate credit card

¹ A corporate credit card can be requested from the Procurement and Export Services department. The request must be signed by the intended cardholder and the Budget Officer.²⁹⁶

² The Procurement und Export Services department takes a decision on the application.²⁹⁷

³ By using the corporate credit card, the card holder accepts the general terms and conditions of use of the card issuer as well as the ETH Zurich Regulations concerning Business Expenses.

⁴ The Budget Officer may entrust his employees with the credit card in order to carry out remote transactions (e-commerce), to the extent this is permitted under these Regulations. However, in such cases she/he continues to be responsible to the use of his credit card.

⁵ The Budget Officer is liable for all amounts charged to the corporate credit card of his responsibility centre. By signing the card application, she/he confirms that the necessary funds are available to pay the credit card bill on time.

²⁹⁶ Amendment effective as of 1 January 2025.

²⁹⁷ Amendment effective as of 1 January 2025.

Art. 143 Use of the corporate credit card

¹ The corporate credit card may only be used for business expenses in accordance with Art. 140 and for purchases below CHF 10,000 where it is not possible to pay on account.

² The ATM cash withdrawal function is not available.

³ The corporate credit card may not be used for:

- a. Purchases of equipment that must be inventoried and consumable supplies with a value of over CHF 10,000. If it is impossible to avoid using the credit card for purchases above this threshold, the Purchasing Coordination Office must be consulted in advance;
- b. Purchases of IT supplies with a value from CHF 10,000. If it is impossible to avoid using the credit card for purchases above this threshold, the IT Services department must be consulted in advance.

Art. 144 Reimbursement

¹ The credit card statement must be processed and approved for posting within 15 working days²⁹⁸ with the corresponding receipts.

² The approval procedure for the credit card statement is based on the requirements under Art. 25 et seq. for purchases and business expenses.

Art. 145 Spending limit

¹ The spending limit per card and month is limited to CHF 10,000. A justified increase for a limited period of time to a maximum of CHF 50,000 may be requested through the Procurement und Export Services department.²⁹⁹

² The application must be signed by the card holder and the Budget Officer.

Art. 146 Liability in the event of loss or theft

¹ In principle, corporate credit cards are to be treated in the same way as cash. The group of card users is to be kept to a minimum.

² In order to avoid the misuse of lost/stolen corporate credit cards, their loss/theft must immediately be reported to the credit card issuer.

³ Subject to the duty of care set out in para. 2, the liability of the card holder is limited in accordance with the contractual terms. Otherwise the card holder is fully liable for the misuse of the credit card and the costs arising from this.

²⁹⁸ Amendment to practice effective as of 1 January 2022.

²⁹⁹ Amendment effective as of 1 January 2025.

Art. 147 Departure of card holder

¹ Upon termination of employment, entry into emeritus status, early retirement in accordance with Art. 104 et seq. or standard retirement of the card holder, the corporate credit card must be returned to the Procurement und Export Services department unrequested, one month before the employee leaves ETH Zurich together with an appropriate notation, and for security reasons, cut into two pieces.³⁰⁰

² The liability of the card holder extends to all transactions performed with the corporate credit card, even if the charges are not booked until after the card holder has left ETH Zurich and returned the card.

Art. 148 AirPlus Company Account

¹ The AirPlus Company Account, which is primarily used to book flights as well as in the SBB Ticket Shop, is available at the responsibility centre level.

² The application for an AirPlus Company Account is signed by the Budget Officer. She/He is liable for all bookings made.

³ The spending limit per AirPlus Company Account and month is limited to CHF 20,000.

Art. 149 Petty cash

¹ In principle, smaller business expenses should be processed via the expenses process described in Art. 138 et seq. or using the corporate credit card in accordance with Art. 143 et seq.

² In cases where this is not possible, the Budget Officer may apply to the Accounting department for a cash advance of up to CHF 1,000.

³ In justified cases, the Accounting department may approve a higher cash advance.

⁴ In other respects, the Directives on cash transactions at ETH Zurich apply.³⁰¹

Chapter 14: Archiving

Art. 150 Form of archiving

Legal and financially relevant documents are archived electronically or physically.

Art. 151 Archiving of legal documents in the Executive Board archive and the university archive

¹ The President, the remaining Executive Board members, the service departments, the academic departments, and the non-departmental teaching and research facilities are obliged, in accordance with Art. 61 OO, to archive all contracts, legal acts, deeds (e.g., foundation

³⁰⁰ Amendment effective as of 1 January 2025.

³⁰¹ RSETHZ 245.2.

statutes), declarations of intentions, memorandums of understanding, and other documents of legal importance for ETH Zurich for the statutory period of ten years.

² There is an Executive Board archive, which is overseen by the Secretary General. The Directive on the Archiving of Documents at ETH Zurich applies with regard to archiving.³⁰²

³ The university archive of ETH Zurich is managed by the ETH Library in accordance with the applicable provisions.

Art. 152 Archiving of financially relevant documents and records in ETHIS

¹ Documents relating to financially relevant transactions are archived electronically and assigned to the relevant cost centre/SAP project. Specifically, this applies to:

- a. Contracts in the area of research in accordance with the Research Contract Guidelines;
- b. Budget agreements;
- c. Financial reports to donors.

² All accounting records that pass through the Accounting department are archived electronically.

³ Documents and records are archived for at least the statutory period of ten years.

⁴ All documents and records relating to procurement (incl. documents relating to public tenders) must be archived for a period of ten years. For purchases over CHF 10,000 (incl. VAT), the procurement office is responsible for archiving.

⁵ In other respects, the rules on archiving business records in the Accounting Manual for the ETH Domain apply.

Chapter 15: Cooperation with other institutions

Art. 153 Cooperation with other universities or research institutions

¹ Based on ETH Act, Art. 3, ETH Zurich cooperates with other Swiss or foreign universities or research institutions (e.g. ETH Domain research institutions, Max Planck Society) and together with them operate joint technology platforms, institutes or other centres. In the area of university medicine, this cooperation also includes hospitals.

² ETH Zurich's cooperation with other institutions within the scope of national research projects (e.g. NCCR) is subject to the corresponding statutory regulations.

³ The joint facilities consist of non-departmental teaching and research facilities including technology platforms in accordance with OO, Art. 61, or joint institutes (e.g. IBT, INI) or competence centres.

⁴ Unless otherwise agreed with the partner institutions, the joint facilities do not have a legal personality. They are usually set up as ordinary partnerships in accordance with Art. 530f CO. From an administrative perspective, they are either embedded in the structure of an academic department (joint institutes and competence centres) or directly report to an Executive Board member (non-departmental teaching and research facilities).

³⁰² Directive on the Archiving of Documents at ETH Zurich (RSETHZ 210).

⁵ In fulfilling its duties under ETH Act, Art. 3a and 11, ETH Domain Personnel Ordinance, ETH Zurich may operate sports, childcare and seminar facilities etc. together with other universities, specifically the University of Zurich, and for this purpose establish associations and foundations (e.g. ASVZ, Kikri foundation, Monte Verità foundation).³⁰³

Art. 154 Framework terms and conditions for joint facilities with other universities and research institutions

¹ The activities, financing and reporting for joint facilities are to be contractually established in accordance with Art. 153, para. 3 et seq. This is subject to the regulations set out in the Guidelines for Competence Centres³⁰⁴.

² Specifically, the following points must be regulated:

- a. Purpose, activities and duration of the joint facility;
- b. Nature and amount of the contributions expected from the participating partners, including in-kind resources in terms of space made available, IT infrastructure, personnel and any supplemental services;
- c. Signatory authorizations or reference to the relevant policies and regulations of the participating partner institutions;
- d. Location of the business unit;
- e. Accounting standards to be applied;
- f. Responsibility for managing resources;
- g. Utilisation of jointly raised third-party resources;
- h. Liability;
- i. Ownership and right to exploit intellectual property.

³ The organisational structure, accountability obligations and quality assurance of the projects carried out by the joint facility are to be regulated in rules of procedure/partnership agreement, which are to be approved by the Executive Board.

⁴ If the personnel for the joint facilities are hired by ETH Zurich, the provisions of Art. 38 et seq. of these Regulations apply. In principle, the administrative/technical personnel are employed at the institution which leads the business unit and has the “lead”.

⁵ The responsibilities for concluding these agreements are based on the signature rules contained in these Regulations.

⁶ Prior to concluding the agreement, it is to be presented to the Legal Office of ETH Zurich for examination. The Legal Office ensures that the finance department is involved at an early stage with regard to financial flows, and the IP & Licensing Group with regard to intellectual property.³⁰⁵

³⁰³ See Directives of the ETH Board concerning investments in companies in the ETH Domain (RSETHZ 440).

³⁰⁴ RSETHZ 419.

³⁰⁵ Amendment effective as of 1 January 2025.

Art. 155 Cooperation with related institutions

¹ Institutions related to ETH include associations, cooperatives, public limited companies or foundations of ETH Zurich, specifically:

- a. ETH Zurich Foundation;
- b. ETH Store AG;
- c. ASVZ;
- d. ETH Alumni;
- e. VSETH;
- f. AVETH.

² The cooperation is usually governed in a service or performance agreement.

³ Insofar as ETH is invested in the institutions, they are subject to investment monitoring.³⁰⁶

Art. 156 Cooperation with catering companies and retailers

¹ Based on ETH Domain Personnel Ordinance, Art. 46, ETH Zurich must provide its employees with catering options. To do so, it works together with catering companies (e.g. ZFV Unternehmungen, SV Group) and retailers (e.g. Coop). The Catering Regulations of ETH Zurich³⁰⁷ govern the objectives, responsibilities and processes related to setting up and operating catering and retailing operations.

² ETH Zurich provides these companies with areas, infrastructure etc. in return for a fee depending on the type of contract.

³ The Procurement und Export Services department is responsible for all contractual and financial relationships with these companies;³⁰⁸ specifically, the operating contracts with them govern the following points:

- a. Catering offering with pricing structure;
- b. Opening hours;
- c. Guest identification;
- d. Quality management;
- e. Financial management process (budgeting, controlling);
- f. Cost accruals for facility management.

Art. 157 Managing business units

¹ ETH Zurich may operate business units for national and international scientific, library or other university-specific networks and commissions (e.g. Geotechnical Commission).

² This service is usually offered for a limited duration and is governed in a contract. The contractual agreement must be approved in advance by the Executive Board and the affected units must be informed.

³ The business unit is usually assigned to an Executive Board domain and constitutes its own responsibility centre.

³⁰⁶ Directives of the ETH Board concerning investments in companies in the ETH Domain (RSETHZ 440).

³⁰⁷ RSETHZ 205.1.

³⁰⁸ Amendment effective as of 1 January 2025.

⁴ The financial resources for the business unit are administered by ETH Zurich in a current account and is managed separately from the budget of the responsible Executive Board domain/responsibility centre.

Chapter 16: Final provisions

Art. 158 Sanctions

Any breaches of the provisions of these Financial Regulations represent a breach of obligations under employment law which may result in consequences under employee law.³⁰⁹

Art. 159 Transitional provisions

*Revoked.*³¹⁰

Art. 160 Legal provisions

¹ Directives, rules and regulations to which reference is made in these Regulations can be found in the law collection of the ETH Zurich (RSETHZ) and the systematic collection of federal legislation (SR)³¹¹ in their respective current versions.

² In other respects, the following provisions are specifically relevant for ETH Zurich in the area of finance:

- a. ETH Act of 4 October 1991 (ETH-Gesetz; SR 414.110);
- b. Art. 61 of the Federal Law concerning the Federal Budget of 7 October 2005 (Bundesgesetz über den eidgenössischen Finanzhaushalt; SR 611.0);
- c. Ordinance of the ETH Domain of 19 November 2003 (Verordnung ETH-Bereich; SR 14.110.3);
- d. Organisational Ordinance of ETH Zurich of 16 December 2003 (Organisationsverordnung ETH Zürich; RSETHZ 201.21);
- e. Ordinance on Finance and Accounting in the ETH Domain of 5 December 2014 (Verordnung über das Finanz- und Rechnungswesen des ETH-Bereichs; SR 414.123);
- f. Accounting Manual for the ETH Domain of 1 January 2015 (Rechnungslegungshandbuch für den ETH-Bereich);
- g. Ordinance of the ETH Board on Intangible Assets of the ETH Domain of 9 July 2014 (Verordnung des ETH-Rates über die Immaterialgüter im ETH-Bereich; SR 414.172);
- h. Ordinance on Federal Management of Real Estate and Logistics of 5 December 2008 (Verordnung über das Immobilienmanagement und die Logistik des Bundes VILB; SR 172.010.21);
- i. Directive on Real Estate Management in the Domain of the Federal Institutes of Technology of 1 January 2016 (Weisung über das Immobilienmanagement im Bereich der Eidg. Technischen Hochschulen; RSETHZ 120.5);

³⁰⁹ ETH Domain Personnel Ordinance (SR 172.220.113), Art. 58a; Regulations governing Professorial Staff (SR 172.220.113.40), Art. 36.

³¹⁰ Amendment effective as of 1 January 2025.

³¹¹ <https://www.admin.ch/gov/en/start/federal-law.html>; www.rechtssammlung.ethz.ch.

- j. Ordinance of the ETH Board concerning the Reimbursement of Expenditures in the ETH Domain of 11 April 2002 (Verordnung des ETH-Rates über den Ersatz von Auslagen im ETH-Bereich; SR 172.220.113.43);
- k. Fee Ordinance of the ETH Domain of 31 May 1995 (Gebührenverordnung ETH Bereich; SR 414.131.7);
- l. Directive of the ETH Board on Risk Management at ETH and at the Research Institutes of 4 July 2006 (Weisung des ETH-Rates über das Risikomanagement der ETH und der Forschungsanstalten; RSETHZ 126);
- m. Investment guidelines of the ETH Board of 14 July 2021 (Anlagerichtlinien des ETH-Rates; RSETHZ 120.4);
- n. Treasury Regulations of ETH Zurich of 15 August 2022 (Tresoreriereglement der ETH Zürich; RSETHZ 245.8);
- o. Regulations on the Organisational Database of ETH Zurich of 1 January 2019 (Reglement für die Organisationsdatenbank der ETH Zürich; RSETHZ 201.022);
- p. Internal Service Charges Directive of 1 January 2019 (Weisung zur internen Leistungsverrechnung; RSETHZ 245.11).

Art. 161 Entry into force

These Regulations enter into force on 1 January 2019 and replace the regulations dated 28 September 2005.

2 October 2018

The President: Lino Guzzella

Appendix

Appendix 1: Special signatory authorizations

Special signatory authorizations differ from the standard signatory authorizations in accordance with Chapter 3.

1.1 Domain of the President

Office of the President

Obligations	Sole signatory authorization	Deputy
Special payments from the Special Management Reserve of the President	President	-

Office for Faculty Affairs

Obligations	Sole signatory authorization	Deputy
Appointment offers (letter) incl. start-up financing	President	Rector

1.2 Domain of the Rector

No special signatory authorizations.

1.3 Domain of the Vice President for Research

Office of Research

Obligations	Limit in CHF	Authorized signatory		Deputy	
		Sole	Joint	Sole	Joint
Granting of budgets from the programmes for the internal advancement of research	up to CHF 50,000		Scientific coordinator		Deputy
	50,000 - 500,000	VPR			

CSCS: *Revoked.*³¹²

1.4 Domain of the Vice President for Knowledge Transfer and Corporate Relations

No special signatory authorizations.

1.5 Domain of the Vice President for Finance and Controlling

Accounting Departement

Abbreviations: Ac Accounting; FiAc Financial accounting; SLAc Subledger accounting; ARAc Accounts receivable accounting.

Obligations	Joint signatories
VAT accounting and invoices from the Federal Tax Administration ³¹³	Head Ac + Head FiAc section
Opening bank and post-office accounts	Head Ac + Head FiAc section
Payment transactions (ordering money, endorsing cheques)	Head SLAc + ARAc administrator Head ARAc + SLAc administrator
Payment transactions (initiating payments)	SLAc (section head or administrator) + FiAc (section head or administrator)

³¹² Amendment effective as of 1 January 2022.

³¹³ Amendment effective as of 1 January 2022.

Obligations	Joint signatories
Payments and securities transactions in relation to asset management mandates	Head Ac + Head FiAc section
Annual liquidity planning, Federal financial contribution and investment loans (construction, FBL)	VPFC + Head Ac
Fixed-term deposits with the Federal government (max. 12 months)	Head Ac + Treasury controller
Investment of third-party resources in the market (incl. issuance of asset management mandates)	VPFC + Head Ac
Payment approval of monthly collective Viseca invoice	Head Ac + Head FiAc section or Head Ac + Head SLAc section
FBL annual financial statements for attention of SFAO and FFA	VPFC + Head Ac
Payment release for levies to the federal government (e.g. transfer of use of real estate, income from energy sales) ³¹⁴	VPFC + Head Ac ³¹⁵
Loan deferrals (co-financing) of third-party real-estate resources between ETH and FBL	VPFC + VPIN

Procurement and Export Services department³¹⁶

Obligations	Signatory authorizations
Deciding on damage coverage and financial claim settlements within the framework of risk management concerning uninsured losses or damages	Limits as per standard signatory authorizations according to Art. 6f and Chap. 3 of these regulations ³¹⁷
Issuing cover notes for uninsured risks	

³¹⁴ Amendment effective as of 1 January 2025.

³¹⁵ Amendment effective as of 1 January 2022.

³¹⁶ Amendment effective as of 1 January 2025.

³¹⁷ Amendment effective as of 1 January 2025.

1.6 Domain of the Vice President for Infrastructure

Real Estate department

Obligations	Limit in CHF	Joint signatories
1. Construction planning: Project approval/change for planning/project planning and realisation of construction projects		
a. Approval of loan application for planning and project planning	up to 100,000	Project manager (Budget Manager) + Head of section (Budget Officer)
	over 100,000 up to 1 million	Head of section (Budget Manager) + Head of Real Estate (Head of Department)
	over 1 million	Head of Real Estate (Head of Department) + VPIN
b. Release of overall project costs	up to 100,000	Project manager (Budget Manager) + Head of section (Budget Officer)
	over 100,000 up to 1 million	Head of section (Budget Officer) + Head of Real Estate (Head of Department)
	over 1 million up to 10 million	Head of Real Estate (Head of Department) + VPIN
	over 10 million	VPIN + Executive Board resolution
c. Release with investment loan (AA credit category)	over 3 million	Executive Board resolution + ETH Board resolution
2. Carrying out construction: Resolution to grant funds and order for planning, project planning and implementation of construction projects		
a. Deliveries and services	over 10,000 up to 200,000	Project manager (Budget Manager) + Head of section (Budget Officer)
	over 200,000 up to 2 million	Head of section (Budget Officer) + Head of Real Estate (Head of Department)
	over 2 million	Head of Real Estate (Head of Department) + VPIN
b. Construction work	over 10,000 up to 1 million	Project manager (Budget Manager) + Head of section (Budget Officer)
	over 1 million up to 5 million	Head of section (Budget Officer) + Head of Real Estate (Head of Department)
	over 5 million	Head of Real Estate (Head of Department) + VPIN
3. Payments within the framework of approved projects as per point 1		

Obligations	Limit in CHF	Joint signatories
	over 10,000 up to 500,000	Project manager (Budget Manager) + Head of section (Budget Officer)
	over 500,000 up to 5 million	Head of section (Budget Officer) + Head of Real Estate (Head of Department)
	over 5 million	Head of Real Estate (Head of Department) + VPIN
4. Concluding rental contracts		
Rental agreements are generally concluded for a fixed term. The rental amount for one year is decisive for the approval limit. Approval of the continuing obligation includes approval of the contractual payments. ³¹⁸	up to 50,000 p.a. ³¹⁹	Head of section Portfoliomanagement (Budget Officer) + Head of Real Estate (Head of Department)
	up to 500,000 p.a.	Head of Real Estate (Head of Department) + VPIN
	over 500,000 p.a.	VPIN + Head of Real Estate (Head of Department) ³²⁰ following advance Executive Board resolution
	over 2 million p.a.	VPIN + Head of Real Estate (Head of Department) ³²¹ following advance Executive Board resolution + ETH Board resolution

Facility Services department: *Revoked.* ³²²

IT Services department: *Revoked.* ³²³

ETH Library: No Executive Board decision is required for procurements or periodic payments within the framework of existing publishing contracts. The corresponding approval is given as a lump sum via the budget letter.

³¹⁸ Amendment effective as of 1 January 2025.

³¹⁹ Amendment effective as of 1 January 2022.

³²⁰ Amendment effective as of 1 January 2022.

³²¹ Amendment effective as of 1 January 2022.

³²² Amendment effective as of 1 January 2022.

³²³ Amendment effective as of 1 January 2022.

1.7 Domain of the Vice President for Personnel Development and Leadership

HR Operations and HR Consulting departments³²⁴

Obligations (general ledger account)	Joint signatories
Old-age and survivors' pension (AHV)/Unemployment insurance (ALV)/Invalidity insurance (IV)/Loss of earning insurance (EO)	each Head HR Operations or Head HR Consulting jointly with Dep. Head HR Operations or HR Consulting ³²⁵ (Contracts and agreements under the specified obligations; ongoing payments are signed on a sole signatory basis by the Head of Payroll or his deputy.)
Publica, Swiss Federal pension fund	
Basel risk insurance	
Swiss Accident Insurance Fund (SUVA)	
Voluntary supplementary accident insurance AXA Winterthur	
Withholding tax	
Benefits in connection with social compensation plans	
Payment transactions with the Swiss Federal Finance Administration (FFA)	

1.8 Strategical Focus Areas (SFA) with leadership at ETH Zurich

The following parties have joint signatory authorizations for financial transactions over CHF 500,000 within the framework of projects approved by the Executive Committee of the SFA: the Executive Board member responsible for the SFA and the Executive Director of the SFA.

³²⁴ Amendment effective as of 1 January 2022.

³²⁵ Amendment effective as of 1 January 2025.

Appendix 2: Procurement offices

Procurement office	Materials group	Goods and services
Real Estate department	Buildings	Building planning and project planning as well as all services in connection with preliminary clarifications (feasibility studies, expert reports, competitions, tests, designing preliminary projects and execution projects, guarantee acceptances, occupation planning, fees, external consultancy fees etc.) as regards a possible implementation of construction projects or real estate purchases.
		Construction services orders as well as all services (incl. external consultancy services, relocation services, corporate services) in connection with the implementation of new build and repair projects involving conversion and expansion measures, occupation changes, security precautions, device connections, building signage, locking systems, universal building wiring and dismantling ETH's own real estate, Federal real estate and rental property.
	Furniture and equipment	ETH standard furniture (office, laboratory), non-standard furniture, relocations, conversions and repairs of furniture
		Construction delivery orders; operating equipment (BKP 3; user-specific expansion for laboratory, workshop and warehouse equipment / BKP 9: electric, air-conditioning, cooling plants, lighting fixtures, etc.)
	Rent and lease	Rent for long-term office, teaching, workshop, laboratory, warehouse and residential premises, garage and parking lot rentals, leases
Engineering and Systems department ³²⁶	Supply media	Electricity, natural gas, heating oil, fuels, drinking and waste water, district heat
Facility Services	Operation and maintenance of buildings	Maintenance on structures (doors, windows, locking systems, etc.), technical equipment (heating, ventilation, air-conditioning, cooling, sanitary, electricity, etc.) as well as associated spare materials and consumables

³²⁶ Amendment effective as of 1 January 2022.

Procurement office	Materials group	Goods and services
department ³²⁷		Cleaning and caretaking in buildings and outdoor facilities (gardening and landscaping, snow clearing) as well as associated consumables
		Repairs and minor replacements on structures (doors, windows, locking systems, etc.), technical equipment (heating, ventilation, air-conditioning, cooling, sanitary, electricity, etc.) and outdoor facilities (paths, green areas, etc.) as well as associated spare materials and consumables
		Engineering services in connection with building management for the maintenance and repair of existing equipment (heating, ventilation, air-conditioning, cooling, sanitary, electricity, building automation, etc.)
		Waste disposal services for refuse operations
ETH Library	Information media	Electronic and printed books and magazines, series, congress literature, research reports, bibliographic databases, full-text databases, topographical, geological and subject-based maps, maps, photos, slides, audio files, drawings, antique books, autographs
IT Services department	ICT goods and services	ICT hardware (systems, monitors, PC components, network components, housings, fans, boards, memories, peripheral devices, consumables)
		ICT software (officeware, science, system, tools)
		Maintenance and repairs of hardware and software
		ICT services (incl. temporary staff placement)
		Audio visual devices (film and video cameras, video players and recorders, slide, film and video projectors, TV sets)
		Mobile and telecommunications (hardware, software, installation, maintenance, repair and other services, subscription plans and fee agreements for data and voice communication)
		Scanners, printers and multifunctional devices (incl. toner)
Procurement and Export Services	Scientific goods and services	Software upgrades, maintenance, servicing, support and licenses for the above goods
		Maintenance and repair for the above goods
		Scientific services (analyses, studies etc.)

³²⁷ Amendment effective as of 1 January 2022.

Procurement office	Materials group	Goods and services
department ³²⁸	Laboratory requirements	Biological preparations, chemicals (reagents, radioactive and other isotopes, solvents, fuels) and laboratory goods (glass, pipettes, gloves), laboratory animals, gases
	Raw materials, semi-finished and finished goods	Raw materials, minerals
		Small mechanical parts, standard parts, electronics
	Travel and business	Air travel, rental cars, hotels and corporate credit cards
	Office supplies ³²⁹	ETH standard stationery and non-standard stationery, house service material, gift wrapping, cards, ZVV tickets, catering
		Graphic consulting, design, print, addressing, packaging and mailing of printed matter; posters, canvas print, badge print, nameplates, large format scanning, digital print / further processing, business cards, message cards, parcel labels, envelopes; services from external partners
		Various postal services (letters, parcels, express and urgent mailings, book mailing), stamps
	Other goods and services ³³⁰	National and international transport, insurances, corporate consulting services, vehicles, goods for workshops and carpentry, animal feed, goods and services for plant cultivation, veterinary services, special waste, security services, passenger transport, trade fair and exhibition services, marketing, advertising and publicity services, goods and services in connection with personnel recruitment (electronic and printed job advertisements, personnel consultancy and placement services), education and further training services, sporting goods, publication services for scientific contributions, marketing and advertising goods with the ETH logo, gastronomy and retail business, sports facilities and technical literature for students and employees as well as other goods and services procurement

³²⁸ Amendment effective as of 1 January 2025.

³²⁹ Executive Board decision of 8 December 2015; effective as of 1 January 2016.

³³⁰ Amendment effective as of 1 January 2022.

Appendix 3: Transitional regulation for reserve transfers, limited until 30.5.2025**Art. 96 Purpose and management**

⁴ No costs are booked directly to the PSP element of the reserve.

Art. 98a Reserve deferral

¹ Reserve deferrals are permitted in the following cases

- a. Transfer of the reserve of an area of responsibility to the reserve of the department or vice versa (only within the same department);
- b. Establishment of a project with a budget from the reserve;
- c. Transfer of reserves to the school management.

² Approval is granted, regardless of the amount,

- a. for reserve transfers during the year by the Budget Officer of the sending responsibility centre;
- b. in the case of reserve adjustments as part of the annual accounts, by the Head of Department.

³ The Accounting Department informs the Vice President for Finance and Controlling of reserve shifts of CHF 500,000 or more.