This document is an English translation of the “Finanzreglement der ETH Zürich”.

English is not an official language of the Swiss confederation. This translation is provided for information purposes only and has no legal force.

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1 The masculine gender is used in these regulations merely for practical reasons; masculine references apply to members of both sexes equally.

2 In effect since 1 January 2016 incorporating changes based on the revised ETH Zurich Organization Ordinance of 1 October 2008 (version as of 1 January, 2016)
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Appendix 1: Rules regarding signature authorization applicable for Staff and Support Offices of the Executive Board domains for special transactions.

Appendix 2: Procurement offices for goods and services
The President of the ETH Zurich,

on the basis of art. 6 para. 2 of the Ordinance concerning the Organization of the Swiss Federal Institute of Technology in Zurich (‘Organisationsverordnung der ETH Zürich’) of 16 December 2003

issues the following regulations:

Chapter 1: Principles

Art. 1 Range of application

1 The present Financial Regulations govern the financial processes and responsibilities at the ETH Zurich, including but not limited to the acceptance, management, and use of all financial resources to which the ETH Zurich is entitled, regardless of their origin.

2 Subject to these Financial Regulations are all organizational units listed in the Organizational Ordinance of the ETH Zurich and pertaining to the financial consolidation group of the ETH Zurich, as well as their employees.

3 The Financial Regulations include all transactions and legal acts with financial consequences that are undertaken in the name of, for the account of and in the ultimate responsibility of the ETH Zurich in relation to third parties and among parties within the ETH Zurich.

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

5 The principles established in these Financial Regulations are applicable to all types of financial resources. Where individual specific ordinances are applicable for certain types of resources, they are explicitly stated in these Regulations.

Art. 2 Purpose

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

2 These regulations assign definite tasks, competencies and responsibilities to designated persons having particular functions regarding financial matters within the ETH Zurich (‘functionaries’). These regulations are drawn up to ensure proper procedures, decision-making and control processes in financial matters and thus provide a comprehensible framework to employees at all levels for dealing with the financial resources of ETH Zurich which are entrusted to them.

Art. 3 Principles

The ETH Zurich shall be guided in its financial conduct by the following basic principles:

a. Compliance with due diligence and legal requirements: Individual business transactions are to be processed in compliance with the applicable rules in a transparent, clearly defined and unequivocal manner, and shall notably reflect the actual event

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3 RSETHZ 201.021
4 RSETHZ 201.021
5 Art. 34c Swiss Federal Law on the Swiss Federal Institutes of Technology (ETH Law) of 4 October 1991 (SR 414.110)
6 Cf. Art. 124 para 2
and circumstances in an attestable manner. Business transactions of the same kind shall be treated by the same standards at the ETH Zurich;

b. **Economical, effective, and sustainable handling of the** resources entrusted to the university, regardless of the source;

c. **Accountability**: The individual organizational entities and their respective functionaries manage the resources entrusted to them within the framework of the applicable regulations and ordinances on a self-dependent and entrepreneurial basis; in return, they must be able to render an account of their actions;

d. **Tasks, competencies and responsibilities** in financial matters are gradually designated across the entire institution in a comprehensive and definite manner;

e. **Internal control systems adapted to the degree of risk**: The critical determinative for the design of financial regulations regarding qualified procedures for processing individual business transactions and the monitoring of compliance therewith shall be the underlying risk level. For particularly sensitive transactions, special control procedures shall be applicable (‘checks and balances’). The ETH Zurich will, as a matter of principle, not enter into any obligations involving incalculable financial risks.

f. **Ethical code of conduct**: The ETH Zurich expects a culture of responsibility and integrity in the handling of all funds and assets entrusted to it by its employees. No employee may use his position as a representative of the ETH Zurich for personal financial gain or any unlawful financial transactions. The ETH Zurich is obligated to investigate every specific suspicion of improper behavior in the handling of the financial resources of the university.

**Art. 4: Definition of terms specific to the present regulations**

In these regulations, the following terms have the following meanings:

a. **Persons responsible for an organizational area**: Heads of Academic departments (‘department heads’), heads of non-departmental teaching and research facilities and heads of Administrative departments who, as functionaries within the meaning of the Financial Regulations, bear – alongside with their role as individual budget officers – the overall responsibility in financial matters for the respective academic department, non-departmental entity or Administrative department.

b. **Business expenses**: Expenses of employees of the ETH Zurich which are incurred as a result of activity required by their employment (including job-related travel and entertainment expenses and other allowances).

c. **Budget officer**: Role which a functionary of the ETH Zurich exercises with definite tasks, competencies and responsibilities regarding the handling of resources entrusted to his area of responsibility (usually designated by a financial centre) for the funds assigned to his authority.

d. **Financial centre**: An accounting entity which collects all revenues and expenses (incl. capital investments) attributed to a specific area of responsibility (e.g., a professorship). Financial centres are formally maintained by means of an identification number (‘Leitzahl’) in the organization database of the ETH Zurich.

e. **Fund**: A structure used at the ETH Zurich for the internal operational processing of financial transactions; comparable to an “account.”

f. **Fund holder**: Any person at the ETH Zurich who is authorized to manage one or more funds established in his name.
g. **Functionary**: Any designated person at the ETH Zurich, who - within the meaning of the Financial Regulations - is entrusted with specific tasks, competencies and responsibilities regarding financial matters of the ETH Zurich.

k. **Basic financing**: Financial resources that are allocated by the President of the ETH Zurich to the academic departments and to the Executive Board domains in order to fulfil their basic mandate in teaching and research or for the rendering of services and for infrastructural measures.

l. **Portfolio responsibility**: Role which encompasses the tasks, competencies and responsibilities of the members of the Executive Board in connection with the supplemental financial resources allocated by the President for portfolio-specific tasks of their domain.

m. **Special fund**: A structure used at the ETH Zurich for the internal operational processing of contributions received from donors.

n. **Supplemental financing**: Financial resources that are allocated by the President of the ETH Zurich to an Executive Board member for the financing of portfolio-specific projects of limited duration in teaching, research and infrastructure which extend beyond the basic financing. It also encompasses financial means which the President himself directly grants – outside of the basic financing - for projects of limited duration in teaching, research and infrastructure (e.g. start-up financing for professorships).

o. **Contributions**: Collective term for endowments, inheritances and legacies received from donors.

Chapter 2: Tasks, competencies and responsibilities ("financial governance")

Section 1 Supervisory bodies, President, Executive Board and CFO

Art. 5 Supervisory bodies

The ETH Zürich is accountable to the ETH Board for its financial conduct.

Art. 6 President

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

2. He decides on the budget and allocates the financial resources.

3. He may delegate certain financial competencies to subordinate functionaries or bodies.

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

5. In the case of disagreement as to distribution of resources and enforcement of measures in the event of overspending, the President has the final say.

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7 ETH Zurich Code of Conduct on dealing with contributions (RSETHZ 245.9)
8 Art. 2 Ordinance of the ETH Board concerning Accounting of the ETH domain of 2 May 2004 (SR 414.123)
9 Art. 5 para. 1 OV (Organizational ordinance)
10 Art. 6 para 1 OV
11 In accordance with Art. 10 para. 4 Rules of Procedure of the Executive Board of 10 August 2004 (RSETHZ 202.3)
Art. 7 Executive Board

The Executive Board (‘Schulleitung’) as a body has the following tasks, competencies and responsibilities:

a. It approves in accordance with Art. 69 para. 1 letter f the granting of financial resources for supplemental financing and financially binding transactions in excess of CHF 500,000 to the extent that this approval has not already been given upon the initial allocation of such resources. Not included in this are procurements out of funds that have been previously granted for start-up financing;

b. It decides in accordance with Art. 26 whether to accept or decline inheritances and legacies – usually independent of the amount involved – as well as of endowments and sponsoring contributions in excess of CHF 500,000.

c. In the case of designated contributions, it issues the necessary rules and regulations;

d. abrogated 12

Art. 8 Members of the Executive Board

1 The individual members of the Executive Board, within the duties specific to the portfolios assigned to them and with regard to organizational units reporting to them, have the following specific tasks, competencies and responsibilities:

a. They decide on the use of the resources which are available for their Executive Board domain and grant financial resources:
   i. for basic financing (and usually for supplemental financing) of the administrative departments which are administratively assigned to them, based on a performance agreement approved by the Executive Board
   ii. for basic financing and usually for supplemental financing of the non-departmental teaching and research facilities which are administratively assigned to them;
   iii. for supplemental financing concerning the duties specific to the portfolio assigned to them in accordance with the ETH Zurich Organization Ordinance;
   iv. for the staff and support offices directly reporting to them.

b. In the framework of the provisions of these Financial Regulations, they regulate the application procedures for the granting of the portfolio-specific supplemental financing assigned to them and are responsible for monitoring the proper use of these resources during the agreed term. For this purpose, they may demand corresponding project or financial reports and, at the end of the agreed term, initiate the reimbursement of unused financial resources.

c. They may take the enforcement measures as described in Art. 51 of these Regulations;

d. They are budget officers in accordance with Art. 13 for the funds assigned directly to them or to their staff and support offices, and have the associated tasks, competencies and responsibilities;

12 Version as of 20 January 2009, in effect since 1 January 2009
13 RSETHZ 201.021
e. They monitor and sign for the attention of the Accounting Department the annual financial statements for the funds assigned directly to them or to their staff and support offices;

f. They, in Appendix 1, establish the signature powers with respect to legal obligations entailing financial consequences for their personal employees and staff and support offices directly reporting to them as well as for special business transactions in their domain;

g. They are responsible for the examination and approval of the applications for reimbursement of business expenses of their staff and support offices and personal employees;

h. In accordance with Art. 26 para. 3, they decide whether to accept or decline endowments and sponsoring contributions between CHF 50,000 and CHF 500,000;

i. They decide on the granting of resources from the special funds assigned to their authority;

k. They approve legal transactions having financial consequences with third parties which are part of their duties within the portfolio assigned to them;

l. They are accountable to the President for the proper use of all financial resources assigned to them within the meaning of Art. 6 para. 1 letter a OV;

m. They have the authority to draw on funds and/or the signature power provided in accordance with Art. 65 et seq. and/or Appendix 1 of these Regulations.

n. They determine the budget coordinator according to Art. 17.

2 The members of the Executive Board represent each other mutually in accordance with Art. 5 of the Rules of Procedure of the Executive Board of 10 August 2004.

**Art. 9 Vice President of Finance and Controlling**

The Vice President Finance and Controlling is the Chief Financial Officer (CFO) of ETH Zurich. In this function, he specifically has the following tasks, competencies and responsibilities, specified in Art. 11a, para. 3 OV:

a. He is responsible for creating transparency with regard to the financial situation (financial reporting) and to the proper use of resources (controlling) of the ETH Zurich and its subunits;

b. He ensures high-quality and timely financial reporting for internal and external use in accordance with the regulatory requirements applying for the ETH Zurich as well as with recognized university management standards;

c. He is responsible for financial and capital management (including tax and insurance issues, with the exception of social security issues). In this context he provides the appropriate tools and procedures regarding the operational handling of financial and controlling processes on an university-wide basis and arranges for their proper use; in particular he is responsible for provision and maintenance of appropriate tools and procedures for

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14 e.g. per Guidelines for Research Contracts of 1 July 2003 (RSETHZ 440.31)
15 RSETHZ 201.021
16 RSETHZ 202.3
17 Art. 11a OV
i. recording all revenues to which the ETH Zurich is entitled and for monitoring the
timely payment of all financial obligations into which the ETH Zurich enters;
ii. monitoring expenditures in terms of the approved budget and/or available
resources through the individual budget officers and superior levels of authority;
iii. coordinated procurement of goods and services;
iv. valuation of immovable and movable property, machinery and equipment,
    inventories and supplies;
v. planning and managing liquidity as well as fixed assets (treasury and cash
    management)
vi. overall assessment and financial covering of risks.

c. In the framework of these provisions, he establishes the applicable procedures for ac-
counting, the management of financial resources, financial reporting, the
management information system (MIS) and the risk management, regulates the
access and archiving of financial data and the access to the signature register. He
may, within these Regulations, issue implementing provisions where deemed
necessary.

d. 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, he may refuse the execution of business transactions. In the event that
significant overdrafts of funds are being observed as well as in the event of concrete
suspicions of an improper use of resources, he will initiate measures appropriate to the
situation at hand in order to secure the assets of the ETH Zurich. He will report these
incidents to the President;

e. He coordinates the working relations with the internal and external auditors;

f. He organizes and coordinates the resource planning, budgeting and controlling pro-
cesses of ETH Zurich and advises the Executive Board on financial aspects of
strategic planning and investment projects;

g. He establishes the financial plan and the budget in accordance with the strategic
guidelines of the Vice President for Planning and Logistics to the attention of the
President;

h. He, together with the head of the Accounting Department, signs the annual financial
statements of the ETH Zurich for the attention of the President;

k. He is to be informed and to be supplied with proper documentation by all
functionaries initiating legal transactions with financial consequences that create an
obligation of the ETH Zurich towards third parties exceeding the amount of CHF
500,000 and lying outside the frame of the actual budget or outside the frame of
projects that have already been approved, usually prior to such transaction.

l. In accordance with Art. 13, para. 3, he designates extraordinary budget officers upon
request by a head of an Academic department, a head of a non-departmental
teaching and research facility, or a head of an Administrative department.
Section 2  Heads of Academic departments and heads of non-departmental teaching and research facilities

Art. 10 Heads of academic departments
The heads of Academic departments specifically have the following tasks, competencies and responsibilities in the framework of the resources granted to their departments:

a. They, together with the Vice President of Finance and Controlling, agree upon the annual budget for the basic financing of their departments;

b. They are responsible for the proper use of the resources granted to their department and for compliance with budgetary specifications. To this end they have the necessary power of authority to take the measures described in Art. 51 of these Regulations;

c. They are accountable to the President for the use of the resources granted to their department; accounts are rendered through the Vice President Finance and Controlling in accordance with the budget agreement;

d. They monitor and sign for the attention of the Accounting Department the annual statement of accounts.

e. They are budget officers in accordance with Art. 13 for the funds directly assigned at department level;

f. They have connecting and superior functions in financial matters which concern the entire department;

g. They have insight into all resources allocated to the department regardless of their origin;

h. They have a mandatory voice concerning applications for permanent employment of academic as well as administrative and technical employees of their department as well as concerning the procurement of academic machinery and equipment;

i. They have the authority to draw on funds and/or the signature power provided in accordance with Art. 65 et seq. of these Regulations;

j. They will receive the financial information necessary for the department in connection with the President's negotiation in the event of new appointments of professors and are consulted by the President in this regard in an appropriate manner;

k. In the framework of the process of Emiratization, upon resignations or in the case of death of professors they represent the department in accordance with Art. 54 et seq., specifically in order to find suitable solutions within and outside of the department for the professor's co-workers whose appointment extend beyond the Emiratization or resignation of the professor. In consultation with the Executive Board, the Vice President of Finance and Controlling and the withdrawing professor, they ensure an orderly conclusion of the financial situation at the time of withdrawal of the professor;

l. They may apply to the Executive Board for appointment of extraordinary budget officers.

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19 Art. 56 para. 2 OV
20 Art. 56 para. 3 OV
21 Art. 56 para 3bis OV
Art. 11 Heads of non-departmental teaching and research facilities

1 Non-departmental teaching and research units are either units of the ETH Zurich (e.g. FIRST Lab, CSCS) or joint facilities with external institutions (e.g. Collegium Helveticum, FGCZ) within the meaning of Art. 117 et seq.

2 The heads of these facilities specifically have the following tasks, competencies and responsibilities for their area:

   a. They, together with the member of the Executive Board to whom they are administratively assigned, agree upon the annual budget and are accountable to such member of the Executive Board for the use of the resources granted; the periodic financial reporting shall take place in coordination with the Vice President of Finance and Controlling;

   b. They are responsible for the proper use of the resources awarded to the facility as well as for compliance with the budgetary targets;

   c. They cause funds to be opened, modified and closed, and request the creation or abolition of financial centres for the corresponding organizational area;

   d. They have the signature authority provided in accordance with Art. 65 et seq. and/or Appendix 1 of these Regulations;

   e. They appoint a deputy in accordance with Art. 67;

   f. They control and sign for the attention of the Accounting Department the balance confirmations and the annual statement of accounts;

   g. They are budget officers for the funds assigned to their organizational area with the tasks, competencies and responsibilities described in Art. 13.

   h. They may apply to the Executive Board for appointment of extraordinary budget officers;

   i. In other respects the responsibilities according to the rules of procedure of the respective facility apply.

Section 3  Heads of Administrative departments

Art. 12 Heads of Administrative departments

The heads of the Administrative departments, in the framework of the resources awarded to their department, specifically have the following tasks, competencies and responsibilities:

   a. They, together with the member of the Executive Board to whom they are administratively assigned, agree upon the annual budget, and they are accountable to such member of the Executive Board for the use of the resources granted; the periodic financial reporting shall take place in coordination with the Vice President of Finance and Controlling;

   b. They are responsible for the proper use of the resources granted to the Administrative department as well as for compliance with the budgetary targets. To this end they have the necessary powers of authority to issue directives to the units reporting to them;

   c. They have the signature authority provided in accordance with Art. 65 et seq. and/or Appendix 1 of these Regulations;

22 Art 61 OV
d. They appoint a deputy in accordance with Art. 67;

e. They control and sign for the attention of the Accounting department the balance confirmations and the annual statement of accounts of the Administrative department;

f. They assume the role of budget officers for the funds directly assigned to them with the tasks, competencies and responsibilities described in Art. 13;

g. They designate an Administrative department controller in accordance with Art. 16.

Section 4  Budget officers and fund holders

Art. 13 Budget officers

1 A budget officer is responsible for all funds allocated to his area of responsibility (usually denoted by a financial centre), regardless of the origin of the financial resources.

2 The following functionaries at the ETH Zurich are regular budget officers:

a. full professors, associate professors and assistant professors (including SNF [Swiss National Science Foundation] professors);

b. heads of Academic departments and heads of institutes;

c. members of the Executive Board;

d. the General Secretary;

e. heads of Administrative departments as well as the heads of subordinate units whom they designate as budget officers;

f. abrogated

g. heads of non-departmental teaching and research facilities, to the extent they are functionaries in accordance with letter a and if in the event of a joint facility the accounts of the unit are maintained by the ETH Zurich.

3 In well-founded individual cases, the Vice President of Finance and Controlling can appoint other ETH employees as extraordinary budget officers as specified in Art. 9, para. 1, lit. 1.

4 A current list of all budget officers with sample signature must be maintained in the Accounting Department.

5 The budget officer may enter into obligations only in the framework of the financial resources allocated or contractually guaranteed for his area of responsibility.

6 In addition, the budget officer specifically has the following tasks, competencies and responsibilities:

a. He is responsible for all resources assigned to his area of responsibility (designated by a financial centre) in the accordingly dedicated funds;

b. He can, if necessary, appoint administrators in his area of responsibility for the processing of legal transactions with financial consequences of up to CHF 1,500 in accordance with Art. 18;

c. He has individual signing authority for legal transactions with financial consequences of up to CHF 50,000 for his area of responsibility. For legal transactions with financial consequences in excess of CHF 50,000, the authority to draw on funds in accordance with Art. 69 applies; for special transactions (e.g., reimbursement of business expenses), the authority to draw on funds of Art. 73 et seq. applies. He is authorised to sign within the meaning of Art. 70 and 71 in connection with the hiring of personnel;
d. Within the meaning of Art. 78, he ensures the substantive accounts control of business transactions in his area of responsibility and ensures that work performed for third parties is properly billed. Invoices payable or due to the ETH Zurich are to be promptly forwarded for booking;

e. He is responsible for the inventoried assets in his area of responsibility and informs the responsible controller in the event of discrepancies; in particular in the event of suspicion of theft, the Administrative department Safety, Health and Environmental is to be informed;

f. He opens modifies and closes funds for his area of responsibility, in the case of resources of basic financing following consultation with the responsible controller, and in the case of supplemental financing and third-party resources with periodic notification to such controller;

g. He authorises personnel in his area of responsibility to maintain funds of their own if needed in accordance with Art. 14;

h. He controls and approves the applications for reimbursement of business expenses for their substantive accuracy;

i. He approves requests for adjusting entries, changes in source of financing and re-classifications in accordance with Art 48;

j. He periodically examines the financial analyses and reports any discrepancies to the Accounting Department within 30 days;

k. He examines and signs for the attention of the Accounting Department the annual balance confirmations for all funds in his area of responsibility;

l. He is responsible for compliance with the procurement provisions in accordance with Art. 86 et seq. in his area of responsibility;

m. He may, in accordance with Art. 67, designate a deputy if the need arises. In the event of absences of longer than three months, a deputy must in any case be named.

n. He promptly informs the Accounting Department about any changes concerning administrators, fund holders and deputies;

o. He is accountable to the responsible member of the Executive Board for the resources allocated directly to him in the framework of supplemental financing or as a result of research contracts.

Art. 14 Fund holders

1 A fund holder is any person who maintains a fund of his own at the ETH Zurich. Only employees of the ETH Zurich who are either budget officers themselves or are explicitly authorized by the responsible budget officer to be a fund holder and are registered in the central signature register in accordance with Art. 80 may be fund holders. The Vice President of Finance and Controlling can permit exceptions in well-founded individual cases.  

2 The fund holder specifically has the following tasks, competences and responsibilities:

   a. He has individual signature authorization for legal transactions with financial consequences of up to CHF 10,000 in connection with his fund (Art. 69 para. 1 letter b);

   b. For legal transactions with financial consequences concerning his fund in excess of CHF 10,000, he must obtain the co-signature of the responsible budget officer (Art. 69 para. 1 letter c);

   c. He ensures the substantive accounts control in accordance with Art. 78 for legal transactions with financial consequences from his fund;
d. He is permitted to enter into obligations only in the framework of assigned or contractually guaranteed resources;

e. He must notify without delay the responsible budget officer on any financial irregularities discovered in connection with his fund.

Section 5 Administrative functionaries

Art. 15 Controllers of the academic departments

The department controller supports the head of the academic department in the proper financial management of the department, in particular with regard to the self-dependent management of the department's basic financing. He reports to the department head.

He specifically has the following tasks:

a. He assumes budget control of the basic financing and supplemental financing within the department, and periodically checks the third party funds for any irregularities (negative balances);

b. He supports and advises the department head in financial matters and, in cooperation with the Administrative department Controlling, periodically provides the department head with the management information needed for budget and resource control of the department;

c. He assists and advises the budget officers, fund holders and administrators of the department in financial matters;

d. He has insight into all resources (regardless of their origin) and the list of the department's functionaries;

e. He is the technical contact person for the Administrative departments of the Vice President Finance and Controlling in the framework of the planning and budgeting processes as well as for other financial business issues and technical matters;

f. He ensures that the Accounting Department is promptly informed of any changes regarding the budget officers;

g. He coordinates the opening, modification and closing of funds in the area of basic financing in accordance with the fund management principles and is to be informed on a periodic basis in an appropriate form of changes in funds in the area of supplemental financing and third-party financing;

h. He requests the creation or abolition of financial centres within the department.

Art. 16 Controllers of the Administrative departments

The Administrative department controller supports the head of the infrastructure division in the proper financial management of the department.

He specifically has the following tasks:

23 The Organizational Ordinance of the ETH Zurich and/or the rules of procedure of the academic departments have additional designations for this function, such as department controller, delegate, resource manager, staff chief or managing director

24 Version of 21 December 2011, in effect since 1 January 2012
a. He assumes budget control of basic and supplemental financing within the Administrative department and periodically checks third party funds for any irregularities (negative balances);

b. He supports and advises the head of the Administrative department in financial matters and, in cooperation with the Administrative department Controlling, periodically provides the head of the Administrative department with the management information needed for budget and resource control of the administrative department;

c. He assists and advises the budget officers, fund holders and administrators of the Administrative department in financial matters;

d. He has the insight into all resources (regardless of their source) and the list of functionaries within the Administrative department;

e. He is the technical contact person for the Administrative departments of the Vice President Finance and Controlling in the framework of the planning and budgeting processes as well as for other financial business issues and technical matters;

f. He ensures that the Accounting department is promptly informed of any changes regarding the budget officers and any special cases of signatures being authorised in accordance with Appendix 1;

g. He coordinates the opening, modification and closing of funds in the area of basic financing and of supplemental financing in accordance with the fund management principles;

h. He requests the creation or abolition of account entities within the Administrative department.

Art. 17 Budget coordinators of the Executive Board domains

1 The budget coordinator supports the member of the Executive Board in the planning and budgeting process as well as in the proper financial management of the funds and the supplemental portfolio-associated financing allocated directly to the Executive Board member and/or respectively to his staff and support offices.

2 He specifically has the following tasks:

a. He coordinates the budgeting process for the units within the particular Executive Board domain and ensures timely delivery of the complete set of papers and documents;

b. He supports and advises the Executive Board member in his portfolio responsibility in financial matters and, in cooperation with the Administrative department Controlling, periodically makes available to him the management information necessary for budget and resource control;

c. He assists and advises the budget officers, fund holders and administrators of the Executive Board domain in financial matters;

d. He has insight into all resources (regardless of their source) and the list of functionaries within the Executive Board domain;

e. He is the technical contact person for the Administrative departments of the Vice President Finance and Controlling in the framework of the planning and budgeting processes as well as for other financial business issues and technical matters;

f. He ensures that the Accounting Department is promptly informed of any changes regarding the budget officers and any special cases of signatures being authorised in
accordance with Appendix 1 for all funds assigned directly to the Executive Board, member, its staff and support offices;

g. He coordinates the opening, modification and closing of funds in the area of basic financing and of supplemental financing which are directly assigned to the Executive Board member or to his staff and support offices in accordance with the fund management principles;

h. He requests the creation or abolition of financial centres;

i. He assumes budget control of the basic and supplemental financing for the funds directly assigned to the Executive Board member, and periodically checks third party funds for any irregularities (negative balances);

j. He participates in the planning and budget discussions of all budget entities with the Executive Board member and the Vice President of Finance and Controlling.

Art. 18 Administrators

1 Administrators support the budget officers of a unit in the management of resources and may be authorized by the latter for sole signature for legal transactions with financial consequences of up to CHF 1,500 in their area of responsibility.

1bis Administrators can in principle only be ETH Zurich employees. The Vice President of Finance and Controlling can, in well-founded individual cases, make exceptions.

2 A maximum of two administrators are allowed for each fund.

3 Delegation of the signing authority must be made in writing and must be documented and communicated within the unit in an appropriate form.

Chapter 3: Origin of financial resources, planning and budgeting

Section 1 Origin of resources

Art. 19

The financing sources of the ETH Zurich comprise the Federal Government’s financial contribution (‘Finanzierungsbeitrag des Bundes’) as well as resources from third parties.

Section 2 Financial contribution of the federal government

Art. 20

1 On the basis of the specifications of the performance mandate and the financial planning, the ETH Board concludes an agreement with the ETH Zurich on the goals for the next four years (goal agreement).

2 In the framework of the goal agreement the ETH Zurich receives the annual Federal Government’s financial contribution.

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25 Art. 12 of the Ordinance for the ETH Domain of 19 November 2003 (SR 414.110.3)
Section 3  Third-party resources

Art. 21 Origin of the third-party resources

1 All resources that do not originate from the Federal Government’s financial contribution are deemed third-party resources. 27

2 Resources of the following sources, either earmarked or for general use, are granted to the ETH Zurich:

   a. Resources collected directly, such as tuition fees, fees and revenues from services, royalties and revenues from investments; 28
   b. Resources from national and international institutions for the promotion of research;
   c. Other research promotion resources from public authorities (federal government, cantons and municipalities);
   d. Resources from private sector research promotion;
   e. Contributions;
   f. Sponsoring;
   g. Earnings from financial assets.

Art. 22 Earnings and fees of the ETH Zurich

1 The ETH charges fees for its services, e.g. tuition fees and infrastructure charges. In addition, it generates earnings from the rendering of services, from royalties, from earnings of financial assets and from other activities.

2 Earnings and fees of the ETH Zurich, as a matter of principle, are considered to be in the favor of the entire university and are to be transferred exclusively to a bank or postal account in the name of the ETH Zurich.

Art. 23 Research promotion from the Public sector (so-called “second-party resources)

1 Significant contributions for the promotion of teaching and research are awarded to the ETH Zurich by the following national and international governmental institutions:

   a. Swiss National Science Foundation (SNF);
   b. Innovation Promotion Agency (KTI/CTI);
   c. EU programs.

2 Financial resources from SNF grants as well as the resources of most of the other providers of the public sector resources are subject to specific provisions, both with respect to the

26 Art. 34b para. 3 ETH Act. of 4 October 1991 (SR 414.110)
27 Art. 18 para 1 of the Ordinance for the ETH Domain of 19 November 2003 (SR 414.110.3)
28 Art. 15 Ordinance concerning Intangible Assets and Investments for the ETH Domain of 24 March 2004 (SR 414.172)
29 Research Ordinance of 10 June 1985 (SR 420.11); www.snf.ch
application for resources as well as with respect to financial reporting requirements concerning
the use of resources with which the respective beneficiary of such resources must comply.

**Art. 24 Research promotion from the private sector**

Third-party resources from the private sector are raised in the framework of research projects
between the ETH Zurich and corporations, through sponsoring or through fundraising.

**Art. 25 Sponsoring**

1 The ETH Zurich may be supported by corporations and other institutions with financial
means, in-kind resources, or services in connection with research, teaching or infrastructure
projects.

2 The sponsoring contributions are linked to consideration, i.e. promotional services.

3 The responsibility for acceptance or rejection is based on the provisions of Art. 26 para. 3.

**Art. 26 Acceptance or rejection of contributions**

1 Every contribution of financial means or in-kind resources designated for a specific project
or purpose or a research project without consideration is either an endowment, an
inheritance, or a legacy, whereby the contribution can be linked to an obligation or
condition imposed by the donor, benefactor or contributor.

2 The Executive Board decides whether to accept or decline inheritances and legacies,
regardless of the amount. Not included in this provision are inheritances or legacies
consisting of academic library material with a value of less than CHF 50,000.

3 The following threshold values apply concerning the acceptance or rejection of
contributions:

   a. In the case of an amount of up to CHF 50,000, the budget officer in whose
      organizational area the contribution falls will decide;

   b. In the case of more than CHF 50,000 up to CHF 500,000, the Executive Board
      member in whose area the earmarking falls will decide;

   c. In the case of higher amounts, the Executive Board will decide.

4 The acceptance of an endowment requires a written agreement. Deeds of gift are verified
by the Legal Office, unless they are related to research projects. Inheritance contracts will
be examined by Legal Services; endowment contracts in connection with research projects in
excess of CHF 50,000 must be first submitted to ETH Transfer. In any case, there is an
obligation to inform the Vice President Finance and Controlling.

5 If there is no specific designation or if such designation can no longer be realized, the office
responsible for acceptance will decide concerning the use of the resources.

6 In the case of contributions of monies of unclear or anonymous origin, a written confirmation
is to be demanded of the transferring bank which documents that the monies have been exa-
mined under the viewpoint of the Money Laundering Act and have been found to be in order.

**Art. 27 Resources from the ETH Zurich Foundation**

1 The ETH Zurich Foundation is a non-profit foundation within the meaning of Art. 80 et seq. of
the Swiss Civil Code (ZGB), domiciled in Zurich, with the general purpose of advancing
teaching and research as well as infrastructure projects at the ETH Zurich with foundation
monies raised.

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31 An overview of the research financing possibilities at the ETH Zurich can be found at www.vpf.ethz.ch
32 Code of Conduct on dealing with contributions (RSETHZ 245.9)
33 Guidelines for Research Contracts (RSETHZ 440.31)
Details are set forth in the rules of the ETH Zurich Foundation.

Section 4 Planning and budgeting

Art. 28 Financial multiple-year planning
The Vice President Finance and Controlling establishes the financial plan of the ETH Zurich in the framework of a rolling 4-year plan for the attention of the President in accordance with the strategic guidelines the President. 

Art. 29 Budgeting
1 The Vice President Finance and Controlling is responsible for the budgeting process.

2 The Department establishes its budget in accordance with the strategic targets of the President for the attention of the Vice President Finance and Controlling. The Administrative departments and the non-departmental teaching and research facility establish a budget in accordance with the targets provided by the Executive Board member to whom it report directly.

3 In the framework of the budget process of ETH Zurich, only the budget resources are currently taken into consideration. These resources include the Federal Government’s financial contribution allocated by the ETH Board and the earnings and fees collected directly by ETH Zurich.

Art. 30 Allocation of resources
1 The President decides on the budget of ETH Zurich and allocates the financial resources to the Executive Board domains for basic and supplemental financing and to the departments for basic financing.

2 The Executive Board members allocate the resources for basic financing and, usually, for supplemental financing to the Administrative departments and the non-departmental teaching and research facilities which are administratively assigned to them.

3 In the framework of the functional portfolios assigned to them by the Organizational Ordinance of ETH Zurich, the individual Executive Board members grant the resources of supplemental financing assigned to them to individual fund holders, budget officers, departments, Administrative departments, non-departmental teaching and research facilities and other units.

4 The allocation of funds generally requires the written form. Furthermore, the provisions in accordance with Art. 7, 8 and 69 apply.

34 Art. 11a para.3 OV; Art. 25 OV
35 Art. 11 para. 3, lit. a OV
36 Art. 32 para. 2 OV
37 Art. 6 para. 1 OV
38 President: appointments of professors/university development; Rector: teaching/student affairs; Vice President for Research: research promotion, research cooperation, procurement/replacement of scientific equipment; Vice President for Human Resources and Infrastructure: positions for a transitory period/special personnel measures.
Chapter 4: Management of resources

Section 1 Use of resources

Art. 31
1 The financial resources of the ETH Zurich are essentially used for personnel expenses (wages and salaries including social security and pension benefits), current operating expenses (e.g., for materials, allowances, orders given to third-parties) and longer-term capital expenditures (e.g., for real estate, movables, scientific appliances and equipment, information and communication technology equipment).

2 If resources are earmarked for a designated purpose, they may not be used for other purposes without conferring with and obtaining the written approval of the provider of such resources.

Section 2 Basic financing

Art. 32 Purpose
The basic financing serves to cover current expenditure and investments which are incurred in the framework of the basic mission of the ETH Zurich in the area of teaching, research, services and infrastructure.

Art. 33 Sizing
1 The amount of basic financing of the Academic departments for teaching, research and services is determined by volume- and performance-related criteria as well as by strategic considerations of the university. Resignations and new appointments of professors are thereby appropriately taken into account.39

2 The sizing of the basic financing of the administrative departments and of the non-departmental teaching and research facilities is based on a service or performance agreement and takes into consideration the scope of current business expenses as well as approved projects, required service levels, and generally the efficiency and effectiveness of the services delivered.

Art. 34 Self-dependency of resources management
1 The departments, Administrative departments and non-departmental teaching and research facilities are self-dependent in managing the funds allocated to them in the framework of basic financing.

2 Furthermore, the provisions for funds management in accordance with Art. 46 et seq. apply.

Section 3 Supplemental financing

Art. 35 Purpose
1 Supplemental financing serves to cover expenses and investments which extend beyond the basic financing. Supplemental financing has to be of limited duration and is always designated to a specific purpose.

2 These include specifically:

39 Art. 31 para. 3 OV
40 www.vpf.ethz.ch
a. Internal research promotion programs;
b. Internal programs for the advancement of teaching;
c. Replacement investments or the procurement of new scientific apparatus and Equipment; 41
d. Start-up financing for professorships, based on the appointment covenant of the President;
e. Supplemental financing for Human Resources purposes, in particular in the area of teaching (e.g., compensation of adjunct lecturers, guest lecturers, tutorial assistants) and research (e.g., salary adjustments for postgraduates) as well as the financing of positions for a transition period and special Human Resources measures;
f. Construction projects, and ICT [information and communications technology] projects;
g. Other projects, start-up financing and financial contributions to associated organizations and students.

3 Furthermore, the provisions on funds management in accordance with Art. 46 et. seq. apply. Additional restrictions established by the sources of such funds may apply.

Art. 36 Internal programs for the advancement of research and teaching

1 The Vice President Research and Corporate Relations and the Rector will issue provisions concerning the application process and the modalities of assignment of internal funds for the advancement of research and teaching.

2 They will call for and examine the financial closing reporting of the projects financed by them.

3 Upon request, the Accounting Department will support the budget officer or the fund holder responsible for the respective project in meeting the reporting requirements.

4 The resources granted may be used for the approved projects only.

Art. 37 Scientific appliances and equipment

1 The provisions of the Guidelines for the Supplemental Financing of Scientific Appliances and Equipment of 7 June 2005, are applicable for the allocation and management of supplemental financing funds for the procurement of new or replacement investments of existing scientific appliances and equipment. 42

2 In addition the general provisions concerning procurement in these Regulations apply.

Art. 38 Start-up financing upon appointments of professors

1 Start-up financing serves the following purposes:

a. Procurement of appliances and equipment (with the exception of structural adaptations);

b. abrogated;

c. In exceptional cases, the hiring of personnel for a limited duration (the corresponding portion of start-up funds will need to be determined in the appointment negotiations with the President).

41 Per Guidelines for the Supplemental Financing of Scientific Appliances and Equipment of 7 June 2005 (RSETHZ 245.1)
42 RSETHZ 245.1
43 Version of 9 December 2014, in effect since 1 January 2015
Once a newly appointed professor has signed his employment contract, he is subject to the rules of these regulations. Any business transactions in accordance with Item 1 that he wants to carry out before he commences working at ETH Zurich must be signed by the head of staff handling professorships.

The duration of start-up funds is five years. After expiration, the fund will be closed and the remaining positive balance will be remitted in favour of the restricted capital appropriated for the development of the university.

Art. 39 Management of start-up financing funds upon appointment of a professor

Reclassifications of start-up funds to other funds or vice versa are not permissible.

No. 6 of the Guidelines for Supplemental Financing of Scientific Appliances and equipment of 7 June 2005 is applicable for the procurement of scientific appliances and equipment.

As long as the start-up resources have not been used up, no additional budget resources will be approved for procurement of apparatus and equipment.

In the event of premature withdrawal or Emiratization of the budget officer, all remaining resources will be returned to the President.

Section 4 Third-party financing

Art. 40 Purpose

Third-party resources primarily serve to finance projects in the area of teaching, research, services and infrastructure.

A distinction is made between designated third-party resources which are associated with specific obligations by the external source, and unrestricted third-party resources which may be used for any institutional purpose (teaching, research, services and infrastructure).

In addition, the provisions of the Guidelines for Research Contracts of 1 July 2003 as well as the provisions on funds management in accordance with Art. 46 et seq. apply.

Art. 41 Interest payable or accrued

abrogated
Art. 42 Project accounts

1. As a rule, the providers of third-party resources require interim and final reports on the projects financed by them. The Accounting Department prepares such reports for all SNF, KTI and EU projects and supports, upon request, the responsible budget officers and fund holders to prepare reports for projects financed by other sources.

2. The Vice President for Research and Corporate Relations is at any time entitled to request a report stating the financial situation of a research project which is financed through third-party resources. 50

3. Upon conclusion of a project, the budget officer will promptly and in writing cause the Accounting Department to net out and close the corresponding third-party fund.

4. Any negative or positive balances in such case will be settled through the unrestricted research reserve. 51

Art. 43 Procurement of movables

1. The movable property financed through third-party resources will pass into the ownership of the ETH Zurich, should there be no agreement to the contrary with the provider of the third-party resources.

2. The general procurement provisions in accordance with Art. 88 et seq. are to be observed.

Art. 44 Unrestricted research reserve

1. Third-party resources will be considered as being unrestricted research reserve funds in the case of a positive balance remaining after a research project financed by third-party funds is being terminated, if the original designation of the resources is no longer applicable and if the amount in question is not to be returned to the original funding source. Any income from side-line work in accordance with Art. 53 para. 3 does also fall under the unrestricted research reserve provisions.

2. Such resources will be transferred to a separate fund. As a matter of principle, the budget officer will continue to have the power of disposal over them.

3. Such resources serve the purpose of teaching and research and are also to be used for closing financial gaps on other funds.

Art. 45 Special funds

1. For contributions in accordance with Article 26 that involve a long-term, specifically defined commitment for ETH, that are subject to certain conditions, and cannot be integrated into an existing special fund, an individual special fund will be opened, if the contribution is in excess of CHF 500,000. Excepted are contributions transferred by the donor for the financing of a specific project or are transferred in-kind to ETH Zurich.

2. The conditions imposed by the donor on his contribution, including the determination regarding the power of disposal must be documented in fund regulations.

3. The Executive Board will issue the special fund regulations for establishing the funds and the conditions of use of the resources therein, and will establish the responsibilities for the management and granting of the resources.

4. The offices responsible for the management and the granting of the resources are responsible for compliance with the fund regulations.

50 Guidelines for Research Contracts of the ETH Zurich of 1 July 2003 (RSETHZ 440.31)
51 Guidelines for Research Contracts of the ETH Zurich of 1 July 2003 (RSETHZ 440.31)
The Accounting Department will support the responsible offices in maintaining books and in managing the assets, and will periodically prepare a report with information on the entire assets and liabilities of the special funds of the ETH Zurich.

Section 5  Treasury and Cash Management

Art. 45a  Treasury and Cash

1 The agreement on treasury and cash management between the ETH Board and the Swiss Federal Finance Administration (EFV) as well as the ETH Board’s guidelines for managing fixed assets, regulate the cash flow of the federal government’s financial contribution to the ETH Domain (FBB), how institutions within the ETH Domain place money with the federal government or in the market, their responsibility for foreign exchange controls, the planning and safe-guarding of the liquidity and the corresponding reporting duties.

2 The principal goal of treasury and cash management at ETH Zurich is to guarantee at all times the ability to meet payments and, by using safe measures, to generate returns on assets from third-party resources that are not directly needed.

3 The Vice President of Finance and Controlling guarantees the treasury and cash management at ETH Zurich and can in this respect decree the necessary implementation provisions.

Art. 45b  Internal Interest Rates

1 On request of the Vice President of Finance and Controlling, the President determines the internal distribution of interest gained from treasury and cash management.

2 Special funds gain interest as specified in the regulations.

Section 6  Fund management

Art. 46  Fund categories

1 The ETH Zurich distinguishes the following main categories of funds according to their use:

a. **Funds for personnel expenses** (basic financing): They serve to finance wages and salaries, including all social security costs, for the employment of personnel either with a limited term contract or on a permanent basis; these funds are subject to annualisation and cannot be carried forward to the following year;

b. **Funds for operating expenses** (basic financing): They serve to finance current operating expenditures (for materials, allowances, orders given to third parties, etc.) as well as for the replacement/new acquisitions of investment goods, purchasing hardware and software, and other ICT services. As a general rule, these means are not subject to annualisation for the academic departments and can be carried forward to the following year. Specific rules apply for the Executive Board domains;

c. **abrogated**

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52 Inserted on 20 January 2009, in effect since 1 January 2009
53 Cash flow agreement between the ETH Board and the Swiss Federal Finance Administration (EFV) of 29 November 2007
54 ETH Board’s guidelines for fixed assets of 24 September 2008 (RSETHZ 120.4)
55 According to the Executive Board’s resolution of 16 December 2008
d. **Funds for project resources** (supplemental financing): They serve to finance the execution of projects from allocated resources form supplemental financing. The financing of employment of personnel with a limited term contract through this fund category is restricted to the duration of the granting of the project resources. Special rules may apply for certain types of such funds which are to be defined by the Vice President of Finance and Controlling in consultation with the respective provider of the resources;

e. **Funds for third-party resources** (third-party financing): They serve the purpose of processing financial transactions of projects from allocated third-party funds. The financing of employment of personnel with a limited term contract through this fund category is restricted to the total amount and duration of the third-party financing. Additionally, specific rules and restrictions as defined by the provider of the resources may apply;

f. **Revenue funds**: They serve for the financial processing of fees and centrally collected receipts (e.g. rental income) of the ETH Zurich.

2 The Vice President of Finance and Controlling may, to the extent deemed necessary, define additional categories of funds and issue implementing provisions for the existing fund categories.

**Art. 47 Opening, modification and closing of funds**

1 Every fund at the ETH Zurich is assigned to a financial centre and subsequently to a responsible person – a budget officer.

2 In his area of responsibility, the budget officer causes funds to be opened, modified and closed (e.g., change of authorization) by means of a written request to the Accounting Department, subject to the measures provided in Art. 50 and 51.

3 The budget officer informs the respective Academic department and Administrative department controllers or budget coordinators of the Executive Board domains on a regular basis concerning changes in the fund structure in his area of responsibility.

4 For resources of the basic financing, the opening, modification and closing of funds in the academic departments is subject to prior arrangement with the department controller.

5 If a fund is no longer used, its closing is to be arranged without delay by means of a written request to the Accounting Department. Prior to closing, the fund is to be properly netted out.

6 Once a fund has been closed it can only be reopened by the Accounting Department. In this case, budget officers have to hand in a justified reopening request to the Accounting Department.

**Art. 48 Correction entries, change in the source of financing regarding the employment of personnel, and reclassifications**

1 Transactions that are coded or booked incorrectly (wrong fund, wrong account entity, wrong general ledger account, duplicate booking, etc.) are to be corrected immediately after their discovery by the Accounting Department in agreement with the responsible functionary (in writing) by means of appropriate correction entries.

2 Employments of personnel that are debited to the wrong fund, are to be switched to the correct fund immediately after their discovery by the Administrative department Human Resources in written agreement with the responsible functionary (in writing).

3 Retroactive changes in the source of financing (fund) of employments of personal are only allowed within the current quarter.
4 The passing or shifting of resources between individual funds of different fund categories (so called ‘resources shifts‘) is only permitted with the consent of the respective resources provider, and may not undermine the original designation of the resources granted in the first place. The Accounting Department is required to control such reclassification requests and to reject them if necessary.

5 The charging of internally procured services or materials as well as the passing through of expenses that have already been booked is only permissible with the written consent of the fund holder or the budget officer of the fund which is to be charged. A master agreement to this effect between the parties involved may replace the consent on an individual basis, if it is attached to the reclassification request.

6 Deviations from the above regulations may be necessary in special individual circumstances (e.g., for netting out negative balances of another fund), but in will any case require the written approval of the head of the Accounting Department.

6bis Only the budget officer can sign for any reclassifications within his financial centre.

Art. 49 Access to financial data and archiving

1 The processing of and access to financial data is allowed only in the framework of the statutory purposes of the ETH Zurich and in accordance with the applicable data protection provisions.

2 The Vice President of Finance and Controlling will issue corresponding implementing provisions.

3 The budget officer has the right of insight into the financial situation of the funds allocated to him as well as the employments of personnel which have taken place in his area of responsibility, through the systems made available by the ETH Zurich, and may entitle other functionaries provided for in these Financial Regulations to such access.

Art. 50 Proper fund maintenance and management of resources

1 Each budget officer is responsible for the proper use of the funds assigned to him and maintained by him or by a fund holder of his area of responsibility as well as for the resources managed in such funds, in accordance with the relevant provisions of these Regulations and its implementing provisions.

2 He must, by means of adequate financial and expenditure planning, see to it that fund overdrafts are avoided and that, on an overall basis, the budget will not be exceeded. With respect to individual funds for third-party financing, a temporary fund overdraft may be approved by the Accounting Department if documentary evidence can be produced to prove that basically, an adequate amount of resources has been granted by the provider of such resources.

3 If the budget officer does not fully fulfil his responsibility for proper fund maintenance and management of resources, the functionaries who are authorized and obliged to take appropriate measures within the meaning of Art. 51 may take such measures; in any such case, the principle of proportionality of such measures must be observed.

Art. 51 Measures in the event of fund overdrafts; ensuring of proper use of resources

1 The person responsible for an organizational area in accordance with Chapter 2 may order that the following measures be taken with respect to individual budget officers and fund holders of their organizational area to achieve a balanced budget and to ensure proper use of resources in the area of the basic financing:
a) Making an appointment for a personal discussion;
b) Written warning with request to comply;
c) Blocking of funds;
d) Arranging of the covering of a deficit (i.e. by shifting resources from an unrestricted research reserve fund);
e) Halt to hiring of personnel (e.g., non-renewal of expiring appointments);
f) Budget cuts in the subsequent year.

2 In the area of supplemental financing, the budget officers and fund holders are accountable to the Executive Board member responsible for the granting of the resources. In the case of fund overdrafts and in order to ensure proper use of resources, the responsible Executive Board member may order appropriate measures to be taken in accordance with para. 1 letters a, b and d. Reservation is made for reversal of the granting of resources.

3 For third-party resources which are subject to the guidelines of research contracts, the respective budget officers and fund holders are accountable to the Vice President for Research and Corporate Relations, who in the event of fund overdrafts and in order to ensure proper use of the financial resources can order appropriate measures to be taken in accordance with para. 1 letters a, b and d. Reservation is made for further measures agreed upon in writing with the respective provider of the third-party resources.

4 In the event of differing opinions concerning the financial situation of a fund, the Vice President of Finance and Controlling is to be consulted.

Art. 52 Irregularities in the maintenance of individual funds

1 If, in the framework of operational processing of transactions or on the occasion of ad-hoc checks, the Accounting Department detects significant irregularities in the maintenance of a fund (e.g., substantial fund overdrafts), it will request the budget officer involved to issue a comment in writing within a specified period of time. If a fund of the basic financing is involved, the Accounting Department shall simultaneously inform the respective person responsible for the organizational area in accordance with Chapter 2.

2 If no satisfactory explanation is obtained from the budget officer within the deadline set, or the fund is not brought into balance, the Accounting Department will carry the matter to the Director of Finance and Controlling. After conferring with the parties involved and taking into consideration the overall interests of the ETH Zurich, the Vice President of Finance and Controlling may order appropriate measures to be taken on the basis of Art. 9 para. 1 letter e.

Art. 53 Income from sideline work of professors

1 Professors who are employed outside of the ETH in the framework of sideline work (e.g. as experts consulted) do enter into such contracts in their own name, for their own accounts and at their own risk and liability.

2 Remuneration and other income from such sidelines may not be transferred to either a bank or postal account in the name of the ETH Zurich, nor may they be transferred to an ETH Zurich fund for further remittance to a private bank or postal account.

3 Exceptions to the above are receipts from sidelines which are transferred to the unrestricted research reserve fund of the respective professor by written deed of gift. Once transferred,
such receipts pass irrevocably into the ownership of the ETH Zurich and cannot subsequently be withdrawn again.

Section 7 Entry into emeritus status, resignation and death

Art. 54 Entry into emeritus status

1 The Office for Faculty Affairs coordinates the process of entering into emeritus status. The phase of entry into emeritus status is initiated by the President and begins three years before the time of entry into emeritus status with the meeting about entry into emeritus status organized by a representative of the Office for Faculty Affairs, which is attended by the professor entering into emeritus status, the head and department coordinator as well as the personnel manager in charge.

2 The basis of this meeting is to take stock of the resources managed by the identification number ('Leitzahl') of the professor as well as any agreements concluded. This stocktaking is drawn up in advance of the meeting about entry into emeritus status by the Controlling department for the attention of the Office for Faculty Affairs and documents staff, doctoral students, funds (incl. research reserve), third-party funding agreements, rooms, equipment inventory, official and committee functions as well as licences.

3 During the meeting about entry into emeritus status, the Office for Faculty Affairs draws up a resignation protocol for the attention of the President. In addition to any updated stocktaking, this protocol also includes any addenda emerging from the meeting about entry into emeritus status and sets out any arrangements, agreements and measures specified.

4 Abrogated

5 The resignation protocol serves as the basis for initiating suitable measures for the below offices.

6 The resignation protocol is brought to the attention of the following offices:

A full version is sent to the attendees of the meeting about entry into emeritus status:

a. Professor entering into emeritus status;

b. Head of department and department coordinator;

c. Personnel manager in charge.

Department-specific extracts are sent to:

d. Administrative department Real Estate, portfolio management;

e. Administrative department Accounting: fund management and investment accounting/inventories

f. Staff Unit Office of Research;

g. Staff Unit EU Grants Access;

h. Staff Unit ETH transfer;

i. Administrative department Academic services; Doctoral Administration

Art. 55 Fund adjustments, withdrawal of resources

1 The professor entering into emeritus status is responsible for providing that at the time of

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59 Version of 9 December 2014, in effect since 1 January 2015
60 Unless not identical with the department controller
61 Version of 9 December 2014, in effect since 1 January 2015
entry into emeritus status there are no negative balances in the funds assigned to him or that in the framework of the resignation protocol, or at a later time before resignation, there are no agreed obligations which continue to exist.

2 The taking back of resources from the basic financing of the department is implemented according to the rules imposed by the President for the withdrawal of such resources in the framework of the annual budgeting process of the ETH Zurich.

3 The Executive Board member who originally assigned the resources from supplemental financing is basically responsible for taking back such resources.

4 Should there be any resources left over for ETH Zurich from the unrestricted research reserve as well as additional third-party resources after all remaining contractual obligations have been covered, these remaining resources principally go back to the President.

5 At the request of the professor as well as after having heard the department head, the President will decide on any further use of the resources mentioned in para. 4 above.

Art. 56 Power of disposal over funds

1 Termination of the employment agreement automatically leads to the termination of the power of disposal over the funds assigned to a budget officer, including the unrestricted research reserve.

2 The rights conveyed by the budget officer (e.g. procuration for the deputy and/or the administrators) expire upon entry into emeritus status.

3 In cases in which a professor’s contractual relation towards ETH Zurich continues to exist, the President may permit, for a limited period of time and as an exception, the power of disposal beyond the time of entering into emeritus status on the basis of a written application from the professor entering into emeritus status and in coordination with the head of department.

Art. 57 Early resignation and death

1 In the case of an early resignation or in the case of death, the provisions concerning entry into emeritus status apply mutatis mutandis.

2 If in the case of a resignation individual projects are to be continued at a new place of activity, the withdrawing professor must first obtain the written consent of the provider of the resources.

Section 8 Internal control

Art. 58 Principles

1 Persons responsible for an organizational area, persons responsible for a portfolio and budget officers will ensure the proper use of the financial resources of their area of responsibility through clearly established processes and competencies in financial matters which are known to all employees and through transparent documentation of all financial transactions entered into.

2 They can delegate ongoing control functions to administrative functionaries of their area of responsibility, but in any case they continue to remain responsible for the proper use of the resources.

3 A budget officer and the administrative functionary of his area of responsibility delegated by him are at any time obliged to render an account on the proper, diligent and lawful use of the

62 Directives of the President on the Emeritus Status of Professors (RSETHZ 510.40), Item 2.3
resources to the hands of the provider of the funds and the Vice President Finance and Controlling, according to Art. 3 letter a.

**Art. 59 Ongoing control responsibility with respect to fund management**

1 In detail, each budget officer is responsible for the following ongoing control tasks in connection with the management of the funds assigned to him:

   a. Monitoring of ongoing booking entries (receipts and disbursements) with respect to completeness and accuracy as well as monitoring compliance with authorization for the triggering of the making of payments, at a minimum as of the end of the month;

   b. Monitoring of legal obligations entered into – in particular with respect to the hiring of personnel and substantial procurements – which must come within the resources allocated to him, at a minimum as of the end of a month.

2 The Administrative departments Controlling and Human Resources make available to the budget officer the financial reports required for the ongoing control as well as details on salary payments (incl. benefits) for all employees who are financed through funds in their area of responsibility in an appropriate form on an at least monthly basis.

3 Discrepancies in the financial reports are to be reported to the Accounting Department immediately after their discovery, but at the latest within 30 days after the end of the respective month.

**Art. 60 Annual balance confirmations**

1 At the beginning of the year, each budget officer will be requested to review each fund in his area of responsibility for the past calendar year for completeness of the funds and accuracy of the balances (also referred to as ‘annual balance confirmations’).

2 Within the deadline provided, he will confirm the accuracy of the information and report any discrepancies to the Accounting Department.

**Art. 61 Annual statement of accounts**

1 Each person responsible for a portfolio or organizational area (Executive Board member, head of Academic department, head of Administrative department and head of a non-departmental teaching and research facility) will be provided by the Vice President of Finance and Controlling – usually after receipt by the Accounting Department of all annual balance confirmations of the respective unit – with a financial summary concerning the use of budget resources (so-called ‘annual statement of accounts’).

2 The statement of accounts shows the actual expenses against the budget of the respective portfolio or organizational area for the past calendar year, and is a formal component of the annual accountability obligation concerning the use of budget resources assigned to the units within the framework of the self-dependent resources management principle.

3 The person responsible for a portfolio or organizational area confirms to the Vice President Finance and Controlling, via the Accounting Department, the correctness of the information or reports any discrepancies within the period specified.

**Art. 62 Periodic inventory controls of tangible assets**

1 The inventory control serves the purpose of protection of assets. The inventory administrators in the units conduct an annual inventory and impairment test for property with a remaining book value of at least CHF 100,000. An inventory control for property subject to inventory under art. 95 with a remaining book value of less than CHF 100,000 is conducted

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63 see Art. 50
64 Version of 9 December 2014, in effect since 1 January 2015
every three years.

2 As of the date on which the inventory control was carried out, the inventory administrator and the budget officer of the unit concerned confirm the inventory result in the inventory database. 65

Art. 63 Quarterly management reporting

1 In the framework of the university-wide management reporting, each Executive Board member, each head of an Academic department and each Administrative department head will receive from the Administrative department Controlling an overview of the overall development of current operating expenses and investments in comparison with the budget of the portfolio, Academic department or Administrative department on a quarterly basis.

2 Major deviations will be brought to the attention of the Executive Board by the Vice President of Finance and Controlling in the framework of an “Exception Reporting."

3 The Executive Board decides on any measures to be taken.

Section 9 Auditing bodies

Art. 64 66

1 In matters of finance, the ETH Zurich is reporting to the ETH Board.

2 The internal audit of the ETH domain is established by the ETH Board services as the internal auditors.

3 The accounts of the ETH Zurich are audited by the Swiss Federal Audit Office which acts as external auditors.

Chapter 5: Rules regarding signatory powers

Section 1 Principles

Art. 65 Competencies and range of application

1 The following provisions regulate the general spending authority of the individual functionaries at ETH Zurich as well as the specific signature requirements for selected financial transactions.

2 They cover all transactions which include entry into financial obligations towards third parties on the part of the ETH Zurich and are similarly applicable – unless expressly provided otherwise in these Regulations – to internal awards of funds as well as to other financial transactions (e.g. reclassification of resources).

3 The functionaries of the individual organizational areas and areas of responsibility may, in compliance with the minimum requirements as specified under these Regulations, provide to their subunits more restrictive regulations with respect to signature authorization.

65 Version of 9 December 2014, in effect since 1 January 2015
66 Art. 35a Swiss Federal Law on the Swiss Federal Institutes of Technology (ETH Law) of 4 October 1991
Art. 66 Responsibilities

1 Any person’s signature will only be legally valid if the person is authorized to do so in accordance with the provisions of these Regulations or the exemptions provided in Appendix 1.

2 The authorized persons are responsible for the content of the documents signed by them.

3 The signatories are aware of the fact that by signing they constitute an obligation of the ETH Zurich towards third parties.

Art. 67 Substitution (nomination of a deputy)

1 To ensure smooth processing of financial operations at any time, each person with responsibility for a portfolio or an organizational area must nominate a deputy to the extent that this has not already been formally provided for. The responsibility for the portfolio or the area is not affected hereby.

2 If necessary, the budget officers can designate a deputy. The deputy has the same rights as the budget officer in accordance with Art. 13.

3 In the case of absences of more than three months (e.g., in the framework of a sabbatical), a deputy must in any case be guaranteed.

4 The budget officer concerned maintains the full responsibility for financial resources entrusted to his area of responsibility. Deputies can only be ETH Zurich employees and are only authorized to sign, if they are registered in the signature register. In this respect, any designations, changes or deletions of deputies carried out by the budget officer must be immediately reported to the Accounting Department.

Section 2 Purchase orders, contracts with financial consequences, invoices

Art. 68 Principles

1 Signatory powers are subject to the spending authority provided in Art. 69.

2 Upon entry into recurring obligations (e.g., rent, lease or the like) it is the total contractual amount that must be taken into account,

3 A transaction may not be split with the intention of by-passing the spending authority pursuant to Art. 69.

4 The signatory power is valid only for transactions with financial consequences in the particular functionary’s area of responsibility.

5 The functionaries inform their direct superiors about any personal conflict of interests in connection with financial transactions. In this case, it is essential to acquire a second signature from an independent person responsible for an organizational area (e.g., head of department).

5bis In addition, Art. 6 para. 1 of the directives on secondary employment for ETH professors dated 12 February 2008 is valid for professors.

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67 e. g. Art. 55 OV and Art. 5 of the Rules of Procedure of the Executive Board of 10 August 2004 (RSETHZ 202.3)

68 Version of 20 January 2009, in effect since 1 January 2009
Art 68a Electronic approval and release

1 The electronic approval is equivalent to a personal signature if:

a. the identification, authentication and authorization of the persons granting approval or authorizing release is ensured;

b. the approval is comprehensible and

c. the integrity of the data is ensured via documents recorded and documented approval procedures.

Art. 69 Spending authority

1 At ETH Zurich, fundamentally the following threshold values and minimum signature requirements apply for entering into legal obligations with financial consequences towards third parties – including contracts, purchase orders and invoices – as well as for the internal granting of funds within the meaning of Art. 30 para. 3 and other internal transactions within the meaning of Art. 48:

a. transactions of up to CHF 1,500: the fund holder, the budget officer and the administrators are authorized as sole signatories. The latter to the extent as they have been empowered by the budget officer to do so in accordance with Art. 13 para. 6 lit b and Art. 18;

b. more than CHF 1,500 up to 10,000: the fund holder and the budget officer are authorized as sole signatories;

c. more than CHF 10,000 up to 50,000: the budget officer is authorized as sole signatory and the fund holder is authorized for joint signature with the budget officer in accordance with Art. 14;

d. more than CHF 50,000 up to 250,000: the following persons are authorized for joint signature:

i. in the Academic department: the budget officer responsible for the transaction together with a second budget officer of the same department;

ii. in the Administrative department: the budget officer responsible for the transaction together with his direct superior. If the Administrative department head is simultaneously the budget officer responsible for the transaction, he may co-sign with his deputy;

iii. in the non-departmental teaching and research facility: the budget officer responsible for the transaction (head of the unit) together with the Executive Board member responsible for the unit;

iv. the Executive Board members including the President are authorized as sole signatories

e. more than CHF 250,000 up to 500,000: the following persons are authorized for joint signature:

i. in the Academic department: the budget officer responsible for the transaction together with the department head. If the department head is simultaneously the budget officer responsible for the transaction, he co-signs with his deputy in

69 Version of 9 December 2014, in effect since 1 January 2015
accordance with Art. 55 OV;

ii. in the Administrative department: the Administrative department head together with the responsible Executive Board member;

iii. in the non-departmental teaching and research facility: the budget officer responsible for the transaction (head of the unit) together with the Executive Board member responsible for the unit;

iv. for transactions which the Executive Board member including the President himself initiates: the Executive Board member responsible for the transaction jointly with another Executive Board member;

v. for internal granting of resources: two Executive Board members including the President sign jointly.

f. Transactions in excess of CHF 500,000 as well as internal awards of funds require prior approval by the Executive Board to the extent this was not already provided for at the time of the granting of the resources. The signatures required are based on letter e. Procurements charged to resources granted in the framework of start-up financing are not subject to the approval requirement.

3 Reservation is made for the special signature rules in accordance with Art. 73 et seq. and the signature rules established in Appendix 1 in the domains of the Executive Board members for special transactions and their staff and support offices.

4 Independent of the aforementioned spending authority, the request and approval processes provided for individual transactions (e.g., research contracts, procurement of scientific appliance and equipment), formal control procedures (e.g., inventorying, purchase of goods and services) as well as obligations to provide information must be complied with.

Section 3 Requests for employment of personnel

Art. 70 Employments of limited duration

1 Requests for employments of limited duration within the meaning of Art. 19 of the Personnel Ordinance of the ETH Domain (PVO) of 15 March 2001, incl. any requests for changes of such employments, must be signed by

   a. the holder of the fund to which the salary is to be charged;

   b. the budget officer;

   c. the direct superior of the person to be employed.

2 If any of the persons mentioned in para. 1 holds two or all three functions, the number of signatures is reduced accordingly.

3 In the event that a fund for personnel expenses in an academic department is being used by several budget officers jointly, a procedure deviating from para. 1 may be determined which must be communicated to the administrative department Human Resources.

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70 SR 172.220.113
Art. 71 Permanent employments

1 The decision concerning the permanent employment of scientific personnel is made by the Executive Board within the meaning of Art. 17 para. 2 of the Ordinance concerning the Scientific Personnel of the ETH Zurich of 16 September 2014 upon request of the management of the academic department.

2 Requests for permanent employment of technical and administrative personnel (incl. requests for changes) must be signed by:
   a. the holder of the fund to which the salary is to be charged;
   b. the budget officer;
   c. the direct superior of the person to be employed.

3 The department head has the mandatory obligation to voice his opinion within the meaning of Art. 56 para. 3bis OV on the requests mentioned in para. 1 and 2. The persons responsible for portfolios and other organizational areas must approve the requests.

4 If one of the persons mentioned in para. 2 holds two or more functions, the number of signatures is reduced accordingly.

5 In the event that a fund for personnel expenses in an Academic departments is being used by several budget officers jointly, a procedure deviating from para. 2 may be determined which must be communicated to the Administrative department Human Resources.

Art. 72 Examination of requests by the infrastructure division Human Resources

The infrastructure division Human Resources will reject all employment requests (incl. change requests) which do not comply with the provisions of Art. 48, 70 and 71.

Section 4 Special signatory powers

Art. 73 Contracts in the area of research

1 The signature regulation established in the Guidelines of the ETH Zurich for Research Contracts applies to the conclusion of agreements which govern the cooperation of the ETH Zurich with third parties in the area of research and services, license and option contracts as well as declarations of confidentiality.

2 If the term of the contract extends beyond entry into emeritus status, the professor involved must obtain the approval of the Vice President for Research and Corporate Relations as well as that of the management of the academic department. The Office for Faculty Affairs needs to be informed about that.

Art. 74 Bank and postal accounts

1 All bank or postal accounts are held in the name of the ETH Zurich and are opened, maintained and closed by the Accounting Department. It represents the ETH Zurich with towards the postal services and banks.

2 The organizational units of the ETH Zurich are, as a matter of principle, not allowed to open and maintain bank and postal accounts in the name of the ETH Zurich.

71 SR 172.220.113.11
72 RSETHZ 440.31
3 By way of exception and upon written request of the budget officer, the opening and maintenance of bank or postal accounts in the name of the ETH Zurich may be approved by the head of the Accounting Department.

4 The request must contain the name of the persons authorized for signing transfer orders as well as the reason for the opening of the account.

5 Every change in the persons with signature power for these bank and postal accounts must be communicated in writing to the Accounting Department.

6 If an account is no longer needed, this must be communicated in writing to the Accounting Department without delay. The Accounting Department will cause the proper settlement and closing of the account.

**Art. 75 Settlement of business expenses**

1 The settlement of business expenses must, in every case, be entered in the intended process, its correctness to be confirmed by the applicant and approved by the budget officer.

2 If the applicant is at the same time the budget officer, he is authorized for sole signature up to CHF 5’000 per application.

2bis If the applicant is at the same time deputy budget officer, his personal business expenses must be approved by the budget officer in each case.

3 For business expenses in excess of this amount, joint signature authorization applies, whereby the budget officer making the request signs

   a. in the Academic department, with a second budget officer of the same department;

   b. in the Administrative department and in the staffs of the Executive Board, with his direct superior;

   c. in the non-departmental teaching and research facility, with the Executive Board member responsible for the unit;

   d. in the Executive Board with a second Executive Board member or the general secretary.

**Art. 76 Donation and inheritance contracts**

1 The provisions of the Guidelines of the ETH Zurich for Research Contracts of 1 July 2003 apply for the signing of donation contracts in the area of research.

2 If the contribution involves real estate or easements, the signature authority lies with the Vice President of Human Resources and Infrastructure.

3 In other respects, the signature power for endowments and inheritance contracts is based on the thresholds established in Art. 26.

**Art. 77 Loan contracts**

1 The ETH Zurich may grant loans to individuals or legal entities by means of a loan contract.

2 As a rule, the loan has to bear interest and must have a term.

3 The loan contract essentially provides for the following:

   a. the amount of the loan;

   b. the purpose of the loan;

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73 Version of 20 January 2009, in effect since 1 January 2009
74 Adjustment according to a recommendation of the Internal Audit of the ETH Board in their audit report R1514, (statement 1514-002), dated 24 November, 2015
c. the interest rate;
d. any loan securities offered;
e. repayment terms;
f. place of jurisdiction.

4 Loans can only be granted by the President, or the Vice President Finance and Controlling.
5 The President and the Vice President of Finance and Controlling usually sign the loan agreement.
6 The Accounting Department is responsible for monitoring interest payments and the repayment of the loan. Any exceptions are listed in Appendix 1.
7 Any decision on whether to dispense with a loan repayment is taken by the President and the Vice President of Finance and Controlling usually on request of a member of the Executive Board.
8 The provisions determined by the Rector apply for student loans.

Section 5 Review of invoices

Art. 78 Substantive review of invoices
1 The person who initiated the business transaction reviews the invoices for substantive accuracy. He forwards the invoices to the person authorized in accordance with Art. 69 for signature.
2 The functionaries authorized in accordance with Art. 69 confirm with their signature that a substantive review of the invoice has been made in due diligence and has been documented properly.
3 The substantive invoice review includes at least the following checks:
   a. Review of receipt of goods and delivery notification or rendering of the service;
   b. Calculational review of the invoices;
   c. Comparison of the invoice with the purchase order with respect to price, quantity and quality;
   d. Confirmation of the review performed through signature of the person who placed the order;
   e. Account coding (fund, financial centre, general ledger account).

Art. 79 Formal review of invoices
1 The Accounting Department reviews all invoices of up to CHF 5,000 based on spot checks and according to the business transaction without comparison of signatures. Above CHF 5,000, the review is done systematically for all invoices in view of the spending authority of the signing persons.
2 If the signatures required in accordance with Art. 69 et seq. or Appendix 1, or the Executive Board’s approval in accordance with Art. 68 para. 1 lit f are missing, the Accounting Department rejects payment of the invoice.
3 All invoices of CHF 10,000 or more for goods that must be inventoried are reviewed by the Accounting Department for compliance with the provisions of fixed asset bookkeeping.
4 The Financial Services Department reviews invoices of CHF 10,000 or more for compliance
with the provisions of the purchasing policy.

Any other offices which book invoices themselves are requested to perform the same formal invoice controls.

**Art. 80 Signature register**

1. The Accounting Department keeps a signature register with the signature samples of all persons responsible for portfolios and organizational areas, budget officers and fund holders as well as their deputies in accordance with Art. 67.

2. The Vice President Finance and Controlling regulates the access to the signature register.

**Art. 81 Obligation to preserve bookkeeping records**

All bookkeeping records passing through the Accounting Department are archived electronically by the department for the legally prescribed period (10 years). 75

**Chapter 6: Invoicing of sales and services, value-added tax**

**Art. 82 Accounts receivable – invoices** 76

1. For each service rendered by the ETH Zurich to third parties in exchange for payment, an invoice is to be generated as a rule. It must specify the type, subject and scope of the service. 77

2. Every raising of an invoice at ETH Zurich is carried out via the intended process of the Accounting Department.

3. Services provided within ETH Zurich are charged by transfer posting order. No invoices are generated for such services.

**Art. 83 Value-added tax**

1. As to value-added tax, the ETH Zurich is subject to the statutory provisions.

2. Value-added tax must be taken into account in all contractual agreements and in the invoicing or further charging of services, with the amount being stated including and excluding the value-added tax.

3. The Accounting Department is responsible for a legally correct application of value-added tax provisions. 78

4. The Accounting Department consults the organizational units in matters concerning value-added tax matters. 79

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75 Directive on storage and destruction of business documents of 1 January 2015 (RSETHZ 245.5)
76 Version of 9 December 2014, in effect since 1 January 2015
77 Federal Act on Value Added Tax, Art. 26 2
78 Version of 9 December 2014, in effect since 1 January 2015
79 Guidelines on Value Added Tax of 1 December 2013; www.fc.ethz.ch
Art. 84 Reminders and collections

1 The Accounting Department is responsible for reminders and collections.
2 If a receivable is not paid by the debtor within the official payment term, 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 Any legal steps will be initiated only after conferring with the budget officer in charge.

Art. 85 Courses and conferences held at the ETH Zurich

1 The Financial Services and Accounting Departments support the organizational units in the financial planning and handling of courses and conferences organized at ETH Zurich.
2 This support comprises the following services:
   a. Opening and closing of a special conference fund;
   b. Processing of payment of participation fees (credit cards, invoice, cash payment);
   c. Processing of payment of lecturers' fees and honoraria;
   d. Insurance matters and Swiss value-added tax.

Chapter 7: Procurement

Section 1 Procurement of goods and services

Art. 86 Purchasing Coordination Office

1 The Purchasing Coordination Office (EKK) of the Financial Services Department is responsible for the strategic alignment of procurement at ETH Zurich and assumes a comprehensive coordinating role.
2 It is responsible for procurement controlling and reporting at ETH Zurich.
3 Furthermore, the EKK also has the following tasks, competencies and responsibilities:
   a. It enhances the procurement strategy of ETH Zurich with the other procurement offices and supports the harmonization of the internal procurement processes;
   b. It oversees the materials group management of ETH Zurich and is responsible for materials group reporting to the Executive Board;
   c. Unless procurement transactions of the Administrative department Real Estate are involved, it is the central contact in procurement matters (e.g. GT&Cs amendment) of superordinate committees and bodies (such as the ETH Board or BKB);
   d. It oversees the “Coordinated procurement in the ETH Domain and partners” (KoBe ETH+);
   e. It represents the ETH Domain in the Federal Procurement Conference (BKB);
   f. Except for the procurement office Administrative department Real Estate, it makes announcements in connection with the bidding process on the intended national portal (www.simap.ch) for all procurement offices of ETH Zurich. The responsibility for the bidding process lies with the procurement office in charge;
   g. It manages the bank guarantees to be requested by the procurement offices;

80 Version of 9 December 2014, in effect since 1 January 2015
h. It is the contact for commercial matters in connection with procurement (e.g. Incoterms, negotiating terms) and for forwarding matters (e.g. customs declaration, selection of forwarding partner);

i. It organizes regular training sessions regarding the subject of purchasing and public procurement;

j. It assumes the tasks of a procurement office in accordance with art. 86a for the materials groups assigned to it.

Art. 86a Procurement offices

1 The procurement offices stated under para. 4 exist at ETH Zurich. They are responsible for the materials groups assigned to them in accordance with Appendix 2, oversee the procurement process, ensure the observance of the legal provisions (BöB/VöB) and are – with corresponding support from the Legal Office – in charge of verifying and drawing up agreements.

2 The procurement offices either provide the goods and services assigned, order them on request or inform on the optimal ordering process.

3 One or more materials group managers are responsible for the strategic support of the procurement office’s procurement portfolio.

4 The procurement offices of ETH Zurich are:
   a. Administrative department Real Estate;
   b. Administrative department Facility Management;
   c. Administrative department ETH Library;
   d. Administrative department IT Services;
   e. Administrative department Human Resources;
   f. Administrative department Financial Services.

5 If the procurement offices detect irregularities in orders and invoices, they request the budget officer involved to issue a statement. The ordering process or the payment of the invoice is suspended during this time and can only be resumed with the approval of the procurement office. Irregularities can be the following, in particular:
   a. Insufficient cash funds on the fund to be charged;
   b. Use of cash funds not in accordance with terms;
   c. Failure to observe the statutory provisions (BöB/VöB);
   d. Failure to observe these Regulations.

6 If no sufficient statement is provided by the budget officer by the deadline set, the procurement office contacts the EKK. If the EKK is also not given a plausible explanation, it contacts the Vice President of Finance and Controlling. He may order suitable measures after hearing the parties concerned and taking into account the overall interests of ETH Zurich on the basis of art. 9, para 1e.

7 The Vice President of Finance and Controlling may issue execution provisions on the procurement of ETH Zurich in collaboration with the procurement offices within the meaning of Art. 9, para 1d.

81 Federal Act on Public Procurement of 16 December 1994 (SR 172.056.1) and Ordinance on Public Procurement of 11 December 1995 (SR 172.056.11)
Art. 87 abrogated

Art. 88 abrogated

Art. 89 General Terms and Conditions (GT&Cs)

1 The “General Terms and Conditions for the Domain of the Swiss Federal Institutes of Technology for the Procurement of Goods and for Service Agreements (GT&Cs ETH Domain)” apply for the procurement of general goods and services. 82

2 The relevant applicable “General Terms and Conditions of the Federal Government for IT Services” apply for the procurement of goods and services in the area of information and communication technology (ICT). 83

3 These GT&Cs must be enforced with the vendor as a preference over the latter’s GT&Cs wherever possible.

4 Deviations from these GT&Cs must be agreed in advance with the procurement office in charge.

Art. 90 abrogated

Art. 91 abrogated

Art. 92 Ordering

1 The following provisions apply at ETH Zurich for ordering goods and services, subject to para. 2:

   a. Orders under CHF 10,000 (incl. VAT) may be made directly with the vendor in observance of the spending authority under Art. 69.

   b. Orders from CHF 10,000 (incl. VAT) need to be made in writing and be handled via the intended process. The procurement office in charge verifies the application and places the order with the vendor. Exceptions need to be arranged in advance with the procurement office.

   c. Goods orders from CHF 50,000 (excl. VAT) as well as service orders from CHF 150,000 (excl. VAT) must be made in writing and be handled via the intended process. They require a minimum of three quotations (invitation process). If this is not possible in an individual case, a written justification must be submitted. The procurement office in charge verifies the application and places the order with the vendor. Exceptions need to be arranged in advance with the procurement office.

   d. Orders from the threshold values in public procurement 84 (as at 1.1.2015: goods CHF 230,000; services CHF 230,000; structures CHF 8,700,000; all figures excl. VAT) must be made in writing and may only be placed if a bidding process in accordance with BöB/VöB was held in advance. Depending on the type of the goods/services, the procurement office in charge decides on the type of procurement procedure:

   − The procurement office of the infrastructure division IT Services is responsible for orders regarding information and communication technology (ICT).

82 RSETHZ 131
83 IT GT&Cs Federal Government services, purchase of hardware, IT works contracts and procurement and maintenance of software (RSETHZ 223.1, 223.2, 223.3 and 223.4)
84 Ordinance of the EAER on the adjustment of the threshold values in public procurement for 2014 and 2015 of 2 December 2013
− The procurement office of the Administrative department Real Estate is responsible for construction delivery and construction services orders.
− The procurement office of the Administrative department Facility Management is responsible for orders regarding building management.
− The procurement office of the Administrative department Financial Services is responsible for all other orders.

2 The procurement offices of the Administrative departments Real Estate and Facility Management order the goods and services assigned to them in accordance with Appendix 2 to the Financial Regulations, regardless of the order value, in observance of Art. 69 and Appendix 1 to the Financial Regulations as well as Appendix 1 to the VLB. The procurement office of the Administrative department ETH Library orders goods and services in accordance with appendix 2 in observance of Art. 69 and appendix to the Financial Regulations or informs about the proper ordering process.

3 To confirm an order from CHF 10,000, the ETH order confirmation (order duplicate) sent to the vendor with the order and signed by the vendor needs to be received. Exceptions need to be agreed with the procurement office in charge.

4 All documents and files in connection with procurement (orders, agreements, quotations, reasons for vendor selection from CHF 50,000 [goods] or CHF 150,000 [services], documents in connection with the bidding process) need to be archived for the duration of 10 years. The procurement office in charge is responsible for archiving procurements from CHF 10,000.

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

6 These guidelines apply regardless of the source of finance.

Art. 93 abrogated

Art. 94 Vendor invoices

1 The budget officer, the fund holder or the administrative functionary in accordance with Art. 15 et seq., following substantive invoice review in accordance with Art. 78, will promptly forward the invoices posted and signed in accordance with Art. 69 to the Accounting Department or the procurement office in charge so that the term of payment can be met and any discounts can be exercised.

2 Invoices of procurement offices may be booked by such offices themselves if such an arrangement has been agreed with the Accounting Department.

Section 2 Inventorying and sale of appliances and equipment

Art. 95 Inventorying

1 The provisions in the Guidelines on inventory apply for the inventory and sale of ETH appliances and equipment.

85 Ordinance on the real estate management and logistics of the Federal Government of 5 December 2008 (SR 172.010.21)
86 Art 7, para 1 BöB (SR 172.056.1)
87 Version of 9 December 2014, in effect since 1 January 2015
88 Guidance on Inventory at ETH Zurich of 1 January 2015
As a rule, all objects with a useful life of at least 1 year and a purchase value of CHF 10,000 or more must be inventoried.

Art. 96 Sale of used equipment

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

a. In the case of an original purchasing value of less than CHF 50,000: the budget officer with notification of the head of the academic department or the Administrative department head and the Accounting Department;

b. In the case of an original purchasing value from CHF 50,000: the Vice President for Research and Corporate Relations with notification of the head of the academic department or the Administrative department head and the Accounting Department. These authorizations also apply if a professorship or an organizational unit is being abrogated.

Chapter 8: Business travel, allowances, and credit cards

Section 1 Business expenses

Art. 97 Principles

1 The legal foundation for the ETH Zurich is the Ordinance concerning the Reimbursement of Expenditures in the ETH Domain of 11 April 2002.

2 As a rule, employees must limit their business expenses to the most essential ones; this is achieved by a careful planning of any business trip, with appropriate consideration of economic efficiency, representation obligations, time savings and the ecology.

3 Business expenses must be approved by the budget officer.

4 Through his signature, the budget officer affirms the economic necessity of the expenses in the interest of the ETH Zurich, the conformity with the budget and congruence with the individual records.

5 The approval procedure in accordance with art. 75 applies for the settlement of business expenses.

6 Only expenses actually incurred and for which the corresponding receipts (hard copy or electronic receipts) are submitted will be reimbursed. For business trips with a duration of more than five days a cost ceiling (limit of expenses) may be agreed upon.

Art. 98 Implementing provisions

The Executive Board regulates further details in a separate regulation.

89 Version of 9 December 2014, in effect since 1 January 2015
90 SR 172.220.113.43
91 Regulations of the ETH Zurich concerning business expenses (RSETHZ 245.3)
Section 2 Credit cards

Art. 99 Principles

1 On the basis of a master agreement with the credit card provider defined by the Financial Services Department, the ETH Zurich offers its employees free of charge a corporate credit card for business use.

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

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

Art. 100 Obtaining a corporate credit card

1 abrogated

2 In order to obtain a corporate credit card the applicant together with the budget officer need to sign and submit the application form to Financial Services.

3 Financial Services decides on the application.

4 With the use of the corporate credit card, the card holder accepts the general terms and conditions of the issuer of the card as well as the provisions of these Regulations and the Regulations of the ETH Zurich on Business Expenses. In the case of non-personal corporate credit cards, the person applying for the card is deemed to be the credit card holder.

4bis The budget officer may leave the credit card with his employees for remote transactions (e-commerce) for their use in as much as permissible under these Regulations. However, he continues to be responsible for the use of his credit card.

5 The budget officer is held liable for the charges on corporate credit cards in his area of responsibility. With his signature on the card application, he affirms that he will make available the necessary funds for timely payment of the card statement.

Art. 101 Use of the corporate credit card

1 The corporate credit card serves exclusively for business purposes such as hotel and subsistence expenses, public transportation tickets, special fares of airlines on the Internet, payment of convention fees or the purchase of books, small devices and lab supplies below CHF 10,000.

2 The cash withdrawing function from ATM machines is not available.

3 The corporate credit card must not be used for the following purposes:

   a. Purchases of inventoriable equipment and material subject to wear and tear with a value from CHF 10,000. If use of the credit card above this limit value is unavoidable, the Purchasing Coordination Office must be consulted in advance.

   b. Purchases of information technology media with a value from CHF 10,000. If the use of the credit card in excess of this limit value should be unavoidable, the Administrative department IT Services, Procurement & Portfolio Office must be consulted in advance.

92 Version of 9 December 2014, in effect since 1 January 2015

93 Version of 9 December 2014, in effect since 1 January 2015
Art. 102 Reimbursement

1 The credit card statement needs to be processed and approved for posting within 20 days with the corresponding receipts. If the business transaction is clearly comprehensible from the credit card statement, it is not necessary to enclose receipts. Where the sponsor demands this, receipts must be enclosed.

2 *abrogated*

2bis The approval procedure for the credit card statement is guided by that in accordance with Art. 69 for procurement and by that in accordance with Art. 75 for business expenses.

3 *abrogated*

Art. 103 Expense limit

1 The expense limit per card per month is restricted to CHF 10,000. A justified increase for a period of time to as much as CHF 50,000 may be requested through the Financial Services Department.

2 The request is to be signed by the card holder and the budget officer.

Art. 104 Liability in the event of loss or theft

1 Corporate Credit Cards are fundamentally to be treated with the same care as cash. The group of card users according to Art. 100 4bis is to be kept to a minimum.

2 In order to avoid abusive use of a corporate credit card, loss or theft must immediately be reported to the credit card issuer.

3 In compliance with the duty of care according to para. 2, the cardholder’s liability is limited as written in the terms and conditions of the credit card issuer. Otherwise the cardholder is fully liable for the abusive use of the credit card and the costs arising therefrom.

Art. 105 Withdrawal of a cardholder

1 Upon termination of the employment, entry into emeritus status or retirement of the cardholder, the corporate credit card must be returned to Financial Services unsolicited, not later than on the last day of work together with an appropriate notation. For safety reasons, the card should be cut in half.

2 The liability of the cardholder extends to all transactions made with the corporate credit card even if the charges are not made until after the withdrawal of the cardholder.

Art. 106 AirPlus Company Account

1 The Airplus Company Account, which is primarily used for booking of flights, is available on the level of ETH organizational units.

2 Financial Services provide application forms which is to be signed both by the applicant and the budget officer. The budget officer signing is liable for all transactions made with the card.

3 *abrogated*
The expenditure limit per AirPlus Company Account is limited to CHF 20'000 per month.

Section 3  Petty cash

Art. 107
1. The budget officer may ask the Accounting Department for a cash advance of CHF 1,000 for minor operating expenses.
2. In justified cases, the Accounting Department may approve a higher cash amount.
3. In other respects, the implementing provisions of the Vice President of Finance and Controlling concerning decentralized cash transactions at the ETH Zurich apply.

Chapter 9: Contracts, exploitation of intellectual property

Section 1  Contracts

Art. 108 Written form
Contracts must be made in writing if the contract constitutes the following obligations for the ETH Zurich:

a. containing any liability;
b. including a contract value of CHF 10,000 and above;
c. creating a recurring obligation (e.g., rent, lease and the like), or;
d. having intangible property rights (e.g. copyrights) as its object.

As a rule, the same signatory powers apply for contracts, ordering and processing invoices alike (Art. 69).

Art. 109 Central filing
1. The President, the remaining members of the Executive Board, the central bodies, the departments, and the external departmental research institutes are obliged, in accordance with Art. 61 OV, to archive all contracts, legal acts, deeds (e.g., foundation statutes), declarations of intentions, memorandums of understanding, and other documents of legal importance for ETH Zurich for a compulsory period of 10 years.
2. The General Secretary is in charge of the Executive Board’s archive. He issues directives as to which of the documents specified in Art. 1 have to be submitted to this archive.

Art. 110 Decentralized filing

abrogated

Section 2  Exploitation of intellectual property

98 Directives concerning decentral Cash Transactions at the ETH Zurich of 1 November 2003 (RSETHZ 245.2)
99 Directives on the storage of Documents at ETH Zurich of 20 January 2009 (RSETHZ 210)
100 Version of 20 January 2009, in effect since 1 January 2009
Art. 111 Legal foundations

1 The provisions of the Ordinance of the ETH Board concerning Intangible Property in the ETH Domain or the Exploitation Guidelines of the ETH Zurich of 1. February 2005 apply for investments of the ETH Zurich in domestic and foreign enterprises in accordance with Art. 3a of the ETH Law as well as for the licensing and sale of intellectual property.  

2 The Executive Board will issue implementation provisions for investment of the ETH Zurich in enterprises and spin-offs.

Art. 112 Monitoring of royalty payments

ETH Transfer is responsible for monitoring of royalty payments and for requests for such payment.

Art. 113 Procedures in the case of entry into emeritus status, resignation and death

1 In the event of a withdrawal of the budget officer (professor) from the ETH Zurich, the Vice President for Research will decide what to do with the research group’s share in royalty receipts from the exploitation of intellectual property.  

2 The same applies in the event of withdrawal of fund holders or others entitled to royalty receipts.

Chapter 10: Risk management and insurance

Section 1 Risk management

Art. 114 Principles

1 Risk management is defined as the systematic approach for the identification, categorization, quantification and proactive management of all risks within an organization. It comprises the sub processes of recording, evaluating, handling, and controlling risks.

2 The specifications and jurisdictions for risk management within the ETH domain are set down in Art. 19 a VO of the ETH Domain and in the Directives of the ETH Board on Risk Management.

Art. 115 Central and decentralized offices of risk management

1 The Financial Services Department is responsible for a comprehensive risk controlling at ETH Zurich.

2 The risk management experts perform coordinating, supporting and executive tasks for the Risk Management Commission in working groups.

3 A risk management coordinator supports the Risk Management on an administrative basis in
each Executive Board sub department.

4 The identification and quantification of the risks is carried out in inclusion of all units in teaching and research as well as the Administrative departments.

Section 2  Insurance

Art. 116
1 The Administrative department Financial Services is responsible for insurance matters. It coordinates the closing of insurance contracts and processing of damages with the staff of the Administrative department Safety, Health and Environmental Management, the Administrative department Human Resources and other offices defined by it.

2 Financial Services must be contacted prior to the closing of a new insurance contract and must receive a copy of the insurance policy. Excepted from this arrangement are mandatory social security arrangements.

3 The cost of insurance policies which are concluded specifically for a single organizational unit must usually be borne by the involved organizational unit itself.

Chapter 11: Cooperation with other Institutions

Section 1   Forms of cooperation

Art. 117 Joint facilities with external entities

1 The ETH Zurich promotes cooperation with external entities, specifically with other universities, and for this purpose may operate joint facilities.

2 These joint facilities may consist of non-departmental teaching and research units in accordance with the Organizational Ordinance of the ETH Zurich, of joint institutes (e.g. IBT, INI or competence centres (e.g. CCHK) as well as of facilities which pursue a purpose outside of teaching and research (e.g. Housing Office of the University of Zurich and the ETH Zurich).

3 These joint facilities, to the extent not agreed otherwise with the partner institutions, do not have legal personality of their own; they are administratively either embedded in the structure of a department (joint institutes and competence centres) or are assigned directly to an Executive Board member (non-departmental teaching and research units).

4 They frequently are established for a limited period of time.

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108 Art. 61 OV
Per Guidelines for Competence Centres at the ETH Zurich of 15 April 2003 (RSETHZ 419)
Art. 118 Cooperation with related organizations

Related organizations have their own legal personality (associations or foundations).

The ETH Zurich cooperates with such organizations in order to be able to offer services to the ETH community which complement those of the ETH Zurich.

Related organizations include, by way of example, the following organizations:

a. ETH-Alumni;
b. ETH Zurich Foundation;
c. Academic Sports Association Zurich (ASVZ);
d. ETH-Store

Section 2 Framework terms and conditions of cooperation

Art. 119 Agreements with external entities

For joint facilities with external entities, as a rule the following points concerning the mission, financing and reporting of such entity must be contractually consented:

a. Purpose, main tasks and duties, and duration of operation;
b. Nature and amount of the contributions expected from the participating partners, including in-kind resources in terms of space made available and any supplemental services;
c. Signing powers or reference to the relevant policies and regulations of the participating institutions;
d. Accounting standards to be applied;
e. Utilization of jointly raised third-party funds;
f. Any liability questions;
g. Ownership and exploitation of intangible property rights.

The organization, accountability and quality assurance of the projects of the joint facility are to be regulated in rules of procedure which are to be approved by the Executive Board.

If the personnel for the joint facilities are hired by the ETH Zurich, the provisions of Art. 70 and 71 of this Regulation apply.

The competences for entry into these agreements are based on the signature rules contained in these Regulations.

Prior to entry into the agreement, it is to be presented to Legal Services of the ETH Zurich for examination.

Art. 120 Agreements with related organizations

The Financial Services Department regulates the necessary general conditions of the cooperation jointly with the related organization and the involved organizational units at the ETH Zurich, taking into consideration the Service Provider Policy of the ETH Zurich of 12 August 2003.
Chapter 12: Final provisions

Art. 121 Sanctions

Violations of the provisions of these Financial Regulations represent an infraction of obligations under employment law which may result in consequences under employee law.  

Art. 122 Transition provisions

For legal obligations entered into by functionaries of the ETH Zurich prior to the coming into force of this Regulation, past law applies. Agreements with related organizations are to be adapted by 31 December 2006.

Art. 123 Execution

abrogated

Art. 124 Legal provisions

1 Directives, rules and regulations to which reference is made in these Regulations are in the law collection of the ETH Zurich in their respective current version.

2 In other respects, the following provisions having absolute priority are specifically relevant for the ETH Zurich in the field of finances:

a. ETH Act of 4 October 1991 (SR 414.110);
b. Art. 35 of the Federal Act concerning the Federal Budget (SR 611.0);
c. Ordinance of the ETH Domain of 19 November 2003 (SR 14.110.3);
d. Ordinance on the Finance and Accounting of the ETH Domain of 1.1.2015;
e. Accounting Manual for the ETH Domain of 1.1.2015;
f. Ordinance of the ETH Board on Intangible Assets of the ETH Domain (SR 414.172);
g. Directive on the Real Estate Management in the Domain of the Federal Institutes of Technology (Real Estate Directive ETH Domain) of 1.1.2013
h. Ordinance concerning Real Estate Management and Logistics of the Federal Government (VILB; SR 172.010.21);
i. Ordinance concerning the Reimbursement of Expenditures in the ETH Domain of 11 April 2002 (SR 172.220.113.43);
j. Fee Ordinance of the ETH Domain of 13 May 1995 (SR 414.131.7);
k. Directive of the ETH Board on Risk Management at ETH and at the Research Institutes of 4 July 2006 (RSETHZ 126);
l. The agreement between the Swiss Federal Finance Administration (EFV) and the ETH Board on treasury and cash relations between the EFV and the ETH domain of 29 November 2007;

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112 Art. 58a
113 Version of 20 January 2009, in effect since 1 January 2009
114 Version of 9 December 2014, in effect since 1 January 2015
115 www.rechtssammlung.ethz.ch
116 www.admin.ch/ch/d/sr/sr.html; www.rechtssammlung.ethz.ch

47
Art. 125 Revocation of prior law
With the coming into effect of these Regulations, the following decrees are revoked:

a. Directive for Finance Administrators at the ETH Zurich of July 2001;
b. Guidelines concerning the Administration of Contracts and Dispositions of Central Bodies of 10 July 1996 (RSETHZ 201.1);
c. Appendix 1 of the Rules of Procedure of the Executive Board of 10 August 2004 concerning Legal Acts with Financial Consequences (RSETHZ 202.3);
d. Notices concerning the Application for and Use of Credit Cards at the ETH Zurich of September 2000.

Art. 126 Coming into Effect
These regulations become effective on 1 January 2006.

28 September 2005

The President: O. Kübler

Amended on 20 January 2009
The President: R. Eichler

Amended on 9 December 2014
The President: R. Eichler
Appendix 1  Rules regarding signature authorization applicable for Staff and Support Offices of the Executive Board domains for special transactions. 

Signatory authority within the domain of the President

<table>
<thead>
<tr>
<th>Obligations</th>
<th>Limits in CHF</th>
<th>Approved signatory/ies</th>
<th>Deputy</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. President’s Staff / Office for Faculty Affairs</td>
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<tr>
<td>Administrative costs within the framework of appointment procedures*</td>
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<tr>
<td>* excl. own business expenses of employees of the Office for Faculty Affairs (art. 75)</td>
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<tr>
<td>up to 50’000</td>
<td>as per art. 69</td>
<td>Head of Office for Faculty Affairs + Deputy</td>
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<td>50’000 – 250’000</td>
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<td>Head of Office for Faculty Affairs + Deputy</td>
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<tr>
<td>from 250’000</td>
<td></td>
<td>Head of Office for Faculty Affairs + President</td>
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<tr>
<td>Expenses of newly appointed professors before taking office (in accordance with Art. 38)</td>
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<tr>
<td>up to 50’000</td>
<td>Head of Office for Faculty Affairs</td>
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<tr>
<td>50’000 – 250’000</td>
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<td>Head of Office for Faculty Affairs + Deputy</td>
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<tr>
<td>from 250’000</td>
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<td>Head of Office for Faculty Affairs + President</td>
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<tr>
<td>Appointments (offer), incl. start-up financing</td>
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<td>President</td>
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<tr>
<td>Special payments from the Special Management Reserve Fund 2-76001-91</td>
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<td>Rector</td>
</tr>
</tbody>
</table>

1 Version of 9 December 2014, in effect since 1 January 2015
Signatory authority within the domain of the Rector

<table>
<thead>
<tr>
<th>Obligations</th>
<th>Limits in CHF</th>
<th>Approved signatory/ies</th>
<th>Deputy</th>
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<td>Sole Signatory</td>
<td>Joint Signatory</td>
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<tr>
<td><strong>A. Rectors Staff and Support Office</strong></td>
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<tr>
<td>Granting or release of funds for extraordinary teaching projects</td>
<td>up to 50'000</td>
<td>Scientific adjunct</td>
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<tr>
<td>(incl. Innovedum fund)</td>
<td>50'000 – 500'000</td>
<td>Rector</td>
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<tr>
<td>Granting of resources for tutorial assistants</td>
<td>up to 50'000</td>
<td>Scientific adjunct</td>
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<td></td>
<td>50'000 – 500'000</td>
<td>Rector</td>
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<tr>
<td>Application for the opening of subordinate funds to the distribution</td>
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<tr>
<td>funds for extraordinary teaching projects, (Innovedum fund), tutorial</td>
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<tr>
<td>assistants, Graduate Schools</td>
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<td><strong>B. Administrative department Student Services</strong></td>
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<tr>
<td>Financial Aid Office</td>
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<tr>
<td>Scholarship decrees</td>
<td>up to 10'000</td>
<td>Grant administrator</td>
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<td></td>
<td>up to 20'000</td>
<td>Head Financial Aid Office</td>
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<tr>
<td>Decrees for waived fees</td>
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<td>Administrator for waived fees</td>
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<tr>
<td><strong>C. Administrative department Academic Services</strong></td>
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<tr>
<td>Student Exchange Office</td>
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<tr>
<td>Mobility grants/exchange grants</td>
<td>up to 20’000</td>
<td>Head Student Exchange Office</td>
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<tr>
<td>Scholarship decrees within the Erasmus Programmes</td>
<td>up to 5’000</td>
<td>Administrator for Erasmus Programme</td>
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<tr>
<td>Scholarship decrees within the Unitech Programme</td>
<td>up to 5’000</td>
<td>Administrator for Unitech</td>
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<tr>
<td><strong>Centre for Higher Education</strong></td>
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<tr>
<td>Release of Funds for Higher Education Programmes approved by the Executive Board</td>
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<td>Head Centre for Higher Education</td>
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2 Version of 21 December 2011, in effect since 1 January 2012
Signatory authority within the domain of the Vice President for Research and Corporate Relations (VPRCR)

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<tr>
<td>C. Office of Research</td>
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<tr>
<td>Granting of resources out of the fund for supplemental financing of scientific appliances and equipment, incl. ICT investments 3</td>
<td>up to 50'000</td>
<td>Scientific coordinators</td>
<td>Deputies</td>
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<tr>
<td></td>
<td>50'000 – 500'000</td>
<td>VPRCR + VPHRI</td>
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<tr>
<td>Granting of resources out of the funds for internal programs for the advancement of research</td>
<td>up to 50'000</td>
<td>Scientific coordinators</td>
<td>Deputies</td>
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<td></td>
<td>50'000 – 500'000</td>
<td>VPRCR</td>
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<tr>
<td>Granting of resources out of special funds and foundations in the research domain</td>
<td>up to 50'000</td>
<td>Scientific coordinators</td>
<td>Deputies</td>
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<tr>
<td></td>
<td>from 50'000 per per art. 69</td>
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<tr>
<td>Granting of resources out of other supplemental financing funds in the research domain according to art. 8 Abs. 1 lit. a FR</td>
<td>up to 50'000</td>
<td>Scientific coordinators</td>
<td>Deputies</td>
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<td>from 50'000 as per art. 69</td>
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</table>

3 According to the Guidelines for the Supplemental Financing of Scientific Appliances and Equipment of 7 June 2005 (RSETHZ 245.1)
Signatory authority within the domain of the Vice President of Finance and Controlling (VPFC)

<table>
<thead>
<tr>
<th>Obligations</th>
<th>Limits in CHF</th>
<th>Approved signatory/ies</th>
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<tr>
<td>Valued added tax, accounting</td>
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<td>Head Accounting + Head Financial Accounting Section</td>
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<tr>
<td>Opening bank and post-office accounts</td>
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<td>Head Accounting + Head Financial Accounting Section</td>
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<tr>
<td>Payment transactions (ordering money, endorsing cheques)</td>
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<td>Head Subledger Section + Staff member responsible for</td>
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<tr>
<td>Payment transactions (initiating payments)</td>
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<td>the respective business</td>
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<tr>
<td>Payments and securities transactions in relation to asset management mandates</td>
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<td>Head Accounting + Head Financial Accounting Section</td>
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<tr>
<td>Annual liquidity planning, financial contribution of the federal government (Planning Department, FBL)</td>
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<td>VPFC + Head Accounting</td>
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<tr>
<td>Fixed-term deposits with the federal government (max. 12 months)</td>
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<td>Head Accounting + Head Subledger Section + Treasurer</td>
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<tr>
<td>Invested assets from third party resources (including the issuing of asset management mandates)</td>
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<td>VPFC + Head Accounting</td>
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<tr>
<td>Payment approval monthly collective Viseca invoice</td>
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<td>Head Accounting + Head of Finance and Accounting Section</td>
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<td>Obligations</td>
<td>Limits in CHF</td>
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<tr>
<td><strong>A. Administrative department Accounting</strong></td>
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<tr>
<td>Financial statements (EU interim and final financial reports)</td>
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<td>Head Accounting</td>
<td>Head Accounting + Project leader</td>
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<td>+ Project leader</td>
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<tr>
<td>Audit Certificates (EU Project audit Certificates)</td>
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<td>Head Accounting or external auditor</td>
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<tr>
<td>Audit report statements and management letter (Finance Commission of the SFAO and internal audit ETH division)</td>
<td></td>
<td>VPFC + Head Accounting</td>
<td></td>
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<tr>
<td>Formation and dissolution of accruals, deferrals, and expected performance, and reserves</td>
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<td>VPFC + Head Accounting</td>
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<tr>
<td>Annual reporting and FBL statement for the attention of SFAO and FFA</td>
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<td>VPFC + Head Accounting</td>
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<tr>
<td>Credit Reallocations within Real Estate Investments</td>
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<td>VPFC + Head Accounting</td>
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<tr>
<td>Loan deferrals (co-financing) of third-party real-estate resources between ETH and FBL</td>
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<td>VPFC + Head Accounting</td>
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<tr>
<td><strong>B. Administrative department Financial Services</strong></td>
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<tr>
<td>Deciding on damage coverage and claim settlements within the framework of risk management concerning uninsured losses or damages</td>
<td>up to 50'000</td>
<td>Head Financial Services</td>
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<tr>
<td></td>
<td>50'000 – 250'000</td>
<td>VPFC + Head Financial Services</td>
<td></td>
</tr>
<tr>
<td></td>
<td>250'000 – 1'000'000</td>
<td>VPFC + President</td>
<td></td>
</tr>
<tr>
<td></td>
<td>from 1'000'000</td>
<td>Executive Board</td>
<td></td>
</tr>
<tr>
<td>Issuing cover notes for uninsured risks</td>
<td>up to 50'000</td>
<td>Head Financial Services</td>
<td></td>
</tr>
<tr>
<td></td>
<td>from 50'000</td>
<td>VPFC + Head Financial Services</td>
<td></td>
</tr>
</tbody>
</table>
Signatory authority within the domain of the Vice President Human Resources and Infrastructure (VPHRI)

<table>
<thead>
<tr>
<th>Obligations</th>
<th>Limits in CHF</th>
<th>Approved signatory/ies</th>
<th>Deputy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Sole Signatory</td>
<td>Joint Signatory</td>
</tr>
<tr>
<td>A. Administrative department Human Resources</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Old-age and survivors' pension (AHV)/Unemployment insurance (ALV)/Invalidity insurance (IV)</td>
<td></td>
<td>Head Human Resources + Deputy Head Human Res.</td>
<td>Deputy</td>
</tr>
<tr>
<td>Fund for loss of earned income</td>
<td></td>
<td>Head Human Resources + Deputy Head Human Res.</td>
<td>Deputy</td>
</tr>
<tr>
<td>Publica, Swiss federal pension fund</td>
<td></td>
<td>Head Human Resources + Deputy Head Human Res.</td>
<td>Deputy</td>
</tr>
<tr>
<td>Risk insurance Zurich</td>
<td></td>
<td>Head Human Resources + Deputy Head Human Res.</td>
<td>Deputy</td>
</tr>
<tr>
<td>Swiss Accident Insurance Fund (SUVA)</td>
<td></td>
<td>Head Human Resources + Deputy Head Human Res.</td>
<td>Deputy</td>
</tr>
<tr>
<td>Withholding tax</td>
<td></td>
<td>Head Human Resources + Deputy Head Human Res.</td>
<td>Deputy</td>
</tr>
<tr>
<td>Benefits in connection with social compensation plans</td>
<td></td>
<td>Head Human Resources + Deputy Head Human Res.</td>
<td>Deputy</td>
</tr>
<tr>
<td>Payment transactions with the Swiss Federal Finance Administration (FFA)</td>
<td></td>
<td>Head Human Resources + Deputy Head Human Res.</td>
<td>Deputy</td>
</tr>
</tbody>
</table>
### Obligations

<table>
<thead>
<tr>
<th>Limits in CHF</th>
<th>Approved signatory/ies</th>
<th>Deputy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Sole Signat</td>
<td>Joint Signatory</td>
</tr>
</tbody>
</table>

#### B. Administrative department Real Estate 4

**Project approval/-change for construction projects**

<table>
<thead>
<tr>
<th>Activity</th>
<th>Limit</th>
<th>Signatories</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project approval investment loan</td>
<td>&gt; 3 Mio.</td>
<td>Executive Board + ETH Board</td>
</tr>
<tr>
<td>Project approval planning/project planning</td>
<td>&lt; 1 Mio.</td>
<td>Section Head + Head Real Estate</td>
</tr>
<tr>
<td>Project approval planning/project planning</td>
<td>&gt; 1 Mio.</td>
<td>Head Real Estate + VPHRI</td>
</tr>
<tr>
<td>Project approval execution</td>
<td>&lt; 100'000</td>
<td>Project manager + Section Head</td>
</tr>
<tr>
<td>Project approval execution</td>
<td>&gt; 100'000 – 1 Mio.</td>
<td>Section Head + Head Real Estate</td>
</tr>
<tr>
<td>Project approval execution</td>
<td>&gt; 1 Mio. - 10 Mio.</td>
<td>Head Real Estate + VPHRI</td>
</tr>
<tr>
<td>Project approval execution</td>
<td>&gt; 10 Mio.</td>
<td>VPHRI + Executive Board</td>
</tr>
<tr>
<td>Awarding/procurement for construction projects deliveries/services</td>
<td>&gt; 200'000</td>
<td>Project Manager + Section Head</td>
</tr>
<tr>
<td>Awarding/procurement for construction projects building</td>
<td>&gt; 200’000 – 2 Mio.</td>
<td>Section Head + Head Real Estate</td>
</tr>
<tr>
<td>Awarding/procurement for construction projects building</td>
<td>&gt; 2 Mio.</td>
<td>Head Real Estate + VPHRI</td>
</tr>
<tr>
<td>Awarding/procurement for construction projects building</td>
<td>&lt; 1 Mio.</td>
<td>Project Manager + Section Head</td>
</tr>
<tr>
<td>Awarding/procurement for construction projects building</td>
<td>&gt; 1 Mio. – 5 Mio.</td>
<td>Section Head + Head Real Estate</td>
</tr>
<tr>
<td>Awarding/procurement for construction projects building</td>
<td>&gt; 5 Mio.</td>
<td>Head Real Estate + VPHRI</td>
</tr>
<tr>
<td>Invoices/payments from construction projects</td>
<td>&lt; 500’000</td>
<td>Project Manager + Section Head</td>
</tr>
<tr>
<td>Invoices/payments from construction projects</td>
<td>&gt; 500’000 – 5 Mio.</td>
<td>Section Head + Head Real Estate</td>
</tr>
<tr>
<td>Invoices/payments from construction projects</td>
<td>&gt; 5 Mio.</td>
<td>Head Real Estate + VPHRI</td>
</tr>
<tr>
<td>Concluding tenancy agreements (annual figures)</td>
<td>&lt; 200’000</td>
<td>Portfolio Manager + Section Head</td>
</tr>
<tr>
<td>Concluding tenancy agreements (annual figures)</td>
<td>&gt; 200’000 – 500’000</td>
<td>Section Head + Head Real Estate</td>
</tr>
<tr>
<td>Concluding tenancy agreements (annual figures)</td>
<td>&gt; 500’000 – 1 Mio.</td>
<td>Head Real Estate + VPHRI</td>
</tr>
<tr>
<td>Concluding tenancy agreements (annual figures)</td>
<td>&gt; 1 Mio.</td>
<td>VPHRI + Executive Board</td>
</tr>
<tr>
<td>Concluding tenancy agreements (annual figures)</td>
<td>&gt; 2 Mio.</td>
<td>Executive Board + ETH Board</td>
</tr>
<tr>
<td>Periodic payments under agreement (per quarter)</td>
<td>&lt; 200’000</td>
<td>Portfolio Manager + Section Head</td>
</tr>
<tr>
<td>Periodic payments under agreement (per quarter)</td>
<td>&gt; 200’000</td>
<td>Section Head + Head Real Estate</td>
</tr>
</tbody>
</table>

4 In accordance with the Executive Board decision of 8 March 2011, in effect since 1 April 2011
### Table: Obligations

<table>
<thead>
<tr>
<th>Obligations</th>
<th>Limits in CHF</th>
<th>Approved signatory/ies</th>
<th>Deputy</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Sole Signat</td>
<td>Joint Signatory</td>
</tr>
<tr>
<td><strong>C. Administrative department Facility Management</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Media invoices (regular, periodic business)</td>
<td>&lt; 250’000</td>
<td>as per art. 69</td>
<td>Head Facility Management + VPHRI</td>
</tr>
<tr>
<td></td>
<td>&gt; 250’000 – 500’000</td>
<td>Head Facility Management + VPHRI delegate</td>
<td>Head Facility Management + VPHRI delegate</td>
</tr>
<tr>
<td></td>
<td>&gt; 500’000</td>
<td>Head Facility Management + VPHRI</td>
<td>Head Facility Management + VPHRI delegate</td>
</tr>
<tr>
<td><strong>D. Administrative department IT Services</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenses regarding basic financing within the limits of existing maintenance, servicing, operation and replacement contracts for ICT equipment</td>
<td>&lt; 250’000</td>
<td>as per art. 69</td>
<td>Head IT Services + VPHRI</td>
</tr>
<tr>
<td></td>
<td>&gt; 250’000 – 500’000</td>
<td>Head IT Services + VPHRI</td>
<td>Head IT Services + VPHRI delegate</td>
</tr>
<tr>
<td></td>
<td>&gt; 500’000</td>
<td>Head IT Services + VPHRI</td>
<td>Head IT Services + VPHRI delegate</td>
</tr>
<tr>
<td><strong>E. CSCS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenses within the limit of the budget previously approved by the Executive Board</td>
<td>&lt; 50’000</td>
<td>as per art. 69</td>
<td>Head CSCS + VPHRI</td>
</tr>
<tr>
<td></td>
<td>50’000 – 250’000</td>
<td>Budget officer + deputy</td>
<td>Head CSCS + VPHRI delegate</td>
</tr>
<tr>
<td></td>
<td>&gt; 250’000 – 500’000</td>
<td>Head CSCS + VPHRI</td>
<td>Head CSCS + VPHRI delegate</td>
</tr>
<tr>
<td></td>
<td>&gt; 500’000</td>
<td>Head CSCS + VPHRI</td>
<td>Head CSCS + VPHRI delegate</td>
</tr>
<tr>
<td><strong>F. Administrative department ETH Library</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Purchasing of collections and bulk purchases within the budget previously approved by the Executive Board</td>
<td>&lt; 250’000</td>
<td>as per art. 69</td>
<td>Head ETH Library + VPHRI</td>
</tr>
<tr>
<td></td>
<td>&gt; 250’000 – 500’000</td>
<td>Head ETH Library + VPHRI</td>
<td>Head ETH Library + VPHRI delegate</td>
</tr>
<tr>
<td></td>
<td>&gt; 500’000</td>
<td>Head ETH Library + VPHRI</td>
<td>Head ETH Library + VPHRI delegate</td>
</tr>
</tbody>
</table>

4 Regular periodic purchases only, approved by the Executive Board ahead

5 Head of the Office of Resources VPHRI
## Appendix 2

### Procurement Offices for Goods and Services

<table>
<thead>
<tr>
<th>Procurement office</th>
<th>Materials group</th>
<th>Goods and services assigned</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administrative department Real Estate</td>
<td>Buildings</td>
<td>Building planning and project planning; 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; all services (incl. external consultancy services, relocation services, corporate services) in connection with the implementation of new build and repair projects, conversion and expansion measures, occupation changes, security precautions, device connections, building signage, locking systems, universal building wiring and dismantling for ETH-own real estate, federal estate and rental property.</td>
</tr>
<tr>
<td>Furniture &amp; equipment</td>
<td>ETH standard furniture (office, laboratory), non-standard furniture, relocation, conversions and repairs of furniture</td>
<td>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.).</td>
</tr>
<tr>
<td>Rent &amp; lease</td>
<td>Rent for long-term office, teaching, workshop, laboratory, warehouse and residential premises, garage and parking lot rentals, lease</td>
<td></td>
</tr>
<tr>
<td>Administrative department Facility Management</td>
<td>Supply media</td>
<td>Electricity, natural gas, heating oil, fuels, drinking and waste water, district heat Disposal services for operating waste</td>
</tr>
<tr>
<td>Operation &amp; maintenance buildings</td>
<td>Maintenance on structure (doors, windows, locking systems, etc.), technical plants (heating, ventilation, air-conditioning, cooling, sanitary, electricity, etc.) as well as associated spare materials and consumables Cleaning and caretaking in buildings and outdoor facilities (gardening and landscaping, snow clearing) as well as associated consumables Repairs and minor replacements on structure (doors, windows, locking systems, etc.), technical plants (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 plants (heating, ventilation, air-conditioning, cooling, sanitary, electricity, building automation, etc.)</td>
<td></td>
</tr>
<tr>
<td>Administrative department</td>
<td>Information media</td>
<td>ETH Library</td>
</tr>
<tr>
<td>---------------------------</td>
<td>-------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>ETH Library</td>
<td>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</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Administrative department</th>
<th>Personnel requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Human Resources</td>
<td>Goods and services in connection with personnel recruitment (electronic and printed job advertisements, personnel consultancy and placement services), education and further training services</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Administrative department</th>
<th>ICT goods &amp; services</th>
</tr>
</thead>
<tbody>
<tr>
<td>IT Services</td>
<td>ICT hardware; systems, monitors, PC components, network components, housings, fans, boards, memories, periphery devices, consumables</td>
</tr>
<tr>
<td></td>
<td>ICT software; office ware, science, system, tools</td>
</tr>
<tr>
<td></td>
<td>Maintenance and repairs of hardware and software</td>
</tr>
<tr>
<td></td>
<td>ICT services</td>
</tr>
<tr>
<td></td>
<td>Audio visual devices; film and video cameras, video players and recorders, slide, film and video beamers, TV sets, overhead beamers</td>
</tr>
<tr>
<td></td>
<td>Mobile and telecommunications; hardware, software, installation, maintenance, repair and other services, subscription plans and fee agreements for data and language communication</td>
</tr>
<tr>
<td></td>
<td>Scanners, printers and multifunctional devices (incl. toner)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Administrative department</th>
<th>Scientific goods &amp; services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Services</td>
<td>Laboratory equipment and other machines, tools, apparatuses for scientific purposes, rental services for scientific goods</td>
</tr>
<tr>
<td></td>
<td>Software upgrades for the above goods</td>
</tr>
<tr>
<td></td>
<td>Maintenance and repairs for the above goods</td>
</tr>
<tr>
<td></td>
<td>Scientific services; analyses, studies, etc.</td>
</tr>
<tr>
<td>Laboratory requirements</td>
<td>Biological preparations, chemicals (reagents, radioactive and other isotopes, solvents, fuels) and laboratory goods (glass, pipettes, gloves), laboratory animals, gases</td>
</tr>
</tbody>
</table>
### Appendix 1 and 2 to Financial Regulations of the ETH Zurich (Version as of 1 January 2016)

| Raw materials & semi-finished and finished goods | Raw materials, minerals  
| Small mechanical parts, standard parts, electronics |
| Travel & business expenses | Air travel, Rail, Rental Cars, Hotels  
| Corporate Credit Cards |
| Office supplies | ETH standard stationery; ETH 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 & services | National and international transport, insurances, corporate consulting services, vehicles (incl. maintenance and repairs), goods for workshops and carpentry (incl. maintenance and repairs), animal feed, goods and services for plant cultivation, veterinary services, special waste, security services, passenger transport, fair and exhibition services, marketing, advertising and publicity services, sports 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 |

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6 Executive Board Decision of 8 December, 2015, in effect since 1 January, 2016