

Financial Regulations of ETH Zurich¹

Dated 1 January 2019

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

¹ For practical purposes, references to people in these Regulations may be in the masculine form; however, in each case this also refers to persons of both genders.

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The President of ETH Zurich,

based on Art. 6, para. 2 of the Ordinance on the Organisation of the Swiss Federal Institute of Technology (OO; Organisationsverordnung der ETH Zürich) dated 16 December 2003² and the Ordinance on Finance and Accounting in the ETH Domain (Verordnung über das Finanz- und Rechnungswesen des ETH-Bereiches) dated 5 December 2014³,

hereby issues the following Regulations:

Chapter 1: General

Art. 1 Scope

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

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

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

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

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

Art. 2 Purpose

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

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

² Organisational Ordinance of ETH Zurich (RSETHZ 201.021), ("OO").

³ Ordinance on Finance and Accounting in the ETH Domain (SR 414.123).

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

⁵ See OO, Art. 6, para. 1.

Art. 3 Principles of financial governance

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

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

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

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

⁶ See chapter 2, sections 2 and 3.

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

Art. 4 Definition of terms specific to these Regulations

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

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| Assets | Liquid assets and short-term investments such as cash and account balances (at banks, PostFinance). Liquid assets are always managed centrally (exception: petty cash). |
| Authorisations / Signatory powers | Authorisations for approving costs, staff recruitments, orders, contract signings etc. are graduated according to the person's level of duties, competencies and responsibilities. Authorisations are entered in ETHIS as standardised packages and are used to manage access and approval rights in electronic workflows. They range from comprehensive authorisations, such as "Member of Executive Board", through to simple read-only rights. |
| Basic budget | Budget assigned by the President to the academic departments and the Executive Board domains to fulfil their fundamental teaching and research mandates / to provide services and infrastructure (previously "basic financing"). |
| Budget | A budget indicates the expected levels of costs (or revenues); it is thus a planning figure. The budget is compared to the actual costs incurred (or revenues). Each budget is tied to a certain period of time. |
| Budget Assistant | Package of authorisations (role) that a Budget Officer can delegate to an employee. Budget Assistants have signatory powers up to CHF 1,500. |
| Budget Manager | Package of authorisations (role) that a Budget Officer can delegate to an employee. Budget Managers have signatory powers up to CHF 10,000. |
| Budget Officer | A Budget Officer performs the financial duties and responsibilities for a responsibility centre (see below) and has the relevant signatory power to do so. Budget Officers may be, for example, professors, heads of staff units or heads of non-departmental teaching and research facilities. |
| Cost centre (CC) | SAP financial element in ETHIS, which is used to map the basic budget and the associated costs. |
| ETHIS | "ETH Information and Support system". ETHIS is the ETH portal containing financial and personnel information and is used for processing administrative workflows. Only ETH employees have access to the system. Data management is based on the SAP system. |
| Functionary | Person entrusted (within the meaning of these Financial Regulations) with certain duties, competencies and responsibilities in relation to actions with financial consequences. |
| Head of Department | Heads of academic departments have overall financial responsibility for several units. They therefore have not only the "Budget Officer" role, but also the "Head of Department" role. Where necessary, this role can also be assigned to other functionaries, e.g. heads of service departments. |
| Member of Executive Board | Executive Board members bear overall responsibility for an Executive Board Domain and thus in addition to their role of "Budget Officer", also have the role "Member of Executive Board". |
| Project structure plan element (PSP) | SAP financial element in ETHIS used to manage budgets, costs and revenues for fixed-term projects. More wide-ranging projects can be differentiated through PSP elements, e.g. by using different PSP elements to map sub-projects, project phases, various donors, usage plans (reserves) etc. The PSP elements of an SAP project can also be distributed across multiple responsibility centres, e.g. in the event of cooperation projects. |

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| Responsibility centre (RC) | SAP financial element in ETHIS, which represents an organizational unit (e.g. a professorship) from a financial perspective. Each responsibility centre is assigned exactly one cost centre and as many SAP projects/PSP elements as required. In order to open a responsibility centre, an identification number is required in the organisational database. |
| SAP project | SAP financial element in ETHIS used to financially map fixed-term projects, such as research projects, constructions projects, as well as for reserves. From a technical perspective, it is an SAP element that acts as the “head” for the PSP elements assigned to it; each SAP project has at least one PSP element assigned to it. |
| Supplemental budget | Additional budget that is assigned for a fixed term and for a specific purpose by an Executive Board member with “Member of Executive Board” authorisation (previously “supplemental financing”). |
| Supporter | Package of authorisations (role) that a Budget Officer can delegate to an employee. Supporters have read-only rights; they do not have any signatory powers. |

Chapter 2: Duties, competencies and responsibilities (Financial Governance)

Section 1: Supervisory bodies, President, Executive Board, Vice President for Finance and Controlling

Art. 5 Supervisory bodies

ETH Zurich is accountable to the ETH Board for its financial conduct.⁸

Art. 6 President

¹ The President bears the legal and political responsibility for the university and is accountable to the ETH Board for its management.⁹

² The President decides on the budget and allocates the financial resources.¹⁰

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

⁴ He signs contracts which concern the mandate of various Executive Board members or are of particular significance for the entire university¹¹; specifically, he signs the agreement on objectives with the ETH Board as well as the annual financial statement of ETH Zurich.

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

Art. 7 Executive Board

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

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

⁸ Ordinance on Finance and Accounting in the ETH Domain (SR 414.123), Art. 2.

⁹ OO, Art. 5, para. 1.

¹⁰ OO, Art. 6, para. 1.

¹¹ Rules of Procedure of the Executive Board of ETH Zurich (RSETHZ 202.3), Art. 10, para. 4.

Art. 8 Executive Board members

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

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

² As a "Member of Executive Board", they have signatory powers in accordance with Art. 30; as Budget Officers, they have signatory powers in accordance with Art. 26.

³ The Executive Board members represent each other mutually within the meaning of the Rules of Procedure of the Executive Board of ETH Zurich.¹²

Art. 9 Vice President for Finance and Controlling

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

¹² Rules of Procedure of the Executive Board of ETH Zurich (RSETHZ 202.3), Art. 5.

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

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

³ Financial management:

- a. He is responsible for financial and capital management (incl. tax and insurance, excl. social security). In this regard, he provides the relevant tools and processes across the university that are used in the operational handling of financial and controlling processes and ensures they are applied correctly.
- b. Within the framework of these provisions, he determines the procedures for accounting, budget management, liquidity management, financial reporting, the management information system, the internal control system (ICS) and risk management; he also regulates access to financial and authorisation data and the archiving thereof. He may issue the corresponding implementing provisions where necessary.
- c. He is responsible for
 - i. recording all revenues to which ETH Zurich is entitled and for monitoring the timely payment of all financial obligations into which ETH Zurich enters;
 - ii. budget and cost controlling for all responsibility centres;
 - iii. the coordinated procurement of goods and services;
 - iv. the balance-sheet valuation of tangible assets, other assets, inventories and supplies.
- d. 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 budget overruns are observed as well as in the event of any concrete suspicions of any improper use of a budget, he will initiate measures appropriate to the situation at hand in order to secure the assets of ETH Zurich. He will report any such incidents to the President.
- e. At the request of a head of an academic department, head of a service/administrative department or Executive Board member, he may appoint additional Budget Officers. To do so, there must be a sufficient budget volume, group size or range of functions to necessitate this.
- f. He is responsible for liquidity planning and management, fixed asset management as well as hedging risks from currency fluctuations (treasury management).
- g. He grants approval for the internal service charging process in accordance with Art. 82.

⁴ Reporting and controlling

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

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

Section 2: Functionaries in academic units

Art. 10 Heads of academic departments

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

- a. Together with the Vice President for Finance and Controlling, they agree the annual basic budget for their department.
- b. They ensure the budget allocated to their department is used properly and the budgetary requirements are met. To this end, they have the necessary powers of authority¹³ and may take the measures described in Art. 103 of the Regulations. They are accountable to the President for how the basic budget allocated to their department is used.¹⁴ Accounts are rendered through the Vice President for Finance and Controlling in accordance with the budget agreement.
- c. As part of the budget discussions, they report on any changes in reserves in accordance with the department's internal regulations in accordance with Art. 96 and 101 of these Regulations as well as on any changes in the third-party budgets and supplemental budgets.
- d. They review and confirm the annual financial statements for the attention of the Vice President for Finance and Controlling in accordance with Art. 92, para. 3.
- e. They perform high-level functions in financial matters that affect the entire academic department. In this respect, they can inspect all budgets allocated to the academic department, irrespective of their origin.
- f. They receive financial information in connection with negotiations being carried out by the President on the appointment of professors and are consulted by the President in this regard; they also receive financial information in the event of professors being promoted.
- g. They represent the academic department within the scope of the emeritus process, as well as in the event of professors' resignation or death (in accordance with Chapter 8).
- h. They request the opening, modification and closure of responsibility centres in their academic department.

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

¹³ OO, Art. 56, para. 2.

¹⁴ OO, Art. 56, para. 3.

Art. 11 Professors

Ordinary and extraordinary professors as well as assistant professors¹⁵ have the duties, competencies and responsibilities of a Budget Officer as described in Art. 19 et seq. and 26.

Art. 12 Heads of competence centres

¹ From a scientific perspective, a competence centre is headed by a professor in his function as the Chairman of the Steering Committee in accordance with the Guidelines for Competence Centres at ETH Zurich¹⁶. He has the duties, competencies and responsibilities of a Budget Officer as described in Art. 19 et seq. and 26.

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

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

Section 3: Functionaries in service units

Art. 13 Heads of service departments

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

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

² Heads of service departments have the duties, competencies and responsibilities of a Budget Officer as described in Art. 19 et seq. and 26. The responsible Executive Board member may also transfer Head of Department authorisation to the head of the service department in accordance with Art. 8, para. 1 (i) and Art. 29, provided this is necessary for the business and the scope of responsibility.

¹⁵ ETH Ordinance on Professorial Staff (SR 172.220.113.40), Art. 1.

¹⁶ Guidelines for Competence Centres at ETH Zurich (RSETHZ 419), section 4.3.

Art. 14 Heads of non-departmental teaching and research facilities¹⁷

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

- a. Together with the Executive Board member responsible for their unit, they agree the annual budget and are accountable for how the allocated budget is used. The Vice President for Finance and Controlling provides them with the tools necessary to perform this task.
- b. They ensure compliance with the budget allocated to their facility and that it is used properly.
- c. They organise the opening, modification and closure of responsibility centres to the extent they have the competence to do so in accordance with para. 2.
- d. They review and sign the annual financial statements in accordance with Art. 92 for the attention of the Accounting department.

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

Section 4: Support functionaries**Art. 15 Heads of staff units**

¹ Within the framework of the budget allocated to their responsibility centre, heads of staff units have the following specific duties, competencies and responsibilities:

- a. Together with the Executive Board member responsible for their staff unit, they agree the annual budget and are accountable for how the allocated budget is used. The Vice President for Finance and Controlling provides them with the tools necessary to perform this task.
- b. They ensure the budget allocated to their staff unit is used properly and the budgetary requirements are met.
- c. They review and sign the annual financial statements in accordance with Art. 91 for the attention of the Accounting department.

² The supervising Executive Board member must request that budget responsibility (as a Budget Officer) be assigned accordingly in accordance with Art. 26; it is approved by the Vice President for Finance and Controlling in accordance with Art. 9, para. 3 (f).

¹⁷ OO, Art. 61

Art. 16 Controllers of academic departments

¹ The controller of an academic department¹⁸ assists the head of the department with the proper financial management of the department, in particular with regard to the self-dependent management of resources. He reports to the head of the academic department.

² He has the following specific duties, competencies and responsibilities:

- a. He controls the budgets (basic budgets, supplemental budgets and third-party budgets) as well as the reserves within the academic department.
- b. He supports and advises the head of the academic department on financial matters and periodically provides him with the management information necessary for controlling the budgets and managing resources. The Vice President for Finance and Controlling provides them with the tools necessary to perform this task.
- c. He assumes an advisory role for functionaries within the academic department on financial matters.
- d. He may inspect the financial data for all responsibility centres within the academic department and its sub-units as well as the list of functionaries in the academic department. He also has read-only access to ETHIS personnel data within the same scope.
- e. He is the technical point of contact for the service departments of the Vice President for Finance and Controlling within the scope of the planning and budgeting process as well as for further financial business issues and technical queries.
- f. He records how the basic budget is distributed as part of the annual budgeting process, and coordinates and monitors any budget allocations to sub-units carried out by the academic department during the year.
- g. He requests the opening, modification or cancellation of responsibility centres within the academic department.
- h. He coordinates the opening, modification and closure of SAP projects and PSP elements directly with the academic department.
- i. He is the risk management coordinator for the academic department.

Art. 17 Controllers of service departments

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

² He has the following specific duties, competencies and responsibilities:

- a. He is responsible for controlling the budgets (compliance with basic, supplemental and, where applicable, third-party budgets as well as periodic reviews for discrepancies).
- b. He supports and advises the head of the service department with regard to financial matters. In cooperation with the Controlling department, he periodically provides him with the management information necessary for controlling the budgets and managing resources. The Vice President for Finance and Controlling provides them with the tools necessary to perform this task.
- c. He advises Budget Officers, Budget Managers and Budget Assistants in the service department.

¹⁸ The function of the controller of an academic department can also be performed by the academic department's coordinator, delegate, resource manager, staff chief or managing director (see OO and academic departments' rules of procedure).

- d. He may inspect the financial data for all responsibility centres within the service department. He also has read-only access to ETHIS personnel data within the same scope.
- e. He is the technical point of contact for the service departments of the Vice President for Finance and Controlling within the scope of the planning and budgeting process as well as for further financial business issues and technical queries.
- f. He requests the opening, modification and closure of responsibility centres, SAP projects and PSP elements.
- g. He ensures that any modifications involving special signatory powers are reported to the Accounting department immediately in accordance with Appendix 1.

Art. 18 Budget coordinators of the Executive Board domains

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

² He has the following specific duties, competencies and responsibilities:

- a. He coordinates the budgeting process for the units within the relevant Executive Board domain and ensures that a complete set of documentation is submitted in due time.
- b. He is the technical point of contact for the service departments of the Vice President for Finance and Controlling within the scope of the planning and budgeting process as well as for further financial business issues and technical queries.
- c. He takes part in the planning and budgeting discussions for all budget units with the Executive Board member and the Vice President for Finance and Controlling.
- d. He records the distribution of the basic and supplemental budgets as part of the annual budgeting process.
- e. He supports and advises the Executive Board member in his responsibilities for financial matters and periodically provides him with the management information necessary for controlling the budgets and managing resources. The Vice President for Finance and Controlling provides them with the tools necessary to perform this task.
- f. He may inspect the financial data for all responsibility centres within the Executive Board domain. He also has read-only access to ETHIS personnel data within the same scope.
- g. He assumes an advisory role for functionaries within the Executive Board domain on financial matters.
- h. He requests the opening, modification and closure of responsibility centres in their domain.
- i. He coordinates the opening, modification and closure of SAP projects and PSP elements directly with the Executive Board domain.
- j. He monitors any budget allocations by the Executive Board domain to other responsibility centres, specifically for supplemental budgets.
- k. He usually coordinates the Executive Board domain's risk management (Art. 124).

Section 5: Budget Officers

Art. 19 Significance of Budget Officers

¹ As the head of a responsibility centre, the Budget Officer plays a key role in financial matters. He receives budget allocations, manages costs and revenues, takes decisions on applications to employ staff and may enter into contracts with third parties on behalf of ETH Zurich in accordance with Art. 26 and 42 of these Regulations.

² Specifically, Budget Officers include ordinary professors, assistant professors, extraordinary professors, heads of service/administrative departments, heads of non-departmental teaching and research facilities and Executive Board members. Additional Budget Officers can be appointed by the Vice President for Finance and Controlling at the request of a head of an academic department, a head of a service department or an Executive Board member in accordance with Art. 9, para. 3 (e).

Art. 20 Accountability

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

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

Art. 21 Control obligations

The Budget Officer has the following control and review obligations:

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

Art. 22 Responsibilities

The Budget Officer has the following responsibilities:

- a. He is responsible for the inventoried assets in accordance with Art. 133 et seq. and notifies the responsible controller if there are any discrepancies; if there is any suspicion of theft, the Safety, Health and Environmental Management department must be notified.

- b. He reports modifications to his responsibility centre/identification number in the organisational database to the controller of the academic/service department.
- c. He organises the opening, modification and closure of SAP projects and PSP elements.
- d. He approves invoices and correction bookings in accordance with Art. 80 et seq.

Chapter 3: Rules regarding signatory powers

Section 1: General

Art. 23 Scope

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

² Transactions and obligations with a financial impact specifically include:

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

Art. 24 Principles

¹ Functionaries have the signatory powers necessary to perform their duties and responsibilities in accordance with Chapter 2.

² Functionaries may only enter into financial transactions and obligations within the scope of their responsibility centre, their competencies in accordance with Section 2 of this chapter and their budget.

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

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

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

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

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

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

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

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

- a. financial transactions, a second signature must be obtained from the responsible head of the academic department, head of the service department or Executive Board member. The regulations governing secondary employment must be observed;¹⁹
- b. research contracts, a second signature is required from the Vice President for Research and Corporate Relations;²⁰
- c. an acquisition²¹, notification must be given to the Purchasing Coordination and a second signature must be obtained from the Vice President for Finance and Controlling.

Section 2: Signatory powers for functionaries

Art. 25 Default signatory powers according to function

¹ By default, functionaries within the meaning of Chapter 2, Sections 1 to 3 receive the following signatory powers (roles) in accordance with Chapter 3:

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

¹⁹ ETH Domain Personnel Ordinance, PVO-ETH) (SR 172.220.113), Art. 56; Guidelines concerning Secondary Employment of Professors at ETH Zurich (RSETHZ 501.2).

²⁰ Guidelines concerning Contracts in the Field of Research at ETH Zurich, Art. 4.2.3

²¹ See declaration of impartiality.

² In addition to the default signatory powers listed in paragraph 1,

- a. the Vice President for Finance and Controlling can grant budget responsibility (Budget Officer authorisation) in accordance with Art. 9, para. 3 (e);
- b. an Executive Board member can grant Head of Department authorisation in accordance with Art. 8, para. 1 (i).

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

Art. 26 Budget Officers

¹ The Budget Officer has the following read-only and signatory powers for his responsibility centre:

- a. He has unlimited access to the financial and personnel data of the responsibility centre.
- b. He has sole signatory power for transactions in accordance with Art. 23, para. 2 of up to and including CHF 50,000.
- c. For transactions in accordance with Art. 23, para. 2 of more than CHF 50,000 up to and including CHF 250,000, the following joint signatory powers apply:
 - i. In an academic unit: A Budget Officer signs jointly with a second Budget Officer.
 - ii. In a service department: The Budget Officer responsible for the transaction signs jointly with the Head of Department. If the Budget Officer is the same person as the Head of Department, the second signature is provided by the Deputy Budget Officer.
 - iii. In a staff unit or non-departmental teaching and research facility: The Budget Officer responsible for the transaction signs jointly with the responsible Member of the Executive Board.
- d. He is authorised to sign applications for the temporary employment of scientific, administrative and technical staff in his responsibility centre in accordance with Art. 38 as well as for modification requests. If the employee is to be financed from a PSP element, the Budget Manager from the PSP element concerned must be notified.
- e. In accordance with Art. 40, he is authorised to sign applications for the permanent employment of administrative and technical staff in his responsibility centre; however, additional signatures are also required for this:
 - i. In an academic unit, the signature of the Head of Department
 - ii. In a service department, the signature of the Head of Department or the responsible Member of the Executive Board.
 - iii. In a staff unit or non-departmental teaching and research facility, the signature of the responsible Member of the Executive Board.
- f. He has sole signatory power for business expenses classified as such in accordance with Art. 41 of up to and including CHF 5,000.
- g. He has joint signatory power for business expenses over CHF 5,000.
 - i. In academic units: with a second Budget Officer
 - ii. In a service department: with the Head of Department or the responsible Member of the Executive Board. If the Budget Officer is the same person as the Head of Department, applications must also be countersigned by the Member of the Executive Board.

iii. In a staff unit or non-departmental teaching and research facility: with the Member of the Executive Board responsible for the staff unit / non-departmental teaching and research facility.

h. Irrespective of the signatory powers described above, the application, approval, information and control processes required for individual transactions must be followed, specifically for research contracts, purchases and inventorying. In addition, special signatory powers may apply in accordance with Appendix 1.

² The Budget Officer ensures that the financial transactions can be processed quickly in his area of responsibility. Specifically, he ensures that a deputy is in place in the event of longer absences, e.g. sabbatical, in accordance with Art. 27.

³ The Budget Officer may, within his responsibility centre, delegate partial competencies within the meaning of Art. 32 et seq. to Budget Managers, Budget Assistants and employees with read-only rights.

Art. 27 Deputy Budget Officers

¹ The Budget Officer may nominate a deputy if required. The Deputy Budget Officer represents the Budget Officer in all his duties and responsibilities; in this regard, he has the same competencies and signatory powers as the Budget Officer. This does not include being able to sign for his own expenses or delegate duties etc. within the meaning of Art. 32 to 37 of these Regulations.

² Even after appointing a deputy, the Budget Officer retains full responsibility for the budgets in his responsibility centre.

³ First and foremost, other Budget Officers are to be used as deputy Budget Officers. Furthermore, only ETH employees with a function level of 9 or above may be appointed as Deputy Budget Officers. The Budget Officer is responsible for carefully selecting and inducting his deputy.

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

⁵ New entries, modifications and deletions of deputies must be carried out by the Budget Officer in the corresponding ETHIS workflow in a timely manner.

Art. 28 Head of Department of an academic unit

¹ The Head of Department of an academic unit (in accordance with Art. 10) has the following competencies:

- a. He has unlimited access to the financial and personnel data of all responsibility centres in his academic department.
- b. Together with the Budget Officer responsible for the transaction (in accordance with Art. 23, para. 2), he has joint signatory powers for amounts of over CHF 250,000 up to and including CHF 500,000. For transactions over CHF 500,000, a resolution by the Executive Board is also required in advance.

- c. He submits applications for the permanent employment of scientific staff to the Vice President for Human Resources and Infrastructure for the attention of the Executive Board.²²
- d. He approves applications for the permanent employment of administrative and technical staff in accordance with Art. 40.²³
- e. He approves applications concerning the financing of scientific equipment for the attention of the Vice President for Research and Corporate Relations.
- f. He has sole signatory power for business expenses classified as such in accordance with Art. 41 of up to and including CHF 5,000.
- g. Together with a Budget Officer from the same academic department, he has joint signatory powers for business expenses classified as such in accordance with Art. 41 of over CHF 5,000.
- h. He may request the appointment of additional Budget Officers by the Vice President for Finance and Controlling;

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

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

Art. 29 Head of Department of a service unit

¹ The Head of Department of a service unit has the following competencies:

- a. He has unlimited access to the financial and personnel data of all responsibility centres in his department/non-departmental teaching and research facility.
- b. Together with the Budget Officer responsible for the transaction (in accordance with Art. 23, para. 2), he has joint signatory powers for amounts of over CHF 50,000 up to and including CHF 250,000. If the Head of Department is also the Budget Officer, he signs together with the Deputy Budget Officer.
- c. Together with the Member of the Executive Board, he has joint signatory powers for transactions in accordance with Art. 23, para. 2 of over CHF 250,000 up to and including CHF 500,000. For transactions over CHF 500,000, a resolution by the Executive Board is required in advance in accordance with Art. 7.
- d. He approves applications for the permanent employment of administrative and technical staff.
- e. He has sole signatory power for business expenses classified as such in accordance with Art. 41 of up to and including CHF 5,000.
- f. Together with the supervising Member of the Executive Board, he has joint signatory powers for business expenses classified as such in accordance with Art. 41 of over CHF 5,000.
- g. He may request the appointment of additional Budget Officers by the Vice President for Finance and Controlling.

²² Ordinance concerning the Scientific Personnel of ETH Zurich (SR 172.220.113.11), Art. 17, para. 2.

²³ OO, Art. 56, para. 3bis.

² In a service unit the Head of Department role may be assigned to: a head of department in accordance with Art. 13, para. 2, or the head of a non-departmental teaching and research facility in accordance with Art. 14, para. 2.

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

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

Art. 30 Members of the Executive Board

¹ Within the scope of the responsibilities assigned to him under the Organisation Ordinance of ETH Zurich, a Member of the Executive Board (in accordance with Art. 8) has the following competencies. In particular, these are subject to the signatory powers of the Vice President for Research and Corporate Relations in accordance with the Research Contract Guidelines.²⁴

- a. Sole signatory power for transactions in accordance with Art. 23, para. 2 of up to and including CHF 250,000;
- b. Joint signatory power with a second Member of the Executive Board for transactions in accordance with Art. 23, para. 2, which he himself initiates of an amount over CHF 250,000 up to and including CHF 500,000;
- c. Joint signatory power with a second Member of the Executive Board for transactions in accordance with Art. 23, para. 2 of over CHF 500,000 provided a resolution by the Executive Board is in place;
- d. Sole signatory power for business expenses classified as such in accordance with Art. 41 of up to and including CHF 5,000;
- e. Joint signatory power with a second Member of the Executive Board or the Secretary General for business expenses classified as such in accordance with Art. 41 of over CHF 5,000;
- f. He approves legal transactions with a financial impact with third parties which fall within his domain-specific duties.
- g. Signatory power for applications for the permanent employment of technical and administrative staff in accordance with Art. 40.
- h. Taking decisions on whether to accept or decline endowments and sponsorship contributions of between CHF 50,000 and CHF 500,000 in accordance with Art. 51.

² The Members of the Executive Board represent each other mutually within the meaning of the Rules of Procedure of the Executive Board of ETH Zurich.²⁵

²⁴ Research Contract Guidelines (RSETHZ 440.31).

²⁵ RSETHZ 202.3.

Art. 31 Overview of signatory powers

¹ In academic units, the following sole and joint signatory powers apply; Articles 7, 10-12 and 19-30 apply in particular.

| Signatory powers in an academic unit S = Sole signatory power J = Joint signatory power | Budget Officer (e.g. a professor or the head of an academic department as the Budget Officer for the department directly) | Head of Department (Head of academic dept.) | Advance resolution required from Executive Board |
|--|---|---|---|
| up to CHF 50,000 | S | | |
| over CHF 50,000 up to CHF 250,000 | J: 2 Budget Officers | | |
| over CHF 250,000 up to CHF 500,000 | J | J | |
| over CHF 500,000 | J | J | x |
| Expenses up to CHF 5,000 | S | | |
| Expenses over CHF 5,000 | J: 2 Budget Officers | | |
| Temporary employment (Art. 38) | S | | |
| Permanent employment scientific staff (Art. 39) | | | x |
| Permanent employment admin./techn. staff (Art. 40) | J* | J* | |
| * If one of the authorized persons holds both roles, the number of approvals is reduced accordingly. | | | |

² In service units, the following sole and joint signatory powers apply; Articles 7 et seq. and 13-30 apply in particular.

| Signatory powers in a service unit S = Sole signatory power J = Joint signatory power | Budget Officer (e.g. head of staff units, head of a non-departmental teaching and research facility, head of department, Executive Board member) | Head of Department (head of admin./serv. department or head of non-departmental teaching and research facility, provided they have been authorised accordingly) | Member of Executive Board (Executive Board member) | Advance resolution required from Executive Board |
|--|--|---|--|---|
| up to CHF 50,000 | | | | |
| | S | | | |
| over CHF 50,000 up to CHF 250,000 | | | | |
| in admin./serv. departments and non-departmental teaching and research facilities with the Head of Department | J | J (a) | | |
| in staff units, service departments and non-departmental teaching and research facilities without the Head of Department | J | | J | |
| In Executive Board domain | | | S | |
| over CHF 250,000 up to CHF 500,000 | | | | |
| in service departments and non-departmental teaching and research facilities with the head of department | | J | J | |
| in other cases | | | J: 2 Members of Executive Board | |
| over CHF 500,000 | | | | |
| in service departments and non-departmental teaching and research facilities with the head of department | | J | J | x |
| in other cases | | | J: 2 Members of Executive Board | x |
| Expenses up to CHF 5,000 | | | | |
| | S | | | |
| Expenses over CHF 5,000 | | | | |
| in service departments and non-departmental teaching and research facilities with the head of department | J | J (b) | | |
| in staff units, service departments and non-departmental teaching and research facilities without the head of department | J | | J | |
| In Executive Board domain | | | J: Members of Executive Board or J: Member of Executive Board with Secretary General | |

| Signatory powers in a service unit S = Sole signatory power J = Joint signatory power | Budget Officer (e.g. head of staff units, head of a non-departmental teaching and research facility, head of department, Executive Board member) | Head of Department (head of admin./serv. department or head of non-departmental teaching and research facility, provided they have been authorised accordingly) | Member of Executive Board (Executive Board member) | Advance resolution required from Executive Board |
|---|--|---|--|---|
| Temp. employment (Art. 38) | | | | |
| | S | | | |
| Permanent employment of administrative or technical employee (Art. 40) | | | | |
| in service departments and non-departmental teaching and research facilities with a Head of Department (corresponding employment plan approved by Executive Board member is required) | J (c) | J (c) | | |
| in other cases | J (c) | | J (c) | |
| (a) If the Head of Department is also the Budget Officer responsible for the transaction, he signs together with the Deputy Budget Officer. (b) If the Budget Officer is also the person applying for the expenses to be approved, the responsible Member of the Executive Board signs. (c) If a person holds both roles, the number of approvals is reduced accordingly. | | | | |

Section 3: Delegation of competencies to Budgets Managers, Budget Assistants and Supporters

Art. 32 Delegation

¹ To ensure that daily business can be conducted smoothly and to reduce the administrative burden, Budget Officers may delegate some individual authorisations within the meaning of Art. 26 to Budget Managers, Budget Assistants and Supporters (read-only access). The delegates support the Budget Officers in their duties in accordance with Art. 20-22.

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

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

⁴ Budget Managers, Budget Assistants and Supporters may only be employees of ETH Zurich. In justified individual cases, the Vice President for Finance and Controlling may grant exceptions to this.

Art. 33 Scope of delegation

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

- a. the entire responsibility centre (including the cost centre and all SAP projects); or
- b. the cost centre; or

- c. a certain SAP project and all its PSP elements; or
- d. an individual PSP element.

² Only a certain number of delegations with signatory powers may be issued. For each responsibility centre, cost centre, SAP project or PSP element,

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

³ Delegations without signatory powers in accordance with Art. 36 may only be issued for the responsibility centre.

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

Art. 34 Budget Manager

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

² The Budget Manager has the following authorisations for the elements assigned to him in accordance with Art. 33, para. 1, and may thus carry out the following duties:

- a. He has read permission to ETHIS financial data.
- b. He has sole signatory power for procurements and cost approvals of up to and including CHF 10,000.
- c. He has sole signatory power for business expenses classified as such in accordance with Art. 41 of up to and including CHF 200, provided they are not his own expenses.
- d. He can initiate financial workflows (e.g. entering vendor invoices).
- e. He is authorised to issue invoices (customer invoice).
- f. He ensures material accounting controls are carried out in accordance with Art. 89.
- g. He ensures that monthly budget and booking controls are carried out and reports any discrepancies to the Accounting department within 30 days.
- h. He only enters into any obligations within the scope of the assigned budget.
- i. In the event of financial irregularities, he immediately notifies the Budget Officer.

³ A Budget Manager at responsibility centre level (Art. 33, para. 1 (a)) may also receive read permission to ETHIS personnel data in accordance with Art. 37 from the Budget Officer. This includes being able to access function levels, contract terms, salaries and contracts of employees, the ability to initiate HR workflows (e.g. preliminary entries when recruiting staff) and entering hourly wage payments in ETHIS.

⁴ For third-party funded projects where an employee from the responsibility centre is the recipient of the contribution instead of the Budget Officer, it is recommended to delegate the recipient of the contribution as the Budget Manager in the associated SAP project.

Art. 35 Budget Assistant

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

² The Budget Assistant has the following authorisations for the elements assigned to him in accordance with Art. 33, para. 1, and may thus carry out the following duties:

- a. He has read permission to ETHIS financial data.
- b. He has sole signatory power for procurements and cost approvals of up to and including CHF 1,500. This excludes business expenses classified as such.
- c. He can initiate financial workflows (e.g. entering vendor invoices).
- d. He is authorised to issue invoices (customer invoice).
- e. He ensures material accounting controls are carried out in accordance with Art. 89.
- f. He ensures that monthly budget and booking controls are carried out and reports any discrepancies to the Accounting department within 30 days.
- g. In the event of financial irregularities, he immediately notifies the Budget Officer.

³ A Budget Assistant at responsibility centre level (Art. 33, para. 1 (a)) may also receive read permission to ETHIS personnel data in accordance with Art. 37 from the Budget Officer. This includes being able to access function levels, contract terms, salaries and contracts of employees, the ability to initiate HR workflows (e.g. preliminary entries when recruiting staff) and entering hourly wage payments in ETHIS.

Art. 36 Supporter

¹ A Supporter has the necessary specialist knowledge to support the Budget Officer in matters relating to budget and accounting controls in accordance with Art. 83 et seq.⁴

- a. He has read permission to ETHIS financial data at responsibility centre level in accordance with Art. 33, para. 3.
- b. He can initiate financial workflows (e.g. entering invoices).
- c. He ensures material accounting controls are carried out.
- d. He ensures that monthly budget and booking controls are carried out and reports any discrepancies to the Accounting department within 30 days.
- e. In the event of financial irregularities, he immediately notifies the Budget Officer.

² A Supporter at responsibility centre level may also receive read permission to ETHIS personnel data in accordance with Art. 37 from the Budget Officer. This includes being able to access function levels, contract terms, salaries and contracts of employees, the ability to initiate HR workflows (e.g. preliminary entries when recruiting staff) and entering hourly wage payments in ETHIS.

Art. 37 Overview of delegations

| Delegations | Budget Manager | Budget Assistant | Supporter |
|---|---|------------------|-----------------|
| Sole signatory power up to and including | CHF 10,000 | CHF 1,500 | none |
| Read permission to ETHIS financial data <ul style="list-style-type: none"> • Information on budgets, costs, revenues, receivables management • Initiating financial workflows | yes | yes | yes |
| Can be issued for | responsibility centre, cost centre, SAP project or PSP element | | |
| per element, max. | 1 person | 2 people | no restrictions |
| Approval of expenses up to and including CHF 200 (Art. 41, para. 3) | yes | no | no |
| Read permission to ETHIS personnel data <ul style="list-style-type: none"> • Information on function level, contract duration, salary, contract, application documents • Initiating HR workflows • Entering hourly wage payments in ETHIS • Analysing and correcting ETHIS time management entries • Information on expiry of limited-term contracts | only possible with delegation at responsibility centre level; recommended there | | |

Section 4: Signatory powers for applications to employ staff**Art. 38 Temporary employment**

¹ Applications for temporary employment within the meaning of Art. 17b, para. 2 of ETH Act²⁶ and modification requests must be approved by the Budget Officer. When employing staff for projects covering multiple responsibility centres, it may be necessary to obtain approval from more than one Budget Officer.

² If the personnel costs for employing staff are to be charged to a PSP element, the Budget Manager of the relevant PSP element is to be notified in advance.

²⁶ SR 414.110.

Art. 39 Permanent employment of scientific staff

The Executive Board takes decisions about the permanent employment of scientific staff within the meaning of Art. 17, para. 2 of the Ordinance concerning the Scientific Personnel of ETH Zurich²⁷ at the request of the head of the academic department/head of a non-departmental teaching and research facilities.

Art. 40 Permanent employment of technical and administrative staff

¹ Applications for the permanent employment of technical and administrative staff and modification requests must be approved by:

- a. in an academic unit:
 - I. the Budget Officer;
 - II. the Head of Department.²⁸
- b. in a service unit:
 - I. the Budget Officer;
 - II. the Member of the Executive Board or the head of a service department or a non-departmental teaching and research facility.

² If one of the people specified in para. 1 holds both roles, the number of approvals is reduced accordingly.

Section 5: Special signatory powers**Art. 41 Business expenses classified as such**

¹ Business expenses are expenses incurred by employees of ETH Zurich in connection with the performance of their duties.²⁹

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

³ Expenses of up to and including CHF 200 may be approved by the Budget Manager of the relevant cost centre/PSP element, provided they are not his own expenses.

⁴ Expenses of up to and including CHF 5,000 must be approved by the Budget Officer. This also applies when the Budget Officer is himself the applicant.

⁵ If the applicant is also the Deputy Budget Officer, his business expenses of up to and including CHF 5,000 are approved by the Budget Officer.

²⁷ SR 172.220.113.11.

²⁸ OO, Art. 56, para. 3bis.

²⁹ ETH Zurich Regulations concerning Business Expenses (RSETHZ 245.3), Art. 3.

⁶ Joint signatory powers apply for business expenses of over CHF 5,000. In this case, the Budget Officer submitting the application signs

- a. in an academic department: with a second Budget Officer from his department;
- b. in a service department: with the Head of Department or the responsible Member of the Executive Board. If the Budget Officer is the same person as the Head of Department, applications must also be countersigned by the Member of the Executive Board.
- c. in a staff unit: with the Member of the Executive Board responsible for the unit; this also applies for service departments and non-departmental teaching and research facilities which do not have a Head of Department.
- d. in the Executive Board: with a second Member of the Executive Board or the Secretary General.

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

Art. 42 Contracts in the area of research

¹ The signature rules set out in the Research Contract Guidelines³⁰ apply to the conclusion of contracts which govern the cooperation of ETH Zurich with third parties in the area of research.

² If the term of the contract extends beyond entry into emeritus status, the professor involved must obtain the signature of the head of the academic department. The Office for Faculty Affairs must be informed of this.

Art. 43 Donation and inheritance contracts

The signatory powers are based on the thresholds set out in Art. 51. In cases where the Executive Board wishes to accept donations of over CHF 500,000 for research projects in accordance with Art. 51, para. 7 (c), the signatory powers are based on the Research Contract Guidelines.³¹

Art. 44 Contracts in the area of real estate

¹ For contracts in the area of real estate, the signatory powers in Appendix 1 to these Regulations and the Ordinance on Federal Management of Real Estate and Logistics³² and the Real Estate Directive ETH Domain³³ apply.

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

Art. 45 Loan agreements

¹ ETH Zurich may grant loans to legal entities.

² Loans require written agreements and are fixed-term; interest is usually charged on them.

³⁰ RSETHZ 440.31.

³¹ RSETHZ 440.31.

³² SR 172.010.21.

³³ RSETHZ 120.5.

³ The loan agreement governs

- a. the amount of the loan;
- b. the purpose of the loan;
- c. the interest rate;
- d. collateral, where applicable;
- e. repayment terms; and
- f. the place of jurisdiction.

⁴ Loans may only be granted by the President and the Vice President for Finance and Controlling; they are joint signatories.

⁵ The Accounting department monitors interest payments and the repayment of the loan.

⁶ Any decisions about waiving repayments are made jointly by the President and the Vice President for Finance and Controlling.

⁷ The provisions determined by the Rector apply for student loans.

Art. 46 Bank and post office accounts

¹ All bank and postal accounts are held in the name of ETH Zurich and are opened, maintained and closed by the Accounting department. It represents ETH Zurich with respect to the post office and banks.

² The organisational units of ETH Zurich are not permitted to open and maintain bank and post office accounts in the name of ETH Zurich.

Chapter 4: Financing

Section 1: Sources of financing

Art. 47 Federal financial contribution and third-party resources

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

² The Federal financial contribution is the periodic payment offered by the Federal Government to cover the financial requirements in terms of operations and investments. It is distributed to ETH Zurich by the ETH Board based on the former's budget application, among other things.³⁴

³ All resources that do not originate from the Federal Government's³⁵ direct financial contributions are deemed third-party resources.³⁶ They are granted to ETH Zurich either earmarked for a certain purpose or for general use.

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

Art. 48 Ownership structure

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

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

Section 2: Third-party resources

Art. 49 Self-generated revenues

ETH Zurich charges fees³⁷ for its services, specifically tuition fees and infrastructure charges. It also generates revenue for itself, specifically by providing services, from licensing income, treasury operations as well as other activities.

Art. 50 Research promotion contributions

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

- a. Swiss National Science Foundation (SNSF);
- b. Innosuisse (previously KTI);

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

³⁵ Art. 2, para. 1 Ordinance on Finance and Accounting in the ETH Domain (SR 414.123)

³⁶ Art. 2, para. 1 Ordinance on Finance and Accounting in the ETH Domain (SR 414.123)

³⁷ ETH Act (SR 414.110), Art. 34d.

- c. Federal offices;
- d. Cantons, municipalities;
- e. European Commission (EU programmes);
- f. other foreign research promotion entities and international organisations (e.g. German Research Foundation);
- g. private or public-sector companies;
- h. charitable foundations, associations and other non-governmental organisations (NGOs);
- i. individuals.

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

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

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

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

³ All contributions of financial or material resources for a specific teaching, research or infrastructure project or for another purpose (e.g. professorship) without consideration is either a donation, an inheritance or a legacy. The contribution can be linked to an obligation or condition imposed by the donor or benefactor.³⁸

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

⁵ The principles set out in the Code of conduct of ETH Zurich on dealing with contributions³⁹ must be observed when accepting contributions.

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

⁷ The following thresholds apply with regard to accepting or rejecting donations for teaching and research purposes, including those for research projects:

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

³⁸ RSETHZ 245.9

³⁹ RSETHZ 245.9.

⁸ For a donation to be accepted, a written agreement or donation commitment is required. Donation agreements/commitments are verified by the Legal Office, unless they are related to research projects. Donation agreements related to research projects over CHF 50,000 must first be submitted to ETH transfer.⁴⁰

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

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

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

Art. 52 Inflow of third-party resources with consideration

¹ ETH Zurich concludes research and service contracts with third parties, as part of which third-party resources in the form of financial or material resources are received. A consideration is usually granted in the form of rights of use to results or intellectual property. The Guidelines of ETH Zurich for Research Contracts apply.⁴¹

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

³ The responsibility for accepting or rejecting sponsorship contributions is based on the Research Contract Guidelines.⁴²

Art. 53 Income from secondary employment of professors

¹ Remuneration and other income from secondary employment of a professor generated outside his employment contract with ETH Zurich in his own name, for his own account and at his own responsibility must be settled via a private bank account. Furthermore, Art. 6 of the ETH Ordinance on Professorial Staff as well as the **Guidelines concerning Secondary Employment of Professors at ETH Zurich**⁴³ apply.

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

⁴⁰ Guidelines for Research Contracts at ETH Zurich (RSETHZ 440.31).

⁴¹ RSETHZ 440.31.

⁴² RSETHZ 440.31.

⁴³ Ordinance of the ETH Board on Professors at the Federal Institutes of Technology (SR 172.220.113.40), **Guidelines concerning Secondary Employment of Professors at ETH Zurich** (RSETHZ 501.2).

Chapter 5: Planning and budgeting

Art. 54 Planning

The Vice President for Finance and Controlling establishes the medium-term financial plan of ETH Zurich within the framework of a rolling four-year plan in accordance with the strategic guidelines of the President.⁴⁴

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

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

Art. 56 Budgeting process

¹ The Vice President for Finance and Controlling is responsible for the budgeting process.⁴⁵

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

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

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

⁵ The academic department establishes its basic budget in accordance with strategic guidelines of the President for the attention of the Vice President for Finance and Controlling.⁴⁶

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

⁷ The basic budgets of the academic departments for teaching, research and services are determined by volume- and performance-related criteria as well as by strategic considerations of the university. Resignations and new appointments of professors are appropriately taken into account.⁴⁷

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

⁴⁴ OO, Art. 11a, para. 3 and Art. 25.

⁴⁵ OO, Art. 11a, para. 3 (a).

⁴⁶ OO, Art. 32, para. 2.

⁴⁷ OO, Art. 31, para. 3.

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

Art. 57 Budget allocation

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

- a. basic budgets and supplemental budgets to the Executive Board.
- b. basic budgets to the academic departments.⁴⁸

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

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

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

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

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

² Overheads are not part of the project budget, but are used to cover general infrastructure costs (indirect costs). The Research Contract Guidelines determine the distribution of overheads.⁴⁹

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

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

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

⁴⁸ OO, Art. 6, para. 1.

⁴⁹ RSETHZ 440.31.

Chapter 6: Use of budget

Art. 59 Purpose of the basic budget

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

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

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

Art. 60 Purpose of supplemental budgets

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

² Supplemental budgets are used specifically for the following purposes:

- a. Internal research promotion programmes;
- b. Internal programmes for the advancement of teaching;
- c. Replacements/New acquisitions of scientific equipment;⁵⁰
- d. Start-up financing for professorships, based on the appointment covenant of the President;
- e. Tutorial assistants;
- f. Construction projects.

³ Any supplemental budgets that are not used will expire; any budget overruns will be offset out of the reserve.

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

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

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

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

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

⁵⁰ Guidelines for the Supplemental Financing of Scientific Equipment (RSETHZ 245.1).

Art. 62 Scientific equipment

¹ The Guidelines for the Supplemental Financing of Scientific Appliances and Equipment apply for supplemental budgets for the replacement/new acquisition of scientific equipment.⁵¹

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

Art. 63 Start-up budgets upon appointments of professors

¹ Start-up budgets have the following purpose:

- a. Procurement of appliances and equipment (excl. structural adaptations);
- b. in exceptional cases, the hiring of temporary staff (the corresponding proportion of the start-up budget is determined during the appointment negotiations with the President).

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

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

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

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

Art. 64 Purpose of third-party budgets

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

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

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

⁴ In addition, the provisions of the Guidelines for Research Contracts at ETH Zurich, the principles on financing real estate⁵² as well as the provisions on the orderly management of budgets in accordance with Chapter 7 of these Regulations apply.

⁵¹ RSETHZ 245.1.

⁵² Ordinance on Federal Management of Real Estate and Logistics (SR 172.010.21).

Chapter 7: Management of budgets

Section 1: Principles

Art. 65 Self-dependent management of resources

¹ Academic departments are self-dependent in managing the budgets allocated to them.⁵³

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

Art. 66 Budget compliance and accountability

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

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

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

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

Section 2: Budget, responsibility centre, cost centre

Art. 67 Responsibility centre

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

² The provisions of the Organisational Database Regulations of ETH Zurich apply with respect to the opening, modification or closure of an identification number/responsibility centre.⁵⁴

Art. 68 Cost centre

¹ Each responsibility centre has a cost centre. The cost centre is automatically opened together with the responsibility centre.

⁵³ OO, Art. 31, para. 1.

⁵⁴ RSETHZ 201.022.

² Cost centres are used to book

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

³ The cost centre must provide annual accounts.

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

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

Section 3: Multi-year and intra-year budgets

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

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

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

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

Art. 70 Opening SAP projects

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

- a. the Budget Officer to whose responsibility centre it is to be allocated;
- b. the controller of a service department; or
- c. EU GrantsAccess for EU and US projects;
- d. ETH transfer for research contracts in accordance with Item 5.1.2 of the Research Contract Guidelines;
- e. the Office of Research for internal research promotion;
- f. the Rector's Staff for internal teaching promotion; or
- g. automatically for all main contribution recipients of SNF projects.

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

³ Furthermore, the directives issued by the Vice President for Finance and Controlling shall apply.

Art. 71 Opening and managing PSP elements

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

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

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

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

Art. 72 Budget responsibility for SAP projects and PSP elements

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

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

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

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

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

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

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

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

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

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

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

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

Art. 74 Supplemental budgets

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

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

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

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

Art. 75 Project-related third-party budgets

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

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

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

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

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

- a. for academic units:
 - i. An unused budget that is covered by payments received, and is not requested back by the donor, is transferred into the reserve of the responsibility centre in accordance with Art. 97.
 - ii. Any budget overruns are offset out of the reserve of the responsibility centre in accordance with Art. 98.
- b. for service units:
 - i. An unused budget expires and is transferred into the unrestricted reserve of ETH Zurich.
 - ii. Any budget overruns must be justified and are covered from the unrestricted reserve of ETH Zurich.

Art. 76 Investments and construction projects

¹ SAP projects and PSP elements are opened for the purpose of budgeting and financial operations for service units from a certain purchase price upwards. The key figure here is the purchase price incl. value-added tax in accordance with the Accounting Manual for the ETH Domain, section 3.3.⁵⁵

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

Art. 77 Loans

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

Section 4: Budgeting for revenues

Art. 78 Centralised revenues and fees

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

Art. 79 Contributions

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

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

⁵⁵ See also the Ordinance on Finance and Accounting in the ETH Domain (SR 414.123).

Section 5: Booking of personnel costs, charging, correction bookings, budget transfers

Art. 80 Booking of personnel costs

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

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

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

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

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

Art. 81 Recharging material costs

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

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

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

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

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

Art. 82 Internal service charges

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

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

³ The Internal Service Charges Directive of the Vice President for Finance and Controlling governs the individual details.⁵⁶

⁵⁶ RSETHZ 245.11.

Art. 83 Correction bookings for material costs

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

Art. 84 Retroactive modifications for personnel costs

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

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

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

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

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

Art. 85 Budget transfers

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

- a. In academic units:
 - i. Balancing out of differences from the basic budget in favour of/against the reserve in accordance with Art. 97 et seq. The budget transfer is carried out automatically at the end of the year.
 - ii. Balancing out of supplemental/third-party budget overruns from the reserve. The budget transfer is carried out by the Accounting department after the final accounts are prepared.
 - iii. Transfers of unused third-party budgets into the reserve if they are not requested back by the donor. The budget transfer is carried out by the Accounting department after the final accounts are prepared.
 - iv. Return of unused third-party budgets to the donor. The budget transfer is carried out by the Accounting department after the final accounts are prepared.
 - v. Transfer of the reserve from one responsibility centre into the reserve of the relevant academic department or vice versa. The budget transfer is initiated by the Budget Officer sending the amount or the department controller.
 - vi. Setting up reserve usage plans in accordance with Art. 100. The budget transfer is arranged by the Budget Officer.
 - vii. Setting up a project with budget from the reserve.
 - viii. Transferring budgets mid-year from an academic department to a sub-unit of the department. The budget transfer must be approved by the Head of Department.
- b. For service units: Granting of a supplemental budget by an Executive Board member. The budget transfer to the receiving unit is arranged by a signatory power as per Chapter 3 or Appendix 1.

Art. 86 Allocations

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

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

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

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

³ He may delegate individual control activities to Budget Managers, Budget Assistants or Supporters, but he remains responsible for ensuring the proper use of and compliance with budgets.

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

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

Art. 88 Ongoing cost and revenue controls

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

² The Budget Officer has the following ongoing control duties:

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

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

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

Art. 89 Substantive review of invoices

¹ The person who initiated an order reviews the invoices for substantive accuracy and forwards it to the authorised signatory in accordance with Art. 25 et seq. for signature.

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

- a. Review of receipt of goods and delivery note/provision of service;
- b. Review of contents of invoices;

c. Account coding (cost centre/PSP element and general ledger account).

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

Art. 90 Formal review of invoices

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

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

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

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

⁵ The Financial Services department reviews invoices for over CHF 10,000 for compliance with the provisions concerning purchasing coordination in accordance with Art. 126 et seq.

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

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

¹ Each budget officer must review the costs and revenues for the past calendar year for completeness and accuracy, both for his cost centre as well as all SAP projects and PSP elements belonging to his responsibility centre.

² He confirms the accuracy of the annual financial statements for his responsibility centre to the Accounting department. These confirmations are required for the preparation of the consolidated financial statements of ETH Zurich.

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

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

² The annual financial statements show the budget and costs of the area for the past calendar year and form part of his annual accountability obligation.

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

⁴ For staff units as well as for service departments and non-departmental teaching and research facilities without a Head of Department, the responsible Member of the Executive Board in accordance with Art. 30 provides such a confirmation.

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

Art. 93 Periodic inventory controls

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

² The inventory administrator performs the following reviews for the responsibility centres assigned to him and the associated items⁵⁷ subject to inventory:

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

³ The inventory result must be confirmed in the inventory database by the person responsible for the inventory and the Budget Officer of the relevant responsibility centre as at the date of the inventory control.⁵⁸

Art. 94 Accounting department controls

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

Section 7: Reserves

Art. 95 Units maintaining reserves

The following are authorised to maintain reserves:

- a. academic units in accordance with Art. 3, para. 2;
- b. Executive Board members.

Art. 96 Purpose and management of reserves

¹ Reserves are to be used for teaching, research and infrastructure as well as to offset budget overruns.

² The academic department issues guidelines on how to actively manage reserves for all responsibility centres. These are to be approved by the Vice President for Finance and Controlling.

⁵⁷ See also the Guidance for Inventory Management at ETH Zurich.

⁵⁸ Ordinance on Finance and Accounting in the ETH Domain (SR 414.123), Art. 25.

³ Reserves are pooled for each responsibility centre and are to be accounted for transparently.

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

Art. 97 Creation of reserves for academic units

Academic units may create reserves for the following reasons:

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

Art. 98 Offsetting deficits from the reserve

Reserves are used to offset deficits in the event of:

- a. budget overruns from completed third-party resources projects;
- b. supplemental budget overruns from completed projects or start-ups;
- c. basic budget overruns for the cost centre as at year-end.

Art. 99 Mapping of reserves

¹ Each unit that maintains a reserve in accordance with Art. 95 receives an SAP project for reserves.

² Spending plans for reserves in accordance with Art. 100 are to be mapped via PSP elements. Information is required on the purpose, amount and duration.

Art. 100 Spending plan for reserves

¹ Each Budget Officer can draw up spending plans for investments or projects in the areas of teaching and research. The plan shows the intended use of the reserves, together with the amounts and the timeframes.

² The minimum amount for a spending plan is CHF 10,000, with a minimum duration of one year.

³ A spending plan is cancelled once its purpose in accordance with para. 1 has been fulfilled.

⁴ A spending plan may be extended once by the head of the academic department. If the purpose is still not fulfilled after this extension, the spending plan is cancelled and the amount is transferred back into the reserve of the associated responsibility centre.

Art. 101 Financial reports for reserves

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

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

Section 8: Proper management of budgets and measures in the event of irregularities

Art. 102 Proper management of budgets

¹ Each Budget Officer is responsible for properly using the budgets allocated to him in line with the applicable provisions of these Regulations and the corresponding implementing provisions.

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

Art. 103 Measures in the event of irregularities

¹ If any irregularities are identified with regard to the use of budgets, the Head of Department in accordance with Art. 28 et seq. or the Member of the Executive Board in accordance with Art. 30 have the following measures at their disposal upon discovering the irregularity:

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

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

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

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

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

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

Chapter 8: Resignation of professors

Section 1: Ordinary and extraordinary professors

Art. 104 Entry into emeritus status

¹ Subject to any relevant exceptions, the process for ordinary and extraordinary professors entering into emeritus status is based on Art. 14, para. 1 of the ETH Ordinance on Professorial Staff⁵⁹ and the Guidelines of the President on the Emeritus Status of Professors at ETH Zurich⁶⁰.

² 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.

³ The President is responsible for the overall process for entering into emeritus status, while the Office for Faculty Affairs runs the process itself.

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

Art. 105 Meeting about entry into emeritus status

¹ The purpose of this meeting is to take stock of all resources and obligations currently managed by the professorship.

² The following people take part in the meeting: the professor to enter emeritus status, the head of the academic department, the academic department coordinator/controller as well as the responsible personnel manager. The responsible employee from the Office for Faculty Affairs chairs and takes minutes of the meeting.

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

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

⁵⁹ Ordinance of the ETH Board on Professors at the Federal Institutes of Technology (SR172.220.113.40).

⁶⁰ RSETHZ 510.40.

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

¹ In the case of early resignation in accordance with Art. 12 or 13 of the ETH Ordinance on Professorial Staff or if a temporary employment contract ends, a resignation meeting is held. The following people take part in the meeting: the professor, the head of the academic department, the academic department coordinator/controller as well as the responsible personnel manager. The results are documented in a resignation protocol in the same way as for an emeritus protocol in accordance with Art. 105, para. 3, and are forwarded to the relevant units.

² If individual third-party resources projects are to be transferred to another professor at ETH Zurich or are to be continued at the new place of work of the departing professor, written agreement must be obtained from the donor. The Office of Research (for SNF projects), EU Grants Access (for EU projects) or ETH transfer (for contracts with private donors) must be consulted in advance.

³ ETH Zurich budgets (basic budgets, supplemental budgets, reserves) may not be transferred.

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

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

Section 2: Assistant professors**Art. 107 Departure at end of contract**

¹ The employment of assistant professors is terminated when their contract ends. At the end of the contract, a simplified departure process is initiated by the Office for Faculty Affairs.

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

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

Art. 108 Early resignation (termination)

¹ Immediately upon finding out about the termination, the Office for Faculty Affairs initiates a simplified departure process.

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

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

Art. 109 Successful tenure process

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

Section 3: Measures upon departure from ETH Zurich

Art. 110 Withdrawal of budget

¹ As a Budget Officer, the departing professor must ensure that at the time of leaving ETH Zurich, there are no budget deficits for any of the cost centres or PSP elements assigned to him.

² In order to plan the orderly withdrawal of the budgets, a meeting is held with a representative of the Accounting department one year before the professor's entry into emeritus status. A protocol of the meeting results is sent to the Office for Faculty Affairs and all affected departments or staff units.

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

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

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

⁶ Reserves are transferred to the President at the time of the professor's departure (unrestricted reserve of ETH Zurich). This also applies for any third-party budgets, which remain with ETH Zurich after all contractual obligations have been met.

⁷ At the request of the head of the academic department, the President decides about any further use of the reserves/budget specified in para. 6 after the professor has entered emeritus status.

⁸ Business expenses incurred during the phase of entry into emeritus status must be of an amount that is appropriate to the business being carried out.

Art. 111 Termination of the powers of disposal

¹ In all cases, termination of employment with the ETH Board results in the automatic termination of signatory powers as the Budget Officer for the cost centre as well as all PSP elements including reserves.

² In cases where there is a contractual agreement⁶¹ in place between the professor entering emeritus status and ETH Zurich, the Vice President for Finance and Controlling may, on the basis of a written request from the professor entering emeritus status and in consultation with the head of the academic department, permit the signatory power as Budget Officer to be extended for a limited period following entry into emeritus status.

⁶¹ Guidelines of the President on the Emeritus Status of Professors of ETH Zurich (RSETHZ 510.40), Item 2.3.

Art. 112 Licensing income

The Vice President for Research and Corporate Relations decides what will be done with the proportion of the licensing income / income from the sale of investments to which the responsibility centre of the professor entering emeritus status is entitled.⁶² The same also applies when non-professorial employees leave ETH Zurich.

Art. 113 Return of ETH equipment and credit cards

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

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

Art. 114 Disability and death

In the event of a professor becoming disabled or dying, the provisions on entering emeritus status and resignation apply analogously. Details in this regard are determined by the President in consultation with the head of the academic department.

Chapter 9: Treasury management

Art. 115 Principles

¹ The Agreement on treasury management between the ETH Board and the Swiss Federal Finance Administration (SFFA)⁶³ as well as the ETH Board's investment guidelines⁶⁴ regulate the cash flow of the Federal financial contribution, how institutions within the ETH Domain invest money with the Federal Government or in the market, their responsibility for foreign exchange management, the planning and safeguarding of liquidity and the corresponding reporting obligations.

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

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

⁶² See the Guidelines on the commercial exploitation of research results at ETH Zürich (Exploitation Guidelines) (RSETHZ 440.4).

⁶³ Agreement between the Swiss Federal Finance Administration (SFFA) and the ETH Board concerning treasury management between the SFFA and the ETH Domain dated 29 November 2007.

⁶⁴ Investment Guidelines of the ETH Board dated 24 September 2008 (RSETHZ 120.4).

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

Art. 116 Responsibilities

¹ The Vice President for Finance and Controlling ensures an orderly treasury management process at ETH Zurich and may in this respect enact the necessary implementing provisions.⁶⁵

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

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

Chapter 10: Receivables management

Art. 117 Invoicing

¹ An invoice is to be made out for every service provided by ETH Zurich to a third party in return for a fee. This must detail the type, subject and scope of the service.⁶⁶

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

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

Art. 118 Value-added tax

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

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

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

⁴ The Accounting department advises the organisational units on matters related to value-added tax.⁶⁷

⁶⁵ Treasury Regulations of ETH Zurich (RSETHZ 245.8).

⁶⁶ Federal Law on Value-Added Tax (SR 641.20), Art. 26, para. 2.

⁶⁷ See also the Guidelines on Value-Added Tax for ETH Zurich dated 1 December 2016 (www.fc.ethz.ch).

Art. 119 Requesting and checking payments

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

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

³ For third-party resources projects, a payment plan is set up when opening the PSP element in accordance with the contractual agreements. ETHIS supports the invoicing of the donor. A signatory power in accordance with Chapter 3 is responsible for releasing the payment request / invoice.

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

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

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

Art. 120 Licensing payments

¹ The ETH transfer staff unit monitors licensing payments and is responsible for collecting them.⁶⁸

² If a professor with ongoing licensing agreements leaves ETH Zurich, the Vice President for Research and Corporate Relations decides what will be done with the proportion of the ongoing licensing income due to the research group as well as any proceeds from the sale of intellectual property⁶⁹.

Art. 121 Reminders and debt collection

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

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

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

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

⁶⁸ Executive Board resolution of 24 August 2004.

⁶⁹ See the Guidelines on the commercial exploitation of research results at ETH Zürich (Exploitation Guidelines) (RSETHZ 440.4).

Chapter 11: Contracts and risk management

Section 1: Contracts

Art. 122 Written form

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

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

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

- a. in the digital ETHIS archives (Project Dossier, document archive);
- b. in department- and staff-unit-specific archives;
- c. if Executive Board members sign the contract, also in the Executive Board's interim archive / ETH transfer archive.⁷⁰

³ When concluding a procurement contract, the responsible procurement office must be consulted in accordance with Art. 127. If there is a liability risk, the Financial Service department must be consulted in accordance with Art. 125. The Research Contract Guidelines apply for research contracts.

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

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

Section 2: Risk management and insurance

Art. 123 Risk management

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

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

⁷⁰ This excludes orders by Executive Board members.

³ The requirements and responsibilities with regard to risk management in the ETH Domain are set out in the Ordinance on Finance and Accounting in the ETH Domain⁷¹ and the ETH Board directives governing risk management at ETH and the research institutions⁷².

Art. 124 Central and decentralised risk management

¹ The Risk Management Commission advises the Executive Board on matters related to risk management.⁷³

² The Financial Services department is responsible for ensuring a comprehensive system of risk controlling at ETH Zurich.

³ The controllers of academic/service/administrative departments coordinate risk management activities between the respective department and the Financial Services department. The Safety, Health and Environmental Management department coordinates such activities in the area of the Vice President for Human Resources and Infrastructure.

Art. 125 Insurance

¹ The Financial Services department is responsible for insurance. It coordinates the conclusion of insurance contracts and processing of claims with the Safety, Health and Environmental Management department, the Human Resources department and other units.

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

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

⁷¹ SR 414.123.

⁷² RSETHZ 126.

⁷³ OO, Art. 28, para. 1 (e).

Chapter 12: Procurement, inventorying, sales of equipment and internal purchases

Section 1: Procurement of goods and services

Art. 126 Purchasing Coordination Office

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

² It is responsible for procurement controlling and reporting.

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

- a. Together with the other procurement offices, it further develops the procurement strategy of ETH Zurich and supports the harmonisation of internal procurement processes;
- b. It oversees the materials group management process at ETH Zurich and is responsible for materials group reporting to the Executive Board;
- c. For superordinate committees and bodies (e.g. the ETH Board), it is the central point of contact for procurement-related matters. This excludes procurement transactions carried out by the Real Estate department;
- d. It oversees "Coordinated procurement in the ETH Domain and partners" (KoBe ETH+);
- e. It represents the ETH Domain at the Federal Procurement Conference (BKB);
- f. It publishes tenders for all procurement offices in accordance with Art. 127 and Appendix 2 on the designated national portal (www.simap.ch); this excludes tenders for the Real Estate department. The responsible procurement office is responsible for tender processes;
- g. It manages the bank guarantees to be requested by the procurement offices;
- h. It is the point of contact for commercial matters in relation to procurement (e.g. Incoterms, negotiating terms) and shipping (e.g. customs declarations, selection of shipping partners);
- i. With the support of the Legal Office or the FBL competence centre, it regularly organises training sessions on the topic of purchasing and public procurement;
- j. It assumes the duties of a procurement office in accordance with Art. 127 for the materials groups assigned to it;
- k. It obtains the necessary periodic and project-specific impartiality declarations.

Art. 127 Procurement offices

¹ The procurement offices of ETH Zurich are:

- a. Real Estate department;
- b. Facility Management department;
- c. ETH Library department;
- d. IT Services department;
- e. Financial Services department.

² The procurement offices have the following duties:

- a. They either provide the goods and services assigned to them in accordance with Appendix 2; or
- b. They order them on request; or
- c. They regulate the procurement process in compliance with the statutory provisions BöB/VöB and VILB⁷⁴), prepare and check contracts, where necessary in consultation with the Legal Office;
- d. They provide information about the optimum ordering process;
- e. They strategically manage the procurement portfolio.

Art. 128 Irregularities in the procurement

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

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

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

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

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

Art. 129 General Terms and Conditions (GTC)

¹ The “General Terms and Conditions of the ETH Domain for the Procurement of Goods” and the “General Terms and Conditions of the ETH Domain for Service Agreements” apply with regard to the procurement of goods and services.⁷⁵

The General Terms and Conditions for IT Services relevant to the business in question (service contract, software development etc.) apply with regard to the procurement of goods and services in the area of information and communication technology (ICT).⁷⁶

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

⁷⁴ Federal Act on Public Procurement (SR 172.056.1) and Ordinance on Public Procurement (SR 172.056.11).

⁷⁵ RSETHZ 131 and RSETHZ 131.1.

⁷⁶ GTC for the Purchase and Maintenance of Hardware (RSETHZ 223.1), GTC for the Procurement and Maintenance of Standard Software (RSETHZ 223.2), GTC for Service Contracts in the area of IT and the Maintenance of Individual Software (RSETHZ 223.3), GTC for IT Services (RSETHZ 223.4).

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

Art. 130 Ordering

¹ In principle, 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 signatory powers under Art. 25 et seq. They must be entered in the designated workflow.
- b. Orders from CHF 10,000 (incl. VAT) must be made in writing and processed via the designated ETHIS workflow. The responsible procurement office in accordance with (e) and Art. 127 checks the procurement application and places the order with the vendor. Exceptions must be agreed in advance with the procurement office.
- c. Goods orders from CHF 50,000 (excl. VAT) or service orders from CHF 150,000 (excl. VAT) must go through a tender process in cooperation with the responsible procurement office. If this is not possible in an individual case, written justification must be provided. The responsible procurement office checks the application and places the order with the vendor. Exceptions must be agreed in advance with the procurement office.
- d. Orders of goods, services and structures above the threshold values in public procurement (goods CHF 230,000; services CHF 230,000; structures CHF 8,700,000; all values excl. VAT) must be placed in a tender process in accordance with BÖB/VöB⁷⁷.
- e. The following procurement offices are responsible:
 - i. The procurement office of the IT Services department is responsible for orders regarding information and communications technology (ICT).
 - ii. The Real Estate department is responsible for construction delivery and construction services orders.
 - iii. The Facility Management department is responsible for orders concerning building management.
 - iv. The Financial Services department is responsible for all other orders.

² Orders from CHF 10,000 (incl. VAT) must be confirmed by the vendor in writing. An ETH order confirmation signed by the vendor is used for this purpose. Exceptions must be agreed with the responsible procurement office.

³ It is not permissible to split orders in order to circumvent the threshold values.⁷⁸

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

Art. 131 Advance payments

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

⁷⁷ Ordinance of the Federal Department of Economic Affairs, Education and Research on the adjustment of the threshold values in public procurement for 2018 and 2019 (SR 172.056.12).

⁷⁸ Federal Act on Public Procurement (SR 172.056.1), Art. 7, para. 1.

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

Art. 132 Vendor invoices

¹ The Budget Officer, Budget Manager or a Supporter carries out a manual review of the invoice in accordance with Art. 89 and promptly forwards the invoices posted and approved in accordance with Art. 25 et seq. to the Accounting department or the responsible procurement office so that the term of payment can be met and any discounts can be applied.

² For invoices from internal shops, a reduced material invoice review applies. There is no need to perform the invoice review in accordance with Art. 89, para. 3.

Section 2: Inventorying and sales of equipment

Art. 133 Inventorying

¹ The provisions in the Guidance on Inventory apply with regard to the inventorying and sale of ETH equipment that is owned by ETH Zurich.⁷⁹

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

Art. 134 Sale of used equipment

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

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

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

⁷⁹ Guidance for Inventory Management at ETH Zurich of August 2016.

- ³ The following applies with regard to proceeds from the sale of used equipment:
- a. For academic units, the proceeds are transferred to the infrastructure reserve of the academic department.
 - b. For service units, the proceeds are transferred to the free reserve of ETH Zurich.

Section 3: Internal purchases

Art. 135 Internal shops

¹ Internal shops are operated in service and academic units and are used to efficiently cover business-related requirements for internal materials, software and services.

² To open an internal shop for an academic department, authorisation is required from the head of department and the Vice President for Finance and Controlling.

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

- a. Organisational structure;
- b. Product range;
- c. People authorised to purchase from the shop;
- d. Purchase and invoicing process.

⁴ Internal shops specifically include:

- a. The Office Material Webshop (Financial Services department);
- b. Print + Publish (Services department);
- c. IT Shop (IT Services department);
- d. HCI Shop (D-CHAB);
- e. D-PHYS Shop (D-PHYS);
- f. D-BIOL Shop (D-BIOL);
- g. D-BSSE Shop (D-BSSE).

Art. 136 Procurement of goods, software and services

¹ The signatory powers set out in Art. 25 et seq. apply with regard to orders from internal shops.

² Budget Officers may authorise individual employees without signatory powers within the meaning of Chapter 3 to place orders in internal shops that are accessible via the ETHIS Portal. Such authorisations are granted in ETHIS and allow orders to be placed up to CHF 1,500 per order and apply exclusively in the specified shops. The Budget Officer can revoke this authorisation at any time.

³ The internal shops stipulate in their regulations as per Art. 135, para. 3 (c) whether and in what form sales are made to third parties (e.g. students, spin-offs). Sales to third parties must be invoiced at market price (ETH Act, Art. 10, para. 1)⁸⁰; invoices include VAT.

⁸⁰ SR 414.110.

Art. 137 Charging of internal purchases

¹ Chargeable purchases from internal shops are charged to the cost centre or a PSP element.

² Internal purchases may be charged at a maximum of the purchase price (incl. VAT).

Chapter 13: Business expenses, credit cards, petty cash

Section 1: Business expenses

Art. 138 Business expenses classified as such

¹ In accordance with Art. 44, para. 1 of the ETH Domain Personnel Ordinance⁸¹, professors and employees are entitled to the reimbursement of business expenses incurred in the course of their business. The Ordinance of the ETH Domain concerning the Reimbursement of Expenses in the ETH Domain⁸² stipulates that expenses be reimbursed for:

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

² Business expenses do not include the following:

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

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

⁴ The Executive Board stipulates further information in the regulations concerning business expenses.⁸³

⁵ The signatory powers for business expenses are based on Art. 25 et seq. Expenses are reimbursed via the designated workflow.

⁸¹ SR 172.220.113.

⁸² SR 172.220.113.43.

⁸³ RSETHZ 245.3.

Art. 139 Reimbursement of expenses for purchases

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

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

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

Art. 140 Reasonableness and checks

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

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

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

Section 2: Credit Cards**Art. 141 Principles**

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

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

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

Art. 142 Obtaining a corporate credit card

¹ To obtain a corporate credit card, the applicant together with the Budget Officer needs to sign and submit the application form to the Financial Services department.

² The Financial Services department takes a decision on the application.

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

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

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

Art. 143 Use of the corporate credit card

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

² The ATM cash withdrawal function is not available.

³ The corporate credit card may not be used for:

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

Art. 144 Reimbursement

¹ The credit card statement must be processed and approved for posting within 20 days with the corresponding receipts.

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

Art. 145 Spending limit

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

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

Art. 146 Liability in the event of loss or theft

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

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

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

Art. 147 Departure of card holder

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

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

Art. 148 AirPlus Company Account

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

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

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

Art. 149 Petty cash

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

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

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

⁴ In other respects, the Directives on cash transactions at ETH Zurich apply.⁸⁴

Chapter 14: Archiving

Art. 150 Form of archiving

Legal and financially relevant documents are archived electronically or physically.

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

¹ The President, the remaining Executive Board members, the service departments, the academic departments, and the non-departmental teaching and research facilities are obliged, in accordance with Art. 61 OO, to archive all contracts, legal acts, deeds (e.g., foundation statutes), declarations of intentions, memorandums of understanding, and other documents of legal importance for ETH Zurich for the statutory period of ten years.

² There is an Executive Board archive, which is overseen by the Secretary General. The Directive on the Archiving of Documents at ETH Zurich applies with regard to archiving.⁸⁵

⁸⁴ RSETHZ 245.2.

⁸⁵ Directive on the Archiving of Documents at ETH Zurich (RSETHZ 210).

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

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

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

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

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

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

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

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

Chapter 15: Cooperation with other institutions

Art. 153 Cooperation with other universities or research institutions

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

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

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

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

⁵ In fulfilling its duties under ETH Act, Art. 3a and 11, ETH Domain Personnel Ordinance, ETH Zurich may operate sports, childcare and seminar facilities etc. together with other universities,

specifically the University of Zurich, and for this purpose establish associations and foundations (e.g. ASVZ, Kikri foundation, Monte Verità foundation).⁸⁶

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

¹ The activities, financing and reporting for joint facilities are to be contractually established in accordance with Art. 153, para. 3 et seq. This is subject to the regulations set out in the Guidelines for Competence Centres⁸⁷.

² Specifically, the following points must be regulated:

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

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

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

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

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

Art. 155 Cooperation with related institutions

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

- a. ETH Zurich Foundation;
- b. ETH Store AG;
- c. ASVZ;

⁸⁶ See Directives of the ETH Board concerning investments in companies in the ETH Domain (RSETHZ 440).

⁸⁷ RSETHZ 419.

- d. ETH Alumni;
- e. VSETH;
- f. AVETH.

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

³ Insofar as ETH is invested in the institutions, they are subject to investment monitoring.⁸⁸

Art. 156 Cooperation with catering companies and retailers

¹ Based on ETH Domain Personnel Ordinance, Art. 46, ETH Zurich must provide its employees with catering options. To do so, it works together with catering companies (e.g. ZFV Unternehmungen, SV Group) and retailers (e.g. Coop). The Catering Regulations of ETH Zurich⁸⁹ govern the objectives, responsibilities and processes related to setting up and operating catering and retailing operations.

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

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

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

Art. 157 Managing business units

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

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

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

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

⁸⁸ Directives of the ETH Board concerning investments in companies in the ETH Domain (RSETHZ 440).

⁸⁹ RSETHZ 205.1.

Chapter 16: Final provisions

Art. 158 Sanctions

Any breaches of the provisions of these Financial Regulations represent a breach of obligations under employment law which may result in consequences under employee law.⁹⁰

Art. 159 Transitional provisions

Existing internal shops in accordance with Art. 137, para. 4 must have regulations in place in accordance with Art. 135, para. 3 by 30 September 2019.

Art. 160 Legal provisions

¹ Directives, rules and regulations to which reference is made in these Regulations can be found in the law collection of the ETH Zurich (RSETHZ) and the systematic collection of federal legislation (SR)⁹¹ in their respective current versions.

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

- a. ETH Act of 4 October 1991 (ETH-Gesetz; SR 414.110);
- b. Art. 61 of the Federal Law concerning the Federal Budget (Bundesgesetz über den eidgenössischen Finanzhaushalt; SR 611.0);
- c. Ordinance of the ETH Domain of 19 November 2003 (Verordnung ETH-Bereich; SR 14.110.3);
- d. Organisational Ordinance of ETH Zurich of 16 December 2003 (Organisationsverordnung ETH Zürich; RSETHZ 201.21);
- e. Ordinance on Finance and Accounting in the ETH Domain of 1 January 2015 (Verordnung über das Finanz- und Rechnungswesen des ETH-Bereichs; SR 414.123);
- f. Accounting Manual for the ETH Domain of 1 January 2015 (Rechnungslegungshandbuch für den ETH-Bereich);
- g. Ordinance of the ETH Board on Intangible Assets of the ETH Domain of 9 July 2014 (Verordnung des ETH-Rates über die Immaterialgüter im ETH-Bereich; SR 414.172);
- h. Ordinance on Federal Management of Real Estate and Logistics of 5 December 2008 (Verordnung über das Immobilienmanagement und die Logistik des Bundes VILB; SR 172.010.21);
- i. Directive on Real Estate Management in the Domain of the Federal Institutes of Technology of 1 January 2013 (Weisung über das Immobilienmanagement im Bereich der Eidg. Technischen Hochschulen; RSETHZ 120.5);
- j. Ordinance of the ETH Board concerning the Reimbursement of Expenditures in the ETH Domain of 11 April 2002 (Verordnung des ETH-Rates über den Ersatz von Auslagen im ETH-Bereich; SR 172.220.113.43);

⁹⁰ ETH Domain Personnel Ordinance (SR 172.220.113), Art. 58a; Regulations governing Professorial Staff (SR 172.220.113.40), Art. 36.

⁹¹ <https://www.admin.ch/gov/en/start/federal-law.html>; www.rechtssammlung.ethz.ch.

- k. Fee Ordinance of the ETH Domain of 31 May 1995 (Gebührenverordnung ETH Bereich; SR 414.131.7);
- l. Directive of the ETH Board on Risk Management at ETH and at the Research Institutes of 4 July 2006 (Weisung des ETH-Rates über das Risikomanagement der ETH und der Forschungsanstalten; RSETHZ 126);
- m. Investment guidelines of the ETH Board of 23/24 September 2008 (Anlagerichtlinien des ETH-Rates; RSETHZ 120.4);
- n. Treasury Regulations of ETH Zurich of 17 November 2009 (Tresoreriereglement der ETH Zürich; RSETHZ 245.8);
- o. Regulations on the Organisational Database of ETH Zurich (Reglement für die Organisationsdatenbank der ETH Zürich; RSETHZ 201.022);
- p. Internal Service Charges Directive of 1 January 2019 (Weisung zur internen Leistungsverrechnung; RSETHZ 245.11).

Art. 161 Entry into force

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

2 October 2018

The President: Lino Guzzella

Appendix

Appendix 1: Special signatory powers

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

1.1 Domain of the President

| President's Staff / Office for Faculty Affairs | | |
|---|----------------------|--------|
| Obligations | Sole signatory power | Deputy |
| Appointment offers (letter) incl. start-up financing | President | Rector |
| Special payments from the Special Management Reserve of the President | President | - |

1.2 Domain of the Rector

No special signatory powers.

1.3 Domain of the Vice President for Research and Corporate Relations

| Office of Research | Limit in CHF | Authorised signatory | | Deputy | |
|--|------------------|----------------------|-------------------------|--------|--------|
| | | Sole | Joint | Sole | Joint |
| Granting of budgets from the programmes for the internal advancement of research | up to CHF 50,000 | | Scientific coordinators | | Deputy |
| | 50,000 - 500,000 | VPRCR | | | |

1.4 Domain of the Vice President for Finance and Controlling

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

| Accounting department | |
|--|--|
| Obligations | Joint signatory |
| VAT accounting | Head Ac + Head FiAc section* |
| Opening bank and post-office accounts | Head Ac + Head FiAc section |
| Payment transactions (ordering money, endorsing cheques) | Head SLAc + ARAc administrator Head ARAc + SLAc administrator |
| Payment transactions (initiating payments) | SLAc (section head or administrator) + FiAc (section head or administrator) |
| Payments and securities transactions in relation to asset management mandates | Head Ac + Head FiAc section |
| Annual liquidity planning, Federal financial contribution and investment loans (construction, FBL) | VPFC + Head Ac |
| Fixed-term deposits with the Federal government (max. 12 months) | Head Ac + Treasury controller |
| Investment of third-party resources in the market (incl. issuance of asset management mandates) | VPFC + Head Ac |
| Payment approval of monthly collective Viseca invoice | Head Ac + Head FiAc section or Head Ac + Head SLAc section |
| FBL annual financial statements for attention of SFAO and FFA | VPFC + Head Ac |
| Loan deferrals (co-financing) of third-party real-estate resources between ETH and FBL | VPFC + VPHRI |

| Financial Services department | |
|--|--|
| Obligations | Rules regarding signatory powers |
| Deciding on damage coverage and financial claim settlements within the framework of risk management concerning uninsured losses or damages | Limits as per standard signatory powers for Executive Board, Executive Board members, Heads of Department and Budget Officer in Art. 6 et seq. |
| Issuing cover notes for uninsured risks | Limits as per standard signatory powers for Executive Board, Executive Board members, Heads of Department and Budget Officer in Art. 6 et seq. |

1.5 Domain of the Vice President for Human Resources and Infrastructure

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

| Real Estate department | | |
|---|---------------------------------|--|
| Obligations | Limit in CHF | Joint signatory |
| 1. Construction planning: Project approval/change for planning/project planning and realisation of construction projects | | |
| a. Approval of loan application for planning and project planning | up to 100,000 | Project manager (Budget Manager) + Head of section (Budget Officer) |
| | over 100,000 up to 1 million | Head of section (Budget Manager) + Head of Real Estate (Head of Department) |
| | over 1 million | Head of Real Estate (Head of Department) + VPHRI |
| b. Release of overall project costs | up to 100,000 | Project manager (Budget Manager) + Head of section (Budget Officer) |
| | over 100,000 up to 1 million | Head of section (Budget Officer) + Head of Real Estate (Head of Department) |
| | over 1 million up to 10 million | Head of Real Estate (Head of Department) + VPHRI |
| | over 10 million | VPHRI + Executive Board resolution |
| c. Release with investment loan (AA credit category) | over 3 million | Executive Board resolution + ETH Board resolution |
| 2. Carrying out construction: Resolution to grant funds and order for planning, project planning and implementation of construction projects | | |
| a. Deliveries and services | over 10,000 up to 200,000 | Project manager (Budget Manager) + Head of section (Budget Officer) |
| | over 200,000 up to 2 million | Head of section (Budget Officer) + Head of Real Estate (Head of Department) |
| | over 2 million | Head of Real Estate (Head of Department) + VPHRI |
| b. Construction work | over 10,000 up to 1 million | Project manager (Budget Manager) + Head of section (Budget Officer) |
| | over 1 million up to 5 million | Head of section (Budget Officer) + Head of Real Estate (Head of Department) |
| | over 5 million | Head of Real Estate (Head of Department) + VPHRI |
| 3. Payments within the framework of approved projects as per point 1 | | |
| | over 10,000 up to 500,000 | Project manager (Budget Manager) + Head of section (Budget Officer) |
| | over 500,000 up to 5 million | Head of section (Budget Officer) + Head of Real Estate (Head of Department) |
| | over 5 million | Head of Real Estate (Head of Department) + VPHRI |
| 4. Concluding rental contracts | | |
| Rental contracts are usually concluded for a fixed term. The figure relevant for the limit is always the rental amount for one year. | up to 500,000 p.a. | Head of Real Estate (Head of Department) + VPHRI |
| | over 500,000 p.a. | VPHRI following advance Executive Board resolution |
| | over 2 million p.a. | VPHRI following advance Executive Board resolution + ETH Board resolution |

| Real Estate department | | |
|--|---------------------|--|
| Obligations | Limit in CHF | Joint signatory |
| 5. Rental payments | | |
| Periodic rental payments as per contract | without limit | Head of section (Budget Officer) + Head of Real Estate (Head of Department) |

Each joint signatory power can be represented by his deputy. The VPRCR acts as the deputy for the VPHRI

| Facility Management department | | |
|---|---------------------|--|
| Obligations | Limit in CHF | Joint signatory |
| Periodic payments from basic financing on the basis of existing contracts (media invoices, cleaning, maintenance) | over 250,000 | Head of Department + head of section (Budget Officer) |

| IT Services department | | |
|--|---------------------|--|
| Obligations | Limit in CHF | Joint signatory |
| Periodic payments from basic financing on the basis of existing contracts for maintenance, servicing, operation and renewal of ICT equipment | over 250,000 | Head of Department + head of section (Budget Officer) |

| CSCS | | |
|---|---------------------|--|
| Obligations | Limit in CHF | Joint signatory |
| Periodic payments within the scope of the operating cost budget granted by the Executive Board and existing contracts (power, water, maintenance) | over 250,000 | Head of Department + head of section (Budget Officer) |

| ETH Library | | |
|---|---------------------|--|
| Obligations | Limit in CHF | Joint signatory |
| Periodic payments within the scope of existing publishing contracts | over 250,000 | Head of Department + head of section (Budget Officer) |
| Acquisition of collections and artworks within the budget granted for this by the Executive Board | over 250,000 | Head of department + VPHRI |

Each joint signatory power can be represented by his deputy.

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

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

Appendix 2: Procurement offices

| Procurement office | Materials group | Goods and services |
|-------------------------------|----------------------------------|--|
| Real Estate department | Buildings | Building planning and project planning as well as all services in connection with preliminary clarifications (feasibility studies, expert reports, competitions, tests, designing preliminary projects and execution projects, guarantee acceptances, occupation planning, fees, external consultancy fees etc.) as regards a possible implementation of construction projects or real estate purchases. |
| | | Construction services orders as well as all services (incl. external consultancy services, relocation services, corporate services) in connection with the implementation of new build and repair projects involving conversion and expansion measures, occupation changes, security precautions, device connections, building signage, locking systems, universal building wiring and dismantling ETH's own real estate, Federal real estate and rental property. |
| | Furniture & equipment | ETH standard furniture (office, laboratory), non-standard furniture, relocations, conversions and repairs of furniture |
| | | Construction delivery orders; operating equipment (BKP 3; user-specific expansion for laboratory, workshop and warehouse equipment / BKP 9: electric, air-conditioning, cooling plants, lighting fixtures, etc.) |
| | Rent and lease | Rent for long-term office, teaching, workshop, laboratory, warehouse and residential premises, garage and parking lot rentals, leases |

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

| Procurement office | Materials group | Goods and services |
|--------------------------------------|--|---|
| Financial Services department | Scientific goods & services | Laboratory equipment and other machines, tools, apparatuses for scientific purposes, rental services for scientific goods |
| | | Software upgrades, maintenance, servicing, support and licenses for the above goods |
| | | Maintenance and repair for the above goods |
| | | Scientific services (analyses, studies etc.) |
| | Laboratory requirements | Biological preparations, chemicals (reagents, radioactive and other isotopes, solvents, fuels) and laboratory goods (glass, pipettes, gloves), laboratory animals, gases |
| | Raw materials, semi-finished and finished goods | Raw materials, minerals |
| | | Small mechanical parts, standard parts, electronics |
| | Travel and business expenses | Air travel, rental cars, hotels and corporate credit cards |
| | Office supplies⁹² | ETH standard stationery and non-standard stationery, house service material, gift wrapping, cards, ZVV tickets, catering |
| | | Graphic consulting, design, print, addressing, packaging and mailing of printed matter; posters, canvas print, badge print, nameplates, large format scanning, digital print / further processing, business cards, message cards, parcel labels, envelopes; services from external partners |
| | | Various postal services (letters, parcels, express and urgent mailings, book mailing), stamps |
| | Personnel requirements | Goods and services in connection with personnel recruitment (electronic and printed job advertisements, personnel consultancy and placement services), education and further training services |

⁹² Executive Board resolution of 8 December 2015; in effect since 1 January 2016.

| Procurement office | Materials group | Goods and services |
|--------------------------------------|---------------------------------|---|
| Financial Services department | Other goods and services | National and international transport, insurances, corporate consulting services, vehicles, goods for workshops and carpentry, animal feed, goods and services for plant cultivation, veterinary services, special waste, security services, passenger transport, trade fair and exhibition services, marketing, advertising and publicity services, sporting goods, publication services for scientific contributions, marketing and advertising goods with the ETH logo, gastronomy and retail business, sports facilities and technical literature for students and employees as well as other goods and services procurement |