Implementation Ordinance of the Finance Regulations of the University of Zurich (Finance Handbook, FHB)

(Dated 31 January 2013)
Version of 1 May 2017

The University of Zurich provides this translation for information purposes only. The English version of the FHB has no legal force. In case of inconsistencies between the English and German version, the German original prevails. The translation is based on the current FHB version dated May 1st, 2017. Endnotes outlining the changes from past versions in the legal document are not included here.
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List of Regulations Cited in This Handbook

- CRG: Gesetz über Controlling und Rechnungslegung (act on controlling and accounting, in German only)
- RLV: Rechnungslegungsverordnung (accounting ordinance, in German only)
- FCV: Finanzcontrollingverordnung (financial controlling ordinance, in German only)
- HBR: Handbuch für Rechnungslegung (accounting handbook, in German only)
- UniG: University Act (Universitätsgesetz)
- University Statutes (Universitätsordnung)
- Finance Regulations of the University of Zurich (Finanzreglement der Universität Zürich)
- Organisationsreglement der Universitätsleitung (organizational regulations of the Executive Board of the University, in German only)
- Personalverordnung der Universität Zürich (employment ordinance of the University of Zurich, in German only)
Implementation Ordinance of the Finance Regulations of the University of Zurich (Finance Handbook, FHB)
(Dated 31 January 2013)

Translated from the current Version dated 1 May 2017

The Executive Board of the University has resolved the following:


1. Section: Principles

§ 1 1 The Finance Handbook sets out the rules for financial processes and responsibilities at the University of Zurich (UZH), in particular for the acceptance, administration and application of all resources and funds, irrespective of their origin. 
2 It applies to all units that are financially consolidated into UZH, as well as their employees.
3 The Finance Handbook applies to all financial transactions and associated internal and external activities that are carried out in the name of, at the expense of, and within the ultimate responsibility of UZH.

§ 2 1 The Finance Handbook ensures orderly financial conduct at UZH, both for internal transactions and for transactions with third parties. It ensures compliance with the financial management principles expected of an academic organization of international standing and the requirements of superordinate financial law.
2 The Finance Handbook is integral to UZH’s Internal Control System (ICS). All UZH units report on their compliance with its provisions annually.
3 The Finance Handbook allocates specific tasks, authority and responsibility to UZH officeholders. It outlines the requirements for orderly procedures, decision-making, and controls in financial matters and provides employees at all levels with guidelines for handling the resources entrusted to them.

§ 3 UZH’s financial management follows the principles listed below:

a. Business transactions are executed in a clear, correct, and traceable, and compliant manner. Identical transactions follow identical standards;
b. Officeholders apply an economic and responsible stewardship to all resources and funds, irrespective of their source;
c. UZH officeholders are personally responsible and accountable for managing the resources entrusted to them, in compliance with all applicable regulations;
d. Officeholders do not seek any personal financial benefit and abstain from involvement in any unlawful financial transaction. UZH is obliged to investigate every concrete indication of wrongdoing in the handling of its financial resources;
2. Section: Definitions

<table>
<thead>
<tr>
<th>Terms</th>
<th>§ 4</th>
<th>The following definitions apply within the Finance Handbook:</th>
</tr>
</thead>
<tbody>
<tr>
<td>a.</td>
<td>Officeholders: Persons with financial and/or specialist administrative responsibility in finance-related processes;</td>
<td></td>
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<tr>
<td>b.</td>
<td>Free and tied expenditure: In accordance with § 37 para. 1 CRG, free expenditure is flexible in size and timing. Tied expenditure, in accordance with § 37 para. 2 CRG, primarily comprises the funds required to fulfill the University’s mandate;</td>
<td></td>
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<tr>
<td>c.</td>
<td>Recurring and non-recurring expenditure: Recurring expenditure has no fixed end date. Non-recurring expenditure has a fixed end date and is payable once or several times within that time period. If an expenditure recurs until a specific, fixed end date, the total amount is treated as non-recurring expenditure;</td>
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<tr>
<td>d.</td>
<td>Cost contribution and global budget: The Canton of Zurich’s financial support to UZH is known as the cost or state contribution. It is a global budget; i.e. determined for UZH as a whole. UZH is free to allocate these funds internally;</td>
<td></td>
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<tr>
<td>e.</td>
<td>Annual financial statements: UZH’s annual financial statements comprise a balance sheet, income statement, equity statement and appendices. An investment statement is made for movable assets over CHF 10,000 as defined in § 87;</td>
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<tr>
<td>f.</td>
<td>University Accounts and Separate Accounts: UZH’s income statement differentiates between the University Accounts and the Separate Accounts. The University Accounts include activities that are publicly funded as a whole or in parts. The Separate Accounts comprise all activities that are fully financed by third parties (third party funds);</td>
<td></td>
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<tr>
<td>g.</td>
<td>Budget: Each calendar year, all UZH units plan their revenue and expenditure within the University Accounts. The budget covers basic funding and revenue in accordance with § 41. Third party funding is only planned at the level of UZH as a whole;</td>
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<tr>
<td>h.</td>
<td>Operating result levels: UZH’s management accounting has an operating result from revenue and expenditure at four levels. Operating result 2 (BE2) is the unit’s revenue less expenditure on equipment and personnel. Professors’ salaries and benefits as well as infrastructure and investment costs are not included in operating result 2;</td>
<td></td>
</tr>
<tr>
<td>i.</td>
<td>Business transaction: A transaction with financial consequences for UZH;</td>
<td></td>
</tr>
<tr>
<td>j.</td>
<td>Legal transaction: Transactions involving a declaration of will by one or more persons that establishes, alters, transfers or cancels rights. Examples include letters of intent, contracts, financial contributions, and bequests;</td>
<td></td>
</tr>
<tr>
<td>k.</td>
<td>Legal basis: The documents supporting a legal transaction. Legal bases are subject to audit in accordance with § 58;</td>
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</tbody>
</table>
l. Research: The primary aim of research projects is the pursuit of scholarly knowledge. UZH researchers rather than the funding partner define the content and methodology of research projects. Rights to the results belong either to UZH or to both partners;

m. Services: The primary aim of service activities is the provision of a service to the funding partner, which may include the pursuit of knowledge. The partner largely defines the service’s content and methodology and, as a rule, has extensive rights over the results;

n. Overhead charges: UZH levies a fee on services and on the provision of continuing education in order to cover the activity’s indirect costs (overheads) such as occupancy and administration costs.

o. Discretionary power: The right of those bearing financial responsibility to perform their duties, exercise their authority and fulfill their responsibilities in relation to cost centers, projects and/or responsibility centers.

p. Financially effective legal transaction: A procedure according to lit j generating a financial commitment and/or revenue claim for UZH.

§ 5 ¹ UZH’s financial resources are allocated to cost centers and projects for which the respective owners (henceforth cost center or project managers) are responsible.

  ² Associated cost centers and projects form a responsibility center (profit center), with UZH professorships being a prominent example, irrespective of the source of funds. Owners of responsibility centers can simultaneously own associated cost centers/projects, implying a direct responsibility. For cost centers/projects responsibility is delegated to other officeholders, owners of responsibility centers retain an indirect, second-tier responsibility.

  ³ Responsibility centers are allocated to units of UZH (Appendix 1). These are:
   a. Institutes and departments, and other faculty units of equal rank for the purposes of this Finance Handbook;
   b. units of the Central Services.

  Heads of a unit are indirectly or directly responsible for the responsibility centers in their unit.

  ⁴ Institutes/departments and equivalent units are allocated to a faculty of UZH. The Dean is responsible for the faculty as a whole.

  ⁵ In accordance with § 1 of the Organisationsreglement der Universitätsleitung (organizational regulations of the Executive Board of the University), Central Services units are allocated to a division led by a member of the Executive Board of the University.
2. Tasks, Authority, and Responsibilities (TARs)

1. Section: Board, Extended Executive Board, and Executive Board of the University

General provision

§ 6  In accordance with § 26 para. 1 UniG, UZH is accountable to the Government Council of the Canton of Zurich for its financial conduct.

Board of the University

§ 7 ¹ The Board of the University is the highest governing body. In accordance with § 29 para. 1 and 4 UniG, it exercises the financial supervision of the University.

² The Board of the University has the following tasks, authority, and responsibility:

a. Approval of new, non-recurring expenditure from CHF 1,000,000 to CHF 3,000,000 annually, and new, recurring expenditure from CHF 200,000 to CHF 300,000 annually according to § 36 let. b CRG, § 50 para. 4 FCV, and § 17 para. 1 of the Finance Regulations of the University of Zurich;

b. Approval of tied expenditure in accordance with § 23 and § 24, based on § 36 let. b CRG, § 50 para. 4 FCV, and § 17 para. 1 of the Finance Regulations of the University of Zurich;

c. Approval of revenues in accordance with § 25;

d. Approval of participations over CHF 500,000, in accordance with § 19 of the Finance Regulations of the University of Zurich;

e. Authorization of legal transactions with special terms and conditions;

f. Approval of the development and financial plan;

g. Application to the Government Council for UZH’s budget in accordance with § 44 para. 4 and § 29 para. 2 no. 1 UniG

h. Approval of UZH’s staffing budget in accordance with § 81;

i. Approval of the annual report for submission to the Government Council in accordance with § 29 para. 2 no. 4 UniG;

j. Appointment, preferment, and dismissal of professors, as well as the creation, reorganization and dissolution of professorships in accordance with § 29 para. 5 no. 9 and 10 UniG.

Extended Executive Board of the University

§ 8  In accordance with § 32 para. 3 UniG, the Extended Executive Board of the University is the highest governing body in academic matters. It approves the development and financial plan for submission to the Board of the University in accordance with § 43 para. 6.

Executive Board of the University

§ 9 ¹ The Executive Board of the University is responsible for the operational leadership of UZH. It manages the financial budget.

² In accordance with § 31 para. 1 UniG, the Executive Board of the University consists of the President, the Vice-Presidents and the Director of Administration.

³ In accordance with § 1 para. 4 of the organizational regulations of the Executive Board of the University, the role of the Director of Administration is fulfilled by the Director of Finance, Human Resources and Infrastructure.
The Executive Board of the University has the following tasks, authority and responsibility:

a. Approval of new, non-recurring expenditures up to CHF 1,000,000 annually, and new, recurring expenditures up to CHF 200,000 annually according to § 39 let. a and b FCV, and § 17 para. 1 of the Finance Regulations of the University of Zurich;

b. Approval of tied expenditures in accordance with § 23 and § 24, based on § 39 let. a and b FCV, and § 17 para. 1 of the Finance Regulations of the University of Zurich;

c. Approval of revenues in accordance with § 25;

d. Authorization of participations up to and including CHF 500,000, in accordance with § 19 of the Finance Regulations of the University of Zurich;

e. Authorization of the financial planning in accordance with § 43;

f. Approval of the development and financial plan for submission to the Extended Executive Board of the University in accordance with § 56 para. 2 of the University Statutes;

g. Application to the Board of the University for UZH’s budget in accordance with § 44 para. 4 and § 56 para. 1 no. 1 of the University Statutes;

h. Application to the Board of the University for the staffing budget in accordance with § 81 in the context of f and g above;

i. Preparation of the annual report for submission to the Board of the University in accordance with § 31 para. 3 no. 6 UniG;

j. Negotiations with professors relating to their appointment, preferment and retention;

k. Application to the Board of the University regarding the appointment and preferment of professors in accordance with § 31 para. 3 no. 5 UniG;

l. Responsibility for all University affairs that are not assigned to another governing body in accordance with § 31 para. 4 UniG.

Within the framework of these regulations, the Executive Board of the University can delegate its financial authority to other officeholders.

§ 10 1 The President bears operational responsibility for UZH and is accountable to the Board of the University for the management of the university’s affairs.

2 The President is co-signatory on contractual agreements of particular significance for UZH as a whole.

3 The President is co-signatory of the annual financial statements together with the Director of Finance, Human Resources and Infrastructure.

4 Where agreement cannot be reached on the allocation of resources or on the handling of deficits, the President has the final say.

5 In accordance with § 13 para. 1 of the organizational regulations of the Executive Board of the University, the President decides via presidential decree on issues which arise between meetings of the Executive Board of the University and which cannot be postponed.
§ 11 The members of the Executive Board of the University have the following tasks, authority and responsibility:

a. Approval of expenditures in accordance with § 23 and § 24;
b. Approval of revenues in accordance with § 25;
c. Representation of Central Services and/or faculties assigned to them in the financial planning process outlined in § 43;
d. Determination of the budget and investment funds according to § 45;
e. Determination of the usage of resources allocated to them personally and their division of Central Services in accordance with § 5 para. 5;
f. Development of the application process and allocation of funding for strategic programs defined in § 43 para. 4 within the framework of these regulations. Funding decisions are approved by the Executive Board or the Board of the University;
g. Ensuring an appropriate use of a strategic program’s funding by requiring appropriate reporting processes and recovering any unused funds;
h. Accountability to the President for the use of funds allocated to them. The President is accountable to the Board of the University;
i. Right of inspection for all funds in their divisions of Central Services and any faculties assigned to them, irrespective of the source;
j. Implementation of the measures in § 119 para. 3 for their divisions of Central Services and for their strategic programs;
k. Vice Presidents head negotiations regarding the appointment, preferment and retention of professors on behalf of the Executive Board of the University. Deans must be informed about contributions required from the faculty. Contributions affecting operating result 2 normally require the approval of the Dean;
l. Owners of responsibility centers as defined in § 16 for funds directly allocated to their division, unless ownership is delegated by § 16 para. 3.
m. Approval of the extension of discretionrary powers or the transfer of funds in the Separate Accounts in accordance with § 37 para. 3 and 4;
n. Review and approval of the annual financial results within their division of Central Services as outlined in § 52.

2 Deputy rules among members follow the organizational regulations of the Executive Board of the University.

3 The approval authority from para. 1 let. a and b above also applies to the General Secretary, who can act as a deputy to a member of the executive board.

§ 12 The Director of Finance, Human Resources and Infrastructure is the head of finance at UZH. He or she has the following tasks, authority, and responsibility:

a. Ensure transparent financial results and high-quality, timely financial reporting. Sign UZH’s annual financial statements with the President;
b. Ensure a transparent utilization of resources at UZH, particularly through the development and financial plan, the budget as well as the interim and annual reports described in § 43, § 45, § 49 and § 53;
c. Overall financial and asset management including taxation and insurance. Provision of the necessary tools and processes, especially regarding revenue and expenditure, monitoring of expenditure and resources, coordinating procurements, balance sheet valuation of assets and liabilities, as well as risk assessment and financial protection against risks;

d. Defining procedures for accounting, resource management, financial reporting, management information systems and risk management, as well as their specification in IT-tools;

e. Ensuring quality, via controlling and other measures, in all processes under his or her responsibility;

f. Initiating appropriate action, in consultation with the responsible member of the Executive Board of the University, in cases of significant deficits or concrete indications of a non-compliant use of resources.

g. Responsibility for the specialists units in Finance, Human Resources and Infrastructure that have administrative responsibilities in this Handbook;

h. Representation of UZH with the President in financial matters towards third parties and supervisory bodies. First point of contact for third parties in all financial matters where no other arrangement is in place.

i. Coordination with external and internal auditors.

2. Section: Other Financial Officeholders

§ 13 1 In accordance with § 35 para. 1 UniG, the Deans manage and represent their faculties. They have the following tasks, authority and responsibility for their faculty:

a. Approval of expenditures in accordance with § 23;

b. Information about revenue in accordance with § 58 para. 2;

c. Responsibility for financial matters affecting the faculty as a whole;

d. Right of inspection for all funding, irrespective of its source, in particular to carry out the tasks defined in § 118;

e. Responsibility for the faculty’s contributions to the development and financial plan defined in § 43 in accordance with any procedures outlined in the faculty’s organizational regulations;

f. Definition of the faculty’s budget for operating result 2 as defined in § 45 para. 2 let. a, its staffing budget defined in § 81, and its investment resources as defined in § 48;

g. Ensuring an appropriate use of resources and budget compliance through the means outlined in § 118;

h. Accountability to the President for the use of resources in their faculty;

i. Application for changes to the staffing budget and approval of its allocation within the faculty in accordance with § 84;

j. Representation of the faculty in professorial appointments, through the Dean’s annex to the statement on professorial position, which regulates, among other matters, the financial, human and infrastructural resources;

k. Ensuring an orderly management of professor’s retirement or departure with the head of the respective unit. This includes solutions for staff with employment contracts lasting beyond the date of retirement or departure, and an orderly resolution of financial matters;
l. Negotiation with professors concerning their appointment and retention in accordance with § 11 para. 1 let. k;
m. Application to the Executive Board of the University on handling deficits in Separate Accounts projects, which cannot be offset at the faculty level as stated in § 23 of the Finance Regulations of the University of Zurich;
n. Ownership of responsibility centers as defined in § 16 for the funds allocated to the Dean’s office, unless this has been delegated by § 16 para. 3;
o. Review and approval of the annual financial results as outlined in § 52 for the funds allocated to the Dean’s office.

2 Deans appoint a suitable deputy, if no deputy rules exist in the faculty’s organizational regulations. This does not alter the Dean’s responsibility for the faculty.

3 In all other respects, the organizational regulations of the faculty apply.

Heads of faculty units

§ 14 ¹ Heads of faculty units as defined in § 5 para. 3 let. a have the following tasks, authority, and responsibility for their unit:

a. Approval of expenditures in accordance with § 23 and § 24;
b. Information about revenues in accordance with § 58 para. 2;
c. Responsibility for financial matters affecting the unit as a whole;
d. Right of inspection for all funding, irrespective of its source, in particular to carry out the tasks in § 117;
e. Definition of the unit’s budget for operating result 2 as defined in § 45, and its staffing budget as defined in § 81, both with the Dean;
f. Ensuring an appropriate use of resources and budget compliance through the means outlined in § 117;
g. Accountability to the Dean for the use of resources in their unit;
h. Review and approve the annual financial results in accordance with § 52;
i. Apply for appointments in accordance with § 85;
j. Proposing, with the professor concerned, an orderly and compliant financial and human resource situation at the end of a professor’s employment to the Dean. In the last two years before a professor’s retirement, no new permanent staff appointments may be made;
k. Application to the Dean on handling deficits in Separate Accounts projects, which cannot be offset at the unit level as stated in § 23 of the Finance Regulations of the University of Zurich;
l. Opening, amending and closing responsibility centers and informing the faculty controller accordingly;
m. Ownership of responsibility centers as defined in § 16 for the funds allocated to the unit itself, unless this has been delegated by § 16 para. 3.

2 Heads appoint a suitable deputy, if no deputy rules exist in the unit’s organizational regulations. This does not alter their responsibility for the unit.

3 In all other respects, the organizational regulations of the unit apply.

Heads of Central Services units

§ 15 ¹ Heads of Central Services units as defined in § 5 para. 3 let. b have the following tasks, authority, and responsibility for their unit:

a. Approval of expenditures in accordance with § 23 and § 24;
b. Information about revenues in accordance with § 58 para. 2;
c. Responsibility for financial matters affecting the unit as a whole;
d. Right of inspection for all funding, irrespective of its source, in particular to carry out the tasks defined in § 117;

e. Definition of the unit’s budget for operating result 2 as defined in § 45, and its staffing budget as defined in § 81, both with the responsible member of Executive Board of the University;

f. Ensuring an appropriate use of resources and budget compliance through the means outlined in § 117;

g. Accountability to the responsible member of the Executive Board of the University for the use of resources in their unit;

h. Review and approve the annual financial results in accordance with § 52;

i. Apply for appointments in accordance with § 85;

j. Application to the member of the Executive Board of the University on handling deficits in Separate Accounts projects, which cannot be offset at the unit level as stated in § 23 of the Finance Regulations of the University of Zurich;

k. Opening, amending and closing responsibility centers and informing the financial coordinators accordingly;

l. Ownership of responsibility centers as defined in § 16 para. 5 for the funds allocated the unit itself.

2 Heads appoint a suitable deputy, if no deputy rules exist in the unit’s organizational regulations. This does not alter their responsibility for the unit.

3 Heads retain the authority of owners of responsibility centers and cost center or project managers, even if they have delegated these roles to others. An agreement with the delegates has to be reached.

§ 16 1 Owners of a responsibility center are directly or indirectly responsible for all associated cost centers and projects.

2 The following UZH officeholders are regular owners of responsibility centers:

   a. Members of the Executive Board of the University;
   b. Deans;
   c. Heads of units as defined in § 5 para. 3;
   d. Professors, including full and associate professors, assistant professors, externally-funded assistant professors, professors ad personam, and dual professors with other universities.

3 Where appropriate, the Head of the Finance Office may appoint other employees as owners of responsibility centers upon request. Requests can be submitted by the Dean (for the faculties) or by the responsible member of the Executive Board of the University (for Central Services).

4 The sum of financial commitments may not exceed the existing or contractually awarded funds of the responsibility center.

   In addition, owners of responsibility centers have the following tasks, authority and responsibility for their center:

   a. Approval of expenditures in accordance with § 23 and § 24;
   b. Approval of revenues in accordance with § 25;
   c. Right of inspection for all funding, irrespective of its source, in particular to carry out the tasks defined in § 116;
d. Ensure invoice controls in line with § 64 to § 66 by defining processes, officeholders, and deputies;
e. Ensure correct invoicing towards third parties in line with § 68 and § 69;
f. Ensure service and maintenance of equipment in accordance with § 96;
g. Definition of the budget for operating result 2 as defined in § 45 and according to any additional regulations within their unit;
h. Immediately inform the head of their unit about financial irregularities;
i. Opening, amending and closing cost centers/projects and informing the officeholders in § 20 and § 21 accordingly;
j. Appointing managers of cost centers or projects in accordance with § 17;
k. Application to the head of their unit on handling deficits in Separate Accounts projects, which cannot be offset at the center level as stated in § 23 of the Finance Regulations of the University of Zurich.

Cost center and project managers

1 Cost center and project managers bear financial responsibility for the cost center or project.
2 Cost center and project managers must be UZH employees. Employees of the University Hospitals and, in the case of dual professorships, from partner universities, may manage projects in the Separate Accounts. Exceptions can be made in case of extended discretionary powers as defined in § 37.
3 Cost center and project managers must be appointed by the owner of their responsibility center.
4 Cost center and project managers have the following tasks, authority, and responsibility for their respective object:
   a. Approval of expenditures in accordance with § 23 and § 24;
   b. Management of funds including financial commitments within the limits of the existing or contractually awarded funding;
   c. Periodic audit of transactions following § 115 and immediate notification of irregularities to the owner of the responsibility center;
   d. Regular review of balances for projects in the Separate Accounts and responsibility for surpluses or deficits upon project completion;
   e. Accountability to the owner of the responsibility center for the use of funds;
   f. Timely and correct billing of third parties following § 68 and § 69;
   g. Timely and correct processing of invoices following § 63, if necessary by naming a suitable deputy in accordance with § 66;
   h. Appointing an invoice delegate in accordance with § 23 para. 1 let. a, if necessary. This does not affect the manager’s financial responsibility;
   i. Application for appointments following § 85.

5 Project managers may divide their project into sub-projects and delegate tasks, authority, and responsibility to sub-project managers in accordance with para. 4 above. Approval for this must be obtained from the owner of the responsibility center. Project managers supervise sub-project managers in line with § 16 para. 5 let. c.
3. **Section: Administrative Officeholders**

§ 18 1. Administrative officeholders support those holding financial responsibility in the management of resources and in all financial processes.

2. Administrative officeholders are employees of either UZH or of partner institutions in accordance with § 17 para. 2. They bear process or specialist but not financial responsibility from of their role.

3. The following regulations only cover administrative officeholders at faculty level and in Central Services, who have roles in various financial processes.

§ 19 1. The Finance Office ensures orderly internal and external financial processes except for the purchasing of equipment in § 88 and staff appointments in § 85.

2. It is responsible for financial and managerial accounting, the technical accuracy of the financial results and the internal and external financial reporting.

3. It manages the financial planning, budgeting and reporting processes outlined in § 43, § 45, and § 49 to § 54.

4. It ensures compliance with its processes through the means in § 120 para. 1.

5. It supports the management of projects in the Separate Accounts.

6. It advises UZH units on financial topics.

7. It acts as finance coordinator for the division of the Director of Finance, Human Resources and Infrastructure.

§ 20 1. Faculty controllers support the Dean in her/his financial management, especially regarding the University Accounts.

2. They have the following tasks regarding the faculty:
   a. Supporting the Dean in financial matters;
   b. Right to inspection for funds, irrespective of their source, particularly to support the Dean in the tasks outlined in § 118;
   c. Coordination of the financial plan and budgeting following § 43 and § 45;
   d. Preparation of the information for the budget review and resource management in cooperation with the division Finance, Human Resources and Infrastructure;
   e. Budget review for the University Accounts;
   f. Ensure compliance within their processes through the means in § 120;
   g. Information about ownership changes in responsibility centers, cost centers and projects as outlined in § 16 and § 17;
   h. Advise faculty officeholders on financial topics;
   i. Liaison for Central Services units regarding financial transactions and other technical questions.

§ 21. Finance coordinators within the divisions of members of the Executive Board of the University carry out the duties of § 20 para. 2 let. b to h for units of Central Services. This role is usually assigned to the offices of the Vice Presidents and the General Secretary.
4. **Section: Revenue and Expenditure Authority**

**Principles**

§ 22 ¹ ¹ The revenue and expenditure authority applies to financial transactions in the responsibility of the particular officeholder.

² Financial transactions may not be divided in order to circumvent § 23 to § 25.

³ Compliance with application and approval processes for specific transactions, formal control processes as outlined in § 63 and any information duties is required, regardless of the revenue and expenditure authority.

⁴ The following transactions are exempt from § 23 and § 24:

a. Expenditure for building maintenance and rental contracts;

b. Staff appointments (§ 85) and expense statements (§ 86)

⁵ Officeholders must inform their supervisor in case of a conflict of interest regarding a financial transaction. In such cases, a co-signature must be obtained from the supervisor.

**Non-recurring tied expenditure**

§ 23 ¹ At UZH, the following levels apply to non-recurring tied financial expenditures to third parties as defined in § 4 let. b and c, like contracts, orders and invoices:

a. For transactions up to and including CHF 1,000, an invoice delegate has single signature authority if appointed by the cost center or project manager. Financial responsibility remains with the latter;

b. For transactions up to and including CHF 10,000, cost center and project managers have single signature authority;

c. For transactions over CHF 10,000 and up to and including CHF 50,000, owners of responsibility centers have single signature authority; cost center or project managers have joint signature authority with owners of responsibility centers;

d. For transactions over CHF 50,000 up to and including CHF 100,000, owners of responsibility centers have joint signature authority with the head of their unit;

e. For transactions over CHF 100,000 up to and including CHF 250,000, owners of responsibility centers have joint signature authority with:

   For the faculties, the Dean. In the units with extended expenditure authority listed in appendix 2, the owners of responsibility centers sign jointly with the head of unit;

   For Central Services, the responsible member of the Executive Board of the University. In the units with extended expenditure authority listed in appendix 2, the owners of responsibility centers sign jointly with the head of their unit;

   Members of the Executive Board of the University have single signature authority for expenditures up to and including CHF 250,000;

f. For transactions over CHF 250,000 up to and including CHF 500,000, two members of the Executive Board of the University must sign jointly;

g. Transactions over CHF 500,000 up to and including CHF 1,000,000 require prior approval by the Executive Board of the University if this has not already been obtained when the funding was granted. After approval, two members of the Executive Board of the University must sign jointly;
h. Transactions over CHF 1,000,000 require the prior approval of the Board of the University if this has not already been given when the funding was granted. After approval, two members of the Executive Board of the University must sign jointly.

2 If the officeholder entitled to approve the transaction, i.e. the head of unit, the Dean or the member of the Executive Board of the University, is also the head of the responsibility center, then she or he signs jointly with her/his deputy.

3 For internal transactions like transfers or reclassifications, the levels are:
   a. Transactions up to and including CHF 1,000 can be executed by an invoice delegate;
   b. Without an invoice delegate and for all transactions over CHF 1,000, cost center and project managers have single signature authority.

§ 24 1 At UZH, the following per-year thresholds apply to recurring tied financial obligations to third parties as defined in § 4 let. b and c:
   a. For transactions up to and including CHF 10,000, cost center and project managers have single signature authority;
   b. For transactions over CHF 10,000 up to and including CHF 50,000, the following joint signature rules apply:
      For the faculties, two members of the Executive Board of the University. In the units with extended expenditure authority listed in appendix 2, the owners of responsibility centers sign jointly with the head of unit;
      For Central Services, two members of the Executive Board of the University. In the units with extended expenditure authority listed in appendix 2, the owners of responsibility centers sign jointly with the head of unit;
   c. For transactions over CHF 50,000 up to and including CHF 200,000, two members of the Executive Board of the University sign jointly following approval by the Executive Board of the University;
   d. For transactions over CHF 200,000, two members of the Executive Board of the University sign jointly following approval by the Board of the University.

2 If the officeholder entitled to approve the transaction, i.e. the head of unit or the member of the Executive Board of the University, is also the head of the responsibility center, then she or he signs jointly with her/his deputy.

§ 25 1 At UZH, the following thresholds apply to revenue. Thresholds refer to the transaction’s average revenue per year or its total value if the duration is unspecified:
   a. For transactions up to and including CHF 50,000, the owner of the responsibility center has single signature authority;
   b. For transactions over CHF 50,000 up to and including CHF 250,000, the owner of the responsibility center signs jointly with the responsible member of the Executive Board of the University;
   c. For transactions over CHF 250,000 up to and including CHF 500,000, the owner of the responsibility center signs jointly with two members of the Executive Board of the University;
d. Transactions over CHF 500,000 up to and including CHF 1,000,000 require prior approval by the Executive Board of the University. The owner of the responsibility center then signs jointly with two members of the Executive Board of the University;

e. Transactions over CHF 1,000,000 require prior approval by the Board of the University. The owner of the responsibility center then signs jointly with two members of the Executive Board of the University.

2 The following are exempt from the regulations in para. 1 above:

a. Legal transactions with funding bodies for which the Executive Board of the University has defined different signature rules, such as the Swiss National Science Foundation or the European Union. The unit and faculty heads must be informed following § 58 para. 2 if this has not already taken place during the approval process;

b. Transactions subject to special terms and conditions or which generate subsequent costs for UZH, such as endowed professorships. These require approval by the Board of the University;

c. Bequests.

3 Compliance with the formalities, review processes and information obligations in § 57 and § 58 is independent from the revenue authority.

4 If the owner of the responsibility center did not initiate the transaction, she or he signs jointly with the initiator. If the approving member of the Executive Board of the University is also the owner of the responsibility center, then she or he signs jointly with her/his deputy.
3. **Source of funds**

1. **Section: General Provisions**

   § 26 In accordance with § 10 of the Finance Regulations of the University of Zurich, UZH revenues are disclosed in the University Accounts and the Separate Accounts.

   § 27 1 In accordance with the ordinance on University research and teaching in the health-care sector, UZH is responsible for medical research and teaching and for university-level continuing education and training.

   2 The University hospitals are responsible for health care, patient care, and associated services.

   3 Revenue is allocated to UZH or the University hospitals depending on whether its purpose chiefly relates to the University’s or the hospital’s duties.

   4 UZH’s revenues are:

   a. Funding for research and teaching including project contributions, donations and bequests. Investigator-driven clinical trials, as defined in § 32 para. 3, are treated as research funding;

   b. Income from continuing education programs offered by UZH. Degree programs as defined in § 33 para. 2 let. a are always provided by UZH;

   c. Revenue from services provided by UZH units.

   5 University-hospitals’ revenues are:

   a. Revenue from services provided by University’s hospital units, including sponsored clinical trials in accordance with § 33 para. 1;

   b. Income from continuing education programs offered by the University hospital.

   6 Revenues are allocated during the audit of their legal bases as described in § 58.

2. **Section: University Accounts**

   § 28 1 In accordance with § 10 let. a and b of the Finance Regulations of the University of Zurich, the University Accounts comprise, among other items, funding from the Canton of Zurich, the Federal Government, and the remaining cantons.

   2 In accordance with § 39 UniG and § 50 FCV, the Canton of Zurich authorizes the state contribution to UZH in the form of a global budget.

   3 Funding from the federal government is based on the federal act on university funding and cooperation in the field of university education (Universitätsförderungsgesetz) of 8 October 1999.

   4 Funding from the other cantons is based on the inter-cantonal university agreement (Universitätsvereinbarung) of 20 February 1997.

   § 29 1 UZH levies fees for the provision of services and the use of space and infrastructure in accordance with § 10 para. 1 let. c of the Finance Regulations of the University of Zurich. These include tuition and examination fees, user fees, and administration fees. Specific directives govern the levying of fees.
Revenue from participations, licenses and sales is allocated to the University Accounts in accordance with § 11 para. 2 of the Finance Regulations of the University of Zurich. In accordance with § 12 para. 3 of the Finance Regulations, the same applies to revenues from services and/or continuing education programs that are provided due to a direct legal mandate or that do not fully cover their cost.

Fees and other revenues are to be credited to a UZH bank or postal account in accordance with § 99.

3. Section: Separate Accounts

General provisions

§ 30 1 The Separate Accounts comprise third-party funding for initiatives undertaken within the framework of UZH’s duties. In accordance with §§ 10, 12, and 13 of the Finance Regulations of the University of Zurich, these include:
   a. Donations and bequests;
   b. Funding for research and teaching;
   c. Revenue from services and continuing education programs that cover their costs and are not based on a direct legal mandate, provided their inclusion is desired by those responsible.

Revenues generated in third-party-funded initiatives, like sales, income from events or publications, are also disclosed in the Separate Accounts except revenue from the sale of assets in accordance with § 97 para. 4.

2 The audit for legal bases in Separate Accounts is based on § 58. The signatory powers are based on § 25 and/or § 61.

Donations and bequests

§ 31 1 Donations are contributions to support the fulfillment of the university’s duties. UZH retains all rights to any results realized on the basis of such contributions.

2 Donations include endowments, gifts and bequests. In the case of donations, the purpose and/or duration of the funding are not fully specified. Donations made with the sole condition of their publication are treated like unconditional donations.

3 Bequests are assets from an estate in which UZH has been named as heir. The Board of the University has to accept any bequests that meet any of the following conditions: They exceed CHF 1,000,000, are subject to special terms and conditions or generate future costs for UZH. In all other cases, Legal Services determine whether acceptance of the bequest follows § 25 para. 1 or whether it requires a decision from the Executive Board of the University.

Research and teaching contributions

§ 32 1 Research and teaching contributions support these activities. Purpose and duration of the funding are specified. The rights to any results and intellectual property are held solely by UZH, or, where specified, by the partners jointly. The funding party may be granted fee-based exploitation rights to the results.

2 Research collaborations are a sub-type of research contributions. They are planned for the mutual benefit of the partners and are carried out jointly.

3 Funding for investigator-driven clinical trials (clinical studies that are initiated and directed in terms of content and methodology by the researchers themselves) is treated as research contributions.
4 Research and teaching initiatives with in-cash contributions from UZH, in particular National Centers of Competence in Research, are disclosed in the University Accounts and in the Separate Accounts depending on the origin of the funding.

5 In cases where the funding provider also contributes overhead funding to UZH (e.g. EU and SNSF), the Executive Board of the University issues rules governing the use of the overhead funds.

§ 33 1 Services include the following:
   a. Commissioned research, including sponsored clinical trials, that has not been initiated and directed in terms of content and methodology by the researchers themselves;
   b. Other commissioned activities without a direct legal mandate;
   c. Sponsoring contributions.
2 Continuing education includes:
   a. Degree programs leading to a Master, Diploma or Certificate of Advanced Studies;
   b. Courses and other events with a continuing education purpose.

The regulations on continuing education at the University of Zurich (Lifelong Learning) specify the details. They also apply to continuing education in the field of university medicine.

§ 34 1 Services and continuing education programs are priced at market rates, and, as a minimum, break-even rates, in accordance with § 15 of the Finance Regulations of the University of Zurich. Direct costs of the providing unit like:
   a. Salaries and social security costs of the employees involved;
   b. Material costs;
   c. Value Added Tax paid;
   d. Compensation for particular risks; and indirect central UZH costs such as:
   e. Room and facility use;
   f. Administration,
must be covered.

2 UZH’s indirect costs are covered by fees and/or the overhead in Appendix 3.

3 Units as defined in § 5 para. 3 can also levy an overhead to cover their indirect costs. It must not exceed that of UZH.

4 If the interests of research and teaching so require, activities can be exempt from the obligation to cover costs by:
   a. For services: The Vice President responsible for the providing unit and the Director of Finance, Human Resources and Infrastructure;
   b. For continuing education: By the Vice President responsible for teaching and the Vice President responsible for the providing unit. If the Vice President responsible for teaching is also responsible for the providing unit, authorization is given with the Director of Finance, Human Resources and Infrastructure.

In these cases, all revenues and costs are disclosed in the University Accounts.
4. **Section: Special Provisions Governing Separate Accounts Revenue**

**Special provisions**

§ 35  
1. Revenue and expenditure in the Separate Accounts are disclosed as projects.
2. Project managers in accordance with § 17 manage and use the funds for their defined purpose.
3. Third-party funded assets are UZH property in accordance with § 95 unless a different written agreement with the funding providers is in place.
4. During the project, any year-end balances are fully transferred to the next calendar year.
5. Project managers bear the project risks and financial balances, which must be considered in the planning process.

**Joint projects**

§ 36  
1. In the Separate Accounts, revenue from several legal bases as defined in § 57 may be combined into one project if the following conditions are met:
   a. Homogeneity, i.e. all revenues in a joint project are used only for research, or teaching, or services, or continuing education;
   b. No accountability to the funding providers about the use of the funds.
   c. Revenue per legal basis is below CHF 100,000.
2. Revenues may not be split into several legal bases to circumvent the CHF 100,000 limit.
3. Joint projects for services or continuing education prepare a financial statement for each calendar year. The provisions of § 38 apply to any project balances.

**Termination of discretionary powers**

§ 37  
1. The discretionary powers of project managers end with their employment at UZH, a University hospital or a partner university.
2. Discretionary powers for projects in the Separate Accounts can be transferred to another project manager meeting the prerequisites of § 17 para. 2, if the owner of the responsibility center and the head of the unit agree. If the departing project manager is also the owner of the responsibility center, a transfer requires agreement from the head of the unit and the Dean.
3. In exceptional cases, especially in SNSF projects, the outgoing project manager may, in agreement with the persons specified in para. 2 above apply for:
   a. an extension to the discretionary powers for the duration of the project or a maximum of three years. New funds may not be acquired.
   or,
   b. a transfer of the project to her or his new place of employment. Prior written agreement must be obtained from the funding providers and the new employer. The latter must be equivalent to public institutions in the acquisition and management of third party funding.
4. The Vice President responsible for the unit decides on extensions of discretionary powers. The Vice President responsible for the unit and the Director of Finance, Human Resources and Infrastructure decide on project transfers.
5. The Executive Board of the University decides upon any other exceptions.

**Project termination and treatment of balances**

§ 38  
1. Upon completion, a project is closed and its financial statements are prepared. Any remaining balances are at the disposal of the project manager unless other terms have been agreed with the funding providers.
In accordance with § 23 para. 1 of the Finance Regulations of the University of Zurich, project surplus has to be used to offset any loss from the manager’s other projects first. Any surplus remaining thereafter may be used in relation to the University duties. If the surplus exceeds CHF 250,000, the Executive Board of the University must approve its subsequent use.

In accordance with § 23 para. 3 of the Finance Regulations of the University of Zurich, projects may only realize a deficit in exceptional circumstances. If the office-holders from § 17, § 16, § 14 (faculties), or § 15 and § 11 or § 13 (Central Services) are unable to offset the deficit, they apply to the Executive Board of the University in order to cover the loss.

5. Section: Administrative Services for External Funds

§ 39 ¹ The Finance Office and Human Resources of UZH can provide their services at break-even rates to institutions and persons associated with UZH in the administration of third-party funds and personnel thereby employed. A fiduciary relationship contract must be signed.

² UZH employees may also enter a fiduciary relationship contract to cover the administration of revenue from secondary employment in accordance with §§ 40 ff. of the employment ordinance of UZH. This covers revenue from contracts that UZH employees have signed in connection with their UZH activities but that do not create any commitment from UZH towards third parties. UZH employees are liable personally for all commitments arising from these revenues.

³ A fiduciary relationship does not make UZH liable for any damages to third parties.
4. Administration of Funding

1. Section: Basic Principles

General provisions

§ 40 1 UZH’s funds are primarily used to cover staff and operational costs as well as investments.

2 Funds awarded for a specific purpose may only be redelected with the written approval of the external or internal funding provider.

University accounts

§ 41 1 In administering funding, the University Accounts distinguish between:

a. Basic funding: Funds made available to a unit by UZH. Units are autonomous in using these funds for their duties in the relevant calendar year;

b. Additional financing: Funding awarded to the unit for a specific purpose and time. These include grants from strategic programs such as University Research Priority Programs, Equipment Funds, investment, and other fixed-term increases to the basic funding. The units are not autonomous in the use these funds;

c. Own income: Funds generated by the unit’s activities, like sales. Own income activities must break-even. Exceptions are governed by § 15 of the Finance Regulations of the University of Zurich.

2 All funds in the University Accounts are budgeted for a calendar year.

Separate accounts

§ 42 1 In accordance with § 30, the Separate Accounts comprise funding for additional projects related to the University’s duties.

2 Projects in the Separate Accounts can be budgeted for a calendar year.

2. Section: Financial Planning and Budgeting

Development and financial plan

§ 43 1 UZH’s development and financial plan is an annually revised four-year plan based on the strategic objectives of the Board and the Executive Board of the University. It forms the basis for UZH’s inclusion in the Canton of Zurich’s consolidated development and financial plan (KEF).

2 The development and financial plan covers:

a. Development planning, including UZH’s main initiatives and goals;

b. Financial planning, i.e. amendments to the basic funding from § 41 and/or the staffing budget defined in § 84. The instructions for the Canton of Zurich’s KEF, such as those on inflation and promotions, form the basis of the financial planning process;

c. Professorial chair planning, i.e. applications for the reappointment, reassignment, creation, and dissolution of professorial chairs in accordance with § 10 of the University Statutes.

3 Faculties prepare, in line with the process defined in their organizational regulations, their development plan and applications for their financial and professorial chair planning to the Executive Board of the University. Central Services units submit applications for their financial planning.
The Executive Board of the University defines strategic programs supporting UZH’s mandate and goals in the development and financial plan. These include, for example, University Research Priority Programs.

The Executive Board of the University authorizes the applications and approves the overall development and financial plan for review by the Extended Executive Board of the University in accordance with § 56 para. 2 of the University Statutes.

The Extended Executive Board of the University approves the development and financial plan and submits it to the Board of the University in accordance with § 32 para. 4 no. 2 UniG.

§ 44

The financial plan defines the following items for a period of four years:

a. Basic funding as defined by § 41 para. 1 let. a for the faculties and divisions in Central Services;

b. UZH’s staffing budget as defined by § 81;

c. Total funds for strategic programs as defined by § 41 para. 1 let. b;

d. Total funds for investments as defined by § 48;

e. Cost of depreciation, amortization and interest from investments in real estate and movable assets as well as forecasts of own income as defined by § 41 para. 1 let. c, and of total revenue in the Separate Accounts.

The first year of the development and financial plan is the default budget for faculties and Central Services divisions.

In accordance with § 56 para. 1 no. 1 of the University Statutes, the Executive Board of the University determines the budget and submits it to the Board of the University for approval.

By approving the development and financial plan, the Board of the University also applies to the Government Council for the global budget as defined in § 29 para. 2 no. 1 UniG.

§ 45

The budgeting process covers basic funding and own income. Additional funds as defined in § 46, are granted and budgeted in separate processes.

The budget is the sum of basic funding and own income for a calendar year. It is prepared for the Executive Board of the University as follows:

a. The Deans prepare a budget at the operating result 2 level, including its allocation within their faculty. They inform their Vice President and the Director of Finance, Human Resources and Infrastructure on the implementation of decisions arising from the development and financial plan;

b. Heads of Central Services units prepare a budget at the operating result 2 level in consultation with the responsible member of the Executive Board of the University;

c. Other budget-relevant items such as professorship salaries and staff benefit costs are budgeted by the Finance Office.

Deviations from the budget defined in § 44 para. 2 are subject to authorization by the Executive Board of the University. The Executive Board may revise the budget, particularly in relation to budget cuts.

The budget approved by the Executive Board of the University forms the basis for the transfer of balances as defined in § 54.
Once the budget has been approved, faculties and Central Services prepare a detailed budget.

**Application-based funding**

§ 46 The following funding is application-based:

a. Additional funding from strategic programs. The responsible member of the Executive Board of the University coordinates the process.

b. Equipment Funds are governed by § 47;

c. Investment resources are allocated in accordance with § 48;

d. Other types of additional funding from decisions of the Executive Board of the University or the faculty. They require a written documentation.

**Equipment Fund**

§ 47 1 An Equipment Fund is granted to professors following negotiations regarding their appointment, promotion, or continuance in office. It is granted for establishing and equipping the professorship, not for appointing staff. The use of Equipment Funds at a given point in time is conditional on financial feasibility.

2 The Equipment Fund is awarded for up to six years including the calendar year of its award. Renewed grants extend the duration by up to six years.

3 If the grant is not renewed, the recipient may apply to the office of Demand Management Infrastructure for an extension up to a maximum of ten years in total. The Vice President responsible for the unit approves the extension. Reasons qualifying for an extension include multi-year delays in setting up premises due to building alterations or relocations, and purchasing delays from awaiting the release of technical updates in equipment or new editions of literature.

4 If no application for an extension is made by the end of the sixth year, any unused funding is forfeited.

5 Funding from Equipment Funds is allocated in annual installments. Applications must be made to the office of Demand Management Infrastructure. Unused installments must be reapplied for in the following year.

6 Purchases in excess of CHF 10,000 from Equipment Funds are treated as investment subject to the terms of § 48 para. 3.

**Investment resources**

§ 48 1 In accordance with § 90, investment resources finance movable assets valuing over CHF 10,000.

2 They are divided into:

a. Investments made with Separate Accounts funding;

b. Investments from Equipment Funds, in accordance with § 47 para. 6, and all other UZH investments (Investment Fund).

3 Investment resources as specified in para. 2. let. b above are granted annually through funding applications from:

a. The owner of the Equipment Fund;

b. The heads of unit defined by § 5 and the Deans for all other investments.

The office of Demand Management Infrastructure coordinates the application process.
The Executive Board of the University approves total investment, investment priorities and investment resources for faculties and Central Services. Based on an application from Demand Management Infrastructure, investments are approved:

- by the Executive Board of the University for strategic investment, e.g. within University or Faculty Research Priority Programs;
- by the Dean for faculties and the Director of Finance, Human Resources and Infrastructure for Central Services for all non-strategic investment.

Deviations from the total investment resources granted require prior approval from the Executive Board of the University.

3. **Section: Interim Report and Forecast**

§ 49 1 The Finance Office prepares an interim report as at 30 April and 30 August for the Executive Board of the University and the Board of the University.

2 The interim report contains the forecasted year end results of the income and investment statements, staff numbers and selected key figures. Deviations from the financial or staffing budget as defined in § 45 and § 81 at the level of the faculty or the Central Services division must be explained in the interim report.

3 The divisions of the members of the Executive Board of the University and the faculties are consulted in the preparation of the interim report.

4 If significant budget deviations are discovered in the preparation of the interim report, the Director of Finance, Human Resources and Infrastructure initiates appropriate action in accordance with § 12 let. f.

§ 50 By submitting the interim report, UZH fulfills its duty of accountability vis-à-vis the cantonal authorities in accordance with § 26 para. 1 CRG and § 22 para. 1 FCV. UZH also reports:

- Forecasted use of the state contribution as defined in § 28 para. 2;
- Forecasted use of the cantonal investment funds as defined in § 48 para 2, let. b.

4. **Section: Annual Closing, Annual Reporting, Balances Carried Forward**

§ 51 1 The annual closing process ensures that transactions are recorded in the correct period and that the financial statements comply with legal requirements.

2 The annual closing process is coordinated by the Finance Office.

3 Faculty and Central Services units perform the following activities by specific due dates:

- Closing of accounts payable, including internal transfers and reclassifications, invoices from other cantonal units such as the University Hospital Zurich, and third party invoices;
- Closing of accounts receivable, including internal transfers and reclassifications, invoices to other cantonal units and to third parties;
- Notification of any accruals and deferments required for items listed in let. a and b above, as defined in Appendix 4;
- Accounting for petty cash and advances;
e. Notification on events with a value in excess of CHF 100,000 that occur after the due date (to be reflected in the annual financial statements);
f. Audit and update the asset inventory as defined in § 94 and check for impairment;
g. Notification on provisions and other aspects listed in Appendix 4;
h. Units listed in Appendix 4 need to update the inventory of raw and auxiliary materials, and merchandise;
i. Units listed in Appendix 4 support of the Finance Office in performing the inter-cantonal consolidation;
j. Other activities as required by the Finance Office;
k. Review and approval of the annual result.

§ 52 1 The review of the annual result ensures that transactions are correctly recorded.

2 The following persons review and approve the annual result:
a. In the faculties: Heads of Unit and Deans in accordance with § 14 and § 13.
b. In Central Services: Heads of unit and members of the Executive Board of the University in accordance with § 15 and § 9.

3 Those responsible for the review and approval of the annual result define the process within their unit. In approving the annual result they confirm to the best of their knowledge and belief that:
a. The relevant activities in the closing process have been completed;
b. The annual result contains no material misstatements. Apart from missing disclosures these include incorrect bookings, valuations and representations;
c. There are no assets such as cash, postal or bank accounts, securities, sponsoring funds or donor contributions outside the UZH accounts;
d. There is no knowledge of irregular or criminal conduct that involved unit staff or that may have a material impact on the annual result;
e. There are no planned or foreseeable events in excess of CHF 100,000 that could lead to an adjustment of the annual result.

4 The approved annual result forms the basis for the transfer of balances described in § 54 para. 5.

§ 53 The annual report comprises the financial result, key developments in the calendar year as well as statistics on student and staff numbers.

§ 54 1 Heads of UZH units are responsible for budget compliance and any remaining balances.

2 The transfer of balances is restricted to units in the faculties. Balances are only transferred if UZH’s financial situation permits it.

3 The transfer of balances takes place at the level of institutes and equivalent units defined in § 5 Abs. 3 let. a. The Executive Board of the University can approve exceptions at the request of the Dean’s Office.
4 Balances arise from deviations between the budget defined in § 45 para. 4 including funding from the strategic reserve and the annual result defined in § 52, at the level of operating result 2.

a. Positive balance: The actual operating result 2 is below the budget. In this case, 50% of the balance is transferred to the following year’s budget. The Executive Board of the University has to approve any exceptions;

b. Negative balance: The actual operating result 2 is above the budget. In this case, 100% of the balance is transferred to the following year’s budget.

5 All balances transferred are rounded to CHF 100. The Dean distributes the transfers within the faculty in consultation with the heads of unit. Balances transferred are assigned by the end of April. Corrections cannot be made after this date.

6 Negative balances that are material and exceed 25% of the budget for two successive years must be notified to the Dean by the end of September in the third year. Measures to improve the result are to be prepared in consultation with the Dean. They are integral to the following budgeting process.

§ 55 1 Investment resources according to § 48 must be used in the year they were granted. Exceptions apply to transactions that, at the time of authorization, were expected to take more than one year or that are subject to delays not caused by UZH.

2 Investment resources that are not used by the deadline mentioned in § 48 para. 5 are not transferred. They must be reapplied for in the following year. The office of Demand Management Infrastructure can grant exceptions upon application from those authorized under § 48 para. 3.
5. **Contracts, Invoices, and Intellectual Property**

1. **Section: General Provisions**

   § 56 1 UZH is the contractual partner or beneficiary in all legal transactions with third parties including its transactions in university medicine according to § 27.

2 Swiss National Science Foundation contributions are paid to applicants personally but are disclosed in UZH’s Separate Accounts. The general conditions imposed by the Swiss National Science Foundation apply.

3 The University’s General Terms and Conditions are to be made binding in transactions with third parties. In transactions involving services in information and communication technology (ICT), the corresponding general conditions issued by the Swiss Informatics Conference (SIK) from 2015 are to be included.

4 In addition to para. 3 above, transactions wherein third parties handle UZH data require the following terms and conditions:
   a. General Terms and Conditions of Zurich University on third party data handling (AGB DS Bearbeitung Dritte UZH);
   b. Declaration of confidentiality of Zurich University;

5 In addition to para. 3 above, transactions including an outsourcing of ICT-services require the following terms and conditions:
   a. General Terms and Conditions of Zurich University on ICT-outsourcing (AGB DS Auslagerung IT UZH);
   b. Declaration of confidentiality of Zurich University.

6 Exceptions from para. 4 and 5 above require prior approval from the General Counsel.

§ 57 1 Legal bases are mostly the contracts closed by UZH. They hold the same status as orders (Verfügungen) related to UZH and funding provider’s documentation on their contributions. Legal bases in written form are subject to the audit in § 58.

2 Contracts require a written form if they meet one or several of the following criteria: The contract:
   a. Generates a liability for UZH;
   b. Exceeds CHF 10,000 in total;
   c. Creates an ongoing obligation like rent, land tenure, or lease;
   d. Includes intellectual property rights;
   e. Imposes special terms or conditions on UZH.

3 A legal basis must not be subdivided in order to circumvent the obligation to draw up a written contract.

4 Individual transactions with a contractual value up to CHF 10,000 that do not require a written contract under para. 2 above have to be documented.

§ 58 1 Contracts in written form due to § 57 para. 2 are audited prior to signature. The audit is carried out by offices nominated by the Executive Board of the University in line with Appendix 5. The same applies to financial contribution documentation and orders (Verfügungen).
For contracts with revenues over CHF 50,000 and CHF 100,000, the Finance Office informs, in consultation with the office performing the audit, the corresponding head of the unit and the Dean.

If the project’s duration exceeds the tenure of its manager, a proposal for continuing the project after her or his departure must be submitted to the auditing office. This proposal requires consultation with the officeholders defined in § 37 para. 2.

2. Section: Signatory Power

§ 59 A person’s signature is only legally valid if she or he is authorized to sign under the terms of this Finance Handbook.

Persons with signatory power are responsible for the content of any legal bases they have signed. This applies also to the legal conditions.

§ 60 The signatory powers for legal transactions with financial consequences are based on the expenditure and revenue authority in § 23, § 24 and § 25. A legal transaction may not be subdivided in order to circumvent these authority levels.

The signatory powers also apply to internal awards and other financial transactions like internal transfers and reclassifications.

Signatory powers only apply to legal transactions within the person’s area of responsibility. Heads of unit may sign only for their unit and owners of responsibility centers only for their responsibility center. If a transaction involves several areas of responsibility, the regulations in § 61 apply.

Holders of signatory power must inform their supervisor of any conflict of interest related to financial transactions. In such cases, a co-signature must be obtained from the supervisor.

Heads of unit may, in accordance with § 5, impose more restrictive regulations on signatory powers within their unit, provided the minimum requirements set out in this Handbook are met. They are personally responsible for ensuring compliance with their regulations.

§ 61 The signatory powers in let. a to d below apply to legal transactions involving several areas of responsibility. They are overruled if expenditure or revenue authorities require a higher-level authority.

a. Legal transactions by the Executive Board of the University: Transactions relating to UZH as a whole are signed jointly by two members of the Executive Board or by one member of the Executive Board and the General Secretary, with exception of legal transactions defined in § 10 para. 2;

b. Legal transactions by the faculties: Transactions relating to the faculty as a whole are signed jointly by a member of the Executive Board of the University and the Dean or a member of the Faculty Council;

c. Legal transactions by faculty units: Legal transactions relating to a faculty unit (as defined in § 5) are signed jointly by the Dean and the head or a professor of the unit;
d. Legal transactions by Central Services units: The responsible member of the Executive Board of the University and the head of unit/office or their deputy sign jointly for legal transactions relating to Central Services units and offices.

2 Transactions relating to the appointment of professors and transactions for which other signatory powers are defined in writing are excluded from this provision.

§ 62 Legal bases and other documents of legal significance for UZH are kept on file for 10 years and are then archived in accordance with the archive act (Archivgesetz). According to the agreement on document delivery (Ablieferungsvereinbarung) with the University Archives, the holders of signatory powers are responsible for the filing of documents.

3. Section: Purchase Orders and Invoices

§ 63 1 Invoices are usually processed electronically at UZH.

2 All invoices, regardless of how they are processed, are subject to a material review in accordance with § 64, a formal review, and the financial approval. One person can jointly carry out the material and formal review. Formal review and financial approval must be performed by different persons. These rules also apply to internal transactions such as transfers or reclassifications.

3 Owners of responsibility centers must report all changes to the officeholders in § 64 to § 66 to the Finance Office.

§ 64 1 In accordance with § 16, owners of responsibility centers name purchasers who may place orders on behalf of cost center or project managers. Before an order is placed, approval from those authorized in § 23 or § 24 must be obtained.

2 Purchasers are usually responsible for the material review of the associated invoices entailing:
   a. Checking the goods received against the delivery note, or checking that a service has been performed in line with the service agreement;
   b. Checking the invoice calculation;
   c. Checking the invoice against the order in regards to price, volume and quality;

3 If the purchaser is not available, the coordinator of the responsibility center carries out the material review in order to meet the payment deadline.

§ 65 1 Coordinators are defined by the owners of responsibility centers.

2 Coordinators perform the formal review of invoices. This chiefly involves a correct allocation to an account, as well as to a cost center or project. Coordinators may also perform the material review in accordance with § 64.

3 Coordinators within a responsibility center deputize for each other.

4 The head of a unit nominates a head coordinator. She or he is the contact person for invoices that can only be allocated to the unit as a whole.
§ 66 1 Financial approval authorizes the invoice for booking in the accounts. Details such as invoice amount or the allocation to an account cannot be amended anymore.

2 Those authorized by § 23 or § 24 grant the financial approval. To ensure a smooth process, they must assign a deputy, if such deputy is not already determined. For the purposes of financial approval, deputies have the same expenditure authority as those holding the signatory powers.

§ 67 Invoices are booked by the Finance Office, which keeps the booking vouchers on file for the period prescribed by law.

4. Section: Invoicing Third Parties

§ 68 1 An invoice must be issued for each chargeable service provided in the name of UZH to a third party. All invoices must be reflected in UZH’s annual financial statements.

2 The invoice must be booked in UZH’s accounting system. The Finance Office provides the required tools and authorizes reasonable exceptions.

3 Persons defined in § 64 to § 65 may be authorized to issue invoices.

§ 69 1 UZH is subject to the federal legal provisions on value added tax (VAT).

2 VAT is to be included in all legal bases and when invoicing or offsetting the provision of services. The net amount and VAT amount are stated separately.

3 The service providers are responsible for compliance with VAT regulations. The Finance Office provides assistance and carries out quality assurance.

4 The Finance Office advises on VAT issues and determines whether VAT is due and at what rate.

§ 70 1 The Finance Office is responsible for dunning and debt collection for all invoices in UZH’s accounting system. It decides if and how this responsibility may be delegated.

2 If a third party misses the final payment deadline, those responsible in para. 1 above initiate debt collection. When necessary, the unit concerned is consulted first.

3 Individual or lump-sum write-downs on accounts receivable are booked onto the cost center or project concerned.

5. Section: Intellectual Property

§ 71 Intellectual property is divided into the categories below:

a. Inventions covered by § 72 to § 75;

b. Computer programs, multimedia programs and other copyrighted work covered by § 76;

c. Non-patented biological material, know-how and brands covered by § 77.
In accordance with § 12a of the University Act and § 63 of the employment ordinance, inventions developed by UZH staff while fulfilling their employment obligations are property of the University. Exceptions can be granted given other contractual agreements. In accordance with § 74, inventors are granted a share of profits.

In accordance with § 15 of the ordinance on research and teaching of the University in the health-care sector (Verordnung über die Forschung und Lehre der Universität im Gesundheitsbereich), the same applies to inventions created in University hospitals.

If usage rights are transferred to the inventor, she or he pays a royalty fee to UZH on any revenue from the use of the invention based on § 64 of the employment ordinance and § 75 below.

Inventions are patented if all conditions from (a) to (c) below and one of the conditions from (d) to (f) are met:

- The invention is patentable and has no dependency on existing patents reducing its value;
- There is a substantial market;
- The invention is expected to reach marketability to a commercial partner within a reasonable timeframe;
- The patent application is funded by a UZH unit as defined by § 5;
- The patent application is funded from UZH’s patent budget. Approval is given by Unitectra for costs up to and including CHF 10,000; by the Vice President for Veterinary Medicine and Natural Sciences for costs up to and including CHF 250,000; and by the Executive Board of the University for costs above CHF 250,000;
- The patent application is funded by a commercial partner, who receives a fee-bearing license for the use of the invention.

The technology transfer office Unitectra supports and supervises the patent registration.

Revenue from patented inventions is first used to offset any incurred or planned costs arising from their commercial exploitation, irrespective of whether the patent has already been awarded. Second are reimbursements to third parties. Any remaining revenue is allocated as follows:

- Net revenue of up to CHF 1,000,000 per year: One third to the inventor personally, one third to UZH, and one third to the head of the research team who may use it to fulfill her or his university duties;
- Net revenue over CHF 1,000,000 per year: One third to the inventor personally. The Executive Board of the University determines the allocation of the remainder between UZH and the head of the research team on a case by case basis;
- If the head of the research team is no longer employed by UZH, the responsible Vice President decides, for net revenue up to and including CHF 250,000, how the research team’s share is used. The Executive Board of the University determines the use of amounts exceeding CHF 250,000.

Inventors are the persons named in the patent document. They receive equal shares of the revenue unless a different allocation has been agreed in writing.
3. The technology transfer office Unitectra supervises and collects revenue from commercialization.

4. If the development of the patented invention involved more parties than in para. 1 above, the Executive Board of the University can determine alternative allocations of revenue, if said parties are officially recognized agents in technology transfer.

§ 75 1 If UZH does not commercialize an invention, inventors may apply to the Executive Board of the University in order to commercialize it in their own name and at their own expense. Once private commercialization has been applied for, University funds may no longer be used for developing the invention.

2 Inventors receive three-quarters of any revenue exceeding patenting costs; one quarter is payable to UZH.

3. If UZH discontinues a patent application or surrenders an existing patent, the inventors may apply to take it over at the conditions outlined in para. 2 above.

§ 76 1 UZH holds exclusive usage rights to computer programs created by employees during or in context with the fulfillment of their employment obligations. Program authors share the profits as defined in para. 4.

2 For multimedia products, including digital teaching products, whose creation is wholly or partly funded by UZH, all usage licenses and rights to multimedia products are transferred to UZH. The transfer is governed by an agreement in line with § 65 of the employment ordinance (Personalverordnung) of the University of Zurich.

3 All other copyrighted work created in the course of contractual employment is governed by §§ 65-67 of the employment ordinance of the University of Zurich.

4 The first CHF 5,000 of net revenue for work governed by para. 1 and 2 above are payable to the head of the research team, who may use these funds to fulfill her or his university duties. The provisions of § 74 apply to all remaining revenue.

§ 77 1 Non-patented biological material, know-how, and brands do not generally constitute an invention. If UZH realizes financial gains through their sale or licensing, the first CHF 5,000 of net revenue is allocated to the head of the research team, who may use these funds to fulfill her or his university duties.

2 One third of the remaining net revenue is due to UZH and two thirds to the head of the research team, who may use these funds to fulfill her or his university duties.

3 In special circumstances, the Executive Board of the University may, in line with the terms of § 74, grant a share of the revenue to individual researchers.

§ 78 1 In the case of disputes, the Executive Board of the University determines the allocation and use of revenues.

6. Section: Equity holding

§ 79 1 In accordance with § 6a of the University Act and § 18 of the Finance regulations, participations of the University in public and private legal entities and in corporations involve equity or options on equity. The Board or the Executive Board of the University decides in accordance with § 7 and § 9.
2 The participation is the property of UZH and is registered in its name. The technology transfer office, Unitectra administers participations from the commercialization of UZH’s intellectual property.

3 Voting rights are exercised by the responsible member of the Executive Board of the University or by an office nominated by the Executive Board member.

4 UZH delegates may not hold office on the Board of the Directors if equity is held. The Executive Board of the University decides upon any exceptions.

§ 80 1 Net revenue from dividends and sales of equity holding from commercializing inventions and from spin-offs is allocated in accordance with § 74.

2 The Executive Board of the University decides on the timing and formalities of sale of all equity holding that it authorized.

3 If equity holding is not sold at its peak value, neither UZH nor the administering office are liable to the inventors for unrealized profits.
6. Staff Appointments and Expenses

1. Section: Staffing Budget

§ 81 1 For staff financed by funds in the University Accounts, financial and staffing budget must be available prior to appointment.

2 The staffing budget represents the upper level of appointments in full-time equivalents. It does not constitute a right to the corresponding funds.

3 The following appointments are excluded from the staffing budget:
   a. Temporary cover, especially for maternity leave, illness or accidents;
   b. Apprentices, interns and temporary assistants;
   c. Staff paid on an hourly rate;
   d. Temporary positions of up to one calendar year in duration related to special or start-up financing authorized by the Executive Board of the University or the faculty;

The staffing budget is prepared annually in the budgeting process outlined in § 45 for faculty and Central Services’ units defined in § 5.

§ 82 1 The total staffing budget must not be exceeded.

2 The staffing budget is divided into the following categories:
   a. Professorships;
   b. Non-professorial academic staff, subdivided into academic associates and junior academic positions;
   c. Administrative and technical staff;

3 With the exception of the staffing budget for professorships and junior academic positions, units may use their staffing budgets autonomously for appointments.

This includes transfers between categories of the staffing budget.

§ 83 1 Transfers between junior academic positions and academic associate positions and/or administrative and technical staff must be authorized by the Executive Board of the University. The Deans can apply on behalf of the unit.

2 Assistant or ad personam professorships without a corresponding staffing budget can be appointed with a transfer from the non-professorial academic staffing budget for the duration of the professorship.

§ 84 1 Faculties and Central Services divisions may apply for amendments to their staffing budget in the development and financial planning process of § 43.

2 If a unit cannot meet its staffing budget during the year, the head applies for an extension to the Dean or the Member of the Executive Board of the University (Central Services). If the faculty or Central Services division complies with its total staffing budget, the unit’s deviation can be authorized.

3 If a faculty or Central Services division cannot meet its staffing budget during the year, it applies for an extension to the Executive Board of the University. If the University complies with its total staffing budget, the deviation can be authorized.
2. **Section: Staff Appointments and Expenses**

### Appointments

§ 85  
1. Appointments are subject to the employment ordinance (*Personalverordnung*) of the University of Zurich and the Canton of Zurich’s legislation on public sector employment (*Personalgesetz*) and related directives, regardless of the source of the funding. Appointments financed by Separate Accounts funds can be subject to additional regulations.

2. New or modified appointments require the approval of the relevant cost center or project manager as well as that of the head of unit as defined in § 5 or that of the owner of responsibility center if the staffing budget is managed at this level.

3. An application for new or modified appointments must be signed by at least one authorized person from para. 2 above. The signatory power can be transferred to another member of staff (HR officer) if Human Resources is informed accordingly.

4. Human Resources reviews the application. Appointments only become effective upon signature by Human Resources.

### Expenses

§ 86  
1. Employees are obliged to limit their expenses to the essential.

2. Only incurred expenses are reimbursed after the event. If the expenses to be reimbursed were incurred by the responsible cost center or project manager, then the expense form must be co-signed by her or his supervisor. The details are governed by the Expense Regulations of the University of Zurich.
7. **Procurements and Asset Management**

1. **Section: General Provisions**

§ 87 1 Procurement differentiates between capitalized and non-capitalized assets. 2 Items such as scientific equipment, vehicles, machinery, furnishings, and hardware are considered tangible assets. Services, including software, are considered intangible assets. Assets must be serviceable for more than one year. If their value exceeds CHF 10,000, they are capitalized and depreciated over their economic lifetime.

3 The capitalization threshold of CHF 10,000 applies to the purchase price of individual assets or functional units comprising several assets.

4 Joint orders of individual assets valued under CHF 10,000 that do not form a functioning unit only need to be capitalized if the total order exceeds CHF 50,000.

5 The terms above, and those of § 94 to § 98, apply equally to donated assets.

§ 88 1 Purchases of capitalized assets must be authorized in accordance with § 89.

2 Cost center and project managers may purchase non-capitalized assets autonomously. For certain items like consumables, central procurement offices provide assistance. Purchases of non-capitalized assets are subject to the provisions of § 92 para. 1, 3, and 4, § 94 para. 1, § 95, and § 96.

§ 89 1 The office of Demand Management Infrastructure coordinates the procurement of capitalized assets and the granting of investment funds outlined in § 48.

2 It has the following duties:
   a. Authorizing or obtaining authorization for capitalized asset procurements in excess of CHF 10,000;
   b. Ensuring legal compliance, in particular if procurement is subject to the revised inter-cantonal agreement on public-sector procurements (Beitrittsgesetz zur revidierten Interkantonalen Vereinbarung über das öffentliche Beschaffungswesen) of 15 March 2001 and the bidding process ordinance (Submissionsverordnung) of 23 July 2003;
   c. Advice and support for the transfer, sale or disposal of assets in accordance with § 97 and § 98.

2. **Section: Procurement of Capitalized Goods and Services**

§ 90 1 Investment funds must be authorized according to § 48 prior to procurement.

2 Units must obtain their investment funds from the office of Demand Management Infrastructure by the date set in the initial award, using the procurement and order forms. Payment has to occur in the same calendar year.

3 The head of unit has to sign the procurement form for purchases up to and including CHF 250'000. For larger sums, the signatory powers of § 23 apply.

4 The following thresholds apply to the approval of procurement forms:
   a. Over CHF 10,000 up to and including CHF 250,000: Office of Demand Management Infrastructure on behalf of the Infrastructure Office;
   b. Over CHF 250,000 up to and including CHF 500,000: Two members of the Executive Board of the University;
c. Over CHF 500,000 up to and including CHF 1,000,000: Executive Board of the University;
d. Over CHF 1,000,000: Board of the University.

The procurement form must be authorized before an order is placed.

The authorization procurements leading to new expenses as defined in § 37 para. 1 CRG follows § 7 para. 2 let. a and § 9 para. 4 let. a.

§ 91 1 The awarding of orders related to capitalized assets is subject to the following thresholds in line with the regulation outlined in § 89 para. 2:

a. Orders below CHF 100,000 (or CHF 150,000 for services) may be awarded without a public bidding process. Whenever possible, bids should be obtained from a variety of suppliers and the bid with the best cost-benefit ratio should be selected.

b. Orders between CHF 100,000 (or CHF 150,000 for services) and CHF 250,000 are subject to a bid invitation. At least three bids must be obtained and the bid with the best cost-benefit ratio must be selected. If it is not possible to obtain three bids, the reasons therefore must be presented to the office of Demand Management Infrastructure.

c. Procurements in excess of CHF 250,000 legally require a public bidding process under open or selective bidding and are managed by the office of Demand Management Infrastructure.

Orders must not be subdivided in order to circumvent the thresholds.

In case of uncertainty about the appropriate procurement process, the office of Demand Management Infrastructure must be contacted before an order is placed.

§ 92 1 Purchases of assets under CHF 10,000 in value may be made without written documentation, for example via online order or telephone order.

2 Purchases of assets in excess of CHF 10,000 require written documentation on official UZH letterhead paper, irrespective of the source of funds. An order confirmation must be obtained from the supplier.

3 The placing of an order and the bidding process are subject to the thresholds in § 90 and § 91. Supplier invoices are processed in accordance with § 23 and § 63.

4 Purchases are subject to the conditions in § 56 para. 3.

5 Purchases of services involving data handling by third parties are governed by § 56 para. 4-6.

§ 93 1 If the office of Demand Management Infrastructure notes any irregularities in procurement processes, it requests an explanation from the owner of the responsibility center. If legally permissible, the order or the invoice payment is suspended for this time. Irregularities include:

a. Insufficient funds in the cost center or project to be charged;
b. Inappropriate use of available funds;
c. Failure to comply with legal requirements.

2 If the irregularity cannot be resolved by the specified deadline, the head of the office of Demand Management Infrastructure initiates appropriate action with the higher-level units.
3. **Section: Inventory and Asset Management**

§ 94 1 All assets with a purchase value in excess of CHF 10,000 and all IT assets are recorded in an inventory.

2 The inventory of IT assets with a purchase value below CHF 10,000 lies with the owner of the responsibility center making the purchase. It is subject to audit and must be based on the template provided by the Finance Office.

3 The office of Demand Management Infrastructure manages the inventory of all assets with a purchase value in excess of CHF 10,000.

4 The owners of responsibility centers must inform the office of Demand Management Infrastructure immediately of any internal changes in possession or location for assets with a purchase value in excess of CHF 10,000.

§ 95 1 UZH is the legal owner of all tangible and intangible assets acquired, subject to any written agreements to the contrary with external funding sources.

2 Possession of assets lies with the owner of the responsibility centers recorded in the inventory. A transfer of assets also transfers possession.

3 Those in possession of assets usually decide on their use and the user groups.

For assets owned by UZH, the Executive Board of the University can determine the user groups.

§ 96 1 Those in possession of assets are responsible for maintenance and servicing in accordance with the procedures for the treatment of movable assets (*Weisung zum Umgang mit mobilen Anlagen*). They must ensure that assets are operated with care as well as in compliance with legal requirements and technical specifications.

2 Maintenance, servicing and operating costs are borne by those in possession of the assets. Users from outside the responsibility center of the possessor may be charged to contribute to these costs.

4. **Section: Sale and Disposal of Assets**

§ 97 1 Prior to selling a used asset, internal transfers must be examined. Transfers are made free of charge. The provisions of § 94 para. 4 apply.

2 If an asset cannot be transferred, it may be sold. The following parties approve the sale and determine the price:

a. Original purchase price below CHF 10,000: The possessor of the asset as defined in § 95 para. 2;

b. Original purchase price of CHF 10,000 and above: Office of Demand Management Infrastructure on behalf of the Infrastructure Office.

3 The signatory power for sales is based on the price and § 25:

a. Sale price up to and including CHF 50,000: The possessor of the asset as defined in § 95 para. 2;

b. Sale price above CHF 50,000 up to and including CHF 250,000: Office of Demand Management Infrastructure on behalf of the Infrastructure department;

c. Sale price above CHF 250,000 up to and including CHF 1,000,000: The Executive Board of the University;
d. Sale price above CHF 1,000,000 up to and including CHF 3,000,000: The Board of the University;
e. Sale price above CHF 3,000,000: The Government Council of the Canton of Zurich.

4 Revenue from asset sales is disclosed in the University Accounts, barring other written agreements with the party who funded the asset’s purchase.

5 Revenue from the sale of assets originally purchased through the investment funds in § 48 para. 2 are at the disposal of UZH. Revenue from the sale of other assets are at the disposal of the last possessor defined in § 95. Revenue from the sale of donated assets are at the disposal of the unit to which the donation was originally made.

Disposal of assets

§ 98 1 Assets that are broken, require excessive repair costs, cannot be transferred or sold due to age or technical defects must be properly disposed of. For assets with an original purchase price over CHF 10,000, the office of Demand Management Infrastructure must be informed accordingly for updating the inventory.

2 The following parties are approve the disposal of assets:
   a. Residual book value below CHF 10,000: The head of the unit involved;
   b. Residual book value of CHF 10,000 and above: Office of Demand Management Infrastructure.

3 The signatory powers are determined by the disposal costs and § 23. Costs are borne by the asset’s most recent possessor(s). The office of Demand Management Infrastructure may define different rules in individual cases.
8. **Bank/Postal Accounts, Credit Cards, Cash**

1. **Section: Bank and Postal Accounts**

   § 99  
   The Finance Office opens, administers and closes all bank or postal accounts held in the name of UZH. It represents UZH vis-à-vis financial institutions and decides on the opening and closing of accounts on behalf of the Executive Board of the University.

   2 The owners of responsibility centers defined in § 16 can apply for temporary accounts, especially for congresses or conventions, to the Finance Office. They are responsible for administering the accounts, especially transactions, in a professional and compliant way.

   3 The Finance Office must be immediately informed in writing if an account is no longer required.

   4 UZH assets may not be held on bank or postal accounts in another name. If UZH assets exist on other accounts, the Finance Office must be notified immediately.

   5 Accounts in UZH's name may not be used for expenditures except transfers to UZH's principal account and correction entries.

2. **Section: Cash Management**

   § 100  
   UZH has a main cash desk for managing cash transactions. Owners of responsibility centers defined in § 16 may apply to the Finance Office for a petty cash desk.

   2 Cash transactions must be limited to the essential with balances being kept as low as possible.

   3 Cash desk expenditure and revenue follow § 23, § 24, and § 25. Expenditure must follow the checks in § 63 and revenue must include VAT as defined in § 69.

   4 A cash statement is prepared for each cash desk. All expenditure and revenue is listed chronologically and documented in accordance with § 104.

   5 If a cash transaction has occurred, cash desk accounts are prepared at the end of that day. The accounts must be stored separately from the cash itself. The cash balance and the account closing must be recorded such that they cannot be altered later. Any discrepancies must be carefully documented. The resolution of discrepancies or errors must be recorded, signed by the cash desk manager and filed in accordance with § 67.

   § 101  
   Cash desk managers ensure compliance with the provisions of § 100 para. 2 to 5 and § 103 to § 108.

   2 The Finance Office manages the main cash desk.

   3 Owners of responsibility centers defined in § 16 are responsible for their petty cash desks. They may delegate the administration to other staff or assume the role of petty cash desk administrator themselves. If they do delegate this task, the petty cash desk administrator must comply with the obligations set out in para. 1 above.

   4 The Finance Office must be informed of any changes in cash desk managers or administrators. The new person must be given training, for example by the predecessor and/or the Finance Office. If this is not possible, the cash desk must be closed.

   5 Cash desk administrators assign a deputy themselves.
Cash receipts, other than those in § 103 para. 1, must go through the main cash desk. The following rules apply:

a. An appointment must be arranged for amounts in excess of CHF 10,000 or for large quantities of small denomination banknotes and coins;

b. Exchange rates for foreign currency are determined by the Finance Office;

c. The main cash desk administrator must be consulted prior to depositing USD and Euro notes.

In accordance with § 100 para. 3, withdrawals are subject to formal and material approval and the financial approval determined by § 23 or § 24. The person financially authorized to withdraw cash must provide proof of identity or provide written authority to a deputy collecting the cash on the expenditure approval document.

Cash payments to guest speakers, for salary advances and to staff employed on an hourly basis must comply with the regulations of Human Resources.

Advances and expenses are usually paid to the employee’s salary account. In exceptional circumstances, the Finance Office may make a cash payment at the request of Human Resources.

Cash withdrawals in excess of CHF 10,000, of large quantities of specific denominations, or in foreign currency must be ordered at the main cash desk 10 days before collection.

The main cash desk accounts are prepared and consolidated with the general ledger on a daily basis.

Recurring cash receipts may be handled through the petty cash desk given approval from the Finance Office. Petty cash desks do not handle foreign currency.

Private cash funds in a unit, like a staff or beverage kitty, must be kept separately from the petty cash desk. Their transactions must be accounted for due to Article 5.3.2 of the accounting handbook (Handbuch für Rechnungslegung) and auditing bodies are entitled to review them.

Computerized and other cash registers must meet the Finance Office’s security requirements. The Finance Office must authorize any changes to them.

Petty cash desks are consolidated with the main cash desk when required and at least twice per year. One consolidation occurs in the annual closing process and the balance of the petty cash desk must be confirmed in writing. The cash desk manager and, where applicable, the administrator sign each consolidation and submit it with all original receipts, to the main cash desk. The main cash desk files the documentation in accordance with § 67.

The final closing of petty cash desks must be done with the Finance Office.

Cash desk vouchers must include the following information:

a. Amount, cost center/project and account to be booked;

b. Reason for the deposit or withdrawal, signature of the authorized person following § 23 or § 24, and that of any deputy collecting the cash;

c. Supporting documentation (original receipts, etc.)

Additional documentation requirements can apply for cash payments made from funds in the Separate Accounts, if specified by the funding party.
§ 105 1 Cash desk administrators must ensure that cash is kept secure from fire and theft. Article 5.3.4 of accounting handbook (Handbuch für Rechnungslegung) details further security requirements.

2 Containers like cashboxes or safes may have no more than two keys. The cash desk administrator keeps the original key.

3 A sealed, signed and dated envelope containing a copy of the key or the code for the cash container and the name and address of the cash desk administrator must be given to the main cash desk for safekeeping. Spot checks ensure that these details are up to date. If the key or code is changed, the copy must likewise be changed.

4 An envelope containing the numerical code for the main cash desk must be given for safekeeping to a different administrative unit of the Canton of Zurich.

§ 106 1 In the event of theft, the cash desk administrator immediately informs the office Safety, Security and Environment, which in turn notifies the police. With the office’s confirmation of notification document, the cash desk administrators then inform the Finance Office of the amount stolen.

2 Liability for any damages remains with the cash desk manager.

§ 107 Cash transports in excess of CHF 10,000 must be arranged with the main cash desk in advance and carried out by a secure provider. The office Safety, Security and Environment will only transport cash on behalf of the main cash desk or petty cash desks if the cash container is sealed. Those requesting the transport are responsible for loading the cash containers. Where the amount to be transported exceeds CHF 5,000, two people must verify in the loading and receipt of cash containers.

§ 108 1 The head of the Finance Office carries out unannounced checks of the main cash desk four times per year. The report is filed in accordance with § 67.

2 Petty cash administrators must perform regular, documented checks on the balances. The total of the withdrawal vouchers and the cash balance must correspond to the petty cash float. The Finance Office must immediately be notified in writing of any discrepancies.

3 The Finance Office can control the petty cash desks at any time. It is authorized to close a petty cash desk in the event of non-compliance with regulations.

3. Section: Credit Cards

§ 109 1 Staff can obtain personalized business credit cards free of charge. Private credit cards may also be used for business purposes.

2 The use of non-UZH business credit cards is not permitted.

3 By using the business credit card, the cardholder agrees to the issuing company’s general terms and conditions and to the provisions of § 110 to § 113. Non-compliance will result in the card being blocked immediately.

4 Owners of responsibility centers as defined in § 16 may apply to the Finance Office for business credit cards for themselves and/or for their staff. The Finance Office handles the applications and any changes or cancellations.
§ 110 1 The business credit card may be used only for the cardholder’s business expenditure. It must be kept securely.

2 The facility to withdraw cash using the PIN code is deactivated.

3 The business credit card must not be used if:
   a. Payment via invoice is possible;
   b. Equipment for the inventory according to § 94 is being purchased;
   c. The expenditure is for private purposes.

4 The spending limit is CHF 10,000 per card and per month. In justified cases, the Finance Office may approve an increase up to CHF 50,000.

§ 111 1 The credit card company sends an itemized monthly statement to the cardholder. It must be checked for completeness and correctness in line with § 63 to § 66 and is then sent to the Finance Office with the original receipts.

2 Only the Finance office carries out the payment of business credit card bills.

3 The cardholder must reimburse any undocumented charges.

§ 112 1 In case of loss or theft, the cardholder must immediately coordinate with the issuing company to block the credit card.

2 The cardholder is wholly liable for any misuse of the credit card, unless the necessary duty of care has been exercised in accordance with para. 1 above.

§ 113 1 Cardholders must return their business credit card by their final day of employment. The card must be cut and sent to the Finance Office stating the reason for its return.

2 The cardholder remains liable for any items charged to the card even if the charge occurs after her or his employment contract has ended.
9. **Controlling Measures and Escalation Procedures**

1. **Section: General Provisions**

   § 114 1 The office holders defined in § 11 to § 16 ensure compliance by implementing clear financial processes and authority levels that are communicated to all employees and by transparent documentation of financial transactions.

   2 The office holders may impose their own, more restrictive rules in their areas within the framework of these regulations. They are personally responsible for monitoring compliance with such rules.

2. **Section: General Controls**

   § 115 1 Cost center and project managers ensure a compliant use of their resources.

   2 They carry out the following monitoring activities:
   
   a. Review of all financial commitments made by them or employees authorized by § 64 or § 85 para. 3, in particular regarding procurements and staff appointments, for correctness and the availability of funds in accordance with § 17 para. 4 let. b;
   
   b. Regular review, at least by the end of the month, of transactions on their cost centers or projects for completeness and correctness;
   
   c. Immediate notification to the Finance Office in case of discrepancies, at the latest by 30 days after the end of the month concerned. The owner of the corresponding responsibility center must be consulted in the process;
   
   d. Periodic review of account balances for projects in the Separate Accounts to ensure financial viability in line with § 38. Implementation of appropriate action to offset or minimize any foreseeable project deficits.

   3 If sub-project managers have been appointed under the terms of § 17 para. 5, the aforementioned tasks are also delegated. The project managers retain a supervisory duty in line with para. 2 let. c and d.

   § 116 1 Owners of responsibility centers directly or indirectly ensure the compliant use of resources within their center. They have direct responsibility if they also act as cost center and/or project manager, carrying out the duties in § 115 para. 2.

   2 They carry out the following monitoring activities:
   
   a. Review of all financial commitments made by them or employees authorized by § 64 or § 85 para. 3, in particular regarding procurements and staff appointments, for correctness and the availability of funds in accordance with § 16 para. 4;
   
   b. Monitoring of salary payments for all staff in their center;
   
   c. Regular budget monitoring of cost centers and projects of the University Accounts in their center;
   
   d. Immediate notification to the head of their unit as defined in § 5 para. 3 of any foreseeable deficits. Implementation of appropriate action to prevent or minimize deficits;
   
   e. Monitoring of the inventory and the compliant use and maintenance of assets in their center.
To ensure compliance and a balanced budget, the owners of responsibility centers may take the following actions unless criminal acts are concerned:

a. Personal discussion of the issue;

b. Written warning;

c. Withdrawal of the rights to the affected cost center and/or project;

d. Freezing a cost center and/or project after consultation with the head of their unit;

e. Obliging the cost center or project manager to offset a deficit, particularly from her or his Separate Accounts balances in accordance with § 38 para. 2, after consultation with the head of the unit.

Heads of units

§ 117 1 Heads of units, as defined in § 14 and § 15, ensure the compliant use of resources within their unit and a balanced budget according to § 45 para. 2.

2 They carry out the following monitoring activities:

a. Regular budget monitoring of cost centers and projects in the University Accounts;

b. Immediate notification of any foreseeable deficit to their Dean or their responsible member of the Executive Board of the University in accordance with § 5 para. 4 and 5. Implementation of appropriate action to prevent or minimize any deficits;

c. Monitoring compliance with the annual closing process in their unit in accordance with § 51.

3 To ensure compliance and a balanced budget, heads of units may take the following actions unless criminal acts are concerned:

a. Personal discussion of the issue;

b. Written warning;

c. Withdrawal of the rights to the affected cost center and/or project;

d. Freezing a cost center and/or project;

e. Obliging the owners of responsibility centers to offset a deficit, particularly from their Separate Accounts balances in accordance with § 38 para. 2;

f. Freezing staff appointments, including the renewal of expiring contracts to the extent permitted by law;

g. Implementing budget cuts after consultation with their Dean or their responsible member of the Executive Board of the University.

Deans

§ 118 1 Deans ensure the compliant use of resources and a balanced budget in accordance with § 45 para. 2 for their faculty.

2 They carry out the following monitoring activities:

a. Regular budget monitoring of cost centers and projects in the University Accounts;

b. Immediate notification of any foreseeable deficits to their responsible member of the Executive Board of the University. Implementation of appropriate action to prevent or minimize any deficits.
To ensure compliance and a balanced budget, Deans may take the following actions unless criminal acts are concerned:

a. Personal discussion of the issue;
b. Written warning;
c. Withdrawal of the rights to the affected cost center and/or project;
d. Freezing a cost center and/or project;
e. Obliging the heads of units to offset a deficit, particularly from their Separate Accounts balances in accordance with § 38 para. 2;
f. Freezing staff appointments, including the renewal of expiring contracts to the extent permitted by law;
g. Implementing budget cuts.

§ 119 1 Members of the Executive Board of the University ensure the compliant use of all resources and a balanced budget in accordance with with § 45 para. 2 within their division and their strategic programs.

2 They carry out the following monitoring activities:

a. Regular budget monitoring of cost centers and projects in the University Accounts;
b. Establishing accountability for the use of resources in their strategic programs;
c. Immediate notification of any foreseeable deficit to the Executive Board of the University. Implementation of appropriate action to prevent or minimize any deficits.

3 To ensure compliance and a balanced budget, members of the Executive Board of the University may take the following actions unless criminal acts are concerned:

a. Personal discussion of the issue;
b. Written warning;
c. Withdrawal of the rights to the affected cost center and/or project;
d. Freezing a cost center and/or project;
e. Obliging the heads of unit to offset a deficit, particularly from their Separate Accounts balances in accordance with § 38 para. 2;
f. Freezing staff appointments, including the renewal of expiring contracts to the extent permitted by law;
g. Implementing budget cuts;
h. Termination of projects in their strategic program(s).

3. Section: Spot Checks

§ 120 1 Persons responsible for financial processes such as financial planning, budgeting, staff appointments, or purchasing conduct reviews to ensure process compliance. Key steps in the process have to be reviewed by a second person.

2 In addition, university-wide spot checks are carried out on behalf of the Executive Board of the University. They apply to specific business transactions, such as invoicing, inventory, or servicing and maintenance.
§ 121 1 The Finance Office performs the following spot checks independently or in collaboration with other Central Services units:

a. Correctness of incoming and outgoing invoices, e.g. compliance with VAT regulations and/or signatory powers according § 63 para. 2 and § 25, § 23, and § 24;

b. Checking process compliance from § 58 for legal bases relating to projects in the Separate Accounts;

c. Checking compliance with the purchasing regulations from § 88 and § 91 for invoices exceeding CHF 10,000;

d. Checking compliance with the sale of assets in § 97 for incoming invoices exceeding CHF 10,000;

e. Checking expense statements for compliance with § 63 and § 86 in cooperation with Human Resources;

f. Ensuring the update of the inventory in the annual closing process and via spot checks in individual units;

g. Ensuring the capitalization of assets under construction over CHF 50,000 within the annual closing process;

h. Controlling the main and the petty cash desks in accordance with § 108.

In case of discrepancies, the Finance Office first requests an explanation from the person responsible for the transaction. If no explanation is received within an appropriate deadline, the Finance Office informs superior units in accordance with § 5. During the investigation, the transaction is suspended to the extent permitted by law.

§ 122 The office of Demand Management Infrastructure carries out the following spot checks:

a. Compliance with asset servicing, maintenance and operation in § 96;

b. Compliance with the purchasing regulations in § 88 and § 91 when the investment resources defined in § 48 are used;

c. Providing support to the Finance Office in the checks from § 121 para. 1 let. c, d, and f.

§ 123 Failure to comply with the provisions of this Finance Handbook constitutes a breach of labor and employment law obligations, which may have consequences on the employment agreement between UZH and the members of staff involved.

§ 124 Previous law continues to apply to any legal commitments undertaken by UZH officeholders prior to the entry into force of the Finance Handbook.

§ 125 1 The current version of laws referred to in this Finance Handbook are available in the collection of laws of the Canton of Zurich or in UZH’s legal compendium.

2 In all other respects, the following enactments are of particular significance:
   a. Gesetz über Controlling und Rechnungslegung CRG (act on controlling and accounting) dated 9 January 2006 (611);
   b. Rechnungslegungsverordnung (accounting ordinance) dated 29 August 2007 (611.1);
   c. Finanzcontrollingverordnung FCV (financial controlling ordinance) of 5 March 2008 (611.2);
   d. Handbuch für Rechnungslegung HBR (accounting handbook) dated 14 December 2012;
   e. University Act (UniG) dated 15 March 1998 (415.11);
   f. University Statutes dated 4 December 1998 (415.111);
   g. Finance Regulations of the University of Zurich dated 16 November 2009 (415.112);
   h. Employment ordinance (Personalverordnung) of the University of Zurich dated 16 November 2009 (415.112);

§ 126 The following provisions and enactments are effectively revoked upon entry into force of this Finance Handbook:
   a. §§ 1-17 and §§ 28-31 Regulations on Grants (Reglement über Drittmittel) at the University of Zurich (dated 27 October 2003);
   b. §§ 4-12 Guidelines on funding from the Swiss National Science Foundation (Richtlinien über Nationalfondsbeiträge) at the University of Zurich (dated 27 October 2003);
   c. Transferability of Institute Funds (Übertragbarkeit der Institutskredite), Directive regarding Finance Regulation No. 1 dated 1 October 2001, revised on 11 December 2008;
   d. Regulations on signing contracts (Reglement über die Unterzeichnung von Verträgen) at the University of Zurich (dated 28 July 2006);
   e. Fact sheet on the economic exploitation of research results (Merkblatt zur wirtschaftlichen Verwertung von Forschungsergebnissen) at the University of Zurich (dated 22 December 2000 and 30 March 2006);
   f. Equipment Fund, (Einrichtungskredite [Sachmittel]) directive regarding Finance Regulation No. 3 dated 14 March 2002;
   g. Investment Fund, (Investitionskredite [Sachmittel]), Directive regarding Finance Regulation No. 2 dated 14 March 2002;
h. Directive regarding Finance Regulation No. 6: Opening of bank and postal accounts dated 19 November 2003;

i. Directive of the Director of Finance, Human Resources and Infrastructure regarding the use of UZH corporate credit cards;

j. Fact sheet on cash payments at the UZH main cash desk dated 29 October 2010;


§ 127 With the exception of § 81-§ 84¹, the provisions of the Finance Handbook enter into force on 1 July 2013.

On behalf of the Executive Board of the University

President General Secretary
A. Fischer K. Reimann

Sections 2 to 5 and section 9 are subject to approval by the Board of the University. This was granted on 8 April 2013.

¹ Entered into force on 1 April 2015 in accordance with the decision of the Executive Board of the University of 23 April 2015.
Appendices

Appendix 1  Financial Structures (§ 5 para. 3)

The current list of units is available on the webpage of the Finance Office (www.fi.uzh.ch).

Appendix 2  Units with an Extended Expenditure Authority (§ 23 para. 1 let. e)

The current list of units with an extended expenditure authority is available on the webpage of the Finance Office (www.fi.uzh.ch).

Appendix 3  Cost Coverage in Services and Continuing Education (§ 34 para. 1)

UZH’s overhead levy currently amounts to (as at 3 May 2012):
  a. For continuing education programs: 5% of revenues; infrastructure costs (e.g. for rooms and their technical facilities) are levied as fees;
  b. For service contracts not including use of laboratory infrastructure: 10% of revenues;
  c. For service contracts including use of laboratory infrastructure: 20% of revenues;
  d. For joint projects as described in § 36: The rate of the overhead levy is based on the current contract incurring the highest percentage rate.

Appendix 4  Annual Closing Process (§ 51 para. 3 let. c, g, h, and i)

Accrual Accounting (§ 51 para. 3 let. c)

Accrual accounting methodology is used to ensure the allocation of items to the correct time period in the financial statements. Typical examples of this are period-based revenues and expenses such as course fees or salaries that exceed one accounting year. The Canton requires that appropriate accruals are booked in the financial statements.

The following items are booked to the balance sheet as accrued income and prepaid expenses:
  – Expenditure that is incurred prior to the balance sheet date but that is to be allocated as an expense or reduction of income (prepaid expense) to the following accounting period, or
  – Income that is earned prior to the balance sheet date but that is to be invoiced only in the following accounting period.

The following items are booked to the balance sheet as accrued expenses and deferred income:
  – Income that is invoiced prior to the balance sheet date but that is to be allocated to the following accounting period as income or reduction of expenses, or
  – Goods or services received prior to the balance sheet date but that are to be invoiced only in the following accounting period.

1 Version in accordance with ULB of 23 April 2015.
Where goods or services are supplied on an ongoing basis it is not necessary to book an accrual, provided the following conditions are cumulatively met:
- The value of the transaction does not exceed CHF 1,000;
- The value of the transaction is similar, i.e. the same amounts are charged each year;
- It is ensured that, when viewed over a period of several years, a full year’s value has been booked to each accounting period, e.g. annual subscriptions.

Provisions (§ 51 para. 3 let. g)

A provision is booked if the following conditions are cumulatively fulfilled:
- The item is a current liability arising from a past event (prior to the balance sheet date);
- The probability of paying the liability is greater than 50%;
- The amount of the liability can be reliably estimated.

Other requirements for information disclosure include in particular:
- Financial commitments: Future liabilities that are not currently payable but that will be payable in the future when the benefits from the commitment are obtained;
- Contingent assets and liabilities: Items that do not meet the criteria for booking in the balance sheet but that are important in providing a full understanding of the net assets, financial position and financial results of the University.

Register of raw and auxiliary materials (§ 51 para. 3 let. h)

The following units maintain a register of raw and auxiliary materials, and merchandise:
- Tierspital (Veterinary Teaching Hospital)
- Zentrum für Reisemedizin (Travel Medicine Center)
- Zentrum für Zahnmedizin (Center of Dental Medicine)

Accounting Consolidation Support (§ 51 para. 3 let. i)

The following units provide support in the consolidation process:
- Institut für Medizinische Mikrobiologie (Institute of Medical Microbiology)
- Institut für Medizinische Virologie (Institute of Medical Virology)
- Institut für Rechtsmedizin (Institute of Forensic Medicine)
- Tierspital (Veterinary Teaching Hospital)
- Zentrum für Zahnmedizin (Center of Dental Medicine)
Appendix 5  Review of Legal Bases (§ 58 para. 1)

Legal Services (Rechtsdienst) review all legal bases (contracts, order [Verfügung], financial contribution documents etc.) requiring written documentation due to § 57 para. 2 unless one of the following units is responsible:

1. Unitectra (Technology transfer office) for:
   a. Services as well as joint research projects and associated letters of intent for the Faculties of Business, Economics and Informatics; Medicine; Science; and Vetsuisse except in situations with conflicts of interest;
   b. Economic exploitation of UZH’s intellectual property, especially licensing agreements;
   c. Clauses relating to intellectual property in consortia agreements with the European Union (in consultation with EU GrantsAccess);
   d. Transfers of research material between UZH employees and third parties within Material Transfer Agreements (MTA).

2. Fachstelle Drittmittel (Office for Grants Management):
   Funding for research and teaching up to and including CHF 100,000, provided it is not subject to restrictions, provisions or general terms and conditions.

3. Fachstelle Fundraising (Fundraising Office)
   Sponsorship grants (in consultation with Legal Services).

4. EU GrantsAccess:
   European Union research programs and associated consortia agreements (in consultation with Unitectra regarding intellectual property).

5. Abteilung Internationale Beziehungen (International Relations Office):
   Agreements with partner institutions on student and lecturer mobility (Erasmus, global mobility, Cotutelle, Erasmus Mundus), in cooperation with Legal Services if these are based on model agreements.

6. Abteilung Forschung, Innovation und Nachwuchsförderung (Office for Research, Innovation and Academic Career Development:
   Swiss National Science Foundation programs (in consultation with Legal Services).

7. Fachstelle für Weiterbildung (Office for Continuing Education):
   Cooperation agreements with other universities or organizations on Continuing Education Courses (in consultation with Legal Services).

8. Fachstelle Studienangebotsentwicklung (Office for Academic Program Development):
   Cooperation agreements with other universities or organizations on Academic Programs (in consultation with Legal Services).