

## What is procedural documentation?

A procedural documentation essentially serves as proof of compliance with the principles of proper accounting in the company (Grundsätze der ordnungsgemäßen Buchführung) - GoBD for short. It is the responsibility of the taxable company, in cooperation with its tax advisor and its cash register manufacturer, to create this documentation and to make it available to the auditor in the event of a cash register inspection/audit upon request.

<https://ao.bundesfinanzministerium.de/ao/2021/Anhaenge/BMF-Schreiben-und-gleichlautende-Laendererlasse/Anhang-64/anhang-64.html>

The Federal Ministry of Finance (BMF) requires procedural documentation when using electronic recording systems (POS systems - cash registers, PMS etc.). The Federal Ministry does not specify any formal requirements. Rather, each company can decide for itself how to prepare the documentation according to its own internal company standards.

The procedural documentation describes the organizational and technical process, e.g. for electronic documents from the creation of the information to indexing, processing and storage, clear retrieval and machine readability, protection against loss and manipulation and reproduction. Rights management on the POS system (e.g. who is allowed to call up the training mode, if available, what is the process for differences between cash calculation and cash on hand, etc.) must also be documented.

## The necessary content

The Federal Ministry of Finance requires that IT procedure documentation generally consists of

- A general description,
- User documentation,
- Technical system documentation and
- Operational documentation

We recommend including the following content in the procedural documentation:

- A company description
- Documentation of employee qualifications
- Work and organizational instructions
- Manuals and training documents provided by the POS software manufacturer
- Architecture of the cash register solution
- Description of the IT-supporting task areas
- Tasks of the data processing systems, programs, modules and infrastructure components used
- List of the interfaces
- Internal program regulations for generating the booking entries
- Description of the technical processing rules
- List and description of generated protocols
- Generation and provision of exports
- Data backups and emergency scenarios

A procedural documentation does not necessarily consist of a self-closed document - it can consist of individual parts that are linked in an "umbrella document".

The entrepreneur must ensure that the procedure described in the documentation fully corresponds to the procedure used in practice for the entire tax retention period of 10 years.

Please note: The DFKA e.V. (Deutscher Fachverband für Kassen- und Abrechnungssystemtechnik im bargeld- und bargeldlosen Zahlungsverkehr) offers a sample of procedural documentation on its website – please be also aware that this kind of procedural documentation is expected to be available in German language: [https://dfka.net/wp-content/uploads/2019/04/VD-Kassenführung\\_Stand\\_April-2019.pdf](https://dfka.net/wp-content/uploads/2019/04/VD-Kassenführung_Stand_April-2019.pdf)

For the procedural documentation, efsta now provides you with those parts of the documentation that describe fiscalization, data export (DSFinV-K, GoBD, cash journal, Z1 - Z3 export) and the audit-proof archiving of receipt data. The offline case of the cash register solution when using the efsta EFR middleware is also described.

## Preamble

Ownership of the complete procedural documentation is with the taxable company. The taxpayer is responsible for the document and is responsible for the completion, completeness and maintenance of their company's data.

This document only contains the information to be provided by efsta and explains how the fiscalization middleware efsta EFR and the associated data exports work. It contains information on data security, financial statements and reports as well as on data export in accordance with GoBD, such as DSFinV-K export, as well as the behavior in offline cases.

## General description/security features: EFSTA EFR

Basics: there are 4 different options for using an efsta EFR:

- local EFR installation
- EFR server in the company network or a local EFR server
- EFR Cloud - hosted by third parties vs. hosted by efsta
- EFR Offline

Basic function: the efsta service (efsta EFR) processes data that is transferred from a pre-system (POS system, ERP system, PMS system, etc.) to the middleware. For Germany, this transaction data is forwarded to the TSE signature and processed in accordance with the KassensichV. In the case of a TSE failure, the relevant data is written unsigned to the exports (DSFinV-K, GoBD) in accordance with the regulation - a subsequent signature is not permitted / required.

According to the KassensichV, it should be noted that a POS system creates an end of day on a daily basis - this can either be triggered in the POS system or configured using efsta EFR - the taxable company or its authorized representative must describe this in the process documentation.

In order to generate the corresponding exports, the basic data must be entered in the EFR and recorded in the procedural documentation - the taxable company or its authorized representative is responsible for this.

If the efsta Cloud is used for the legally required audit-proof archiving of transaction/document data (optional), the data is encrypted locally in the EFR and transmitted to the efsta Cloud (portal). Access to the data (exports) is secured by the use of a rights system.

Access to the efsta cloud (portal) is secured by security features in accordance with current standards (authorization via OAuth2, secure connection via https Hypertext Transfer Protocol Secure). This means that access to the stored data is only possible after prior authorization and takes place via precisely defined programming interfaces, which ensure that data cannot be changed.

efsta ensures that all GDPR-relevant requirements are complied with - for example, no access data is managed directly by efsta - several third-party providers are used for this purpose. All data processors are always listed in the data processing directory: [LINK Data processing directory](#)

The authentication is the OAuth authentication.

### -) local EFR installation:

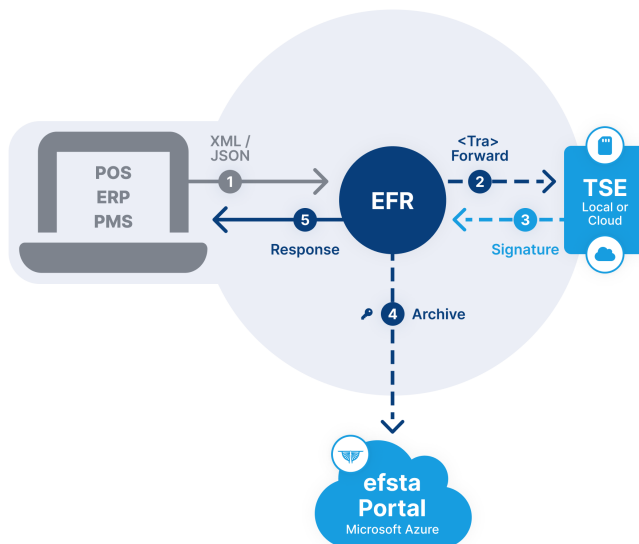
For local installations, the operating systems Windows, Linux and Android are supported. The operating systems must comply with the specifications of the KassensichV (continued manufacturer support, updates, etc.).

The efsta EFR can be accessed via a browser - this access can be secured with a password (which is recommended).

Communication between the pre-system and the efsta EFR takes place via the HTTP protocol by default and can be switched to HTTPS. Furthermore, ports or IP addresses to be opened are documented here and must be ensured by the taxpayer or their authorized representative. [LINK to documentation of Port/IP addresses](#)

## LOCAL INSTALLATION

localhost:5618/register



### -) EFR Server

For local server installations, the operating systems Windows, Linux and Android are supported. The operating systems must comply with the specifications of the KassensichV (ongoing manufacturer support, updates, etc.).

The efsta EFR can be accessed via a browser - this access can be secured using a username/password (which we recommend).

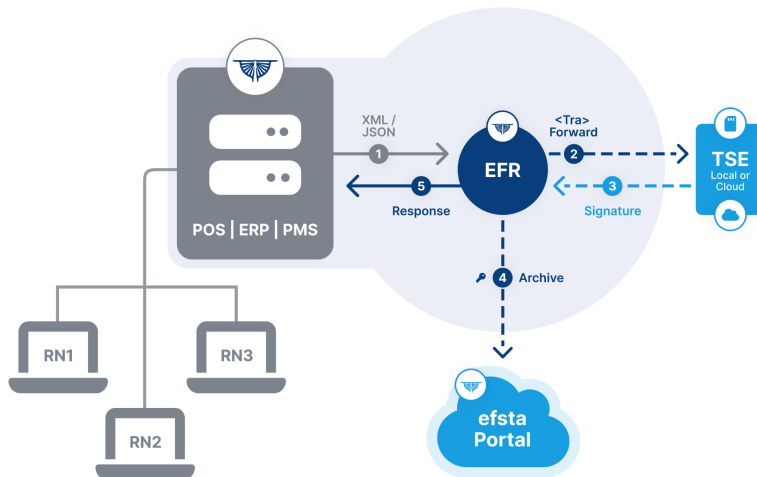
Communication between the pre-system and efsta EFR takes place via the HTTP protocol by default and can be switched to HTTPS. Furthermore, ports or IP addresses to be opened are documented here and must be ensured by the taxpayer or their authorized representative. [LINK to documentation of Port/IP addresses](#)

The servers operated in the network must always be operated and maintained in accordance with current standards by the taxpayer or their authorized representative - efsta is explicitly not responsible for this.

The security architecture of the client-specific servers is not the responsibility of efsta and must be documented by the taxpayer or their authorized representative.

## SERVER INSTALLATION

[[P]:localhost:5618/register



### -) EFR Cloud - hosted by third parties:

Windows, Linux and Android operating systems are supported for cloud operation. Also supported is operation in a Docker environment. The operating systems must comply with the specifications of the KassensichV (ongoing manufacturer support, updates, etc.). The respective cloud partner or hosting partner is responsible for the operation of the cloud and is outside the responsibility of efsta.

Securing external data communication is the responsibility of the taxpayer or their authorized representative.

TSE Note: If no cloud TSEs are used for operation in a cloud, this must be described accordingly.

The efsta EFR can be accessed via a browser - this access can be secured using a username/password (which we recommend).

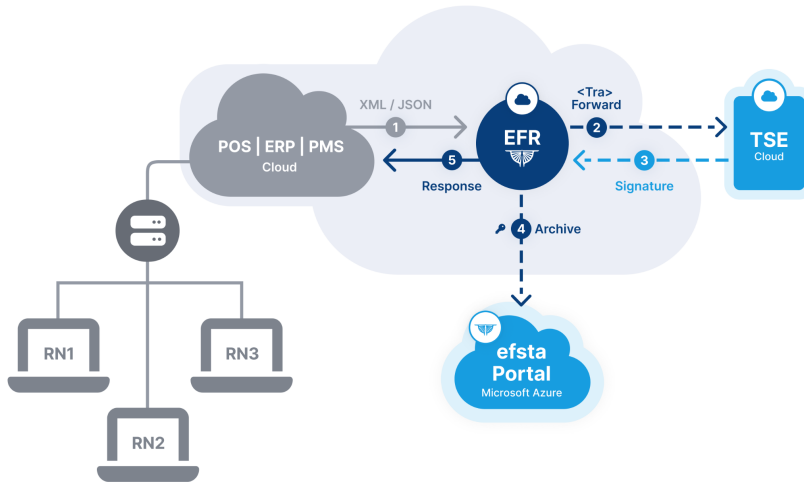
The communication between the pre-system and efsta EFR takes place via the HTTP protocol by default and can be switched to HTTPS. We recommend securing communication using HTTPS, VPN and access controls on your own responsibility. Furthermore, ports or IP addresses to be opened are documented here and must be ensured by the taxpayer or their authorized representative. [LINK to documentation of Port/IP addresses](#)

The servers operated in the network must always be operated and maintained in accordance with current standards by the taxpayer or their authorized representative - efsta is explicitly not responsible for this.

The security architecture of the client-specific servers is not the responsibility of efsta and must be documented by the taxpayer or their authorized representative. If the cloud (hosted by a third party) is offline, the EFR function is not available - this is not the responsibility of efsta.

## PROVIDER CLOUD INSTALLATION

[IP]:localhost:5618/register



### -) EFR Cloud – hosted by efsta

efsta operates an EFR Cloud for POS system manufacturers that have an exclusively cloud-based architecture. It should be noted that offline capability is not possible with EFR Cloud operation.

efsta uses a Kubernetes environment for this purpose. The operating system will comply with the specifications of the KassensichV (continued manufacturer support, updates,...) ensured by efsta. efsta is responsible for the operation of the cloud.

TSE note: for Cloud EFR hosted by efsta, the Cloud TSE is provided by fiskaly.

As efsta is responsible for hosting, the following security concept has been implemented: The following steps are implemented by efsta for the OAuth authentication of the efsta cloud portal in its cloud POS system:

1. Using the apiKey and the securely stored apiSecret, the POS receives the Access Token and the Refresh Token. (POST <https://efr.efsta.net/auth/gettoken>)
2. The access token and refresh token should be stored temporarily on the cloud POS system.
3. The Access Token can be used to send requests to the Cloud EFR.
4. If the access token has expired (HTTP 401 {"error": "jwt expired"}), the Cloud POS can use the refresh token to request a new access token and a new refresh token, which in turn is cached. Optionally, you can also check whether the token has already expired before each request.
5. If the refresh token has also expired (HTTP 401 {"error": "jwt expired"}), the access token and refresh token must be queried with an apiKey and apiSecret. The access key is currently valid for 24 hours and the refresh key for 4 days.

If the efsta Cloud is not accessible, the EFR function is not available - offline operation is not possible.

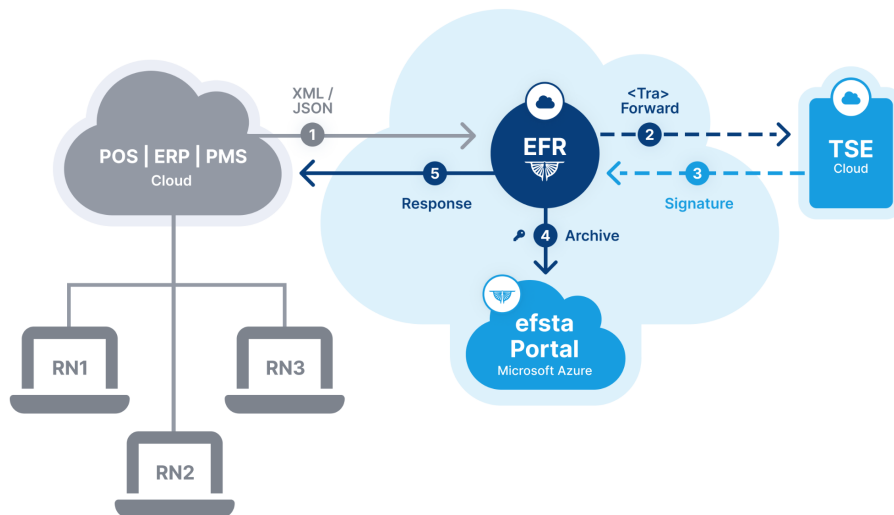
If you use the Cloud EFR, the audit-proof data archiving in the efsta Cloud (accessed via the efsta Portal) is part of the solution:

Once stored, data can no longer be changed by the efsta EFR itself. This ensures that data changes can only be made in accordance with the legal requirements for data integrity. If the efsta Cloud is used as a data archiving system, the data sent to the EFR is encrypted and transferred to

the efsta Cloud for long-term archiving; it is available for a data export in the efsta Portal for at least 10 years: <https://portal.efsta.net/>

## EFSTA CLOUD INSTALLATION

[https://efr.efsta.net/\[api\\_key\]/register?jwt=\[access\\_token\]](https://efr.efsta.net/[api_key]/register?jwt=[access_token])



All receipt data is protected against manipulation with TSE signatures.

### -) EFR Offline

For local installations, the operating systems Windows, Linux and Android are supported. The operating systems must comply with the specifications of the KassensichV (continued manufacturer support, updates, etc.).

If the efsta EFR is used in offline mode, communication with the efsta Cloud is not possible. The obligatory data backup is not the responsibility of efsta but of the taxpayer or their authorized representative. All data exports can only be accessed locally - please note the obligation to archive data in an audit-proof manner (transaction data, document data, DSFinV-K, GoBD, Z1-Z3 reports, TSE TAR, etc.).

The efsta EFR can be accessed via a browser - this access can be secured using a user name/password (which we recommend).

Communication between the pre-system and efsta EFR takes place via the HTTP protocol by default and can be switched to HTTPS. Furthermore, ports or IP addresses to be opened are documented here and must be ensured by the taxpayer or their authorized representative. [LINK to documentation of Port/IP addresses](#)

## Data export for reporting obligation

From January 1, 2025, all taxable entities are required to transmit their electronic recording systems - cash registers - as well as the TSE(s) used to the authorities.

The taxable entity is responsible for reporting the required cash register data. All electronic recording systems within the meaning of Section 1 (1) sentence 1 KassenSichV acquired before July 1, 2025 must be reported within one month by July 31, 2025 at the latest.

Electronic data transmission is possible from January 1, 2025 via "My ELSTER" and the ERiC interface.

All systems of a permanent business location must be reported uniformly in an XML data file.

Electronic data transmission will be possible via the "My ELSTER" program and via the ERiC interface from 1 January 2025. It is particularly important to note that all electronic recording systems of a permanent business location must always be transmitted in the uniform notification - if, for example, you use different systems for room management and gastronomy in a hotel, these must always be reported together in one data file (XML), taking into account the permanent business location!

The data required for reporting to the authorities is already recorded in our efsta portal: Serial number of the electronic recording system (cash registers, ERP systems, etc.), the serial number of the connected TSE solution (regardless of whether cloud TSE or hardware TSE as well as TSE server solutions - all [TSEs](#) certified by the BSI are recorded) - purchase or go-live date of all components. From January 1, 2025, we will offer a corresponding XML data export of the legally required information in the efsta portal.

For offline EFR installations, efsta has not automatically recorded the required data for reporting - therefore the taxable entity is responsible both for fulfilling the reporting obligation and for reporting itself.

## Storage of customer data

All receipt data are archived in encrypted form in our cloud storage. The archived data can only be decrypted using the client's private key - decryption of receipt data by efsta is therefore impossible.

## User documentation

The documentation of the application / operation of the POS system / ERP / etc. is the responsibility of the manufacturer as well as the taxable entity and is not the content of this documentation!

## Technical system documentation

The above description of the fiscalization and data archiving solution from efsta is to be enclosed with technical system documentation. Further technical system documentation is the responsibility of the cash register manufacturer as well as the taxpayer and is not part of this documentation!

## Operational documentation

The Operational documentation is the responsibility of the taxpayer and is not part of this documentation!