

5th November 2018

The Direction of the Ecole polytechnique fédérale de Lausanne hereby adopts the following:

Section 1 Scope of Application & Principles

Article 1 Scope of application

1. The present directive applies to any Unit or person holding an EPFL credit card. There are two types of credit card:
 - a. **Individual credit cards:** these are made available to the Heads of Unit and to frequent travellers and are to be used exclusively for travel expenses and related expenses¹ (see articles below and Annex 1).
 - b. **Corporate credit cards:** these are made available to each Unit and are to be used:
 - i. To cover the travel expenses and related expenses of non-holders of individual credit cards (see articles below and Annex 1);
 - ii. For the purchase of goods and services which cannot be acquired otherwise (see articles below and Annex 1).
2. The present directive is complemented by separate user instructions and periodic updates by the Accounting department².
3. The official EPFL purchasing channels must be respected³.

Article 2 Principles governing individual credit cards

1. **Individual credit cards** are made available to the Heads of Unit and to frequent travellers⁴.
2. The card holder must work under an employment contract with EPFL.
3. The procurement of an individual credit card for Heads of Unit is not subject to validation. This right is associated with the Accred role, 'Head of Unit'.
4. Heads of Unit may allocate an individual credit card to any individual in their Unit who completes 5 or more instances of professional travel over the course of one calendar year (frequent traveller).
5. An individual credit card may not be used for private expenses.
6. This method of payment is intended exclusively for the payment of the holder's travel expenses and related expenses worth less than CHF 5,000 per transaction and does not replace the EPFL recommended purchasing channels (see Annex 1).
7. This method of payment does not authorise cash withdrawals in Switzerland or abroad.

Article 3 Principles governing corporate credit cards

1. **Corporate credit cards** are made available to all EPFL Units.

¹ 'Related expenses' are understood as any expenses incurred during travel including meals and entertainment expenses.

² See <https://sf.epfl.ch/cartecreditachats>.

³ See dabs.epfl.ch et library.epfl.ch

⁴ See Directive concerning professional travel and the reimbursement of expenses (LEX 5.6.1), Art. 6.

2. This method of payment is intended exclusively for purchases worth less than CHF 5,000 per transaction⁵ and may not replace the EPFL recommended purchasing channels (travel expenses for non-holders of individual credit cards and related expenses in accordance with Annex 1).
3. This payment method does not require a pin code.

Section 2 Roles and responsibilities

Article 4 Roles and responsibilities of individual credit card holders

1. Holders may only use their credit card to cover travel expenses and additional related expenses on behalf of EPFL (see Annex 1).
2. Holders shall respect the provisions of the Directive concerning professional travel and the reimbursement of expenses (LEX 5.6.1).
3. Holders shall declare any private purchases and present them as such in the expense claim. Private expenses are to be deducted from the amount to be reimbursed. If the private expenses exceed the amount to be reimbursed, the excess amount shall be deducted from the next month's salary.
4. Holders shall document all expenses equal to or exceeding CHF 100 in the expense claim (for example, hotel invoice). For expenses below CHF 100, supporting information shall be provided where necessary⁶ (names of persons present at a meal, for example). Original supporting documents are to be retained until the closing of the expense claim.
5. Holders shall assign expenses to an expense claim as soon as possible and preferably during the month in progress.
6. Holders shall not share the individual credit card or its access codes.
7. The individual credit card shall be deactivated 30 days prior to the end of the employment relationship.

Article 5 Roles and responsibilities relating to corporate credit cards

1. The Head of Unit shall appoint a person responsible for the corporate credit card and a substitute and shall define instructions and responsibilities ensuring the respect of the regulations defined in the present directive. In principle, the Unit administrator occupies the role of corporate credit card administrator.
2. The corporate credit card administrator must possess the required signatory rights in accordance with the EPFL Financial Regulations and must handle the following tasks and responsibilities:
 - a. to perform all authorised purchases in accordance with the principles defined in the present directive;
 - b. to ensure that the corporate credit card is stored securely and is accessible to authorised persons only (administrator and substitute);
 - c. to settle disputed transactions directly. In the event of an amount or transaction being disputed, to send the credit card issuer a duplicate of the monthly statement by post within the set deadline, indicating the dispute, and to inform the Accounting department of the ongoing procedure when submitting the monthly statement;

⁵ The EPFL Financial Regulations and the Directives concerning purchases and inventory apply. E.g. registering 3 individuals for the same conference is 3 separate transactions.

⁶ See Directive concerning professional travel and the reimbursement of expenses (LEX 5.6.1), Art. 17 (Meal expenses) and Art. 19 (Representational expenses).

- d. to check and approve all transactions under SDG2⁷ with due diligence and within the set deadline;
 - e. to comprehensively document purchase transactions. Should a supporting document be missing, to clearly mention this;
 - f. to coordinate with his/her substitute to ensure easy and smooth replacements.
3. The credit card administrator is responsible for any violation of the present directive.
 4. The substitute has the following tasks and responsibilities:
 - a. if required to perform purchases, to be vested with purchasing rights for the Unit concerned;
 - b. to perform tasks b to e above if not vested with purchasing rights for the Unit concerned.

Article 6 Roles and responsibilities of the Accounting department

1. The Accounting department is responsible for ordering all new corporate credit cards and for destroying expired corporate credit cards.
2. It validates the ordering of individual credit cards for frequent travellers.
3. It publishes the validation deadlines of the accounting periods for corporate credit cards.
4. It verifies the conformity of transactions via spot checks and documents all controls carried out.
5. It manages:
 - a. The list of administrators and substitutes, and maintains this list up to date;
 - b. Access rights to SDG2.
6. The Accounting department ensures that the present directive is properly respected and takes measures as defined in Art. 14 of the present document.

Section 3 Operational regulations

Article 7 Spending limitations

1. The monthly limit for purchases per individual credit card is CHF 10,000.
2. The monthly limit for purchases per corporate credit card is CHF 10,000.
3. If this limit is insufficient, a request for a temporary increase may be submitted to the Accounting department.

Article 8 Transactions authorised or prohibited

1. Credit cards may be used only for those transactions listed in Annex 1.
2. Credit cards may not be used for the purchase of equipment to be inventoried⁸.

Article 9 Damages

1. The Unit assumes full financial damages resulting from the non-delivery of purchased goods or services, fraud or improper use of the credit card.

⁷ SmartDataGen2, hereinafter 'SDG2', is the system adopted by EPFL for the control of transactions carried out with corporate credit cards.

⁸ Equipment to be inventoried includes equipment with a value of \geq CHF 10,000 or computer equipment (desktops, laptops, tablets, etc.). In case of doubt, please contact the Accounting department.

Article 10 Monthly verification of corporate credit card statements⁹

1. For each corporate credit card, each month, the administrator compares the transactions recorded in SDG2 with those on the monthly credit card statement. Eventual discrepancies are recorded.
2. For each corporate credit card, the administrator sends the Accounting department at the end of each month:
 - a. a copy of the monthly statement by the credit card issuer;
 - b. receipts for all purchases in the previous month;
 - c. the "cost allocation detail report"¹⁰ available on SDG2, dated and signed according to the rules set out in Art. 11 below, and with any contested transactions highlighted (notably for reasons of fraud).

Article 11 Validation of the monthly statement for corporate credit cards

1. The monthly statement for **corporate credit cards** must be signed by:
 - a. the Head of Unit or appointed person with signatory rights of CHF 50,000;
 - b. the Unit administrator.
2. By their signature approving transactions, the signatories of the monthly statement confirm that operations fully comply with the present directive as well as the Directive concerning professional travel and the reimbursement of expenses (LEX 5.6.1).

Article 12 Change of administrator for corporate credit cards

1. When there is a change of administrator or their substitute, the Head of Unit sends the number of the corporate credit card and the names of the modified administrators to the Accounting department.
2. The Accounting department manages the signatory rights accordingly and changes the password providing access to SDG2.

Article 13 Transactions with individual credit cards

1. All transactions performed with individual credit cards are automatically uploaded in the Expense management tool each month.
2. Each cardholder earmarks its expenses to the correct Expense report. Expenses are recorded once the expense report is approved.

Article 14 Measures in case of non-compliant individual and corporate credit card operations

1. Measures ranging from a warning to withdrawal of the credit card may be taken in case of non-compliant operations. These notably include:
 - Individual purchase exceeding the limits set in Arts. 2 and 3;
 - Failure to notify the Accounting department of a change of administrator;
 - Administrator fails to send the monthly statement to the Accounting department (or the statement is incomplete or sent late);
 - Misuse of credit card by unauthorised persons;
 - Failure to comply with the operational rules / unauthorised purchases.

⁹ All of these checks are described in detail in the corporate credit card user's manual.

¹⁰ Expense claim (v2)

Section 4 *Security regulations for individual and corporate credit cards*

Article 15 *Accessibility and confidentiality*

1. The document showing the corporate credit card number must be kept securely under lock and key.
2. The number, the expiry date and the CVV number of all credit cards shall not be divulged to third parties and may not under any circumstances be reproduced on another medium.

Article 16 *Transmission of credit card number*

1. Credit card data may only be transmitted on a secure site.
2. With the exception of communicating with the EPFL Travel Agency, no credit card data may be transmitted by telephone, email or any other form of electronic message, or on paper.

Article 17 *Public computers*

1. No order must be placed using a credit card from computers or computing centres accessible to the public.¹¹
2. If no other solution is possible, the browser cache must be deleted after logging out.

Section 5 *Final provisions*

Article 18 *Entry into force*

1. The EPFL Direction approved this directive on 5th November 2018 for an effective application as of 23rd September 2019.
2. The present directive cancels and replaces any other instructions relating to the use of EPFL individual and corporate credit cards.

On behalf of the EPFL Direction:




President:
Martin Vetterli

Director of Legal Affairs:
Françoise Chardonnens

¹¹ Data is temporarily stored before being transferred and could therefore be consulted by the following user.

Annex 1: Table for individual and corporate credit card use

Expenses		Payment method		
		Individual CC	Purchase CC	Cash (inc. private CC)
Travel expenses, meal expenses and entertainment expenses	Flight ticket ¹²	Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
	Train ticket CH ¹³	Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
	Train ticket outside CH	Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
	Accommodation for traveller	Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
	Accommodation for guests in Switzerland	Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
	Car rental	Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
	Meal expenses	Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
	Entertainment expenses	Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
	Conference registration fee	Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
	Other travel expenses	Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
	Goods and services, see dabs.epfl.ch ¹⁴	Scientific purchases	Payment method prohibited	Payment method prohibited
IT purchases		Payment method prohibited	Payment method prohibited	Payment method prohibited
Indirect purchases		Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
Purchase of biological + chemical products and laboratory supplies		Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
Infrastructure purchases + cars + gas + paper		Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
Construction and stewardship purchases		Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
Other goods and services		Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
Library, see library.epfl.ch ¹⁵	Books, ebooks and journals	Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
	Journals	Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
	Databases	Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
	Licences	Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited
	Maps and geodata	Preferred/authorised method of payment	Exceptional method of payment	Payment method prohibited

 Preferred/authorised method of payment
 Exceptional method of payment
 Payment method prohibited

¹² The recommended channel is the EPFL Travel Agency.

¹³ Use ticketshop.epfl.ch

¹⁴ See <https://dabs.epfl.ch/page-147773-fr.html> et <https://dabs.epfl.ch/page-150416-fr.html>

¹⁵ See <https://library.epfl.ch/collections>