

Of 1<sup>st</sup> June 2019, status as at 1<sup>st</sup> December 2023

---

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

## Section 1 General provisions

### Article 1 Objective

- 1 The present document defines the rules and procedures regarding inventories at EPFL, and the roles and responsibilities of the various actors involved in the management of equipment entered in an inventory (or requiring entry in an inventory).
- 2 The present directive and its annexes are applicable for all EPFL employees.

### Article 2 Definitions

- 1 **Inventory:** The inventory of equipment is a procedure with the purpose of managing the assets of EPFL. It allows for the designation and tracking of objects and ensures the monitoring of their movements.
- 2 **Equipment:** Equipment is defined as long-lasting items which can be used repeatedly and for which the intended operating life is greater than one year, taking into account normal wear rate.
- 3 **Consumables:** Consumables are the raw materials, finished products or semi-finished products intended for sale to third parties, for the manufacture of such goods or for the performance of scientific activities.
- 4 **Value of inventory items:** This refers to the amount of the purchase order, or respectively to the invoice value if different. Any possible reductions, installation costs, delivery costs, customs duties and VAT must be taken into account during the inventory procedure. All of the amounts given in this document are inclusive of VAT (VAT included), as VAT represents a non-deductible cost.
- 5 **Employees:** all EPFL employees as defined in Art. 17 of the Federal Act on the Federal Institutes of Technology.
- 6 **Impairment test.** Fixed assets with a residual book value in excess of CHF 100,000 are reviewed annually. The review covers the following questions:
  - Is the object still technically/scientifically up-to-date?
  - Is the object damaged?
  - Is there excessive wear and tear?
  - Is the object still fully functional?
  - Is the object still in use?
  - Can ordinary depreciation be applied?

---

### Article 3 Scope of application

- 1 The inventory includes equipment which has been purchased, equipment freely received and own structures, namely:
  - Scientific machines and equipment.
  - Audio-visual, reprographic and IT<sup>a</sup> machines and equipment.
  - Vehicles.
  - Machine tools.
  - Stewardship and real estate equipment.
  - Scientific and technical infrastructures.
  - Software purchased or developed internally.
  - Works of art.
  - CFC3 equipment<sup>b</sup> acquired during the construction or renovation of buildings.
  - Intangible assets arising from rights of use.
- 2 Leased equipment with an acquisition value  $\geq$  CHF 10,000 must be inventoried.
- 3 The following assets are not covered by this directive:
  - Land and buildings belonging to the Confederation;
  - Patents, copyrights and licences (see Art. 32, para. 3 of the EPFL Directive on Grants, Research Contracts and Technology Transfer (DSCR TT)).
- 4 Consumables are not directly covered by this Directive. It should nevertheless be noted that if the value of the consumables stock exceeds CHF 100,000, an inventory and valuation of the stock must be carried out once a year, and the value on 31.12. communicated to the Accounting Department.<sup>c</sup>

### Article 4 Confidentiality

- 1 Inventory data are reserved for internal usage at EPFL only and are only accessible via the EPFL intranet.

## Section 2 Inventory procedure

### Article 5 Inventory steps

- 1 The steps for inventory are as follows:
  - Reception of goods<sup>d</sup>.
  - Entry in the inventory (see Art. 6).
  - Official inventory control (see Art. 9).
  - Removal from inventory (see Art. 11 and 12).

### Article 6 Principles regarding entry in the inventory

- 1 Equipment must be entered in the inventory if it has an acquisition, construction or replacement value equal to or higher than the value thresholds indicated in Annex 2.

---

<sup>a</sup> Excluding private IT material (see LEX 6.1.3, Directive on the Use of Private Computer Equipment for Professional Purposes).

<sup>b</sup> Building operating equipment (owned by EPFL)

<sup>c</sup> Closing Instructions and Accounting Manual for the ETH Domain (LEX 5.1.0.3) chapter 4.5

<sup>d</sup> See Art. 14 of the Directive concerning purchases at EPFL (LEX 5.8.1)

- 
- <sup>2</sup> Entry in the inventory is optional if the acquisition value of the equipment is below the thresholds listed in Annex 2. It may nevertheless be made if the value is in line with the rules specific to the School<sup>e</sup> concerned.
- <sup>3</sup> In the case where several identical or similar items of equipment with an individual value below the threshold for mandatory entry in the inventory are purchased and installed at the same time, should the total value of the equipment exceed CHF 100,000, an inventory record must be completed for the equipment as a whole (for example, the purchase of several items for a classroom).
- <sup>4</sup> If an item of equipment is made up of several components, one single inventory record is required for the item as a whole. However:
- If one of the components of this item is sometimes used separately, the Unit in charge may decide to create one inventory record for this component only and another inventory record for the item as a whole (in this case, the value which shall appear in the inventory for the whole item must not include the value of the single component).
  - If the value of the item as a whole exceeds CHF 1,000,000, one inventory record must be completed for any components with a value exceeding CHF 10,000 with a different operating life from the item as a whole.

## **Article 7 Replacement components and major overhauls**

- <sup>1</sup> Should a component with a value equal to or exceeding CHF 10,000 be replaced on an item of equipment, and this component increases the value of the equipment or alters its operating life, the EPFL Inventory Coordinator shall be contacted (such a situation may impact the carrying value of the item).
- <sup>2</sup> In the case of a major overhaul for an item of equipment (i.e. if the costs of the overhaul exceed CHF 100,000, routine services excluded), the EPFL Inventory Coordinator shall be contacted (such a situation may impact the carrying value of the item).

## **Article 8 Roles and responsibilities**

The roles regarding the management of equipment are listed below.

- <sup>1</sup> The Head of Unit:
- is responsible for maintaining the inventory of his/her Unit and for the quality of the data recorded;
  - appoints the Inventory Coordinator;
  - validates the official inventory control of equipment that must be inventoried;
  - in the absence of specific instructions issued by the RFF, issues internal instructions to his or her unit for the inventoring and control of equipment whose inventoring is optional;
  - validates all requests from the Inventory Coordinator to remove equipment from the inventory;
  - at unit closure, ensures that all equipment has been processed in accordance with the regulations issued;
  - ensures compliance with the rules defined in LEX 6.4.1 Directive concerning the recycling and resale of IT equipment.
- <sup>2</sup> The Inventory Coordinator:
- is duly accredited<sup>f</sup> and trained to exercise his/her function;
  - is appointed by the Head of Unit and acts through delegated authority;

---

<sup>e</sup> « Faculté » in French.

<sup>f</sup> As defined in the Accred application, see Annex 4.

- 
- is responsible for keeping the equipment inventory up to date (incoming and outgoing) in accordance with the rules laid down (the right to take inventory may, however, be granted to other members of the Unit if necessary);
  - carries out official inventory controls on time and in accordance with instructions received;
  - handles all requests relating to the Unit inventory;
  - initiates all requests for the removal of equipment from the inventory.
- <sup>3</sup> The IT Coordinator for the School<sup>g</sup>:
- replies to questions from the staff members of his/her School concerning the inventory procedure to be followed for IT equipment<sup>h</sup> (and associated software), and provides instructions for the management of the School's IT assets in accordance with current regulations;
  - carries out regular data quality controls in coordination with the EPFL Inventory Coordinator;
  - contributes actively to the disposal of IT equipment as part of unit closures.
- <sup>4</sup> The Infrastructures Coordinator for the School:
- validates requests for the removal of equipment from the inventory (excluding IT equipment<sup>h</sup> and related software) for his/her School;
  - carries out regular data quality controls in coordination with the EPFL Inventory Coordinator;
  - replies to questions from the staff members of his/her School relating to the inventory procedure for equipment (excluding IT equipment<sup>h</sup> and related software);
  - contributes actively to the removal of non-IT equipment from the inventory when Units are closed.
- <sup>5</sup> School Finance Manager (RFF):
- At School level, takes all decisions relating to the inventorying of equipment whose inventorying is optional. This task may be delegated to the IT Coordinator or School Infrastructure Coordinator;
  - Coordinates the handling of equipment during Unit closures<sup>i</sup>.
- <sup>6</sup> EPFL Inventory Coordinator
- organizes and supervises the official inventory control or any other check on request;
  - provides support for the roles listed above and answers questions or requests for support concerning the inventory;
  - carries out the necessary verifications to ensure that equipment appears in the inventory when this is necessary and that equipment is correctly controlled.
- <sup>7</sup> Computer Repair Centre (CRI)
- Is the unit responsible for recycling, selling and reassigning computer equipment<sup>l</sup>.

## **Article 9 Official inventory control**

- <sup>1</sup> The purpose of the official inventory control is to verify:
- The existence of equipment that must be inventoried (see Annex 2);
  - Whether this equipment is in use, out of order or damaged;

---

<sup>g</sup> Or any other person appointed by a level 2 Unit.

<sup>h</sup> See Annex 2 (equipment types 1 and 2).

<sup>i</sup> See also LEX 4.1.2 Closing inventory procedure for the departure of a Head of Unit or closure of a Unit

<sup>l</sup> See the [related web page](#)

- The premises or place in which the equipment is located.
- <sup>2</sup> Sporadic inventory controls will be organized by the VPF between two control periods;
- <sup>3</sup> The official inventory control will take place :
  - At least once every three years for equipment with a book value of less than CHF 100,000;
  - Every year for equipment with a book value of CHF 100,000 or more (also known as an impairment test, see definition above).
- <sup>4</sup> The inventory control is conducted by the Inventory Coordinator via the inventory application intended for this purpose.
- <sup>5</sup> The EPFL Inventory Coordinator communicates the schedule for the official inventory control in consultation with the Infrastructures and IT Coordinators.

### **Section 3    Removal from the Unit Inventory**

#### **Article 10    Order of priority for removal from the Unit inventory (excluding IT Equipment)**

- <sup>1</sup> Removal from the Unit inventory (excluding IT equipment<sup>h</sup>) may occur if equipment is no longer used. The order of priority to be respected is as follows:
  - 1. Publication of the equipment on the exchange platform, then, if necessary, redeployment to another EPFL Unit.
  - 2. Re-sale to a non-profit making public institution.
  - 3. Re-sale to a start-up or third party (included EPFL employee or student).
  - 4. Donation.
  - 5. Disposal.

The actions above must be recorded in the inventory application.

---

## Article 11 Principles governing removal from the inventory (excluding IT equipment)

- 1 Prior to any removal from the inventory, the relevant unit shall advertise the equipment on the exchange platform in the inventory tool if said unit estimates equipment could be re-used by another EPFL unit. If no unit has expressed interest after two months, the selling unit may proceed to the removal of this equipment from its inventory.
- 2 All removal from inventory (excluding IT equipment<sup>h</sup>) must be initiated by the Inventory Coordinator through the Inventory tool, then validated by the Head of Unit responsible for the equipment concerned, and finally validated by the School Infrastructures Coordinator for that Unit. This is applicable for the removal of equipment for all reasons (reallocation, sale, donation or disposal).
- 3 Reallocation of equipment (excluding IT equipment<sup>h</sup>) to another unit of EPFL must be validated by the Head of Unit of the unit that receives the equipment.
- 4 If the acquisition value is equal to or exceeds CHF 50,000, before validating the removal from the inventory, the Infrastructures Coordinator for the School must obtain the permission from the EPFL Inventory Coordinator, who will analyse and validate the proposal in conjunction with the services concerned (notably ECO for scientific equipment).
- 5 The Head of Unit must respect the following restrictions in the case of removal from the inventory (IT equipment excluded<sup>h</sup>):
  - Acknowledgement of any possible restrictions regarding re-sale or export;
  - Protection of the environment and decontamination of equipment, if necessary, in accordance with Swiss legislation;
  - Cancellation of any maintenance contracts;
  - Immediate notification to the SIS in the case of equipment theft.

## Article 12 Re-sale of equipment (excluding IT equipment)

- 1 This article applies to all equipment described in Article 4, including equipment which is not in inventory due to a value below the mandatory inventory threshold.
- 2 Market value must be applied. If this value cannot be determined (absence of market for use in determining the value of the equipment), the approximate value of the item shall be determined by applying a yearly depreciation of 10% to the original acquisition value.
- 3 Decision-making powers for determining the selling price are as follows:
  - All equipment (IT equipment excluded<sup>h</sup>) with an acquisition value of below CHF 50,000: Head of Unit and Infrastructures Coordinator for the School;
  - All equipment (IT equipment excluded<sup>h</sup>) with an acquisition value equal to or exceeding CHF 50,000: EPFL Inventory Coordinator and the Head of the ECO Unit.
- 4 The sale of equipment with a purchase value of more than CHF 50,000<sup>k</sup> is only possible if:
  - The principles described in Articles 11 and 12 have been respected;
  - Publication outside of EPFL has been carried out for one month;
  - A sales file presenting all the steps undertaken has been prepared.
- 5 The proceeds of the net<sup>l</sup> re-sale will be attributed as follows:
  - If the acquisition value of the equipment (IT equipment excluded<sup>h</sup>) is below CHF 50,000: The proceeds of the re-sale shall be attributed to the fund specified by the Unit responsible for the equipment sold.

---

<sup>k</sup> For the processes, contact the EPFL Inventory Coordinator.

<sup>l</sup> Selling price minus any remaining amortisation.

- 
- If the acquisition value of the equipment (IT equipment excluded<sup>h</sup>) is equal to or exceeds CHF 50,000: 50% of the proceeds of the re-sale shall be attributed to the central fund of the VPA dedicated to the acquisition of scientific equipment, and 50% shall be attributed to the fund specified by the Unit responsible for the equipment sold.

### **Article 13 IT Equipment<sup>h</sup>**

- <sup>1</sup> The priority order for removing an IT equipment from the inventory is described in LEX 6.4.1, Directive concerning the recycling and resale of IT equipment.
- <sup>2</sup> Conditions for reallocation, sale, donation and disposal of IT equipment are described in LEX 6.4.1, Directive concerning the recycling and resale of IT equipment.

## **Section 4 Final Provision**

### **Article 14 Financing conditions**

- <sup>1</sup> The granting of investment financing by ECO to a Unit is conditional on the Unit carrying out an official inventory control.

### **Article 15 Entry into force**

The present directive, which came into force on 1<sup>st</sup> June 2019, was revised on 1<sup>st</sup> January 2021 (version 1.1) and 1<sup>st</sup> December 2023 (version 1.2).

On behalf of the EPFL Direction:

President:  
Martin Vetterli

Director of Legal Affairs:  
Françoise Chardonens

---

## Annex 1 : Glossary

|     |                                       |
|-----|---------------------------------------|
| SIS | Interventions and Safety              |
| ECO | Equipment & Centers Management Office |
| VAT | Value added tax                       |
| VPA | Vice Presidency for Academic Affairs  |

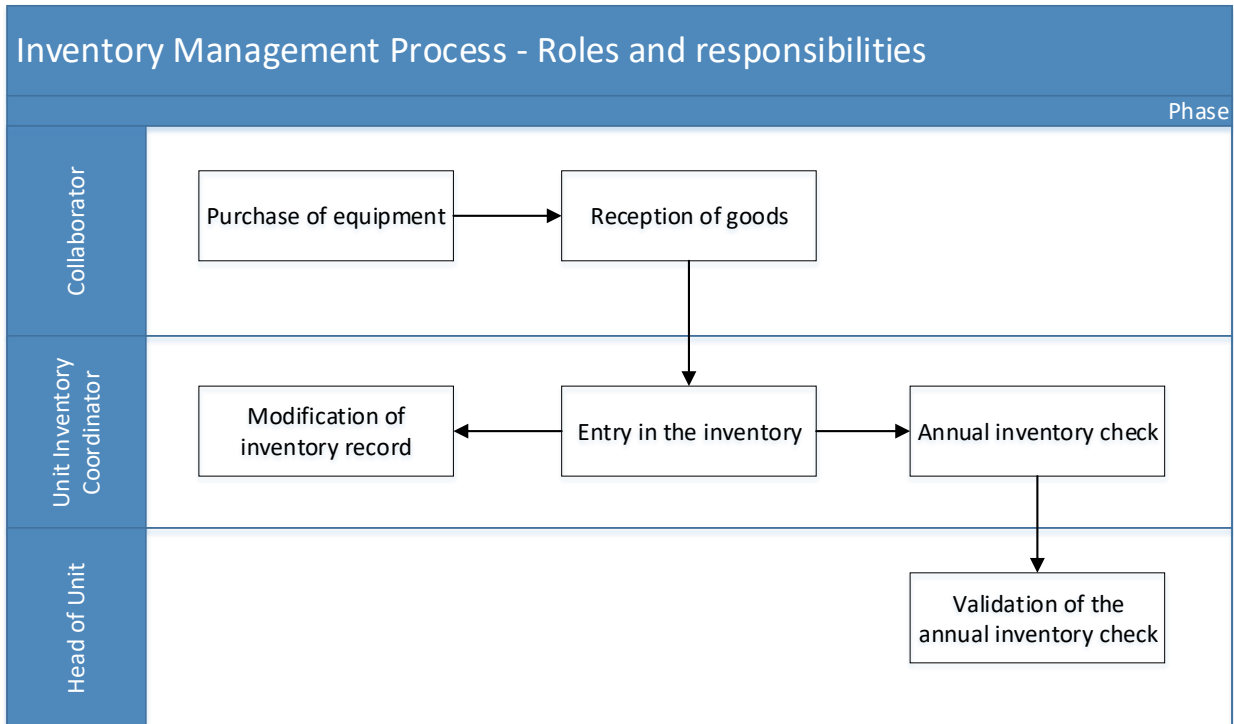
## Annex 2 : Mandatory inventory thresholds

| Type of equipment  | Value VAT included (in CHF)<br>equal to or higher than |
|--|--|
| 1. Desktops, laptops, tablets, servers, workstations (*) | From the first Swiss Franc                             |
| 2. Screens, printers, scanners                           | 1,000  |
| 3. Purchased software                                    | 100,000  |
| 4. Software developed by EPFL                            | 1,000,000  |
| 5. Other equipment                                       | 10,000   |

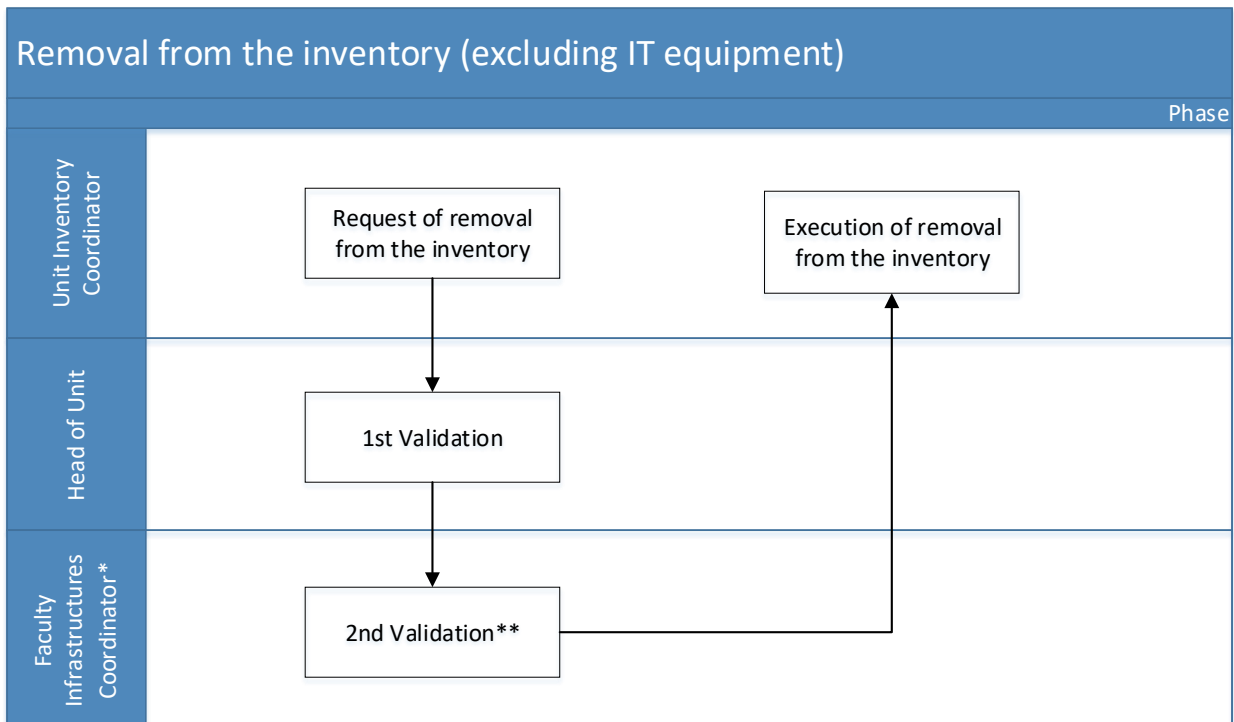
(\*) Mobile phones are subject to the Directive on Mobile Telephony (LEX 7.3.1)



**Annex 3: Inventory Process – Roles and responsibilities**



**Removal from the inventory (excluding IT equipment) – Roles and responsibilities**



\* Or any other person appointed by a level 2 Unit.

\*\* All validations of the removal from the inventory with an acquisition value equal to or exceeding CHF 50,000 must first be approved by the EPFL Inventory Coordinator

#### Annex 4: Rights Accred required for inventory

| Rights Accred      | Permitted Functionalities  | Awarded   |
|--------------------|--|---|
| Inventaire.User    | - Consultation of inventory record   | To collaborators, automatically                                     |
| Inventaire.Gestion | - Consultation, creation, modification of inventory record<br>- Request for removal from inventory<br>- Annual inventory control   | To the Unit Inventory Coordinator by the EPFL Inventory Coordinator |
| Inventaire.Resp    | - Consultation, creation, modification of inventory record<br>- Request for removal from inventory<br>- Validation of the annual Inventory control<br>- Validation of request for removal from inventory | To the Heads of Unit, automatically                                 |

#### Annex 5: Legal basis and additional documentation

Procurement and Inventory at EPFL are governed by the following legal texts:

- General Terms and Conditions Applicable to the Contracts for Procurement of Goods and Services Awarded by the Domain of the EPF (Polylex 5.8.0.1).
- Loi fédérale sur les marchés publics (LMP), 16<sup>th</sup> December 1994 (LEX 5.8.0.2).
- Ordonnance sur les marchés publics (OMP) 11<sup>th</sup> December 1995 (LEX 5.8.0.3).
- Ordonnance sur la limitation et l'élimination des déchets (OLED), 1<sup>st</sup> January 2016.
- Regulations concerning the procedure to be followed for the acquisition of goods and services in the event of possible conflicts of interest (LEX 5.8.3).
- Manuel de présentation des comptes pour le Domaine des EPF (LEX 5.1.0.3).
- Directives concerning Purchases of goods and services (LEX 5.8.1).
- EPFL Financial Regulations (LEX 5.1.1). Directive concerning the professional use of private computers on the EPFL site (6.1.3).
- Directive concerning the recycling of IT equipment at EPFL (LEX 6.4.1)