

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 cards: **individual credit cards** and **purchase credit cards**.
2. The present directive is complemented by separate user instructions and periodic updates by the Accounting Department.

Article 2 Principles governing individual credit cards

1. Individual credit cards are made available to the Heads of Unit¹ and to regular travellers.
2. Heads of Unit may grant an individual credit card to any person in their Unit who travels regularly and who has an EPFL employment contract with an employment rate of 50% or more.
3. An individual credit card is not be used to pay for private expenses.
4. This method of payment is intended exclusively for the payment of authorized travel expenses and related expenses of less than CHF 5,000 per transaction (see Annex 1 below and Art. 7 para. 1 LEX 5.6.2) of the cardholder.
5. This method of payment does not authorize cash withdrawals in Switzerland or abroad.
6. All transactions performed with individual credit cards are automatically pushed towards the Expense management tool (Sesame) making it easier to allocate costs.

Article 3 Principles governing purchase credit cards

1. A purchase credit card is available to all EPFL Units that request it.
2. This method of payment is intended exclusively for the purchase of goods and services of less than CHF 5,000 per transaction and that cannot be acquired by other means (see Annex 1 below and Art. 7 para. 1 LEX 5.6.2) and it must neither replace the EPFL's recommended purchasing channels nor be used for travel expenses.
3. This payment method does not have a pin code.

Section 2 Roles and responsibilities

Article 4 Roles and responsibilities of individual credit card holders

1. They shall only use their credit card to purchase the expenses described in article 2 par. 5 above.
2. They shall comply with the provisions of the Directive concerning the reimbursement of work-related expenses (LEX 5.6.1).
3. They shall declare any private expenses purchased in error, or any private portion included in the expenses, and present them as such in the statement of expenses. 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.

¹ Individual credit cards for unit managers are not subject to validation. This right is associated with their role as "Head of Unit".

² This article specifies that "[...] employees must make any professional air travel reservations via the EPFL's central travel agency".

4. They shall document all expenses in the statement of expenses. Supporting information shall be provided where necessary³ (names of persons present at a meal, for example). Original supporting documents are to be retained until the closing of the expense claim.
5. They shall assign expenses to an expense claim as soon as possible and preferably within 30 days following the purchase.
6. They shall not share the individual credit card or its access codes.
7. They install the VisecaOne application and settle disputed transactions and changes to basic data (address, PIN, etc.) directly with the individual credit card issuer.

Article 5 Roles and responsibilities relating to purchase credit cards

1. The Head of Unit shall appoint a person responsible for the purchase 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 purchase credit card administrator, or their substitute, has the following duties and responsibilities:
 - a. Perform all authorised purchases in accordance with the principles defined in Annex 1 of this directive;
 - b. Ensure that details of the corporate credit card are stored securely and are accessible to authorized persons only, who are normally the corporate credit card administrator or their substitute;
 - c. Settle disputed transactions directly. In the event of an amount or transaction being disputed, complete the disputes form⁴ and send it to the credit card issuer within the set deadline;
 - d. Within 20 days of receipt in Sesame, assign the necessary accounting information to each item on the monthly statement (invoice) and validate the statement;
 - e. Document each purchase transaction using a supporting document⁵ and group all supporting documents together in a single file⁶ to be attached to the accounting document; if a supporting document is missing, clearly state this by inserting a comment;
 - f. Notify the credit card issuer of any change of administrator (e-mail address) to ensure that the credit card statement is forwarded to the person responsible for its accounting processing.
3. Any passive interest due to a delay in processing will be charged to the unit.

Article 6 Roles and responsibilities of the Accounting Department

1. It is responsible for ordering all new corporate credit cards.
2. It validates the ordering of individual credit cards and deactivates them 30 days before the end of the employment relationship⁷.
3. It verifies the conformity of transactions via spot checks and documents all controls carried out.
4. It shall ensure compliance with this Directive and take the measures set out in Art. 9.

³ See Directive concerning the reimbursement of work-related expenses (LEX 5.6.1), Art. 12 and 14

⁴ The Dispute Form is available at [this address](#).

⁵ For example, confirmation e-mail, invoice, etc.

⁶ PDF format only

⁷ Information obtained from Accred

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 purchase credit card is CHF 10,000.

Article 8 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:
 - Misuse of the credit card;
 - Failure to comply with the operational rules / unauthorised purchases.

Article 9 Accessibility, confidentiality and transmission of the credit card number

1. The document containing the purchase credit card number must be kept under lock and key.
2. The number, expiry date and CVV code of any credit card may only be disclosed with all due care and only on secure sites.

Section 4 Final provisions

Article 10 Entry into force

1. This directive, which came into force on October 6, 2003, was revised on January 1, 2021 and February 1, 2024.
2. The present directive cancels and replaces any other instructions relating to the use of credit cards.

On behalf of the EPFL Direction:

President:
Martin Vetterli

Director of Legal Affairs:
Françoise Chardonnens

Annex 1: Purchasing channels and means of payment

Expenses		Purchasing channel	Means of payment				
			Airplus	Invoice	CCI ⁸	CCA	Private
Travel expenses, meal expenses and entertainment expenses	1. Flight ticket ⁹	Travel agency					
	2. Public transport CH ¹⁰	Webshop CFF					
	3. Public transport abroad	EPFL tl desk, Webshop CFF					
	4. Hotel	Travel agency					
	5. Airbnb						
	6. Car rental CH	Travel agency					
	7. Car rental abroad	Travel agency					
	8. Mobility car rental	Mobility					
	9. Travel documents (visas)	CIBTvisas					
	10. Travel insurance	Travel agency					
	11. Meals ¹¹						
	12. Entertainment expenses ¹²						
	13. Conference registration fee ¹³						
	14. Gifts for colleagues						
Goods and services	15. Scientific purchases	Purchasing/Catalyse					
	16. Desktops, tablets, laptops and smartphones	Purchasing /Catalyse					
	17. Computer licences not available on Distrilog						
	18. Biological + chemical products and laboratory supplies	Purchasing /Catalyse					
	19. Purchase of equipment	Purchasing /Catalyse					
	20. Construction and stewardship purchases	Purchasing /Catalyse					
	21. Services and miscellaneous supplies	Purchasing /Catalyse					
	22. Customs duties (parcels) ¹⁴						

⁸ CCI : individual credit cards ; CCA: purchase credit cards

⁹ The mandatory purchasing channel for air tickets is the EPFL travel agency in accordance with art. 7 of the Directive on the organisation of responsible business travel (LEX 5.6.2).

¹⁰ Use <https://ticketshop.epfl.ch> (see art. 3 para. 3 LEX 5.6.2. Purchases are automatically charged to the funds twice a month.

¹¹ Meal expenses related to a trip or not related to a trip. The reason for the event must be explained and a list of those attending must be attached.






¹² Travel-related or non-travel-related entertainment expenses. The reason for the event must be explained and a list of those attending must be attached.

¹³ If paying by invoice, enter the DF number (expense note number).

¹⁴ These are customs fees for parcels received from abroad and to be collected at the Ecublens post office.

Library ¹⁵	23. Books, ebooks, print and online periodicals						
	24. Databases						
	25. Maps and geodata						
	26. Open access publication						

Travel agency	Services purchased from the EPFL travel agency are billed directly to the EPFL via the Airplus card and the transactions are directly integrated into the corresponding DF (expense note).
Webshop CFF	Tickets purchased via the SBB Webshop are invoiced directly to EPFL twice a month and transferred to the corresponding DF if the DF number has been indicated.
EPFL tl desk	This ticket office at the Maison de la mobilité (Mobility Center) is the preferred purchasing channel for train tickets abroad. Payment methods are currently limited to credit cards.
Purchases/Catalyse	The Sesame Purchasing/Catalyse portal should be used primarily for purchasing. This is why the "invoice" payment method appears in green. For cases 15, 16, 19 and 20, the use of other purchasing channels is totally or mostly prohibited (grey and crossed-out cells). In some cases only (17 and 18, 21, 23 to 26), in particular webshops that must be used to purchase goods and services, the use of a credit (purchase) card is possible.

-  Usual payment method
-  No existing official payment method
-  Payment methods for guests only
-  Payment method in the absence of an alternative
-  Prohibited payment method

¹⁵ See <https://www.epfl.ch/campus/library/collections/> as a priority. Then go through Purchasing/Catalyse for a non-catalogue order.