

# Directive concerning the reimbursement of work-related expenses

LEX 5.6.1

1 March 2007, valid as at 1 January 2023

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*The Direction of École Polytechnique Fédérale de Lausanne,*  
having regard to the Ordinance of 11 April 2002 concerning the reimbursement of expenses within the ETH<sup>1</sup>,  
having regard to the Directive of 1 January 2023 (LEX 5.6.2) concerning responsible business travel  
*hereby adopts the following:*

## Chapitre 1      General Provisions

### Article 1      Scope

- <sup>1</sup> These expenses regulations shall apply to all staff performing any work-related activity within EPFL, regardless of source of funding.
- <sup>2</sup> They shall also apply to any travel undertaken by guests (conferences, expert appraisals and visits) where the trip is organised and/or funded by EPFL.
- <sup>3</sup> For the purposes of this directive, expenses mean any expenditure incurred by an employee in the interest of EPFL. The following work-related expenses shall be reimbursed:
  - Travel expenses – general rules (Article 9 below);
  - Accommodation expenses (Articles 10 and 11 below);
  - Meal expenses (Article 12 below);
  - Expenses relating to visas, vaccinations, health tests and prophylactic tests (Article 13 below);
  - Hospitality expenses and gifts to staff (Articles 14 and 15 below).
- <sup>4</sup> These provisions are without prejudice to the arrangements for reimbursing expenses incurred by guests of the Presidency.

### Article 2      General Principles

- <sup>1</sup> Staff shall comply with the duty to set an example and to be transparent when using public funds, irrespective of the source of funding, and shall ensure in particular that there is no:
  - conflict of interest between work-related and private activities;
  - personal enrichment or loss (“no gain, no loss”)
- <sup>2</sup> The reimbursement of travel expenses is subject to compliance with the Directive relating to the organization of responsible professional travel (LEX 5.6.2).

### Article 3      General Procedures<sup>2</sup>, Roles, and Responsibilities

- <sup>1</sup> A trip request must be created and approved for any work-related travel, after which an expenses claim may be created and approved.
- <sup>2</sup> Non-travel expenses shall be taken into account directly by way of an expenses claim.
- <sup>3</sup> The beneficiary or person undertaking travel shall:
  - Give notice of his/her trip;
  - Draw up the travel request independently or in conjunction with the travel organiser;
  - Complete the sections concerning anticipated expenses and allocated funds;

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<sup>1</sup> [CC 172.220.113.43](#)

<sup>2</sup> See detailed presentation of procedures in Appendix 1: Procedures

- Obtain approval for the trip request before purchasing any services relating to the trip;
  - Register his/her trip using the appropriate tools<sup>3</sup>;
  - Declare all expenses in the expenses claim, ensuring that this does not include any private costs or double reimbursement, check that the costs declared comply with this Directive, and allocate the expenses (invoices) to the relevant claim within 30 days of the end of the trip or, at any event, before the accounts are closed;
  - Obtain approval for his/her expenses claim;
  - Correct or delete any claim that has been refused.
- <sup>4</sup> The travel organiser shall<sup>4</sup>:
- Prepare the trip request in consultation with the person undertaking travel;
  - Complete the sections concerning anticipated expenses and allocated funds;
  - Itemise all expenses incurred on a trip in an expenses claim;
  - Launch the approval procedure for an expenses claim.
- <sup>5</sup> The travel request approver shall<sup>5</sup>:
- Ensure that the trip is justified and that the expenses are appropriate and comply with this Directive;
  - Ensure the availability of the necessary funding for the trip;
  - Verify the eligibility of the expenses in accordance with the source of funding<sup>6</sup>.
- <sup>6</sup> The expenses claim approver shall:
- Review and approve the expenses claim;
  - Ensure the compliance of the claim and any supporting documents.

#### **Article 4 Non-Reimbursed Expenses**

<sup>1</sup> Only expenses that directly pertain to work-related activity or work-related travel shall be reimbursed.

The following, in particular, shall not be reimbursed (non-exhaustive list):

- Any expenses of a private nature, including any increase in the cost of work-related travel in conjunction with a private trip, any personal luggage or equipment necessary for the trip, and any expenses relating to incidental activities;
- Expenses relating to transportation between the home and the contractual place of work<sup>7</sup>;
- Expenses relating to the issue of identity cards, passports or residence permits;
- Fines (in particular for speeding or illegal parking) incurred when using a private, shared or hired vehicle;
- Incidental expenses appearing on hotel invoices, such charges for the bar, minibar, films, etc.;
- Expenses for dry cleaning during the trip for any stay shorter than 3 days;
- Removal expenses; any exceptions must be agreed upon within the employment contract;
- Equipment recorded in the inventory (including tablets)<sup>8</sup> and mobile telephones;
- Home WiFi expenses (excluding data purchased during a trip);
- Annual fees for private credit cards;

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<sup>3</sup> <https://absences.epfl.ch>

<sup>4</sup> A person who is an accredited "Travel Organiser"

<sup>5</sup> A person with purchasing rights > CHF 0.00

<sup>6</sup> Example: FNS, H2020

<sup>7</sup> As set in the employment contract and job specifications.

<sup>8</sup> In particular any computer purchases

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- Travel by taxi within a radius of 10 kilometres between an EPFL site or a private home, except if justified by exceptional circumstances on the grounds of disability or a medical certificate;
- Swiss airport parking expenses (including Basel);
- Fuel expenses based on the distance travelled in a private vehicle in accordance with Article 14 of LEX 5.6.2 and Article 9 below;
- The equivalent of a train ticket for a journey made in a private vehicle in accordance with Article 14 of LEX 5.6.2 and Article 9 below;
- Expenses arising due to negligence or any misconduct;
- Expenses not expressly authorised during sabbatical leave.

<sup>2</sup> Transportation expenses other than for public transport and shared or hired vehicles for journeys between EPFL campus sites in Ecublens and associated campuses (Geneva, Sion, Fribourg or Neuchâtel) as well as expenses for meals at any EPFL sites are not eligible for reimbursement.

#### **Article 5 Purchasing Channels**

<sup>1</sup> The authorised purchasing channels / payment methods for the purchase of travel services are specified in Appendices 3 and 4.

#### **Article 6 Individual EPFL Credit Card**

<sup>1</sup> The EPFL shall provide Heads of Unit with an individual EPFL credit card.

<sup>2</sup> Heads of Unit may request that an individual EPFL credit card be issued to frequent travellers<sup>9</sup> from his/her respective unit.

<sup>3</sup> The reference amounts for meal and accommodation expenses specified in Appendix 2 must be taken into account as a benchmark for individual EPFL credit card holders within the context of their work-related expenses. For all other spending, the regulations laid out in this directive shall apply in full to all individual credit card holders<sup>10</sup>.

<sup>4</sup> All transactions appearing on the credit card statement shall be recorded in full expenses claim section of the expenses reporting tool<sup>11</sup>.

#### **Article 7 Advance Payments**

<sup>1</sup> Only persons undertaking travel who do not have an individual EPFL credit card may request an advance payment.

<sup>2</sup> Any advance payment for travel shall not be lower than CHF 200 and shall not exceed 80% of the expenses to be covered by the person undertaking travel, as set in the validated travel request.

<sup>3</sup> Advance payments shall be made by bank transfer into the account in which salary is received.

#### **Article 8 Supporting Documentation for Expenses**

<sup>1</sup> Expenses must have actually been incurred and must be documented by way of explicit supporting documentation.

<sup>2</sup> The originals of all supporting documentation, which must be scanned and uploaded into the tool, must be retained until the expenses claim has been closed.

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<sup>9</sup> Employees who make 5 or more trips (see Article 20 Travel Request: Definition, Planning, and Budget) per year shall be classified as frequent travelers.

<sup>10</sup> See also the Directive concerning credit card use at EPFL, LEX 5.4.1

<sup>11</sup> Nevertheless, these transactions must be allocated to the correct expenses claim as soon as possible.

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- <sup>3</sup> Under exceptional circumstances, expenses lower than CHF 10 may be reimbursed without supporting documentation.
- <sup>4</sup> Expenses lower than CHF 100 do not require supporting documentation provided that they have been paid for using an individual EPFL credit card only, unless otherwise stated by the funding partner. Nevertheless, additional details should be provided as necessary (names and number of persons attending a meal, etc.). Scanned copies of proof of payment shall be retained until the expenses claim has been closed.

## Chapitre 2 Work-related Travel Expenses

### Article 9 Travel Expenses - General Rules

- <sup>1</sup> Conditions relating to the organisation of work-related travel as well as the procedures applicable to reservations are detailed in LEX 5.6.2.
- <sup>2</sup> Any public or private taxi service may be used, provided that there is a justified reason.
- <sup>3</sup> The discounts offered for public transport passes (according to Articles 9 and 10 of LEX 5.6.2) shall cover travel expenses at a fixed rate and shall exclude any entitlement to reimbursement for such travel.
- <sup>4</sup> Any private journeys made by public transport or by plane (round trip or detour added to the itinerary) must be declared to EPFL and paid for.
- <sup>5</sup> If it is necessary to use a private vehicle (in accordance with Article 14 of LEX 5.6.2), the employee shall be entitled to an allowance of 60 cents per kilometre (20 cents per kilometre for motorcycles), up to a maximum of 150 km per round trip. The kilometre allowance shall cover expenses relating to fuel, maintenance, taxes, insurance, and depreciation. Any employee using his/her private vehicle therefore assumes full responsibility for any risk associated with its use.

### Article 10 Hotel Accommodation or Equivalent

- <sup>1</sup> Hotels shall be selected in line with the reference limits for each country specified in Appendix 2. If so required by the reason for travel, a hotel from a higher price category may be selected. This choice must be duly justified.
- <sup>2</sup> Any hotel expenses actually incurred shall be reimbursed upon presentation of the invoice, less any private expenses.
- <sup>3</sup> The name of the person undertaking travel must appear on the invoice.
- <sup>4</sup> Expenses relating to the night before and the night after an event may be classified as work-related expenses. Expenses relating to any additional night or nights before or after the event shall be classified as private expenses.
- <sup>5</sup> Any additional expenses relating to accompanying persons shall be classified as private and shall be deducted.

### Article 11 Stays in Apartments or Private Homes

- <sup>1</sup> Any stay in a private home during a work-related trip shall establish entitlement to the reimbursement of a gift costing up to CHF 80 for the duration of the stay. Any such expenses must be justified. An apartment may be rented if this offers value for money.
- <sup>2</sup> Maintenance and subsistence costs shall cover all meals during the day, whether at the apartment and/or on campus, and shall be reimbursed based on the amounts actually spent,

but shall be capped at the daily reference limit for meals (not including breakfast) for each country as listed in Appendix 2.

- <sup>3</sup> Any private portion of accommodation in an apartment must be deducted.

## Article 12 Meal expenses

- <sup>1</sup> EPFL recommends that the reference limits for each country listed in Appendix 2 be taken into account.
- <sup>2</sup> The following expenses shall be classified as meal expenses:
- Meals taken during a work-related trip. These shall be reimbursed based on actual amount paid;
  - Expenses for working meals with EPFL colleagues, taken at reasonable intervals and with reasonable cost (i.e. CHF 28 per person in Switzerland). The most senior person<sup>12</sup> in attendance must under all circumstances pay for the meal. The following information must be documented:
    - Purpose and date of the meal or event;
    - List of people attending.
- <sup>3</sup> There are three daily meals. Breakfast shall be reimbursed in the event of departure from home before 7 AM and dinner shall be reimbursed in the event for a return home after 7:30 PM.
- <sup>4</sup> No reimbursement may be claimed if the person undertaking travel has not incurred any costs (for example, a conference with meals included, hospitality received from a third party, meals on an airplane, etc.).
- <sup>5</sup> Meal expenses that are paid for by invoice shall be subject to the same approval procedure as that applicable for expenses claims, and the same information must be submitted.
- <sup>6</sup> In the event that supporting documentation is lacking (for instance where it has been lost or if no receipt was issued), an exceptional fixed allowance<sup>13</sup> may be allocated.
- <sup>7</sup> Tips may only be refunded if the service charge is not included in the price of the meal. Only tips that are deemed to be mandatory or strongly recommended shall be reimbursed, and shall be capped at 5-10% of the price of the meal, except in North America where the maximum percentage shall be 20%.

## Article 13 Visas, vaccinations, health tests and prophylactic tests

- <sup>1</sup> Visa expenses incurred for the purposes of work-related travel shall be reimbursed.
- <sup>2</sup> Expenses for vaccinations, prophylactic tests or infectious disease screenings incurred for the purposes of work-related travel shall be reimbursed.

# Chapitre 3 Entertainment Expenses and Gifts to Staff

## Article 14 Entertainment Expenses

- <sup>1</sup> The following expenses shall be classified as entertainment expenses and must be incurred with restraint:
- Expenses (primarily meal expenses) incurred within the context of continuing relations between EPFL contact persons and external third parties outside EPFL;
  - Expenses incurred within the context of external meetings, excursions, or workshops;

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<sup>12</sup> Hierarchical seniority

<sup>13</sup> See Appendix 2: Reference amounts for meal and accommodation expenses

- Expenses relating to the organisation of one-off events, particularly end-of-year meals for employees, pre-dinner drinks, anniversaries, and retirements;
- <sup>2</sup> Partners or spouses of employees may be included, provided that external guests are also accompanied by their partners or spouses.
  - <sup>3</sup> The expenditure actually incurred shall be authorised, provided that the following mandatory information is recorded:
    - Reason for providing hospitality, name of the company/organisation, names of external and internal participants;
    - Date and location of the event.
  - <sup>4</sup> The maximum amount reimbursed per person shall be CHF 100 for expenses incurred with external third parties and for end-of-year meals. Any excess must be justified and approved during the procedure for completing the expenses claim.
  - <sup>5</sup> Expenses incurred within the context of external meetings, excursions, or workshops are not subject to any cap, but must be incurred with restraint.
  - <sup>6</sup> Entertainment expenses paid for by invoice shall be subject to the same approval procedure as that applicable to expenses claims, and the same information must be submitted.
  - <sup>7</sup> The provisions concerning tips set out in Article 12(7) shall apply by extension.

#### **Article 15    Gifts to Staff**

- <sup>1</sup> A gift is a benefit in kind that an EPFL unit pays for and offers to an employee on the occasion of a particular event, including in particular an employment anniversary or retirement.
- <sup>2</sup> Gifts must comply with the principles set out in Article 2 and with any associated AVS<sup>14</sup> [old age and survivors' insurance] or tax requirements<sup>15</sup>. The limit of CHF 500 paid for out of unit funds must not be exceeded; any portion financed privately by staff shall be disregarded.

## **Chapitre 4        Procedures for Travel Requests and Expenses Claims**

#### **Article 16    Travel Request: Definition, Planning, and Budget**

- <sup>1</sup> A travel request is an essential requirement for any trip. Travel is defined as:
  - Any trip involving a plane journey, or
  - Any trip involving an overnight stay in a hotel.
- <sup>2</sup> The travel request must be completed and approved before any services are purchased.
- <sup>3</sup> The travel request must include an estimate of costs for the following categories of expense (where applicable):
  - Plane;
  - Train;
  - Vehicle hire;
  - Accommodation;
  - Registration fees (conferences, seminars, etc.);

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<sup>14</sup> According to the handbook 2.01 Cotisations salariales à l'AVS, à l'AI et aux APG" [2.01 Employee Contributions to the AVS, AI, and APG], gifts worth less than CHF 500 per year do not constitute part of the relevant salary.

<sup>15</sup> According to item 72 of the "Guide d'établissement du certificat de salaire et de l'attestation de rentes édité par la Conférence suisse des impôts et par l'Administration fédérale des contributions" [Guide for the Preparation of Salary Certificates and Annuity Certificates Published by the Swiss Tax Conference and the Federal Tax Administration], any gift worth less than CHF 500 need not be declared on the salary certificate.

- Meals.

#### **Article 17 Approval of the Travel Request**

- <sup>1</sup> Travel requests may be approved by any person with signature authority<sup>16</sup> for the relevant cost centre.
- <sup>2</sup> The Head of Unit is authorised to approve his/her own travel request, subject to the following paragraph.
- <sup>3</sup> The hierarchical superior may require that he/she be the sole person to approve travel requests for units under his/her responsibility<sup>17</sup>.

#### **Article 18 Expenses Claim Management**

- <sup>1</sup> Expenses pertaining to a work-related trip shall be allocated to the relevant expenses claim within 30 days of the end of the trip, or at any event before the annual accounts are closed.
- <sup>2</sup> Expenses not pertaining to work-related travel shall be reported as soon as possible. If an expenses claim exceeds CHF 200, it is subject to a requirement of approval by no later than the end of each year, according to annual account closing instructions.

#### **Article 19 Allocation of Purchases Made Using an EPFL Credit Card (Corporate or Individual), CFF/SBB Ticket Shop Business, Travel Agency, and Invoices**

- <sup>1</sup> Purchases made with the EPFL travel agency are automatically allocated to the relevant expenses claim.
- <sup>2</sup> Expenses resulting from individual EPFL credit card use must be allocated to an expenses claim within 30 days of purchase.
- <sup>3</sup> Purchases made via the CFF/SBB Ticket Shop (either the desktop or mobile version) for a trip must be allocated to a fund or to an expenses claim (in the event of travel pursuant to Article 16) at the time of purchase.
- <sup>4</sup> Purchases for travel made using a corporate credit card<sup>18</sup> must be allocated to an expenses claim at the time of allocation.
- <sup>5</sup> Any portion relating to private expenditure must be declared and deducted.
- <sup>6</sup> All such expenses shall be charged to the fund specified when the expenses claim is recorded in the accounts.
- <sup>7</sup> Invoices relating to travel, meal expenses, or entertainment expenses must be allocated to an expenses claim.

#### **Article 20 Approval of Expenses Claims**

- <sup>1</sup> Expenses claims shall be approved in accordance with the principles set forth in Article 3.
- <sup>2</sup> Approval shall occur in three stages, in accordance with Article 48 of the Financial Regulations<sup>19</sup>, firstly by the beneficiary, then by the hierarchical superior (or his/her representative) with Cost Centre rights, and finally by the Accounting Department (random checks).
- <sup>3</sup> If the beneficiary is a School Dean or College Director, approval must be granted by the Vice-President for Academic Affairs.

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<sup>16</sup> This means signature authority > CHF 0

<sup>17</sup> The person preparing the travel request must select this from the list of approvers displayed in the tool's drop-down menu

<sup>18</sup> See the Directive concerning credit card use at EPFL, LEX 5.4.1

<sup>19</sup> See Article 48, Signature authority for the reimbursement of work-related expenses

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- <sup>4</sup> If the beneficiary is a Vice-President or the President, approval must be granted by the General Secretary.
- <sup>5</sup> If it is rejected by the approver, the expenses claim shall be returned to the beneficiary for correction.

## Chapitre 5 Oversight and Penalties

### Article 21 Oversight and Competence

- <sup>1</sup> The VPF shall ensure that these regulations are correctly applied and shall generate regular reports concerning spending per unit and per spending category.
- <sup>2</sup> Ex post oversight shall be carried out by the VPF.
- <sup>3</sup> The ETH Board's internal auditing team shall operate subsidiary oversight.

### Article 22 Penalties

- <sup>1</sup> Any failure to respect payment methods (Appendix 4) shall result in the refusal of reimbursement and / or the cancellation of the individual EPFL credit card.
- <sup>2</sup> Any deviations from the principles set out shall be discussed with the beneficiary.
- <sup>3</sup> Proven instances of fraud shall be reported and punished in accordance with the applicable regulations.

## Chapitre 6 Final Provisions

### Article 23 Entry into Force

- <sup>1</sup> This directive was approved by the Direction of EPFL on 2 November 2022. It shall take effect on 1 January 2023.

On behalf of the Direction of EPFL:

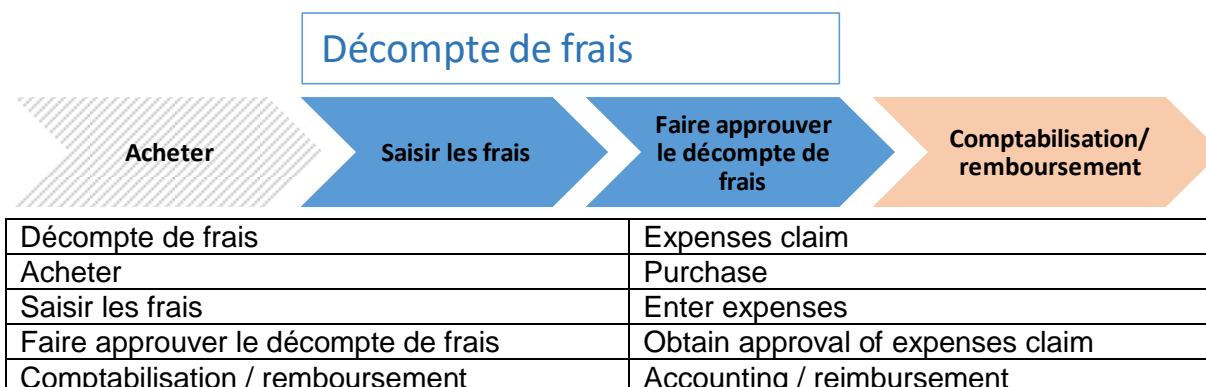
The President:  
Martin Vetterli

The Director of Legal Affairs:  
Françoise Chardonnens



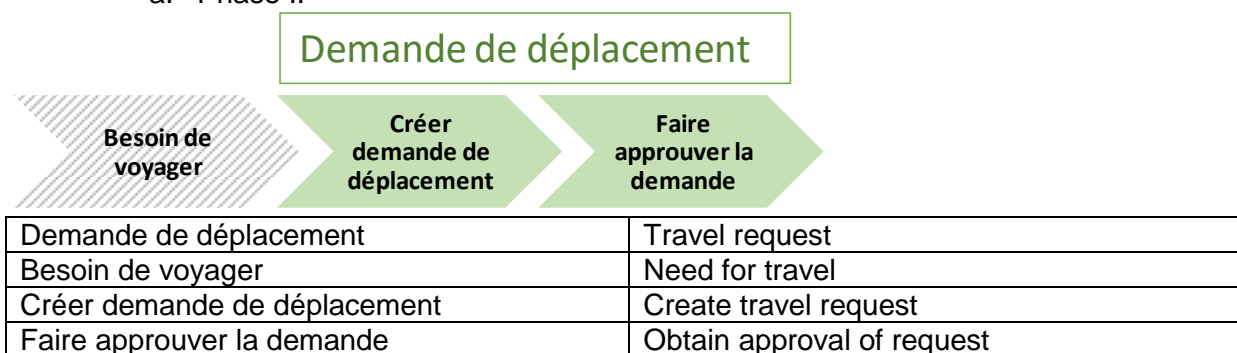
## Appendix 1: Procedures

A. Expenses claim procedure (not involving travel):

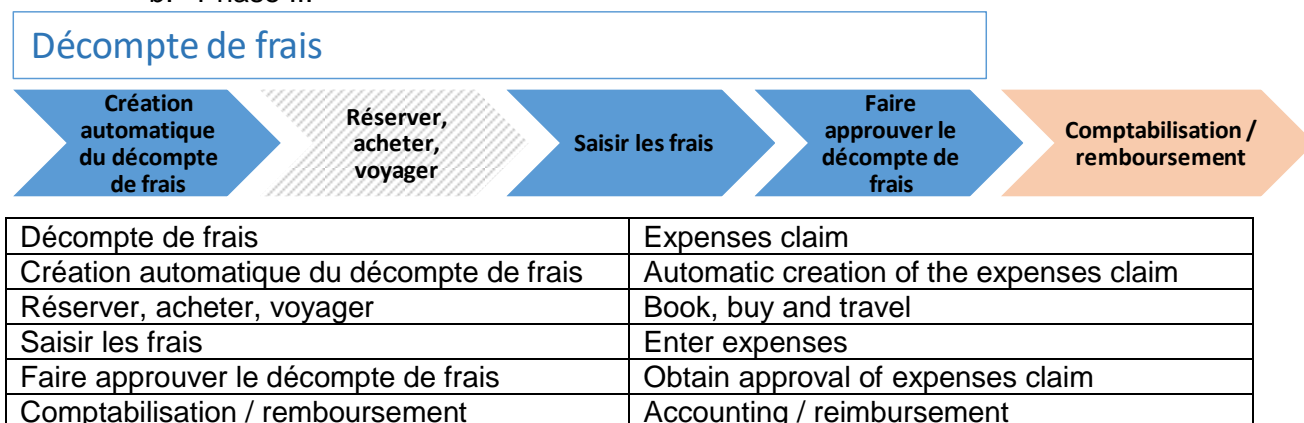



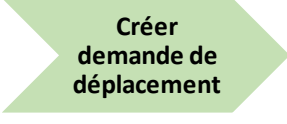
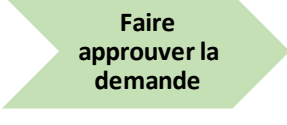
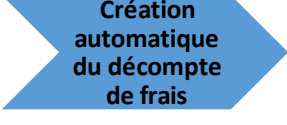



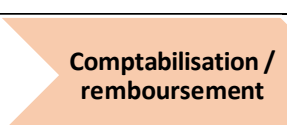
B. Expenses claim procedure for travel expenses:

a. Phase I:



b. Phase II:



Procedure Steps	Description
 <b>Besoin de voyager</b>	The employee identifies a need for travel.
 <b>Créer demande de déplacement</b>	A travel request must be completed for all trips (where the trip involves an overnight stay or a flight).
 <b>Faire approuver la demande</b>	The approver is selected from among those with purchasing rights > 0 CHF for the cost centre. Self-approval is possible, subject to Article 17.
 <b>Création automatique du décompte de frais</b>	Once a travel request has been approved a corresponding expenses claim is automatically generated. This expenses claim must have been created before the trip is booked with the travel agency.
 <b>Réserver, acheter, voyager</b>	Purchase/reservation of flight, train ticket, car, hotel, conference registration, etc.
 <b>Saisir les frais</b>	Complete the list of expenses incurred for the purposes of the trip or the expenditure, scan the supporting documentation if necessary.
 <b>Faire approuver le décompte de frais</b>	The expenses claim is approved by the beneficiary, the hierarchical superior (or any representative) with Cost Centre rights, and the Accounting Department via the workflow, all in accordance with Article 20.
 <b>Comptabilisation / remboursement</b>	The approved expenses claim is entered into the accounts, and the expenses are reimbursed.

Besoin de voyager	Need for travel
Créer demande de déplacement	Create travel request
Faire approuver la demande	Obtain approval of request
Création automatique du décompte de frais	Automatic creation of the expenses claim
Réserver, acheter, voyager	Book, buy and travel
Saisir les frais	Enter expenses
Faire approuver le décompte de frais	Obtain approval of expenses claim
Comptabilisation / remboursement	Accounting / reimbursement

## Appendix 2: Reference amounts for meal and accommodation expenses

The list provided below includes the most common destinations. A full list is available [here](#).<sup>20</sup>

**Recommended limits for meals:** these amounts are noted in Swiss francs. During hotel stays, breakfasts not included in the price of the room are reimbursed according to the amounts specified below. The fixed allowance for meal expenses where there is no supporting documentation is set at CHF 10 for breakfast and CHF 25 for lunch or dinner. This fixed allowance must remain an exception; in other words, it may only be applied to very occasional meals and not to entire trips.

**Reference amounts for mid-range hotels (3 stars):** expenses actually incurred are reimbursed upon presentation of the supporting documentation. Any additional amounts must be justified in writing and may be refused.

Pays	Country		Reference amount for hotel	Breakfast	Midday or evening meal	Meals per day (excluding breakfast)
Allemagne	Germany	CHF	240	12	24	48
Angleterre	U.K.	CHF	390	13	26	52
Australie	Australia	CHF	210	12	24	48
Autriche	Austria	CHF	260	14	28	56
Belgique	Belgium	CHF	240	16	32	64
Canada	Canada	CHF	170	11	22	44
Chine	China	CHF	250	15	30	60
Corée	Korea	CHF	230	17	34	68
Danemark	Denmark	CHF	250	16	32	64
Emirats arabes unis	U.A.E.	CHF	260	12	24	48
Espagne	Spain	CHF	180	12	24	48
Estonie	Estonia	CHF	180	8	16	32
Finlande	Finland	CHF	240	14	28	56
France	France	CHF	320	17	34	68
Grèce	Greece	CHF	270	12	24	48
Israël	Israel	CHF	320	15	30	60
Italie	Italy	CHF	230	13	26	52
Japon	Japan	CHF	310	20	40	80
Liban	Lebanon	CHF	150	15	30	60
Maroc	Morocco	CHF	210	8	16	32
Norvège	Norway	CHF	280	18	36	72
Pays-Bas	Netherlands	CHF	210	12	24	48
Pologne	Poland	CHF	200	8	16	32
Portugal	Portugal	CHF	250	9	18	36
Rép. tchèque	Czech Republic	CHF	250	12	24	48
Russie	Russia	CHF	280	14	28	56
Singapour	Singapore	CHF	280	13	26	52
Suède	Sweden	CHF	300	13	26	52
Suisse	Switzerland	CHF	230	14	28	56
Taiwan	Taiwan	CHF	230	13	26	52
U.S.A.	USA	CHF	320	14	28	56

<sup>20</sup> Source: Federal Department of Foreign Affairs

**Appendix 3: Purchasing Channels**

Overview of the various purchasing channels recommended when purchasing travel services:

Type of expense	Purchasing channel			
	EPFL travel agency	CFF/SBB Ticketshop	CFF/SBB mobile app	Other purchasing channels
Flight ticket	X			
Train ticket (Switzerland)		X	X	
Train ticket (outside Switzerland)		X		(X)
Accommodation for beneficiary	X			(X)
Accommodation for guests in Switzerland	X			(X)
Hire car <sup>21</sup>	X			(X)

X – mandatory purchasing channel

(X) alternative purchasing channel

<sup>21</sup> Hire car: reservation possible with the EPFL travel agency, excluding payment.

**Appendix 4: Payment methods**

Type of expense		Payment method		
		Individual CC	Unit's corporate CC	Cash (incl. private CC)
Travel expenses, meal expenses, and entertainment expenses	Flight ticket <sup>22</sup>			
	Swiss train ticket <sup>23</sup>			
	Train ticket (outside Switzerland)			
	Accommodation for beneficiary			
	Accommodation for guests in Switzerland			
	Car hire			
	Meal expenses			
	Entertainment expenses <sup>24</sup>			
	Conference registration fees			
	Other travel expenses			
Goods and services, see dabs.epfl.ch <sup>25</sup>	Scientific purchases			
	IT purchases			
	Indirect purchases			
	Purchases of biological and chemical products + laboratory supplies			
	Infrastructure + car + gas + paper purchases			
	Construction + stewardship purchases			
	Purchases of services			
Library, see library.epfl.ch <sup>26</sup>	Books, ebooks, and journals			
	Journals			
	Databases			
	Licenses			
	Maps and geodata			
		Preferred authorised payment method		
		Exceptional payment method		
		Payment method prohibited		

<sup>22</sup> Employees must make any work-related air travel reservation via the central travel agency of EPFL.

<sup>23</sup> Use <https://ticketshop.epfl.ch/cgi-bin/cff> (CFF/SBB Mobile app)

<sup>24</sup> Entertainment expenses during a trip or outside of a trip.

<sup>25</sup> See <https://inside.epfl.ch/achats/fr/index-fr/html/page-147770-fr-html/>

<sup>26</sup> See <https://library.epfl.ch/collections>