

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

Section 1 Scope & Principles

Article 1 Scope

¹ This Directive applies to any unit or person holding an EPFL credit card.

² It is complemented by separate instructions periodically updated by the Financial Service (hereinafter SF)¹.

Article 2 Principles governing purchasing credit cards

¹ **Purchasing credit cards** are made available to all EPFL cost centres. Cost centres may be grouped together (by institute or geographically) in order to share a purchasing credit card, provided that the principles set out in this Directive have been observed over the previous year.

² This method of payment is intended exclusively for purchases worth less than CHF 5,000 per transaction².

³ These purchasing credit cards are not personal and do not bear a signature.

⁴ They may only be used when no other method of payment is possible.

⁵ This method of payment may not substitute for mandatory EPFL purchasing channels.

Article 3 Principles governing personal credit cards

¹ **Personal credit cards** are made available to the members of the extended EPFL senior management, as well as to School Deans and College Directors.

² Any exceptions are the responsibility of the Vice President for Finances (hereinafter VPFI).

³ This method of payment is intended exclusively for purchases of less than CHF 5,000 per transaction.

⁴ This method of payment may not substitute for mandatory EPFL purchasing channels.

⁵ This method of payment is likened to an expense claim and subject to the rules set out in the [Directives concerning professional travel and the reimbursement of expenses](#).

Article 4 User's manual

¹ The Financial Service issues and regularly updates a manual for users of the purchasing and personal credit card system.

² This manual complements the instructions contained in this Directive.

³ The manual may be adapted by the Financial Service at any time according to the development of application and control procedures and technological change. Users will be informed of any updates.

¹ This Directive will be adapted to future technological developments, in particular electronic authorisations.

² 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.

Section 2 Rules of operation

Article 5 Amounts authorised

¹ The monthly limit for purchases per cost centre and per card is CHF 15,000.

² If this limit is insufficient, a request for a temporary increase may be submitted to the Financial Service.

Article 6 Transactions authorised or prohibited

¹ Purchasing credit cards may be used only for those transactions listed attached.

² Purchasing or personal credit cards may not be used for the purchase of equipment to be inventoried. In case of doubt, the Purchasing Offices are competent to decide³.

Article 7 Roles and responsibilities of purchasing or personal credit card administrators

¹ Each person responsible for a cost centre appoints a purchasing credit card administrator and a substitute and draws up instructions to ensure compliance with the rules set out in this Directive.

² The administrator must be vested with the signatory rights required by the [EPFL Financial Regulations](#).

³ The administrator has the following tasks and responsibilities:

- a. to perform all purchases;
- b. to ensure that the purchasing credit card 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 Financial Service of the ongoing procedure when submitting the monthly statement;
- d. to check and approve all transactions under SDG2⁴ 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.

⁴ The credit card administrator is responsible for any violation of this Directive.

⁵ 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 8 Damage

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

³ Directive concerning purchases and inventory.

⁴ SmartDataGen2, hereinafter SDG2, is the system adopted by EPFL for the control of transactions carried out with purchasing and personal credit cards.

Article 9 Monthly verification of statements⁵

¹ Each month, the administrator compares the transactions recorded in SDG2 with those on the monthly credit card statement.

² For each purchasing credit card, the administrator sends the Financial Service 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" available on SDG2, dated and signed according to the rules set out in Art. 10 below.

Article 10 Signing the monthly statement

¹ The monthly statement for **purchasing credit cards** shall be signed by the card administrator and the head of unit or the latter's delegate (signatory rights of CHF 50,000).

² The monthly statement for **personal credit cards** shall be signed by:

- a. the credit card holder who, by his/her signature, confirms that the expenses comply with the principles set out in this Directive and in the Directives concerning professional travel and the reimbursement of expenses;
- b. the person who usually signs the holder's expense claims (immediate superior or another member of the Direction).

³ By their signature approving transactions, the persons identified in paras 1 and 2 above confirm that operations fully comply with this Directive.

Article 11 Change of administrator

¹ When there is a change of administrator or their substitute, the person responsible for the cost centre sends the number of the card and the names of the former and new administrators to the Financial Service.

² The Financial Service manages the signatory rights accordingly and changes the password giving access to SDG2.

Article 12 Roles and responsibilities of the Financial Service

¹ The Financial Service is in charge of ordering new purchasing credit cards and destroying expired credit cards.

² It publishes the validation deadlines of the accounting periods concerning purchasing credit cards.

³ It performs spot checks regarding the conformity of transactions and documents the checks carried out.

⁴ It enters and digitises the accounting records.

⁵ It manages:

- a. the list of administrators and substitutes and keeps it up-to-date
- b. access rights to SDG2.

⁶ It ensures compliance with this Directive and takes the measures set out in Art. 14 below.

⁵ All these checks are described in detail in the purchasing credit card user's manual.

Article 13 Measures in case of non-compliant operations

¹ Measures in case of non-compliant operations are taken by:

- a. the VPFI for personal credit cards;
- b. the Head of SF for purchasing credit cards.

² The table below summarises the types of measures which may be taken:

Type of non-compliant operation	Measure
Individual purchase exceeding the ceilings set in Arts 2 and 3	1 st time: warning to the administrator by e-mail 2 nd time: credit card blocked for 3 months
Failure to notify the Financial Service of a change of administrator	Warning to the administrator by e-mail
Administrator fails to send the monthly statement to the SF (or statement is incomplete or sent late)	Warning to the administrator by e-mail
Misuse of credit card by unauthorised persons	Credit card blocked for 3 months
Failure to comply with the rules of operation / unauthorised purchases	Credit card blocked for 3 months

Section 3 Security regulations**Article 14 Accessibility and confidentiality**

¹ The purchasing credit card must be kept under lock and key. The card may not be removed from the unit's premises.

² The number of the purchasing credit card must not be divulged to third parties and may not under any circumstances be reproduced on another medium.

Article 15 Transmission of purchasing credit card number

¹ The data concerning the purchasing credit card may only be transmitted on a secure site.

² In the absence of a secure site, the credit card administrator is aware of the risks involved in transmitting data by fax or e-mail.

³ No information concerning purchasing credit card data may be transmitted in response to a telephone call.

Article 16 Public computers

¹ No order must be placed via purchasing credit cards from computers or computing centres accessible to the public since data are temporarily stored before being transferred and could therefore be consulted by the subsequent user.

Section 4 *Final provisions*

Article 17 **Entry into force**

¹ This Directive enters into force on 6 October 2003, version 2.1, status as at 1 January 2017.

On behalf of the EPFL Direction:

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President

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Appendix**Appendix: Authorised transactions if they are not in conflict with the rules of the present directive**

Types of transactions – English	Types of transactions - Official	EPFL Budget Account
Accommodation expenses (travel)	Frais d'hébergement (voyages)	442210
Advertising positions, calls for applications	Annonces offres d'emplois, frais mise au concours	440050
Airfares (purchase made preferably via the EPFL Travel Agency)	Frais d'avion (achat de préférence via bureau de voyage EPFL)	442000
Car rental fees	Frais de voiture de location	442050
Database subscriptions & purchases	Abonnements & achats banques de données	561030
Digital documentation purchases	Achats doc.et info.s/support num.	560030
Documentation & interlibrary fees	Documentation & frais interbibliothèques	561040
e-book subscriptions	Abonnements, livres électroniques	561050
Laboratory supplies	Fournitures de laboratoire	302000
Licence purchases	Achats de licences	545000
Maintenance – machines and apparatus	Entretien – machines et appareils	514000
Medical and visa costs	Frais médicaux et visas	443150
Membership dues	Cotisations payées	558000
Other transport costs	Autres frais de transport	442250
Other travel expenses	Autres frais de voyages	442230
Paper journal subscriptions	Abt revues papiers.	561010
Promotional items (pens, watches, t-shirts, etc.)	Articles publicitaires (Stylos, montres, T-shirt etc...)	531100
Publications / reprints	Frais publications/tirés à part	562000
Registration fees - courses, seminars, conferences	Frais inscriptions cours, séminaires, conférences	441200
Scientific analysis and research fees	Honoraires analyses et recherches scientifiques	550280
Single book purchases	Achats livres isolés	560010
Software and upgrade purchases	Achats et entretien logiciels	545050
Workshop supplies	Fournitures d'atelier	305000