

**Directives concerning professional travel and the  
reimbursement of expenses of 1<sup>st</sup> March 2007  
(Status as at 1<sup>st</sup> January 2017)**

*concernant le remboursement des frais dans le domaine des EPF<sup>1</sup>* of 11 April 2002, hereby adopts the following:

## **1. General points**

### **1.1. General principles**

The provisions of the present Directives fulfil the following general principles:

- responsible use of resources,
- no conflict of interest between professional and private activities,
- respect for the interests and particular characteristics of the institution,
- no personal reward.

### **1.2. Sphere of application**

The present regulations concerning expenses apply to all employees who exercise an activity within EPFL, whatever the sources of finance.

The same provisions apply for student excursions and study trips.

The present Directives, with the exception of purchasing channels, also apply to the reimbursement of the travel expenses of lecturers, experts and other visitors.

The method of reimbursement of guests of the Presidency remains reserved.

### **1.3. Definition of the concept of expenses**

In the present Directives, expenses are defined as being any expenditure incurred by an employee in the interests of EPFL.

In substance, the following professional expenses are reimbursed to employees:

- travel expenses (point 2 below),
- cost of meals eaten away from the home or workplace (point 3 below),
- accommodation expenses (point 4 below),
- other expenses (point 5 below).

### **1.4. Purchasing channels**

As a general rule, the EPFL Travel Office must be used for new reservations, modifications and cancellations, particularly for:

- plane tickets,
- train tickets for abroad not available via the CFF TicketShop,
- car hire in Switzerland and abroad with the exception of Mobility,
- issuing of visas,
- coaches.

If a travel agency other than that of EPFL is used, it must be able to guarantee the amounts paid (guarantee fund) as prescribed by the law<sup>2</sup>.

Hotel reservations may be made by the unit itself or via the EPFL Travel Office.

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<sup>1</sup> RS 172.220.113.43

<sup>2</sup> Art 18 LF *voyages à forfait*, RS 944.3

### **1.5. Reimbursement of expenses**

All expenses are reimbursed in their totality after they have been incurred and upon presentation of the original proof of payment.

Reimbursements based on fixed rates are only possible in the exceptional cases listed below.

### **1.6. Roles and responsibilities**

- Person who completes the expense claim form. The expense claim form may be completed by the beneficiary himself or another person. This person (usually the unit's secretary), by virtue of their knowledge of the regulations concerning reimbursement, completes the expense claim form in accordance with these regulations. He acts in the interests of the institution and draws the beneficiary's attention to any elements that are not in conformity with the present Directives.
- Beneficiary of the reimbursement. By signing the expense claim form, he notably attests that:
  - The expenses to be reimbursed in connection with his professional activities at EPFL are genuine and have been advanced by him personally;
  - EPFL regulations concerning the reimbursement of expenses are fully complied with;
  - All the necessary proof of payment has been provided;
  - The checklist (see Annexe 3) has been gone through;
  - The claim for reimbursement does not include any personal expenses;
  - Any reimbursed expenses have either been deducted from the expense claim form, or invoiced and paid.
- Head of cost centre. By signing the expense claim form, he notably attests that the expenses to be reimbursed are in compliance with the principles laid down in the present Directives.
- Immediate superior. In the event of the beneficiary also being the head of the cost centre, the expense claim form must be validated by the immediate superior. His responsibilities are identical to those of the head of the cost centre.
- The Financial Service checks the form and content of expense claim forms.

### **1.7. Delegation of authority**

In accordance with the *Règlement des compétences et des droits de signature*, the signing (approval for payment) of expense claim forms may be delegated to a duly authorised person (signature entered in the signature register).

If the beneficiary is also the head of the cost centre, the signature may not be delegated (see « immediate superior » above).

A delegated person may not sign the expense claim form of the person who delegated the authority to him.

## **2. Travel expenses**

### **2.1. Train travel**

For their professional travel by train in Switzerland or abroad, employees of grade 7 and upwards are authorised to travel First Class. Other employees travel Second Class.

The head of the cost centre may extend this authorisation to employees of other grades (accompanying, professional requirements).

CFF travelcards:

- All staff employed on a basis of at least 50% and for a period of at least 12 months are entitled to a free CFF Half-Fare travelcard<sup>3</sup> or a 15% discount on a CFF GA travelcard.
- These travelcards are to be used for professional travel by train and may also be used for private travel.
- The Half-Fare travelcards are the property of EPFL and must be returned upon termination of employment.
- The following discounts are given on the GA travelcard according to the number of trips made by train per year:
  - 1 – 29 professional trips per year: included in the discount of 15%
  - 30 – 59 professional trips per year: 40% discount, i.e. 60% payable by employee.
  - 60 – 89 professional trips per year: 60% discount, i.e. 40% payable by employee.
  - 90 or more professional trips per year: full reimbursement.
- Persons benefitting from the above discounts may not claim reimbursement.

The head of the cost centre may, for economic reasons, authorise reimbursement of the cost of a CFF Half-Fare travelcard in the case of a person who would not normally be entitled to one.

Particular cases are dealt with between the beneficiary and the Financial Service.

## 2.2. Air travel

All employees travel in economy class when travelling by plane for professional reasons.

The head of the cost centre may authorise travel in a higher category.

Any air miles, bonuses, etc. offered by airlines to travellers as a result of their professional travel must be used primarily for professional purposes.

## 2.3. Public transport (except train)

Preference must be given to public transport tickets combined with special offers available from rail operators (City-Ticket, single 1-day travelpass, 1-day travelpass multipack...).

Reimbursement of the cost of public transport is based on the actual expenditure incurred.

For bus or underground tickets, a fixed daily rate may be reimbursed if no receipts are available.

## 2.4. Private transport

The cost incurred for the use of a private vehicle for professional travel will only be reimbursed if:

- use of this means of transport allows a significant saving of time and/or money or
- cumbersome or fragile equipment is being transported or
- there is no acceptable possibility of using public transport or
- no other means, such as a hired car, is available.

Reimbursement is based on the number of kilometres travelled, with an upper limit of 500 km.

Any trip made within a 10-km radius of EPFL is reimbursed at a fixed rate.

The use of a private vehicle on the campus (EPFL and University of Lausanne) does not entitle employees to any compensation.

For persons with reduced mobility, preference is given to the use of a private vehicle.

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<sup>3</sup> This also applies to honorary professors with a workspace at EPFL.

## **2.5. Hired cars**

Car sharing-type vehicles must be used whenever possible for day trips of less than 150 km. For longer distances, the use of a car hired from a company favoured by EPFL is recommended.

A hired car may be used in the following cases:

- when time would be saved if the destination is poorly served by public transport and numerous changes of train or other means of transport would be necessary,
- when fragile, cumbersome or heavy objects have to be transported,
- when several persons travelling together by car results in significant time and cost saving.

The Compact category is authorised. The head of the cost centre may authorise the use of a higher category. Such authorisation must be duly justified.

## **2.6. Parking fees**

Use of the least expensive car parks is recommended.

At Geneva Airport, preference must be given to the following car parks:

- Car park P1 for periods of up to 48 hours,
- Car park P51 for longer periods.

The cost of the valet parking service is not reimbursed.

In Swiss railway stations, only « Park & Rail » reduced parking fees are reimbursed.

Parking fees are reimbursed for the duration of professional travel only.

## **2.7. Taxis**

Taxis may be used if public transport is not appropriate (late arrival time, meetings, complicated itinerary, cumbersome or fragile luggage, etc.).

In particular instances, taxi fares for travel from home to the railway station or airport may be reimbursed.

# **3. Meal expenses**

## **3.1. Distinction between meal expenses and entertainment expenses**

Meal expenses: meals eaten by an employee during a professional trip.

Entertainment expenses: costs incurred as a result of inviting a colleague or third party.

## **3.2. Meals eaten away from the home or workplace**

Any employee who in the course of a professional trip is obliged to eat somewhere other than his home or usual workplace is entitled to the reimbursement of the actual costs of the following meals:

- Breakfast (if leaving the workplace before 7.30am or when the previous night has been spent in a hotel and breakfast is not included in the price of the hotel room).
- Lunch.
- Dinner (if the night is spent in a hotel or the return home is after 7.30pm).

In particular instances, fixed-rate reimbursements are accepted for these meals when the actual costs incurred cannot be justified (no receipts, multiple receipts, etc.).

No reimbursement may be claimed when no expenses have been incurred by the person travelling (for example, conference with meals included, invitation from third party, meals served

in plane, etc.).

## **4. Accommodation costs**

### **4.1. Hotel expenses**

Medium class hotels are authorised.

If the purpose of the trip requires it, a hotel in a higher price category may be chosen. This choice must be duly justified.

The actual hotel expenses incurred will be reimbursed upon presentation of the original bill, minus any personal expenses incurred.

To facilitate the refunding of foreign VAT, hotel bills should be made out to EPFL, followed by the name of the person travelling.

### **4.2. Private accommodation**

When the employee stays in private accommodation, with friends for example, he will be reimbursed the actual cost of a gift for his host, up to a certain fixed amount. In such cases, the name of the person providing the private accommodation must be given.

### **4.3. Stays in apartments**

For certain stays, the renting of an apartment is authorised if this can be justified on the basis of economic reasons.

Living expenses cover all meals eaten during the day, in the apartment and/or on the campus, and are reimbursed on the basis of a fixed daily allowance.

The submitting of concurrent claims for meal expenses and living expenses covering the same period is not authorised. Any entertainment expenses result in a proportional deduction in living expenses.

## **5. Other expenses**

### **5.1. External entertainment expenses**

External entertainment expenses are defined as expenses incurred as part of the follow-up of contacts that EPFL maintains with third parties.

The inviting of a third party with his or her partner entitles the person issuing the invitation to also be accompanied by his or her partner.

The names of the persons invited must be given for reimbursement to be authorised.

### **5.2. Internal entertainment expenses**

Internal entertainment expenses are defined as business meals with colleagues, end-of-year meals, excursions (laboratory or service), workshops, meetings held elsewhere than on the EPFL campus, and jubilee gifts.

The names of the persons invited must be given for reimbursement to be authorised.

### **5.3. Minor expenses**

Minor expenses (parking fees, professional telephone calls made during trips, internet communication costs, etc.) are reimbursed upon presentation of the original receipts.

#### **5.4. Visas, vaccinations**

The person travelling is responsible for ensuring that his passport and any necessary visas are valid for the chosen destination. He will also check that his travel documents are in order.

The person travelling is responsible for ensuring that he has had the vaccinations required for professional trips.

The cost of any visas or vaccinations required for professional trips is borne by EPFL.

#### **5.5. Tips**

Tips are only reimbursed when service is not included in the price of the meal.

When circumstances require it, a tip of Fr. 2 per person is authorised.

#### **5.6. Insurance**

Any accidents occurring during professional travel are covered by EPFL insurance with the exception of damage covered by the partially or fully comprehensive insurance for private vehicles (Art. 2.4).

All employees must ensure that they are covered by their health insurance for any illness that may occur during professional travel.

Any additional insurance cover must be paid by the units.

## 6. Reimbursement procedure

### 6.1. Organisational stages

The roles referred to in the tables below relate to point 1.6 above.

The main stages of the reimbursement procedure are as follows:

Situation A: Expenses incurred abroad (regardless of duration of stay)

A travel budget must be drawn up for expenses incurred abroad.

N <sup>o</sup>	Stage	Carried out by	Approved by	Submitted for payment by <sup>4</sup>	When
1.	Travel budget	Beneficiary or person completing expense claim form	Head of cost centre or delegated person		Prior to trip
2.	Organisation of trip	Beneficiary or person completing expense claim form	-	-	As soon as possible
3.	Expense claim form	Beneficiary or person completing expense claim form	Beneficiary	Head of cost centre or immediate superior (see point 1.6)	After trip (one form per trip)

Situation B: Expenses incurred in Switzerland (regardless of duration of stay)

A travel budget is not required for expenses incurred in Switzerland.

N <sup>o</sup>	Stage	Carried out by	Approved by	Submitted for payment by	When
1.	Incurring of expense	Beneficiary	According to instructions given by unit	-	
2.	Expense claim form	Beneficiary or person completing expense claim form	Beneficiary	Head of cost centre or immediate superior (see point 1.6)	After trip(s)

It is recommended that several reimbursements concerning trips made in Switzerland be grouped on the same expense claim form.

For detailed process see Annexe 2.

### 6.2. Travel budget

A travel budget is required when the trip, or part of the trip, is to a foreign country.

The head of the cost centre must ensure that the expenses incurred by the members of his unit

<sup>4</sup> See Financial Regulations, Chapter 7 (LEX 5.1.1)



are in conformity with the present Directives and correspond to their usefulness to the unit.

The detailed travel budget must be drawn up as soon as possible for all the categories of expenses that may occur during the trip or activity.

The travel budget is drawn up by the person incurring the expenditure (beneficiary) and is approved by the head of the cost centre or a delegated person. The head of the cost centre approves his own travel budget. This document should not be submitted with the expense claim form.

At this point, the computer program generates a unique number that must be used in conjunction with all the expenses arising from one particular trip (for example purchase of train ticket, payment of conference registration, etc...).

### 6.3. Authorised means of payment

The means of payment that may be used for travel expenses are listed below in order of preference:

Item of expenditure	Authorised means of payment
Plane tickets	<ul style="list-style-type: none"><li>- Airplus card (EPFL Travel Office)</li><li>- Purchase credit card (subsequently EPFL online reservation tool)<sup>5</sup></li><li>- Invoice (see point 1.4 above)<sup>6</sup></li></ul>
Hotels	<ul style="list-style-type: none"><li>- Private means of payment</li><li>- Purchase credit card</li><li>- Invoice</li></ul>
Train tickets in Switzerland	<ul style="list-style-type: none"><li>- TicketShop</li></ul>
Train tickets for abroad	<ul style="list-style-type: none"><li>- TicketShop</li><li>- Airplus card (EPFL Travel Office)</li></ul>
Hired cars	<ul style="list-style-type: none"><li>- Voucher issued by EPFL Travel Office</li><li>- Private means of payment (reimbursement of amounts appearing on statement<sup>7</sup>)</li></ul>
Entertainment expenses	<ul style="list-style-type: none"><li>- Private means of payment</li><li>- Invoice</li></ul>
Registration	<ul style="list-style-type: none"><li>- Purchase credit card</li><li>- Private means of payment</li><li>- Invoice</li></ul>

Any other means of payment used for travel expenses must be duly justified.

### 6.4. Reimbursement of travel expenses by third parties

If the totality or a part of the travel expenses is paid by a third party (conference for ex.), the travel expenses must be advanced (paid) by EPFL and then reimbursed to EPFL (invoice

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<sup>5</sup> This payment method will be gradually phased out (end 2017, beginning 2018) and replaced with the ordering of plane tickets via the EPFL Travel Agency. We recommend that you already begin favouring this latter payment method which offers clear organisational advantages.

<sup>6</sup> As above.

<sup>7</sup> Amounts on expense claim form must be given in CHF and not foreign currencies to avoid discrepancies between EPFL and credit card exchange rates.

necessary).

If the expenses are advanced by EPFL but the totality or a part of the expenses is reimbursed directly to the beneficiary, there are two possible means of adjustment:

- The beneficiary pays the reimbursement into the EPFL's bank account, specifying the trip number. In this case, a receipt or any other relevant document concerning the reimbursement must be submitted with the expense claim form.
- The reimbursement is deducted from the expense claim with a receipt or other relevant document being provided as proof.

For verification purposes, event organisers may be requested to give confirmation of any reimbursements made to EPFL employees.

### **6.5. Completing the expense claim form**

- The beneficiary (or a delegated person) makes out the expense claim using the software application provided by Central Services and in accordance with the present Directives. For foreign trips, the expense claim must be made out on basis of the travel budget.
- Each travel budget generates a unique trip number that must be used to identify any purchases made beforehand via the channels described above (Airplus card, purchase credit card, invoice, etc.).
- The following documents **MUST** be provided in order to obtain reimbursement:
  - expense claim duly signed in accordance with the principles defined in point 1.6,
  - proof of payment.

**NB:** Proof of payment submitted with the expense claim must be in the form of original documents such as receipts, paid invoices, sales receipts, credit card slips, receipts for transport costs, etc. Any document that helps to clarify the nature of the reimbursements claimed must also be attached (comments, itinerary, plane ticket, train ticket, conference registration or programme, etc.). The travel budget should not be submitted with the expense claim form.

- All claims for reimbursement of entertainment expenses must include the following information:
  - names of all persons invited,
  - date of invitation,
  - reason for invitation.

If the expenses exceed CHF 100.- per person and per invitation, they must be justified.

- The minimum recommended amount of an expense claim is CHF 100, which may be attained by grouping the expenses for several trips in Switzerland.

### **6.6. Professional expenses and private expenses**

A professional trip may comprise expenses incurred in connection with a private activity. In this case, the beneficiary must ensure that the expenses incurred for private activities are not reimbursed. In other words, the private activity must not under any circumstances increase the cost of the professional trip.

### **6.7. Non-reimbursed expenses**

Only those expenses directly connected with professional activities or professional travel are reimbursed. The following in particular do not fall within this category:

- costs of private communications (telephone, fax, internet),

- costs of obtaining identity cards, passports and residence permits,
- fines (Mobility-type, hired or private vehicle),
- additional expenses included in the hotel bill, such as bar, minibar, films, etc.,
- dry-cleaning costs incurred during the trip (if shorter than 7 days),
- removal costs, unless a contractual agreement was made at the start of employment,
- expenses incurred by accompanying persons not employed by EPFL, with the exception of Art. 5.1,
- equipment which may be inventoried,
- mobile phones,
- annual fees for private credit cards,
- cost of petrol instead of kilometres travelled in a private vehicle,
- valet parking services.

#### **6.8. Keeping of expense claim forms and proof of payment**

Expense claim forms and the related proof of payment are kept by the Financial Service for a period of ten years.

#### **6.9. Permanent expense advance**

Frequent travellers who request it may obtain a permanent advance to cover the time lapse between the payment of expenses by the traveller and their reimbursement.

Persons considered as being frequent travellers are those who regularly advance large sums to cover expenses (several thousand francs per year).

The amount corresponds to approximately two average months of reimbursement, based on past expenditure or a well-founded request.

This advance is paid into the traveller's current account and is reimbursed to EPFL upon termination of the employment contract at the latest.

#### **6.10. Occasional expense advance**

Employees may request an advance on their professional travel expenses. This amounts to a minimum of CHF 300.- and a maximum of 80% of the expenses borne by the beneficiary.

Advances are paid into the employee's current (salary) account.

## **7. Monitoring**

Checks are carried out in order to ensure that expenses are reimbursed in accordance with the present Directives. In order that these checks may be carried out effectively and in accordance with the principle of subsidiarity, the various actors as defined under point 1.6 must be familiar with their roles and the regulations defined in the present Directives.

The following checks must be carried out by the various actors concerned (non-exhaustive list):

- Person completing expense claim form
  - All proofs of payment and additional documentation are provided (see Annexe 3).
  - Addition correct.
  - Names of invited persons given (entertainment expenses).
  - Maximum amounts respected (entertainment expenses in particular).
  - Complete travel budget, use of categories and additional information correct (purpose of trip, travel dates, etc.).

- Beneficiary
  - Conformity of claimed reimbursements with present Directives.
  - Reimbursement concerns professional expenses only and these are genuine. Any private expenses have been deducted and/or do not contribute to the cost of the professional trip.
  - The checklist (Annexe 3) has been gone through.
  - Any reimbursements have either been deducted from the expense claim or invoiced.
- Head of cost centre or immediate superior
  - Signatures of person completing expense claim form and beneficiary.
  - Conformity of expenses in relation to budget.
  - General evaluation regarding principles of Directives (hotel category, frequency of entertainment expenses, etc.).

Subsequent verifications are performed to ensure that the checks described above have been carried out effectively.

## 8. Request for rectification and penalties

No reimbursement is made unless the expense claim is in conformity with the present Directives.

Any proven cases of fraud will be denounced and punished in accordance with the regulations in force.

## 9. Consequences regarding tax

The approval by the *Administration cantonale vaudoise des impôts* of the *Ordonnance concernant le remboursement des frais dans le domaine des EPF* of 11 April 2002 also includes the present Directives.

In view of this approval, EPFL does not indicate on salary certificates amounts reimbursed on the basis of actual expenses.

## 10. Final provisions

The present regulations concerning the reimbursement of expenses come into force on 1st June 2009. Status as at 1<sup>st</sup> January 2017.

The present amendment of 1st June 2009 nullifies and replaces any other instructions concerning the reimbursement of expenses currently in force.

On behalf of the EPFL Direction:

Prof. Patrick Aebischer  
President

Susan Killias  
General Counsel

## Annexe 1: Amounts reimbursed

### Amounts applicable as from 1st June 2009

<u>Transport</u>	
Fixed daily rate for public transport (see point 2.3)	CHF 5.-
Kilometre allowance (see point 2.4)	0.60 CHF/km for cars 0.20 CHF/km for motorcycles and scooters
	The km rate also includes the cost of petrol and private fully comprehensive insurance. Any loss of civil liability and comprehensive insurance bonuses as a result of accidents is borne by the vehicle owner. The maximum reimbursement is CHF 300.- (equivalent to 500 km).
Travel within a 10-km radius of EPFL (see point 2.4)	CHF 5.-
<u>Fixed rates for meals (see point 3.2)</u>	
Breakfast (in case of departure before 7.30am or when the previous night was spent in a hotel and breakfast is not included in the price of the hotel room)	CHF 10.-
Lunch	CHF 25.-
Dinner (if the night is spent in a hotel or the return home is after 7.30pm)	CHF 25.-
	In particular instances, fixed rates are accepted for these meals when the actual costs cannot be justified (no receipts, multiple receipts, etc.). No reimbursement can be claimed when the traveller has not incurred any expenses (for example, conference with meals included, invitation from third party, meals in planes, etc.).
<u>Accommodation</u>	
Maximum price for gift for host (see point 4.2)	CHF 40.- maximum per day of accommodation
<u>Stays in apartments (see point 4.3)</u>	
Daily living expenses	CHF 30.-
<u>External entertainment expenses (see point 5.2)</u>	
Maximum amount per person for business meals with third parties	CHF 100.- (Their frequency must remain within reason)
<u>Internal entertainment expenses (see point 5.2)</u>	
Maximum amount per person for business meals with EPFL colleagues	CHF 25.- (Their frequency must remain within reason)
Maximum amount per person for end-of-year meals and special events (project completion for example)	CHF 100.- (Their frequency must remain within reason)

## Annexe 2: Process flow charts

### Reimbursement process via expense claim form for expenses incurred abroad

Steps	Those involved	Checks carried out
Drawing up of travel budget (see point 6.2)	Beneficiary or person completing expense claim form	Inclusion of all expenses, correct use of expense categories, full and clear details regarding purpose
Validation of travel budget (see point 6.2)	Head of cost centre or delegated person	Verification of available budget, conformity with traveller's tasks.
Organisation of trip (see point 6.3)	EPFL Travel Officer and/or beneficiary and/or person completing expense claim form	
Trip and incurring expenditure (see point 6.3)	Beneficiary	All proof of payment kept
Completion of expenses claim form based on travel budget (see points 6.5 and 7)	Person completing expense claim form	<ul style="list-style-type: none"> <li>• Completion of expense claim form based on travel budget (complete)</li> <li>• All proof of payment and addition correct</li> <li>• Documentation complete</li> <li>• Maximum amounts respected</li> <li>• Names of persons given</li> </ul>
Detailed verification (see point 7)	Beneficiary	<ul style="list-style-type: none"> <li>• Conformity with regulations</li> <li>• Genuineness of professional expenses</li> <li>• Checklist applied</li> <li>• All private expenses removed</li> <li>• Reimbursements given</li> </ul>
Conformity check (see point 7)	Head of cost centre or immediate superior	<ul style="list-style-type: none"> <li>• Signatures</li> <li>• Conformity of expense in relation to budget</li> <li>• General evaluation</li> </ul>
Verification. Expense claim returned if necessary	Financial Service	
Payment	Financial Service	

Directives concerning professional travel and the reimbursement of expenses of 1<sup>st</sup> March 2007 (Status as at 1<sup>st</sup> January 2017)

**Reimbursement process via expense claim form for expenses incurred abroad**

Steps	Those involves	Checks carried out
Incurring of expenses (see point 6.3)	Beneficiary	All proof of payment kept
Completion of expense claim form (see point 7)	Person completing expense claim form	<ul style="list-style-type: none"> <li>• Completion of expense claim form based on travel budget (complete)</li> <li>• All proof of payment and addition correct</li> <li>• Documentation complete</li> <li>• Maximum amounts respected</li> <li>• Names of persons invited given</li> </ul>
Detailed verification (see point 7)	Beneficiary	<ul style="list-style-type: none"> <li>• Conformity with regulations</li> <li>• Genuineness of professional expenses</li> <li>• Checklist applied</li> <li>• All private expenses removed</li> <li>• Reimbursements refunded</li> </ul>
Conformity check (see point 7)	Head of cost centre or immediate superior	<ul style="list-style-type: none"> <li>• Signatures</li> <li>• Conformity of expenses in relation to budget</li> <li>• General evaluation</li> </ul>
Verification. Expense claim returned if necessary	Financial Service	
Payment	Financial Service	

Note: The fact that a travel budget is not required for trips in Switzerland does not constitute a general travel authorisation. Each unit stipulates its own provisions regarding travel in Switzerland.

### Annexe 3: Documents to be included with expense claim

Checklist according to categories of expenses claimed via an expense claim form

Reference	Type of expense	Verification / Remarks	Document / proof of payment to be supplied with expense claim
6.2	Travel budget for foreign trips	Signed by head of cost centre or delegated person	
6.4	Expense claim	Signed by beneficiary and head of cost centre or immediate superior	
1.4	Plane	For ordered purchased tickets	E-Ticket (purchases using authorised means of payment)
2.1	Train ticket (Switzerland & International)	-	Train tickets
	GA travelcard	Justify reimbursement	List of trips made annually
2.3	Public transport	Tickets	
2.4	Trip in private vehicle	Journey made/ Transport of cumbersome equipment, several persons	Shortest route (itinerary acc. To ViaMichelin, for example)
2.5	Hired car	Hire period for professional activities only; exclude hire period for any private activities	Final invoice and not reservation slip
2.6	Car park	Type of car park used, duration, private portion deducted. Valet parking service not reimbursed	Car park tickets plus any other receipts
2.7	Taxis	-	Receipt
3.2	Cost of meals eaten away from home or workplace	Number of people / tip. Deduct any meals connected with private activities	Bill / receipt Names of participants if one person pays for the others
3.2	Conference	If meals are included in registration fee, no reimbursement on fixed-rate basis.	Copy of registration
4.1	Hotel	Checking of means of payment: Reimbursement only if paid with private means of payment. Payment using purchase credit card gives no entitlement to reimbursement. Deduct nights spent in hotels for private reasons	Bill: The bill must be made out to EPFL, giving traveller's name for VT refund.
5.1 & 5.2	Internal / external entertainment	Reason / names of persons invited / tips	Restaurant bill