

01.06.2019

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 inventory items.
- 2 The present directive and its annexes are applicable for all EPFL employees.

Article 2 Definitions

- 1 **Inventory:** The inventory of equipment is the procedure which allows for the designation and tracking of objects and which 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 or average wear rate.
- 3 **Consumables (stock):** The 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.
- 5 **Employees:** EPFL employees as per art.13 al.1 of Law on EPF (professorial body, teaching assistants, scientific staff, doctoral students, administrative staff and technical staff)

Article 3 Note

- 1 All of the amounts given in this document are inclusive of VAT (VAT included), as VAT represents a non-deductible cost^a.
- 2 The acronyms used throughout the present document are defined in Annex 1.

^a VAT is a non-deductible cost at the EPFL

Article 4 Scope of Application

- ¹ The inventory includes equipment which has been purchased, equipment freely received and own structures, namely:
 - Scientific machines and equipment.
 - IT^b, audio-visual and reprographic machines and equipment.
 - Vehicles.
 - Machine tools.
 - Stewardship and real estate equipment.
 - Scientific and technical infrastructures.
 - Software purchased or developed internally.
 - Works of art.
- ² The equipment set out above rented or loaned for a period greater than one year is considered as inventory.
- ³ The following patrimonial items are not concerned by the present directive on inventories:
 - Buildings.
 - Patents, copyrights and licences (see Art. 32, para. 3 of EPFL Directive on Research contracts and Technology Transfer (DSCRTT)).

Article 5 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 6 Inventory steps

- ¹ The steps for inventory are as follows:
 - Reception of goods^c.
 - Entry in the inventory (see Art. 7).
 - Annual inventory check (see Art. 11).
 - Removal from inventory (see Art. 12 and 13).

Article 7 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;
 - It represents a major risk of theft^d;
- ² Entry in the inventory is optional if the acquisition value of the equipment is below the thresholds listed in Annex 2;
- ³ 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

^b Excluding private IT equipment (ref. LEX 6.1.3 “Directive on the Use of Personal Computer Equipment for Professional Purposes”)

^c See Art. 14 of the Directives concerning Purchases of goods and services.

^d Each unit shall determine the equipment that falls into this category.

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).

- 4 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 8 Replacement components and major overhauls

- 1 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).
- 2 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 9 Consumables

- 1 Consumables are not subject to this LEX.
- 2 If the value of consumable stock exceeds CHF 100'000, a stock valuation and inventory must be completed once per year and its value as of 31.12 communicated to the Accounting Department^e.

Article 10 Roles and responsibilities

The roles regarding the management of equipment are listed below.

- 1 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 annual inventory check;
 - validates all requests from the Inventory Coordinator to remove equipment from the inventory.
- 2 The Inventory Coordinator:
 - is duly accredited^f for the exercise of his/her function;
 - is appointed by the Head of Unit and acts through delegated authority;
 - is responsible for the inventory of equipment in accordance with the rules laid out (the right to inventory may sometimes be granted to other members of the Unit if necessary);
 - conducts the annual inventory check;
 - handles all requests relating to the Unit inventory;

^e Annual accounts instructions and Accounting Manual for EPF Domain (v. 6.3) chapter 4.5

^f As defined in the Accred application, see Annex 4

- initiates all requests for the removal of equipment from the inventory.
- 3 The Faculty IT Coordinator⁹:
- replies to questions relating to the inventory of IT equipment¹⁰ (and related softwares) within the Faculty.
- 4 The Faculty Infrastructures Coordinator⁹:
- validates requests for the removal of equipment^h from the inventory (excluding IT equipment⁹ and related software) for his/her Faculty;
 - replies to questions relating to the inventory (excluding IT equipment⁹ and related software) within the Faculty.
- 5 The EPFL Inventory Coordinator:
- organises and supervises the annual check of the inventory or all requested checks;
 - 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.

Article 11 Annual inventory check

- 1 The purpose of the annual inventory check is to verify:
- The existence of equipment.
 - Whether this equipment is in use, out of order or damaged.
 - The premises or place in which the equipment is located.
- 2 Each EPFL Unit must complete an inventory check once per year. The inventory check is conducted by the Inventory Coordinator via the inventory application intended for this purpose.
- 3 The EPFL Inventory Coordinator communicates the schedule for the check at the beginning of the calendar year in conjunction with the Faculty Infrastructures Coordinator.
- 4 The granting of finance for investment to a Unit by ECO is subject to the completion of the annual inventory check by that Unit.

Section 3 Removal from the Unit Inventory

Article 12 Order of priority for removal from the Unit inventory (excluding IT Equipment)

- 1 Removal from the Unit inventory (excluding IT equipment⁹) may occur if equipment is no longer used. The order of priority to be respected is as follows:
1. 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.

⁹ Or any other person appointed by a level 2 Unit, for the ENT (ENT-E, ENT-I, ENT-R) and the Vice Presidencies.

^h See Annex 2 (equipment type 1 and 2)

Article 13 Principles governing removal from the inventory (excluding IT equipment⁹)

- 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 remove this equipment from its inventory.
- ² All removal from inventory (excluding IT equipment⁹) must be initiated by the Faculty Inventory Coordinator through the Inventory tool, must be validated by the relevant Head of Unit and then must be validated by the Faculty Infrastructures Coordinator.
- ³ Reallocation of equipment (excluding IT equipment⁹) in 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, the Faculty Infrastructures Coordinator⁵ shall submit a proposal for removal from the inventory to 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 excluded⁹):
 - 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 DSPS in the case of equipment theft.

Article 14 Re-sale of equipment

- ¹ This article applies to all equipment described in a 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) with an acquisition value of below CHF 50'000: Head of Unit and Faculty Infrastructures Coordinator;
- ⁴ All equipment (IT equipment excluded) with an acquisition value equal to or exceeding CHF 50'000: EPFL Inventory Coordinator and the Head of the ECO Unit. The sale of equipment with a purchase value of more than CHF 50'000ⁱ is only possible if:
 - The principles described in articles 12 and 13 have been respected;
 - A publication outside 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^j re-sale will be attributed as follows:
 - If the acquisition value 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.
 - If the acquisition value 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 VPR dedicated to the acquisition of scientific equipment, and 50% shall be attributed to the fund specified by the Unit responsible for the equipment sold.

ⁱ For the processes, contact the EPFL Inventory Coordinator.

^j Selling price minus any remaining amortisation

Article 15 IT Equipment

- ¹ The priority order for removing an IT equipment from the inventory is described in LEX 6.4.1
- ² Conditions for reallocation, sale, donation and disposal of IT equipment are described in LEX 6.4.1

Section 4 *Final Provision*

Article 16 Entry into force

The present directive enters into force on June 1st 2019.

On behalf of the EPFL Direction:

President:
Martin Vetterli

General Counsel:
Susan Killias

Annex 1: Glossary

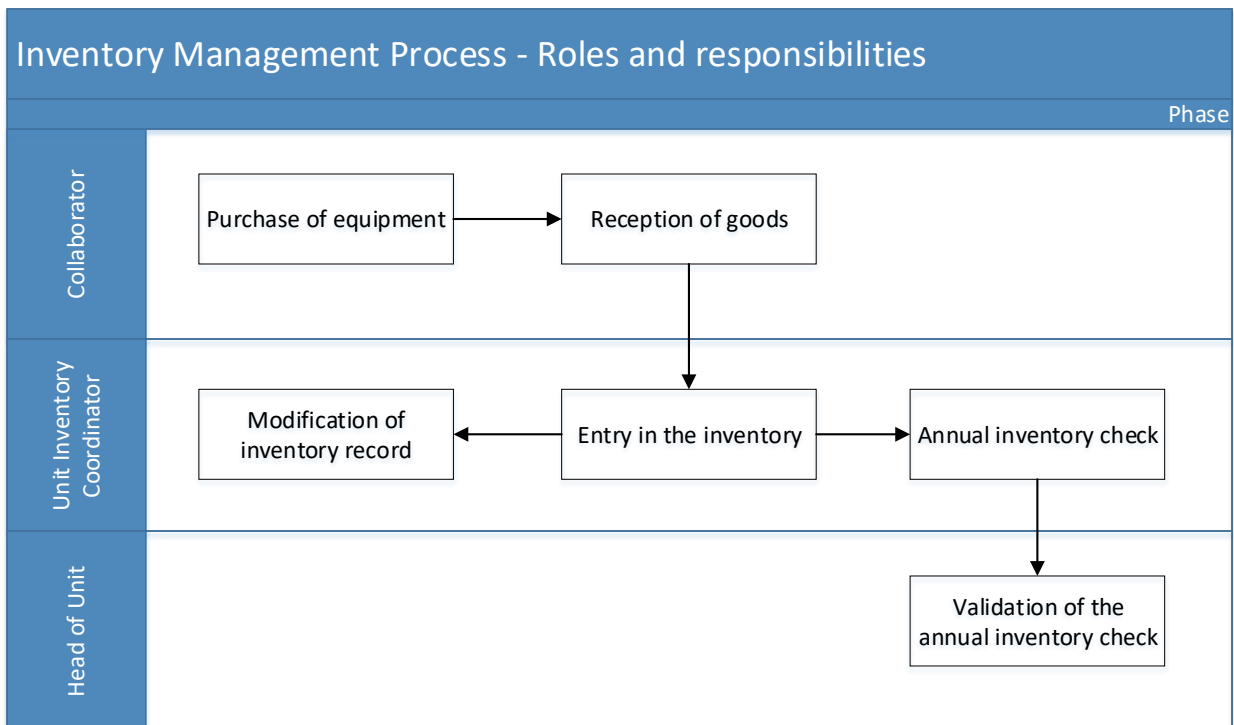
CEPF	Conseil des EPF – ETH Board
CRI	Centre de réparation informatique – IT Central Repair
DSPS	Domaine Sécurité Prévention et Santé - Safety, Prevention and Health Domain
ECO	Equipement & Centers Management Office
VPFI	Vice-présidence pour les finances - Vice Presidency for Finances
VPR	Vice-présidence pour la recherche – Vice Presidency for Research

Annex 2: Mandatory inventory thresholds

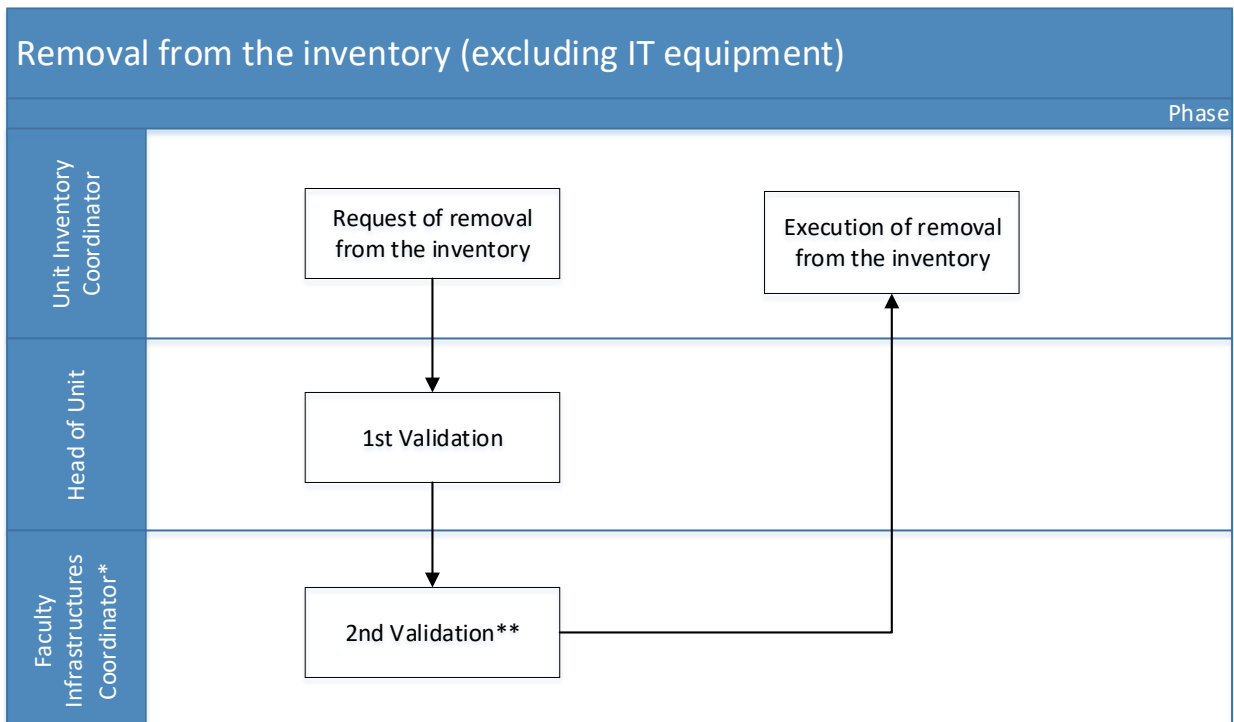
Type of equipment	Value VAT included (in CHF) equal to or higher than
1. Desktops, laptops, tablets, servers, workstations (*)	From the first Swiss Franc
2. Screens, printers, scanners	1'000
3. Purchased software	100'000
4. Software developed by EPFL	1'000'000
5. Other equipment	10'000

(*) 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, for the ENT (ENT-E, ENT-I, ENT-R) and the Vice Presidencies

** 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 - Request for removal from inventory - Annual inventory check	To the Unit Inventory Coordinator by the EPFL Inventory Coordinator
Inventaire.Resp	- Consultation, creation, modification of inventory record - Request for removal from inventory - Validation of the annual Inventory check - Validation of request for removal from inventory	To the Heads of Unit, automatically

(*) Or right to signature for an amount exceeding

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), 16t December 1994 (LEX 5.8.0.2).
- Ordonnance sur les marchés publics (OMP) 11 December 1995 (LEX 5.8.0.3).
- Ordonnance sur la limitation et l'élimination des déchets (OLED), 1 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 5.1.03).
- 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)