

GIZ's requirements for invoicing under the General Terms and Conditions of Contract 2020

This document provides additional information on invoicing requirements under the [General Terms and Conditions of Contract 2020](#). The information set out below will always apply unless an alternative arrangement has been made in an individual contract.

General information

1. Forms and submitting invoices

The following information on submitting electronic invoices is mandatory for contractors registered inside the EU.

Please **always** check the latest information on submitting electronic invoices at:

[2022_Information on electronic invoicing .pdf \(giz.de\)](#)

Contractors registered outside the EU should continue to submit paper invoices. If you are based outside the EU but are able to generate an 'XRechnung' invoice, you may submit the invoice via the Peppol network or by email (invoice@giz.de).

You will find the documents you need to submit your paper invoice at:

[Invoices and accounting procedures \(giz.de\)](#)

The original invoice forms should be completed in full, signed and sent with all annexes and vouchers to the address below and not to any one GIZ staff member. Please send invoices separately from any other correspondence to GIZ.

**Deutsche Gesellschaft für Internationale
Zusammenarbeit (GIZ) GmbH
Friedrich-Ebert-Allee 36
53113 Bonn
Germany**

If you have questions about invoicing and accounting procedures, please contact the officer named in your contract as the contact person for financial contract management.

2. Types of remuneration and submitting vouchers

The following types of remuneration can be contractually agreed:

Lump-sum remuneration:

- In this case, you must complete the invoice form.
- No additional vouchers or evidence must be submitted.

Remuneration based upon presentation of evidence (against evidence):

- Remuneration will only be paid upon presentation of original vouchers. Copies or scans of vouchers cannot be accepted. Once verified, the vouchers will be returned to you.

Are vouchers from a computer-based voucher recording system acceptable?

If you use a computer-based voucher recording system, we will accept printouts from the system as originals. Along with the required printouts, please submit a document confirming that your computer-based voucher recording system has been approved by an auditor.

One copy of this confirmation must be submitted for every contract. The system must be approved by an auditor once every three years. In addition, you must submit your own confirmation that the information provided is correct when you submit an invoice using the invoice form (available for downloading from the GIZ website).

The confirmation issued by the auditor must include the following points:

- Description of how the vouchers are electronically processed. It must be transparent whether the original was received as a hard copy or PDF voucher (by email to an invoice registration mailbox).
- The electronic voucher processing uses a traceable digital identifier (e.g. identification number, barcode).
- The original voucher must be clearly attributed to the contract with GIZ and fully traceable, and it is guaranteed that it is invoiced only once.
- It is ensured that GIZ can access the original copy of the original voucher for auditing purposes at any time within the retention period pursuant to Section 2.9 of the General Terms and Conditions of Contract.

How should I sort the vouchers to be submitted?

The vouchers to be submitted should be sorted *by remuneration item* as laid out in the contract, numbered, pasted on a sheet of A4 paper and stapled together. The data contained in the vouchers (purpose, totals, etc.) must be entered in the corresponding invoice form.

If necessary, you can use the individual data sheets of the invoice form as a cover sheet. The contents of the vouchers must be clearly stated in German, English, French or Spanish in the list of costs. If the vouchers are issued in a different language, you must translate the main information into one of the four above languages on the voucher.

Do I state the net or the gross sum for invoicing purposes?

If you are entitled to deduct input tax, you must state the net sums. The tax office responsible for you can tell you if you are entitled to deduct input tax.

Please also note Section 3.3.6 of the General Terms and Conditions of Contract (indirect taxes in the country of assignment).

How do I deal with subsequent claims?

Subsequent claims should be submitted along with the next interim invoice/with the final invoice.

What happens if I don't follow these directions?

GIZ reserves the right to refuse invoices if the vouchers are not presented properly for processing, and to return these to the contractor. No payment can then be made.

3. Converting costs incurred in foreign currency

If costs are incurred in a foreign currency in the country of assignment, the costs must be converted and stated in euros on the invoice form. For the conversion you should use the actual rate of exchange given on the credit card statement or the rate of exchange stated on the currency exchange voucher (currency purchase voucher). If this is not possible, you should use the [InforEuro currency converter](#).

4. Invoicing and reimbursement of individual remuneration items

We recommend that you read Section 3 of the General Terms and Conditions of Contract carefully before submitting an invoice. This helps avoid misunderstandings and will ensure your invoice can be processed quickly.

Fees (3.3.1 General Terms and Conditions of Contract)

Fees should be invoiced as a lump sum on the basis of the unit set out in the contract. You can list the fees in the excel sheet 'Fee', which is part of the invoice form. Only full or half days or hours can be invoiced, where expert hours are agreed as the basis for invoicing. As a rule, days spent only travelling will not be reimbursed.

Costs such as bank fees, telecommunications, etc. are covered by the fee.

To make it possible to check the calculation of expert days, you must always use the time records template (Section 3.5.2 General Terms and Conditions of Contract).

Costs related to the contract in the country of assignment (Section 3.3.2 General Terms and Conditions of Contract)

Provided a lump-sum payment to cover these costs has been contractually agreed, it can be invoiced providing appropriate time records pursuant to Section 3.5.2 of the General Terms and Conditions of Contract. These lump-sums will be paid in addition to the fees.

National staff (Section 3.3.3 General Terms and Conditions of Contract)

Proof that national staff have been assigned must be presented in the form of a *copy of the signed employment contract*. The copy of the employment contract must state the name of the national staff member, the period of assignment and the job specification.

GIZ must be notified of any changes to the employment relationship, in particular any premature termination, no later than the date of submission of the next invoice.

Monthly time sheets are not sufficient for reimbursement purposes.

Air travel expenses and other transport costs (Section 3.3.4.1 General Terms and Conditions of Contract)

Details of travel must be provided when invoicing for the *lump-sum reimbursement of air travel costs*.

For lump-sum reimbursement, each individual flight must be invoiced and described separately. The lump-sum per flight always includes the outward and return flight.

Where the contract stipulates that the actual costs incurred will be reimbursed (against evidence), the costs will be reimbursed up to the maximum of the agreed amount. In addition to the information given in the invoice form, the online invoice or the original invoice for the flight must be submitted as evidence.

Within the Federal Republic of Germany, costs for 2nd-class rail travel are reimbursed. In the country of assignment, the costs of customary local means of transport are reimbursed.

If a private motor vehicle is used, the costs are reimbursed at the tax rate set out in the German Federal Travel Expenses Act (Bundesreisekostengesetz, BRKG). All ancillary costs are deemed to be covered by that rate. Contractors may not use their own vehicles for business trips outside Germany and any such costs will not be reimbursed. GIZ reserves the right to deviate from this principle in individual contracts.

Per-diem allowance (Section 3.3.4.2 General Terms and Conditions of Contract)

Only the actual number of days on assignment (including arrival and departure) may be invoiced. If the contractor receives full board, no per-diem allowance is paid.

Overnight accommodation allowance (Section 3.3.4.3 General Terms and Conditions of Contract)

Only the actual number of overnight stays may be invoiced.

If cost reimbursement against evidence has been agreed, only the actual overnight accommodation costs are reimbursed.

Additional costs such as breakfast/lunch/dinner/minibar/laundry must be deducted from the hotel bill by the contractor if *costs are to be reimbursed against evidence*.

Other travel expenses (Section 3.3.4.4 General Terms and Conditions of Contract)

A contractually agreed lump sum always covers the outward and return journeys.

Subcontracts (Section 3.3.5.1 General Terms and Conditions of Contract)

Subcontracts will generally be reimbursed against evidence of costs actually incurred.

For this, subcontractors' vouchers must be attached to the invoices. The vouchers must be made out to the contractor.

Advance payments or payment by instalments made by the contractor for subcontracts cannot be invoiced as costs. Only interim or final invoices for subcontracts may be invoiced.

Equipment (Section 3.3.5.2 General Terms and Conditions of Contract)

You can find more information on inventories and hand-overs here:

<https://www.giz.de/en/downloads/giz2012-en-GIZ-rules-for-inventorising-and-handling-over-equipment-and-materials.docx>

Workshops, training (Section 3.3.5.4 General Terms and Conditions of Contract)

Costs must be listed separately for each workshop/training course. You must state the times, venue, reasons for the event and the number of participants. You must submit the following documents:

- List of participants with participants' signatures
- Receipts for small allowances ('pocket money'), per-diem allowances, lump-sum payments to cover transport costs, signed by the participants
- Vouchers for facilitator fees, the pertinent contracts, hotel vouchers for accommodation, venue costs, etc.

Only customary local rates may be invoiced for per-diem allowances. You can obtain information on this from the officer responsible for the commission, via the GIZ country office.

Please submit the information you have been given on customary local rates with your invoice. A confirmation is sufficient and need not be in any specific form.

Local subsidies (Section 3.3.5.5 General Terms and Conditions of Contract)

The following evidence must be presented for invoicing:

- Copies of the vouchers of receipt issued by the subsidy recipients
- Original list of expenditures regarding the use of the subsidy, which must be checked for factual and arithmetic accuracy by the relevant subsidy recipient and the contractor (responsible local expert).

You will find additional information here:

<https://www.giz.de/en/downloads/giz2015-oertliche-zuschuesse-consultingvertrag.zip>

Flexible remuneration item (Section 3.3.5.7 General Terms and Conditions of Contract)

The following are not covered by flexible remuneration items:

- Replacement for partner inputs that have not been provided (see Section 1.13 General Terms and Conditions of Contract)
- Procurement of additional materials and equipment (see Section 2.4 General Terms and Conditions of Contract)
- Mobilisation costs – replacing experts (see Section 2.1 General Terms and Conditions of Contract)
- Costs arising as a result of any interruption of activities (see Section 5.2 General Terms and Conditions of Contract).

Offsetting costs (Section 3.4 General Terms and Conditions of Contract)

The remuneration item relating to the offsetting of costs (Section 3.4. General Terms and Conditions of Contract) refers to the contractually agreed individual items (e.g. team leader's fees).