

GIZ's requirements for invoicing under the General Terms and Conditions of Contract 2012

This document provides invoicing-specific information that always applies, unless otherwise agreed in your contract.

GENERAL

I. Forms and invoice submission

In accordance with 5.20 of the 'General terms and conditions of contract ('Terms and Conditions') for supplying services and work on behalf of the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH', the GIZ invoice forms available on the internet for downloading must be used for invoicing.

http://www.giz.de/en/workingwithgiz/important_documents.html

The *invoicing by month* invoice form must be used for **contractually agreed** costing and invoicing by **month**. Costing by month is contractually agreed if assignment of at least one long-term expert (LTE) is agreed. An LTE is an expert assigned for at least four consecutive months. If short-term experts are additionally contractually agreed, months must also be used as a basis for costing. The monthly costing then applies to the contract as a whole.

The invoice forms *invoicing by day* and *small invoicing by day* are used for **contractually agreed** costing and **invoicing by days or hours/standard lines**.

Please note that in accordance with 5.5 Terms and Conditions, invoicing is only possible for the contractually agreed unit (months, days, hours).

The invoice forms must be sent **as originals** together with all annexes and vouchers, **fully completed, signed** and **separately from other mail**, addressed to:

Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH

Postfach 5180

65726 Eschborn

NEVER ADDRESS THE INVOICE TO A GIZ STAFF MEMBER

Questions about invoicing and settlement should be addressed to the contact designated in your contract at the responsible Financial Competence Centre.

II. Modalities for reimbursement and submission of vouchers

In connection with reimbursement, GIZ distinguishes for contractually agreed remuneration items between **lump sum reimbursement** and **reimbursement against evidence of costs**. For lump sum reimbursement, the information required in the GIZ invoice form must be entered; no additional vouchers or evidence are required. Costs against evidence are only reimbursed on submission of the necessary original vouchers. Copies or scanned vouchers are not accepted as a matter of principle.

Are vouchers from a computerised voucher entry system sufficient?

If you have a computerised voucher entry system, we accept the printouts from the system as originals. Besides the necessary printouts, please supply a cover sheet confirming recognition of your computerised voucher entry system by the tax authorities or a public auditor in your country. A copy together with a sworn affidavit by you of the correctness of the information is acceptable.

How do I sort the vouchers to be submitted?

The vouchers to be submitted are to be classified in accordance with the remuneration items in the contract, consecutively numbered, pasted on DIN A4 sheets and stapled together. The information in the vouchers must be transferred to the corresponding invoice form in accordance with the instructions. If necessary you can use individual data sheets of the invoice form as cover sheets.

Do I show gross amounts or net amounts for settlement?

Please note the requirement to show net amounts if you are entitled to deduct input tax. Your tax office will tell you if you are entitled to deduct input tax.

What do I do about subsequent claims and what happens with the original vouchers?

Subsequent claims should be submitted with the next interim invoice or final invoice. After invoice processing is completed we will return vouchers we no longer need, marked as "paid" for retention in accordance with 1.8 Terms and Conditions.

What happens if I don't follow these instructions?

GIZ reserves the right to reject invoices if the vouchers are not correctly processed and to return them to the contractor.

III. Conversion of costs in foreign currency

The conversion table normally used in accordance with 5.22 Terms and Conditions is available on the GIZ website at <http://www.giz.de/en/workingwithgiz/4226.html>.

With the exception of a few foreign currencies, which are mentioned on the GIZ website, costs in foreign currency are converted into EUR in accordance with the following EU currency converter:

http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_de.cfm

What do I need to do if settlement on the basis of exchange vouchers is agreed?

If for a specific contract reimbursement of costs in foreign currency on the basis of exchange vouchers is agreed, a foreign currency purchase voucher from the same period in the amount of the costs to be settled must be attached to the invoice form. In addition a list of the weighted average exchange rate from the ratio of 'total foreign currency received' to 'total EUR exchanged' must be drawn up and attached.

Invoicing and reimbursement of individual remuneration items (section 5 Terms and Conditions)

We recommend that you read section 5 of the General Terms and Conditions carefully before issuing an invoice. This will avoid invoicing mistakes and ensure prompt processing of your invoice.

Fee rate (5.4, 5.5 General Terms and Conditions)

The fee must be invoiced as a lump sum based on the contractually agreed unit. The 'expert sheet' is available in the invoice form for listing all personnel-related costs per person.



Note on monthly costing for long-term experts and short-term experts

For a contractually **agreed monthly lump sum** for a **long-term** or **short-term expert**, a month has 30 calendar days in accordance with 5.5 AVB, i.e. all Sundays and public holidays are included. If a claim for remuneration during an invoicing period does not cover a full calendar month, the remuneration for the assignment period (in Germany and abroad) is 1/30 of the monthly rate for each calendar day. In calculating, all the full months are counted first, then the remaining days are counted and entered in the corresponding invoice form. The same applies for per diem and overnight accommodation allowances.

Example: Accounting period: 7.4 – 2.6 = 30 days in May (07.04 – 06.05) + 25 days in May + 2 days in June = 57 days total

Per diem (5.6 General Terms and Conditions)

The per diem is based on a lump sum payment multiplied by the length of the assignment. If the contractor receives full board, no per diem is paid in accordance with 5.6 sentence 2 General Terms and Conditions. Receipt of full board must accordingly be stated in the invoice.

5				
6	Persönliche Daten			
7	Name, Vorname:			
8	Funktion: bitte wählen			
9	Funktionsbeschreibung			
10				
11				
19	Personalkosten			
20	Vergütungsposition	Tagessatz	Tage	Betrag
21	Honorar (Nr. 5.4 AVB)			0,00
22	Tagegeld (Nr. 5.6 AVB)			0,00
23	Übernachtungsgeld (Nr. 5.7 AVB)			0,00
24				
25				
27	Reisekosten			
28	Flugkosten (Nr. 5.8 AVB)			
29	Reisedaten			

Example: 'invoicing by day' invoice form

Note for long-term experts

In the case of **long-term expert assignments**, the per diem is a payment in addition to the experts' domestic remuneration. It covers all additional housekeeping expenditure in connection with the assignment abroad, as well as other foreign-country allowances, but excludes overnight accommodation allowances.

Overnight accommodation allowances (5.7 General Terms and Conditions)

The overnight accommodation allowance is a lump sum allowance. The allowance is to be multiplied by the number of overnight stays required away from the regular location or seat of business.

Only the actual overnight accommodation costs are reimbursed. Additional costs such as breakfast must be deducted from the hotel bill in the case of **cost reimbursement against evidence by the contractor**.

If vouchers show only a total price for accommodation and breakfast and the contractor does not deduct this, the price will be reduced by EUR 10.00/day to determine the costs of accommodation.

Note for long-term experts

For the **assignment of long-term experts** where lump sum monthly payments are agreed, the overnight accommodation allowance can be continued after the end of the foreign assignment if the expert has entered into a monthly rental contract and the contract price is not exceeded. However, this applies at most up to the end of the calendar month in which the return journey was begun.

Ancillary rental costs and maintenance costs for the dwelling such as electricity, gas, water, repairs, etc., count as private living expenses and are not part of the overnight accommodation allowance.

Flight costs (5.8, General Terms and Conditions)

For **lump sum reimbursement of flight costs**, travel information is required on the invoice. Please note that where lump sum reimbursement is agreed for several flights, each flight must be individually invoiced and described.

27	Reisekosten						
28	Flugkosten (Nr. 5.8 AVB)						
29	Reisedaten						
30	Nr.	Flugart	Reiseziel	Hinflug	Rückflug	Erstattungsart gemäß Vertrag	Preis (in Euro)
31	1	Fachkraft (Aus- und Rückreise)	Bogota, KOL	1.1.2012	1.1.2013	Pauschal	1.000,00
32	2	Regionale und nationale Flüge	Lima, Peru	4.5.2012	10.5.2012	Pauschal	500,00
33	3						0,00
34	4						0,00

Example: 'invoicing by month' invoice form

If **reimbursement of actual flight costs is contractually** agreed, the costs will be reimbursed up to at most the agreed amount. In addition to the data in the invoice form, the following evidence must also be submitted:

- The original ticket used (passenger coupon) and the travel agency invoice (original)
- If the original ticket used is lost, or for other types of ticket use (specifically online tickets), the original travel agency invoice and proof of payment (e.g. by a copy of a credit card statement) are sufficient. In this case an explanation by the contractor stating why the original ticket cannot be submitted is needed.

If **by way of exception your flight ticket was provided by GIZ**, submit the boarding card used as a copy or as a scanned document by email.

Other travel expenses (5.9, General Terms and Conditions)

Other travel expenses (domestic and foreign travel costs) are reimbursed as a lump sum based on the agreed amount.

If **in an individual contract cost reimbursement against evidence** is agreed, the following apply:

- In the Federal Republic of Germany, scheduled public transport services (2nd class) must always be used. In the country of assignment, the customary local means of transport must be used.
- If a personal car is used, GIZ pays an allowance per km actually driven covering all costs and ancillary costs, as approved by the tax authorities (EUR 0.30). Use of a personal car is not permitted for official journeys outside the Federal Republic of Germany and will not be reimbursed.

Note for long-term experts

The costs of travelling between the place of residence and place of work are **not included** in other travel expenses **in the execution of the contract**. In exceptional cases where there is adequate reason, the use of official vehicles may be contractually agreed for these and other private journeys against reimbursement of costs by the contractor.

Relocation goods (5.10 General Terms and Conditions)

The contractually agreed lump sum payment for relocation goods must be billed in the interim invoice following the outward journey of the **long-term expert**. Irrespective of the expert's marital status, the calculation of the lump-sum amount is based on the costs of outward and homeward transportation of the relocation goods, including ancillary transportation costs, from the location of the contractor's seat of business to the expert's place of assignment, in a 20-foot container.

The costs of transporting additional relocation goods in the event of project/programme extensions are not reimbursed by GIZ.

National personnel (5.11 General Terms and Conditions)

Assignment of national personnel must be evidenced by a **copy of the signed contract of employment**. The copy of the contract of employment must show the name, period of assignment and function of the person involved. GIZ must be notified of amendments to the employment relationship, and specifically of premature termination of the employment relationship, at the latest by the following invoice.

Equipment (5.12, General Terms and Conditions)

When invoicing equipment, the originals required under 5.12 General Terms and Conditions must be supplemented by

- Copy of the approved purchasing list, if contractually agreed,
- Invoice originals for transport, packaging and insurance costs,
- Copies of bank statements for reimbursement of bank charges, unless separate remuneration is made for procurement.

In all cases the handover record must be submitted together with the inventory list.

In the case of online procurement, the contractor must submit the associated online confirmations (invoice, bank transfer etc) and confirmations of delivery.

Inventory and handover

Title to the equipment procured passes to the project partner on arrival in the country of assignment. Under 4.5 the contractor is obliged to hand over the equipment to the project partner, to procure title for the partner and to complete a handover record.

If project-related considerations make immediate handover impossible, or if handover after completion of the work has been contractually agreed, costs can **only be reimbursed** subject to later handover if the following documents are submitted instead of the handover record:

- list of equipment to be invoiced on the GIZ invoice form;

- proof of delivery (freight documents, forwarding agent handover certificate with list of all goods transported);
- inventory list.

Supplies/non-durable items (5.13 General Terms and Conditions)

Supplies/non-durable items are divided into office and operating costs, vehicle costs and other supplies/non-durable items. The costs of supplies/non-durable items must be strictly separated in the invoice from costs of holding workshops or training events (5.15 General Terms and Conditions).

Subcontracts (5.14 General Terms and Conditions)

Subcontracts are generally reimbursed against evidence of costs actually incurred. For this, a copy of the contract with the subcontractor and the original invoice for the subcontract must be attached to the invoice. Advances or instalments paid by the contractor for subcontracts cannot be billed as costs of subcontracting.

Workshops, training events (5.15, General Terms and Conditions)

Costs of contractually agreed workshops and training events for partner experts are always reimbursed against evidence. In every case a list of participants at the event signed by the participants must be attached.

The local GIZ Office can notify you of the normal rates for the country. Please provide information on normal rates for the country with your invoice. Certification without any particular format is sufficient.

Local subsidies (5.16 General Terms and Conditions)

The contractor attaches the following evidence to the invoice to the commissioning party/client:

- copy of the corresponding contract with the subsidy recipient;
- copies of the vouchers of receipt issued by the subsidy recipients;
- detailed lists of expenditures concerning the use of the subsidy, to be signed by the respective subsidy recipient and the contractor (responsible local expert) as confirmation that the information is factually and arithmetically correct.

Other costs (5.17 General Terms and Conditions)

Other costs are reimbursed as agreed, either as lump sums or against evidence. Other costs can be e.g. ancillary travel expenses for short-term assignments of less than four months, but also school fees and preparation courses (max. EUR 4,000 for one month instead of remuneration) for long-term experts. Please check your contract to see which remuneration items have been agreed under other costs. As with the other remuneration items, only agreed costs can be invoiced.

If ancillary travel expenses are agreed, these cover necessary vaccinations, up to 10 kg excess baggage, luggage insurance up to a luggage value of EUR 2,550, visa fees, visa charges, airport charges in connection with the outward and homeward journeys, journeys between home and airport in the usual country of residence, and between airport and accommodation in the country of assignment.

If reimbursement of school fees is agreed, corresponding evidence of costs must be attached to the invoice. Costs are only eligible for reimbursement in the amount of the contractually agreed percentage up to the contractually agreed limit. Only the actual school fees for children of school age in the country of assignment are reimbursed. Costs of meals, books, transport etc are not assumed.

Flexible remuneration item (5.18 General Terms and Conditions)

As a matter of principle the flexible remuneration item is up to 10% of the contract amount, but no higher than EUR 200,000. This item allows the contractor to plan the quantity of inputs flexibly in line with the results of the project, where necessary to achieve the project objective. If a flexible remuneration item has been agreed in the contract, it may be used to settle additional costs for items already agreed in the contract, based on the contractually agreed amounts for individual items and bases for invoicing.

The following inputs/services/contributions are, however, not eligible for coverage under the flexible remuneration item:

- Substitute for outstanding partner inputs (see 3.13 General Terms and Conditions)
- Additional procurements of equipment and materials (see 4 General Terms and Conditions)
- Mobilisation costs – replacement of experts (see 2.3 General Terms and Conditions)
- Costs due to interruption in activities (see 2.4 General Terms and Conditions)
- Additional vacation flights (see 5.18 General Terms and Conditions)
- Other costs (see 5.17, General Terms and Conditions)

Additional costs not contractually agreed for the above items can only be invoiced after prior consultation with GIZ and a corresponding supplement to the contract.

Invoicing of individual rates not previously contractually agreed requires prior specific approval and a contractual agreement. It is further not possible to increase contractually agreed lump sums or to change to reimbursement of costs against evidence.

If long-term experts are to be changed into short-term experts, any remuneration for leave, illness (see 2.5, 2.6 General Terms and Conditions) or vacation flights (see 5.8 General Terms and Conditions) and relocation goods (see 5.10 General Terms and Conditions) must be taken into account.

Example of the use of the flexible remuneration item:

If more short-term or long-term expert months are needed than contractually agreed to achieve the objective, this item may be used to reimburse costs, taking into account the agreed monthly rates.

If more funds or more expert months for counterpart training than contractually agreed are needed to achieve the objective, the costs of this can be invoiced using this item, taking into account the agreed amounts for individual items.