

EVI Policies

Procurement Policy

Table of contents

1	1 Scope	2
1.1	1.1 Procurement policy	2
1.2	1.2 Purpose of this manual	2
1.3	1.3 Legal framework	3
2	Abbreviations	3
3	Definitions	4
3.1	Conflict of interest	4
3.2	Consulting services and framework contracts	4
3.3	Evaluation committee	4
3.4	Limited Competitive Bidding (LCB) and Full Competitive Bidding (FCB)	4
3.5	Procurement	5
3.6	Quotations for goods and services	5
3.7	Request for proposal (RFP)	5
3.8	Terms of Reference (TOR)	5
4	Documentation and approval of purchases	5
4.1	Purchase Order (PO)	5
4.2	Non-purchase order (Payment against invoice only)	6
4.3	Approval limits and authorizations	6
5	Procurement methods and thresholds	7
5.1	Purchases of less than 5,000 EUR	7
5.1.1	Shopping	7
5.1.2	Sole sourcing (direct contracting)	7
5.2	Purchases of more than 5,000 EUR and less the 750,000 EUR	8
5.2.1	Limited Competitive Bidding (LCB)	8
5.2.2	Sole sourcing (direct contracting)	8
5.3	5.4 Purchases of more than 750,000 EUR	8
5.3.1	5.4.1 Full Competitive Bidding (FCB)	8
6	Procurement procedures	9

6.1	Procurement of goods or services of less than €5,000	9
6.2	Procurement of goods projected to cost between €5,000 and €750,000	10
6.3	Procurement of services projected to cost between €5,000 and €750,000	10
6.4	Procurement of goods or services projected to cost more than €750,000.	13
7	Contracts	14
7.1	Creating a contract by requesting quotations or tenders	14
7.2	Creating a Contract by the action of the parties	14
7.3	Awarding of framework contracts (including consultancies)	14
8	Keeping records and other supporting documentation.	14
	ANNEX 1:.....	16

1 Scope

1.1 Procurement policy

The main purpose of the procurement policy is to ensure adequate internal controls over the procurement processes. This involves ensuring that goods and services are procured at competitive prices and of good quality, and that proper authorization and approval procedures have been followed.

1.2 Purpose of this manual

The procurement methods and procedures of EVI are heavily influenced by the general expectations of public and charity funders with emphasis on transparency, fairness and value for money. EVI staff is expected to observe the highest standards of honesty and fairness and act with integrity, objectivity and confidentiality when undertaking procurement activities.

This manual provides guidance on the policies and procedures that should be followed in procuring goods and services for EVI. The main objectives of this document are to:

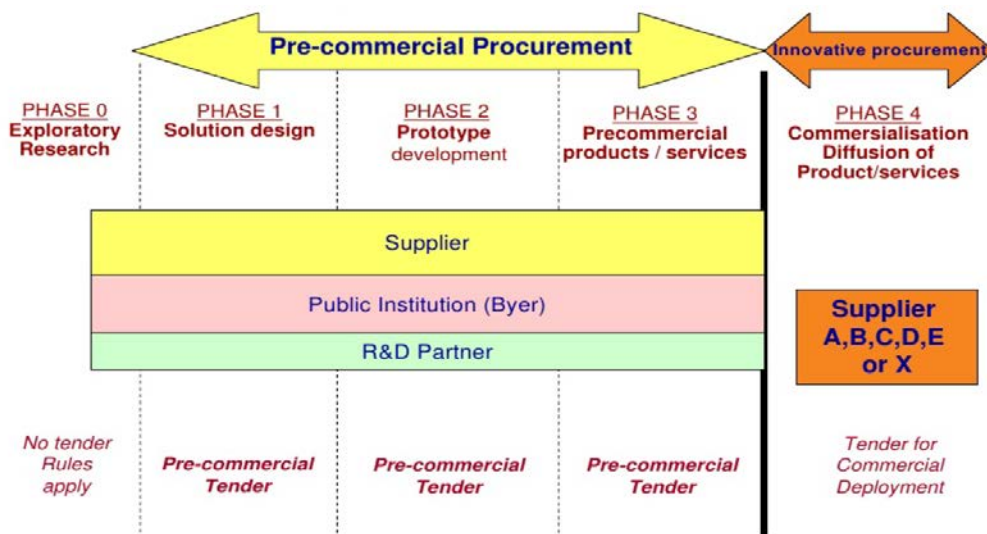
- Define who does what, how and in what sequence;
- Ensure appropriate procedures are followed in the selection of suppliers of goods and services;
- Help in ensuring purchasing decisions are made with due regard to value for money;
- Ensure consistency in processing procurement transactions.

This manual shall apply to all procurements of goods and services. Any significant deviation from the manual shall require the approval by the FD, ED or the EVI Board. Any proposals for revisions to the procurement policy shall first be reviewed by the FD, who submits a recommendation for

revision to the ED for approval. If the revisions are significant, Board approval shall also be requested.

1.3 Legal framework

The foundation of EVI's procurement policy is the pre-commercial procurement policy as adapted from the European Commission through COM(2006) 502 final & 2769th EU Competitiveness Council conclusions, 4/12/06. Additional written in accordance with the GAAP/IFRS regulations and national accounting regulations by law for where EVI resides. Since EVI resides in Germany consolidated financial statements for each fiscal year should follow the rules of the German commercial code (Handelsgesetzbuch (HGB)). As EVI applies its procurements according to the pre-commercial procurement process the thresholds are defined by the decision of the executive secretariat and are defined in this policy. However, this policy is limited up to the end of Phase III Clinical trials. Thereafter the product applied is defined as a commercial deployment and must adhere for the EU and national tender process for commercialization as according to relevant guidelines for such.



2 Abbreviations

ECA	European Court of Auditors
ED	Executive Director
EVI	European Vaccine Initiative
FA	Financial Assistant
FCB	Full Competitive Bidding
FD	Finance Director
HGB	Handelsgesetzbuch (German Commercial Code)

LCB	Limited Competitive Bidding
RFP	Request for Proposal
PL	Project Leader (= Cost centre responsible for specific project or activity area)
PO	Purchase Order
SFO	Senior Financial Officer
TOR	Terms of Reference
VAT	Value-Added Tax

3 Definitions

3.1 Conflict of interest

A conflict of interest arises whenever an individual acting for EVI also has an interest in a supplier. In procurement procedures, which involve the selection of suppliers to be invited to tender or negotiate, the selection should be made on objective and relevant criteria. All known or potential conflicts of interest shall be disclosed to FD or ED for recording. Should any of the evaluation committee members have a conflict of interest – real or perceived - with one of the bidders/tenderers then they shall declare this to the FD or ED who will then decide if the member should step down from the evaluation committee.

3.2 Consulting services and framework contracts

For continuous provision of a specific service in the sense of typical consulting services in a specific area, a framework contract can be established. Examples include services for annual auditing, technical expertise that is not present in the secretariat, and specific reviews. Service providers will normally be selected from a shortlist of qualified consultants but the selection should follow the normal procurement procedures.

3.3 Evaluation committee

For each procurement activity where the evaluation of a proposal/tender is required, the ED, in consultation with the senior management team, shall appoint an evaluation committee to give advisory opinion on contracts and to evaluate and rank tenders/proposals on the basis of the award criteria.

3.4 Limited Competitive Bidding (LCB) and Full Competitive Bidding (FCB)

Competitive bidding means obtaining quotes/tenders from several suppliers and selecting the best match for price, quality, and projected costs. Limited Competitive Bidding (LCB) is a direct

invitation of a limited number of pre-selected suppliers. Full Competitive Bidding (FCB) includes open advertisement.

3.5 Procurement

Procurement means all the processes involved in acquiring goods or services from suppliers.

3.6 Quotations for goods and services

Quotation is a formal price suggestion that is made by a prospective supplier. For purchases of goods or services, quotations may be requested, at the discretion of the requester by email or by letter.

3.7 Request for proposal (RFP)

RFP is a request sent to providers of a product or service to submit a proposal or offer. Each RFP should contain a clearly defined set of specifications (for goods) or criteria (for services) to be used to evaluate the proposals. The RFP must be accompanied by a Term of Reference (TOR) for services. Proposals submitted in response to an RFP are either called tenders, bids or proposals

3.8 Terms of Reference (TOR)

The TOR is a document that outlines the main characteristics of a service to be delivered, when to be delivered and under which conditions.

4 Documentation and approval of purchases

Goods and services can be purchased from a supplier with 1) a purchase order, or 2) against a simple invoice, when this is customary. The necessary documentation and approvals for all types of purchases, except business travels is summarized below. For documentation and approval of procurements related to business travel expenses, the EVI Travel Policy should be followed.

4.1 Purchase Order (PO)

A PO is a request from EVI to a supplier. It specifies the description of the goods or services and the agreed price. Sub-contracts, service contracts, consultancy contracts and any other contractual documents that entail a financial obligation for EVI should also be considered as a PO in this context. Acceptance of the PO by the supplier makes it a contractual document, which binds performance of both parties to the transaction. Approval of a PO after placing the order (at which time EVI is already committed to the expenditure) is therefore too late.

For approval, the PO is first reviewed by the Financial Department for formal correctness, whereupon it must be approved at the appropriate level of delegated authority (Section 4.3) before placing an order with a supplier. POs for goods or services, where the regular approver is also the beneficiary (examples: laptop computer or mobile phone), must be approved by another authorized person (normally senior management). Where practical, project related POs (below 3,000 EUR) should normally be approved by the relevant project leader, while core-funded POs (below 1,000 EUR) can be approved by the Senior Financial Officer. Where this is not practical, approval can alternatively be made by senior management up to their approval limit. POs exceeding 3,000 EUR must always be approved by ED in addition to PL (see section 4.3)

4.2 Non-purchase order (Payment against invoice only)

There are certain types of expenses, where a purchase order is not normally required. In these cases, payment may be made against invoice without a purchase order when the value of goods or services is less than €5,000. This can for example relate to job adverts, taxi, office rent, conference registration, office supplies, utilities and temporary staff hire.

Upon receipt of an invoice, expense report or other supporting cost document, the document is reviewed by the Financial Department for formal correctness of the document. Afterwards the procurer of the goods or service confirms the correct delivery. If the invoiced amount exceeds the delegated authority of the procurer, then an employee with adequate delegated authority (Section 4.3) must also approve the cost and confirm that goods and services have been correctly delivered. Where practical, project related expenditures (below 3,000 EUR) should normally be approved by the relevant project leader, while core-funded expenditures (below 1,000 EUR) can be approved by the Senior Financial Officer. Where this is not practical for some reason, approval can alternatively be made by senior management (Head of Departments, ED) up to their approval limit. Invoices for expenditures exceeding 3,000 EUR must always be approved by ED in addition (see section 4.3). Invoices for expenses to which the regular approver is also the beneficiary must in any case, irrespective of amount, be approved by another person with adequate delegated authority (such as Head of Departments, ED).

4.3 Approval limits and authorizations

An employee is authorized to approve all costs, purchase orders and invoices up to their delegated authority limit as outlined below:

- Senior Financial Officer: up to 1,000 EUR (for core-funded costs such as management)
- Project Leaders (PL) (for costs related to their specific project): up 3,000 EUR
- Senior Management (Heads of Department): up to 3,000 EUR (for all costs)
- ED up to €30,000
- Jointly by ED and FD up to €300,000

- Jointly by ED, FD and Board Chair above €300,000

Independent of the applicable value, payments to project partner institutions always have to be approved by the PL and FD or in their absence their designated substitutes.

5 Procurement methods and thresholds

The procurement methods of EVI are determined by the estimated value of the goods or services to be purchased and the chosen procurement process. With regards to the procurement of services, that are continuously provided for an unspecified time period, the estimated value shall be calculated based on the estimated costs for the period from the starting point of time of the agreement or contract until the point of time when the underlying agreement or contract can be terminated for the first time. The procurement methods are as follows:

5.1 Purchases of less than 5,000 EUR

5.1.1 Shopping

Shopping is a procurement method based on comparing price quotations obtained from several suppliers, usually at least two, to ensure competitive prices. Shopping is normally used to procure low value off-the-shelf goods for which more competitive methods are not justified on the basis of cost or efficiency. Quotations shall be in writing.

5.1.2 Sole sourcing (direct contracting)

Sole sourcing is a procurement method, when a single supplier is selected to perform the task without obtaining quotes from other suppliers. Sole sourcing is permitted only in the following cases:

- The actual product or service needed can only be purchased from one source;
- The product or service needs to match or be compatible with current equipment or services;
- Extension of existing contracts for goods or services recently awarded and justifiable on value for money terms;
- Continuation of previous purchases of the same or similar items;
- Cost amount (not more than €5,000 for goods or services) do not provide for a significant cost or other advantage in comparing other providers or products;
- Exceptional circumstances and with ED approval.

5.2 Purchases of more than 5,000 EUR and less the 750,000 EUR

5.2.1 Limited Competitive Bidding (LCB)

LCB is a direct invitation to a limited number of pre-selected suppliers. This method of procurement may only be used where:

- The contract value is expected to be less than or equal to €750,000; or
- Other exceptional reasons exist that justify deviation from Full Competitive Bidding (FCB).

The following requirements must be met when using LCB:

- For goods, at least two weeks should be allowed for the prospective supplier to prepare and submit an offer after the issuance of the RFP; Where possible and practical, RFPs should be sent to at least three suppliers for procurements with a projected cost of less than €50,000; and five suppliers for more than €50,000.
- For services, a TOR shall be prepared (see 6.3). Where possible and practical, RFPs and TORs should be sent to at least three suppliers for procurements projected to cost less than €50,000; and five suppliers for more than €50,000. At least three weeks should be allowed for the prospective supplier to prepare and submit an offer after the issuance of the TOR and RFP.

5.2.2 Sole sourcing (direct contracting)

Only applicable in exceptional cases as specified under 5.2.2.

5.3 Purchases of more than 750,000 EUR

5.3.1 Full Competitive Bidding (FCB)

This method of procurement shall be used for all procurements of goods and services in excess of EUR 750,000. FCB means open advertisement of call for tender and selecting the best match for price, availability, quality and projected service costs. This of course means that before purchasing an item it is necessary to know how it will be used. EVI is expected to obtain goods and services at the best possible price taking into account quality and lifetime projected costs (where this is known).

Adequate response time for preparation and submission of bids shall be provided. The procedures shall provide for adequate competition and methods used in the evaluation of bids in order to ensure reasonable prices. The award of contracts shall be made known to all bidders/tenderers unless prohibited by contractual or other stipulations.

For Full Competitive Bidding method of procurement, the following requirements shall be met:

- At least four weeks should be provided for preparation and submission of bids after the issuance of the RFP;
- TOR shall be prepared;
- RFPs will be advertised on the EVI website and on international or local newspapers or online portals with wide circulation.
- Proposals evaluation criteria should be clearly specified in both the TOR and the RFP.

Table 1: Overview of different procurement methods

	Goods	Services	Documentation Requirements
Less than 5,000 EUR	Shopping or Sole Sourcing		Two written quotations (for shopping); Invoice (sole sourcing)
5,000-50,000 EUR	Shopping with min 3 quotations	LCB with min 3 pre-selected bidders	Minimum 3 written quotations (goods) or proposals (services)
50,000 EUR-750,000 EUR	Shopping with min 5 quotations	LCB with min 5 pre-selected bidders	Minimum 5 written quotations (goods) or proposals (services)
Above 750,000 EUR	FCB		TBC

6 Procurement procedures

6.1 Procurement of goods or services of less than €5,000

For procurements up to 5,000 EUR purchases shall be done through Shopping (5.2.1) or Sole Sourcing (in the cases stipulated under Point 5.2.2).

The procurement process begins with the procurer obtaining quotations from one (sole sourcing) or multiple (shopping) reputable suppliers. Once the quotation or PO is approved (see Section 4.3), the procurer communicates the order to the supplier for order processing. On receipt of the goods

or services, the procurer must confirm that the goods or services have been received as ordered and supporting documents are in order by signing/confirming the invoice.

6.2 Procurement of goods projected to cost between €5,000 and €750,000

The procurement procedure is like 6.1 above (shopping method). However, to ensure competitive prices, written quotations must be obtained, where practical, from at least three suppliers for purchases up to 50,000 EUR, and at least five suppliers for purchases above 50,000 EUR. Quotations shall indicate the description and quantity of the goods. Quotations may be submitted electronically in writing. The terms of the accepted offer shall be incorporated in a purchase order. The quotations must be reviewed and approved by the appropriate approval level (Section 4.3). EVI may exercise discretion in selecting a quotation that is not the lowest priced as far as there is good technical justification on the quality of the offered item, suitability of delivery schedule, etc. In such cases, these particular requirements should be indicated in the request for quotation or the evaluation.

6.3 Procurement of services projected to cost between €5,000 and €750,000

A limited competitive Bidding (LCB) process should be used if the proposed procurement value of a service is projected to cost more than €5,000 and less than or equal to €750,000, unless FCB is required for other reasons (such as a specific requirement from a funder). The steps in procuring services projected to cost more than €5,000 and less than or equal to €750,000 are:

Step 1: Prepare Terms of Reference (TOR)

The TOR shall contain all information necessary for a prospective bidder to prepare a tender for the services required, including:

- Description of the service and, if necessary, the order in which the service is required;
- The purpose/objective of acquiring the particular service;
- The proposal evaluation criteria;
- Qualifications required to ensure achievement of the objective;
- Scope of work and expected output;
- Timing and duration of the assignment.

The eligible proposals/tenders must be evaluated against the selection criteria indicated in the TOR. Proposals/tenders are generally evaluated against five criteria, but the weighting of the different criteria can vary according to the specific situation.

Quality, timing, storage and delivery factors

- Lead times from receipt of your order to delivery,
- Minimum and maximum order quantities,
- Storage and handling facilities,

- Specific methods of delivery,
- Quality assurance processes,
- Does the supplier perform third-party vulnerability assessments of their services, and will they share the results,
- Will the supplier agree to additional testing if needed,
- What provisions can the supplier support for ongoing assessment of their controls once the contract is signed,
- Carry out assessments of suppliers' facilities and practices, including through independent monitoring where appropriate, or by organizing onsite visits,
- Conduct of regular performance reviews after contract has been signed?

Legal Factors

- General legal conditions,
- Applicable law and dispute references,
- Termination clauses and misconduct clauses,
- Payment terms and reporting, delivery conditions,
- Return policy if applicable,
- Contactable references.

Fiscal factors

- Does the supplier have a realistic business continuity,
- Is the supplier financially viable (i.e. are they profitable),
- Do they have other larger or at least well-known clients?

Reputational factors

- Is the Supplier mostly free of negative publicity,
- Does the supplier have a well-known code of conduct/supply chain conduct and/or are they willing to share information on such?

Environmental, social, ethical factors

- Check basic facts about the social and environmental legislation in the countries of production of prospective suppliers,
- Find out about the level of enforcement in these countries to assess production risks,
- Check whether prospective suppliers qualify for independent certification of conformity with recognized social and environmental standards,
- Clearly define expectations to suppliers. Make clear that compliance with all applicable laws and relevant clinical standards is a minimum and where possible EVI environmental policy should apply.

Step 2: Prepare the Request for Proposal (RFP)

The requester/budget holder shall prepare a RFP. The RFP shall contain all information necessary for a prospective bidder to prepare a proposal for the services required:

- The date and time at which, and the email address to which, completed RFPs must be returned to;
- Contact details from which additional information can be obtained from;
- The text that “enquiries and requests for information will be made available to all pre-selected suppliers”
- The currency in which prices should be quoted and in which payments will be made;
- If relevant, the maximum budget
- The TOR;

Step 3: Supplier selection and approval

The requester identifies a selected list of prospective suppliers to send the RFP to. The prospective suppliers should be carefully selected and have a track record in performing similar services. At least three suppliers must be identified for purchases of less than 50,000 EUR, and at least five suppliers for purchases above 50,000 EUR.

All RFPs and list of prospective suppliers must be reviewed and approved by the PL and by the ED before sending to the prospective suppliers.

Step 4: Send RFP to selected suppliers

Send RFP to the selected suppliers. The RFP should be issued to all potential bidders at the same time. If it becomes necessary to revise any part of a RFP or provide additional information before the response deadline, the revision/information shall be sent to all the pre-selected suppliers simultaneously. The minimum time that should be given for submission of proposals is two weeks from the date of submission of RFP. The deadline for submission of proposals shall be clearly indicated in the RFP. Where bidders request for clarification, care must be taken to ensure that information is made available to all bidders.

As bids are received, they should be saved in a secure location on SharePoint by the bid receiver. This secure location should be accessible, during the period of the bid, by the bid receiver only. Any modified or supplementary bids must be similarly saved on SharePoint. Bids/Proposals received after the closing date should not be considered.

Step 5: Setting up an evaluation committee

The Executive Director, in consultation with the senior management team, will appoint an evaluation committee of at least three members. The ED shall carefully select the members of the committee to ensure that no hierarchical link exists, and that no – real or perceived – conflicts of

interest exist. Where the Secretariat does not possess sufficient expertise to assess a tender then specialist help shall be sought from outside EVI.

Step 6: Proposal evaluation and comparison

Proposals shall be evaluated by an evaluation committee with the objective to award the contract to the firm whose proposal contains the best cost-performance ratio in line with the TOR. The evaluation criteria in the RFP shall be used in the evaluation of proposals. A summary evaluation report including the comparison of the proposals and the specific reasons on which the recommendation is based for the award of the contract for the assignment should be prepared. The evaluation report must be signed by the chair of the evaluations committee.

Step 7: Inform tenderers of the outcome of the evaluation

Tenderers, including those rejected, shall as soon as possible (not later than a week) be informed of decisions reached concerning the award of the contract by mail, fax or email.

Unsuccessful tenderers may request additional information about the reasons for their rejection in writing by mail, fax or email. The information shall be communicated to the tenderer within 15 calendar days from the date on which a written request is received.

Step 8: Proposal negotiation and award of contract

Once the preferred supplier has been selected, a draft contract should be prepared by EVI or the contractor.

6.4 Procurement of goods or services projected to cost more than €750,000.

A full competitive bidding (FCB) process (tender) is normally required if the proposed procurement value of an item or a service is projected to be greater than €750,000. It is foreseen to be a very rare event in EVI to have procurements of this magnitude. The detailed steps in procuring such services will be decided following a case-by-case analysis and will need the approval of the EVI Board. The FCB method will normally involve open advertisement or inviting tenders from several suppliers/service providers and selecting the best match for price, availability, quality and projected service costs. The procurement process begins with the preparation of a detailed specification of the item(s) or services required. The specification shall contain all information necessary for a prospective bidder to prepare a tender for the goods required, including:

- Detailed description of the service or goods including the make and other relevant information.
- The purpose the item or service will be used for;
- Approximate date when the item or service must be delivered; and
- The evaluation criteria and their relative weighting.

All other subsequent steps of the procurement procedure are similar to sections 6.2 (goods) and 6.3 (services)

7 Contracts

Contracts for procurement of goods and services between EVI and service providers/suppliers must be in writing and, where possible, be governed by German law. Contracts or invoices can be approved according to the approval limits that are outlined under 4.3.

7.1 Creating a contract by requesting quotations or tenders

A procurer makes an invitation to provide an offer when she/he asks a potential supplier to submit a quotation or a tender. The supplier responds by making a bid, which constitutes the formal offer. When EVI issues an acceptance of that offer, a contract is automatically created.

7.2 Creating a Contract by the action of the parties

A contract can also be created implicitly through the actions of the parties. It is therefore important that EVI does not inadvertently create a contract "by performance" by carrying out its part of a potential agreement before a written agreement is in place.

7.3 Awarding of framework contracts (including consultancies)

Framework contracts can be awarded following the general principles of tendering as set out above and to the subcontractor whose bid offers best value for money. A framework contract differs from a one-off tendered contract by normally being for a longer and continuing time period for which services are required. This will typically be relevant for services that EVI cannot do internally due to lack of resources or expertise, either within the Secretariat or the hosting provider. Framework contracts may be awarded to individuals (e.g. consultants) or to firms, where particular attention should be given to assuring that the firm or individual has the capacity to successfully carry out the tasks.

8 Keeping records and other supporting documentation.

Procurement transactions are likely to be subjected to the scrutiny of external auditors and the European Court of Auditors (ECA). It is therefore important that adequate records and other supporting documentation should be kept in order to prove that the appropriate procurement rules and procedures (as outlined in the current document) have been followed. These documents include request for proposals, quotations, TORs, tender valuation reports, contracts, subcontracts, invoices and purchase orders.



All procurements documents must be retained for a minimum of 10 years, if they are accounting related, or 6 Years after the last payment of any contractual obligations, whichever comes later. If there are on-going checks, reviews, audits, investigations, litigations or other pursuits the records and other supporting documentation must be until the end of these procedures.

ANNEX 1:

Guideline for claiming out-of-pocket expenses

This guideline explains how out-of-pocket office expenses that have been incurred in connection with purchase of items and services through direct contracting (sole sourcing, no purchase order) can be reimbursed. The invoice must be approved by the appropriate level of authority as described in the EVI procurement policy.

Process:

Any reimbursable general office-related costs (such as mobile costs, internet costs, postage costs etc.) can be claimed by EVI staff, within 3 months after costs incurred, through the SAP system. Any cost items older than this are being forfeited for reimbursement, unless there is any substantial reason provided by staff not being able to claim those costs within the deadline (such as long-term sickness).

For the SAP internal process of setting up an out-of-pocket expense report please refer to the following memo on SAP ByD Html5 processes in Sharepoint:

Secretariat -> Templates -> Administration -> SAP

https://europeanvaccine.sharepoint.com/:p:/r/sites/secretariat/Shared%20Documents/Templates/Administration/SAP/EVI_Memo-on-SAP-ByD-Html5-Processes.pptx?d=w09d260cdf6e04700afa0e376bea8e499&csf=1&e=JAK9Cb

The original expense report documents are to be provided to the recipients list, as stated below. Cost settlement will be done on the 16th of each month or the subsequent working day. Any expense reports, received later than the 10th of each month, will be settled the following month only.

Recipients:

To: FA

Things to be noted:

- All required information in the expense report is to be filled in completely.
- All original vouchers should be numbered in accordance with the respective item ID used within the SAP expense report.
- In general, costs claimed through the out-of-pocket expense report should be attributed to general management (Project code: DCP13-1), or to any specific project, depending on the use of the purchase. The correct project attribution shall be ensured within the expense report.
- Only invoices, which contain the following information as described qualify and are eligible for reimbursement:

- name and address of the issuing party,
- specification of services or goods provided,
- date of issuance,
- invoice number (except for transportation tickets or invoices < €300 gross),
- invoiced amount,
- VAT included hereto (except for transportation tickets or invoices < €300 gross),
- tax registry or VAT ID number of the issuing party (except for transportation tickets or invoices < €300 gross),
- EVI's name and address as recipient (except for transportation tickets or invoices < €300 gross).

Booking confirmations, bank account statements or similar documents are not invoices and therefore are not reimbursable. If no invoice is available, **in exceptional cases and subject to sufficient reasoning for the non-availability of the original invoice** a replacement voucher can be duly filled in with the required information and needs to be approved by the PL, ED or FD in order to be reimbursed.

The replacement voucher template can be found on Sharepoint under:

Secretariat -> Templates -> Administration -> Travel_Business Invitation_Gifts

https://europeanvaccine.sharepoint.com/:w:/r/sites/secretariat/Shared%20Documents/Templates/Administration/Travel_Business%20Invitation_Gifts/EVI_Replacement%20Voucher_Form.docx?d=w165b5a181b264dc994aa74ee02d548ed&csf=1&e=B1ID0v

- Any expense report will be formally audited by the FA after submission and upon approval forwarded to the PL or if the applicant for cost reimbursement is the PL to the FD for approval in substance (or to the ED or another senior management in case the applicant is the FD).
- Generally non-eligible costs contain amongst others the following:
- Non-business related utility costs such as gas, electricity, heating etc., which are considered private household costs. By choosing not to work at EVI head office you accept the risk of increased utilities bills, when working at home;
- Rent and home deposits etc;
- Fees and charges concerning household members;
- Personal insurances and insurances in connection with working from home (out of Germany) and automobile charges/taxes;
- Personal fees/charges (banking etc.) in connection with working from home (out of Germany);
- Any costs incurred by staff, contractually obliged to work at Heidelberg office, caused by working from home;

- Household related items such as coffee/tea maker, dishwasher, washing machine for clothes etc.
- In order to ensure the eligibility of items, purchased by EVI staff directly, for reimbursement, approval of the purchase should always be obtained from the person with a sufficient level of authority according to the EVI Procurement Policy (Section 4.3) before the purchase. Any unapproved purchases can be rejected for reimbursement.

ANNEX 2:

Guideline for handling invoices and payment requests

Invoices and payment requests received

Process:

Any invoices, received by EVI, shall be forwarded to the SFO or FA for electronic processing in SAP.

Subsequent to the entry of the invoice in SAP, the transaction is to be reviewed and approved/rejected/returned for revision by the authorised approver (Section 4.3 of the Procurement Policy), which typically is the PL or Head of Department. Upon approval, it is being accounted for in the system.

Things to be noted:

- The approval by the PL shall refer to the approval of the correctness in substance of the invoiced items, in accordance with contracts and/or agreements hereto and sufficient coverage by the project budget.
- It shall be ensured, that the uploaded scanned hard-copy version of the invoice document is irrefutably identifiable by any third party.
- All invoices have to contain the following content:
 - name and address of the issuing party,
 - specification of services or goods provided,
 - date of issuance,
 - invoice number (except for transportation tickets or invoices < €300 gross),
 - invoiced amount,
 - VAT included hereto (except for transportation tickets or invoices < €300 gross),
 - tax registry or VAT ID number of the issuing party (except for transportation tickets or invoices < €300 gross),
- EVI's name and address as recipient (except for transportation tickets or invoices < €300 gross).

ANNEX 3:

Guideline for handling business-related invitations and gifts

Documents on SharePoint:

- Secretariat -> Templates -> Administration -> Travel_Business Invitation_Gifts
- EVI_Business_Invitation_Application_Form_Current-Version
https://europeanvaccine.sharepoint.com/:w:/r/sites/secretariat/Shared%20Documents/Templates/Administration/Travel_Business%20Invitation_Gifts/EVI_Business%20Invitation_Application_Form.docx?d=w9dc706701ced4b6c9254094492ba30af&csf=1&e=RnEoGS
- EVI_Application-Form-for-Company-Related-Gifts_Current-Version

https://europeanvaccine.sharepoint.com/:w:/r/sites/secretariat/Shared%20Documents/Templates/Administration/Travel_Business%20Invitation_Gifts/EVI_Company%20Related%20Gifts_application%20form%20for%20reimbursement.docx?d=wcfb9d42cf7b444b89e8f31d3989f6c7&csf=1&e=Zlebni

Process:

- For all business-related invitations (lunch, dinner etc.) by EVI to external partners or internal staff an application form has to be filled out regarding the costs incurred hereto. This form has to include:
 - the name of the applicant,
 - description of the venue and date of invitation,
 - Project/cost-centre + WP / Project Code, to which costs refer to,
 - costs and business-related reason for the invitation (occasion),
 - a complete list of participants and their organisations to the invitation.

A similar form has to be filled out in case of gifts provided by EVI to external partners or internal staff, including the same information as mentioned above plus a description of the gift.

The original filled out and signed form together with the cost document hereto have to be provided individually to the respective PL/CCR first for approval and subsequently submitted in SAP for further processing according to Annex 2 of the procurement policy.

Things to be noted:

- Please ensure, that all information is filled in completely.
- In the Business invitation application form under “Occasion” it has to be explicitly stated, what the business-related reason for the invitation is (for example “SAC-Meeting” as occasion is not sufficient, “SAC-Meeting – Discussion of new SAC-Member-Candidates” would be sufficient).



- Gifts to EVI internal staff can be provided wage tax-free up to an amount of 60€ gross per special personnel event (birthday, jubilee etc.).
- Gifts to external experts/partners/clients can be provided income-tax free up to an amount of €35 gross per person/ per calendar year and wage-tax free up to an amount of 10€ gross per present.