
INTERNAL RULES of EHEDG

Bylaw No. 1

<h3>Election Procedures</h3>

This document was adopted by the EHEDG Executive Committee on 9-10 June 2020

Bylaw number 1 describes:

- The election format and procedures referenced in Article 6, of the Internal Rules of EHEDG effective 1 July 2020.

Election format

The election of the President, Vice-President, Secretary/Treasurer, and Advisory Board takes place once every two (2) years in quarter four (4).

In order to establish continuity, in key positions, the election of:

- The President and Secretary/Treasurer will not be elected in the same year as the Vice President.
- 3 (three) of 6 (six) Advisory Board members will be elected every two years.

Industry Company Members and Institutes shall designate one (1) representative to the General Assembly and communicate this name to the EHEDG Secretariat. All communication about the election process will be done through this designated representative.

Election procedure

Approximately six (6) months before the election date the EHEDG Secretariat will invite the EHEDG members represented in the General Assembly to nominate the following candidates:

- for the Advisory Board (1),
 - for the President
 - for the Vice President
 - for the Secretary/Treasurer.
- Each EHEDG member represented in the General Assembly can only propose one (1) candidate for the Advisory Board. Thus in total only four (4) candidates can be proposed.
 - Nominated candidates for the six (6) Advisory Board positions must be representatives of a company member, but not necessarily an employee of the members own company.
 - Candidates for other positions can be employees of a company or institute members or individual members as well.
 - Proposed candidates for all positions, including their CV and motivation letter, must be communicated to the EHEDG Secretariat no later than two (2) months before the election date.
 - Detailed voting procedure, names of candidates and other relevant information will be published by the EHEDG Secretariat on the website and communicated directly to the designated representatives, one (1) month before the election date.
 - The election will be done electronically on the EHEDG website and the election window will be open for a period of two (2) calendar weeks.

- The appointment of Advisory Board positions, excluding the President, will be done as follows:
 - The two (2) candidates with the most number of votes in each of the categories: food producers, equipment manufacturers, service suppliers & engineering companies will be elected
 - If two (2) or more candidates receive the same number of votes, a decision will be made by a draw, made under the supervision of the Executive Committee.
- The appointment of the President, Vice President and Secretary/Treasurer, will be done as follows:
 - The individual with most number of votes will be elected.
 - If two (2) or more candidates receive the same number of votes, a decision will be made by a draw, made under the supervision of the Executive Committee.
 - For practical reasons the physical location of the candidates for these three (3) positions must be Europe.
- In the case of an incomplete number of elected candidates for the Advisory Board positions (less than six (6)), then any open position will stay vacant for the election term.
- In the case of a lack of candidates for President, or Vice President or Secretary/Treasurer, candidates for these positions will be proposed by the current Executive Committee and approved by the Advisory Board.
- In case of departure of any elected position for any reason the vacant position will be offered to the next candidate with the second highest vote count, and so on, for the duration of the current term.
- In the case that one (1) General Assembly member has acquired more than two (2) positions, the member has to confirm its two (2) chosen candidates, of which only one (1) can become an Advisory Board member and one (1) an Executive Committee member.
- In the case that one country has acquired more than three (3) positions, the three (3) candidates with the most votes will be elected. Of these three (3) candidates only two (2) can become part of Executive Committee or of the Advisory Board.

Voting rights

Voting entities are all Industry Companies and Institutes. Each voting entity can cast one vote for each of the four (4) positions: one Advisory Board position, the President, the Vice President and the Secretary/Treasurer.

Individuals have no voting rights.

When counting the number of votes per position, the vote count for Industry Companies will follow the fee structure as defined below, with the largest company vote for each position being multiplied by five (5) and multiplied by one (1) for the smallest.

The following membership classes apply for Industry Companies:

Membership Class	Food-related turnover in EUR excl. VAT	Multiplier
Class 1	> 500 Million €	5
Class 2	50 to 500 Million €	4
Class 3	10 to 50 Million €	3
Class 4	1 to 10 Million €	2
Class 5	< 1 Million €	1

Institutes have each one (1) vote multiplied by one (1).

INTERNAL RULES of EHEDG

Bylaw No. 2

Executive Committee

This document was adopted by the EHEDG Executive Committee on June 9-10, 2020

Bylaw number 2 describes:

- the Executive Committee meeting agenda referenced in Article 4

of the Internal Rules of EHEDG effective 1 July 2020

Annual planning

The planning of meetings is done on occasion of the last Executive Committee meeting of the previous year.

four (4) meetings shall be planned, one (1) in each calendar quarter. Topics that have to be dealt with are:

- Q1 : previous year results and achievements,
- Q2 : progress of the program, strategy update,
- Q3 : preliminary planning and budgeting of the year to come
- Q4 : preparation of the Advisory Board meeting and final planning of the year to come.

Every two (2) years, the preparation of the election has to be incorporated in the agenda of the Q1 and Q2 meetings.

Invitations and agenda to the meetings, meeting minutes

Invitations shall be issued at least two calendar weeks in advance individually and on the EHEDG Website. The President is responsible for issuing the invitation and the agenda.

Executive Committee members must be given the opportunity to propose agenda items. Material for the complex decision items should be issued together with the agenda.

Minutes, including decisions and actions, shall be issued at the latest two calendar weeks after the meeting individually and on the EHEDG Website.

Executive Committee agenda mandatory items

- Approval of the Agenda.
- Approval of the minutes of the previous meeting, review of the actions and consequences of the decisions.
- Membership status.
- Finance report.
- Progress reports from the three (3) Sub-Committees, including:
 - strategy update,
 - reporting progress on actions,
 - operational matters
 - any changes planned or made to procedures.
- Q1-Q4 focus points.
- Review of decisions of the current meeting.

INTERNAL RULES of EHEDG

Bylaw No. 3

<h3>Regional Development</h3>

This document was adopted by the EHEDG Executive Committee on 3rd of June 2016

Bylaw number 3 describes:

- various aspects of Regional Sections development as referenced in Article 7 of the Internal Rules of EHEDG effective 1 July 2016.

Contents:

- Role, structure and functions as well as management aspects, in Article 1
- Interaction and support to Regional Sections, in Article 2
- Formation of new Regional Sections, in Article 3
- Definition of Strategic Plans for the Regional Development, in Article 4

Article 1 – Regional Development Sub-Committee (RD SubCom).

- Role.

The role of this Regional Development (RD) Sub-Committee (SubCom) is to lead and develop the specific strategies and programs in relation to Regional Sections (RS).

- Structure, members and functions.

The structure of the RD SubCom consists of a Chair, a Co-Chair and members who are appointed by the SubCom Chair. The Sub-Committee structure can be modified by the Executive Committee subject to new EHEDG needs. Their functions are described next:

Chair

- Leading the SubCom activities.
- Coordination with President, Vice-president, Treasurer and EHEDG Secretariat.
- Coordination with other Sub-Committees.
- Reporting to ExCo and General Assembly on the RD SubCom activities.
- Representing EHEDG at regional events and communication activities.

Co-Chair

- Playing the role of Chair in absence of the Chair.
- Playing the role of Member when the Chair is available.

Members

- Supporting the Chair in all his/her functions.
- Contributing to the design of strategic plans.
- Providing support, identifying needs, gaps or opportunities, evaluating plans and activities carried out by a group of Regional Sections.
- Supporting the process of formation of new Regional Sections by identifying needs, evaluating applications, propose approvals to ExCO and formalize establishment of regional sections.
- Helping to organize and participating in the EHEDG activities with Regional Sections (e.g. EHEDG World Congress, General Assemblies, etc.).
- Helping to support the interaction with other Sub-Committees activities.
- Representing EHEDG in regional events and communication activities.

- Management

SubCom activities are coordinated by the Chair with the support of the EHEDG Secretariat (information feed, internal/external networking, meetings organization, languages review, logistics, financial requirements for SubCom activities, etc).

Approximately four RD SubCom meetings (in person or on-line) are annually held, one in each calendar quarter, one of them taking place before an ExCo meeting.

The SubCom meeting agenda includes items like updating Regional Section activities, strategy update, reporting progress on actions, internal management, preparation of ExCO meetings, financial and budgets aspects.

Article 2 – Supporting Regional Sections

- Monitoring and supporting regional activities.

The RD SubCom members help the existing regional sections to understand and apply EHEDG strategy as well as to identify needs, gaps or opportunities, monitor and contribute to improve their performance.

A specific group of regional sections are assigned to a SubCom Member by the Chair according to geographical nearness, language knowledge, existing contacts, or other criteria. This strengthens the interaction between EHEDG and its regional sections.

- Annual Plans and Budget

The RD SubCom informs the Treasurer and the ExCO to evaluate and decide on specific financial needs proposed by the Regional Sections, including the annual budget planning.

Article 3 – Supporting the formation of new Regional Sections.

- Approval of new regional sections.

In the past, a significant increase of new Regional Sections has been promoted by EHEDG. In order to have a sustainable growth, a clear policy will be applied for new approvals based upon:

- Definition of EHEDG regional priorities.
- Information required to applicants like characteristics of the region, size of food/machinery sectors, applicant entity, chair, management, resources, financing, etc.
- Evaluation procedure including scoring criteria, minimum thresholds, stages, interaction with the applicant, etc.
- Decisions (approval or rejection) are taken by ExCo during their meetings using the SubCom input.

EHEDG may provide initial funding for the establishment of new Regional Sections.

- Formation of new regional sections.

Specific by-Laws are mutually agreed (signed) upon EHEDG and the applicant entity including rules for individual and company membership, Regional Committee, decisions and finances. Each Regional Section shall have a treasurer who has knowledge of accounting practices and the local tax regulations.

Article 4 – Designing Strategic Plans for Regional Development.

The SubCom designs 3 years Strategic Plans to guide the regional sections in their activities always in-line with the EHEDG general strategy and updated priorities. The Strategic Plans include global or specific “Objectives” for the period. It also describes “Actions” which are activities recommended to Regional Sections when preparing activity plans. Finally, the Strategic Plan identifies the need of creating new EHEDG “Policies” to be developed during the period including associated procedures, forms, etc. Example: policy for new Regional Section approval.

INTERNAL RULES of EHEDG

Bylaw No. 4

<h3>Product Portfolio</h3>

This document was adopted by the EHEDG Executive Committee on 3rd of June 2016

Bylaw number 4 describes manuals to be prepared by Sub-Committee Product Portfolio and to be cleared by Executive Committee with respect to:

- forming, tasks, and duties of EHEDG Working Groups
- development, life cycle policy, and terms of utilization of EHEDG documents
- development, life cycle policy and terms of utilization of EHEDG Training Material
- principles of EHEDG product certification, including test institutes related aspects

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Article 1 – Manual on forming, tasks, and duties of EHEDG Working Groups

Sub-Committee Product Portfolio shall provide a manual on forming, tasks, and duties of EHEDG Working Groups which covers at least

- Proposal of document
- Call for experts
- Nomination of working group members (including tasks and duties)
- Entitlement, tasks, and duties of workgroup chairmen
- EHEDG compliance policy.

The manual may consist of several individual documents. In this case the manual should contain a list of all documents included. A version number and the date of issue should be part of the document name of all documents included in the manual. The current version of the manual should be published at EHEDG website for information of all interested parties.

Article 2 – Manual on development, life cycle policy, and terms of utilization of EHEDG documents

Sub-Committee Product Portfolio shall provide a manual on development, life cycle policy, and terms of utilization of EHEDG documents which covers at least

- Structure and style-guide
- Development and approval of new EHEDG documents
- Life-cycle policy for EHEDG documents
- Terms of use

The manual may consist of several individual documents. In this case the manual should contain a list of all documents included. A version number and the date of issue should be part of the document name of all documents included in the manual. The current version of the manual should be published at EHEDG website for information of all interested parties.

Article 3 – Manual on development, life cycle policy, and terms of utilization of EHEDG Training Material

Sub-Committee Product Portfolio shall provide a manual on development, life cycle policy and terms of utilization of EHEDG Training Material which covers at least

- Development and approval of EHEDG training material
- Life cycle policy for EHEDG training material
- Terms of use
- Authorization of EHEDG trainers

The manual may consist of several individual documents. In this case the manual should contain a list of all documents included. A version number and the date of issue should be part of the document name of all documents included in the manual. The current version of the manual should be published at EHEDG website for information of all authorized parties.

Article 4 – Manual on principles of EHEDG product certification

Sub-Committee Product Portfolio shall provide a manual on principles of EHEDG product certification which covers at least

- EHEDG product certificate classes
- Certification procedures including certification schemes
- Life cycle policy for EHEDG product certificates
- Terms of use of EHEDG product certificates
- Authorization of EHEDG test institutes
- Certification fee schedule

The manual may consist of several individual documents. In this case the manual should contain a list of all documents included. A version number and the date of issue should be part of the document name of all documents included in the manual. The current version of the manual should be published at EHEDG website for information of all interested parties.

Article 5 – ExCo Authorities

Sub-Committee Product Portfolio shall defer the following authorities to the ExCo:

- Final approval of all documents (Guidelines, Training Materials, and Certification Schemes) prior to publication.
- Designation of the SubCom Product Portfolio Chair and confirmation of the SubCom Product Portfolio Chair's nomination for the Co-Chair.
- Approval of the proposed SubCom Product Portfolio Strategic Plan and annual budget
- Establish the royalty level paid to EHEDG by the Authorized Trainers.
- Eligibility, final approval, and dismissal of EHEDG test-institutes
- Terms of use of EHEDG certificates
- Establishment of royalty scheme for granting, prolongation, and renewal of EHEDG certificates

INTERNAL RULES of EHEDG

Bylaw No. 5.0

<h3>Communication</h3>

This document was adopted by the EHEDG Executive Committee on 3rd of June 2016

Bylaw number 5.0 describes:

EHEDG Events

- Events - internal
- Events - external

Membership Relations

- Communication structure
- Membership relation management

External Communication

- Communication policy
- Utilization of the “EHEDG Logos” referenced in article 9 and 10
- Liaison and affiliation with other organizations referenced in article 11
- Strategy for communication tools

of the Internal Rules of EHEDG effective 1 July 2016 .

EHEDG Events

- Events - internal

An EHEDG World Congress on Hygienic Engineering & Design shall be organized every second year in a suitable location recommended by the SubCom Regional Development and decided by the ExCo. The goal of the congress is to share and update on latest developments in the area of hygienic engineering & design for food safety.

Target participants shall be EHEDG members as well as potential members from the relevant industries and academia. Responsible for organizing the congress shall be a team consisting of a representative of the SubCom Communication, a Chair from a Regional Section, the EHEDG Secretariat, the Treasurer and a professional local event organizer if required. The ExCo approves the venue, the budget and the congress program.

The EHEDG World Congress should be self-financed by delegate fees and sponsorships.

An EHEDG Plenary Meeting shall be organized preferably in conjunction with the World Congress, and in years when congresses are not organized, the Plenary Meeting will be held preferably in conjunction with an ExCo meeting. Target participants for Plenary Meetings shall be the EHEDG ExCo, the Regional Chair and Co-Chairs as well as Working Group Chairs and Co-Chairs. The goal of the Plenary Meeting is to share and update on recent and planned activities of EHEDG. Responsible for organizing the Plenary Meeting shall be a Chair of a Regional Section, the EHEDG Secretariat and the Treasurer. The ExCo approves the venue, the budget and the meeting program.

The Plenary Meeting shall be financed by approved central EHEDG funds.

Internal regional events and workshops shall be organized by the SubCom Regional Development when required. The goals, objectives, location, participation and timing of the meetings shall be decided by the Chair and the Co-Chair with their respective teams. Funding can be made available from central funds but in which case it has to be included in the annual central budget process and approved by the ExCo.

- Events – external

Non-EHEDG local events can be organized and managed by SubCom Regional Development when required. Funding can be made available from central funds but has to be included in the annual central budget process and approved by the ExCo.

Participation in international exhibitions shall be planned by SubCom Communication, managed by the Secretariat and included in the approved EHEDG budget. Participation shall be limited to the world's leading trade fairs. The purpose of participation shall be to promote the EHEDG product portfolio and capabilities, and to attract and acquire new members.

Invitations to international events not organized by EHEDG will be evaluated by SubCom Communication before acceptance by the ExCo. EHEDG will participate only if participation provides value to EHEDG and if the right representation can be made available.

An EHEDG Events Policy is written (Bylaw 5.1) to explain details on management of events.

Membership Relations

- Communication structure

The four main communication channels handled by the Secretariat are the Website, the Newsletter, direct mailing and the Yearbook. Content ownership, publication frequency, layout according to corporate identity and number of print copies shall be with the responsible SubCom or the responsible member of the ExCo.

- Membership relations management

Membership correspondence and administration such as membership applications, working group membership, invitations to events, technical support and Website access are handled by the Secretariat.

Membership terminations shall be handled as described in the Internal Rules, article 11.

Questions which cannot be dealt with directly by the Secretariat will be referred to the relevant SubCom or the responsible member of the ExCo and answered in the shortest possible time. Answers to questions of a general nature will be published to all members.

External Communication

- Communication policy

The policy of EHEDG is to be reactive on external media communication depending on current topics of interest as approved by the ExCo.

EHEDG will proactively promote communication in specialized media if consistent with its mission. The respective SubCom shall be responsible for the content of such communication.

Invitations to press publications shall be evaluated by SubCom Communication before presented for acceptance by ExCo. EHEDG will participate only if participation provides value to EHEDG.

Proactive communication with legislators and key stakeholders is necessary for EHEDG to obtain global recognition as formulated in the mission statement. A yearly plan and budget shall be established by SubCom Communication and approved by the ExCo.

Non-members will be referred to the public part of the Website for general information about EHEDG and its products. Detailed information shall be only available to EHEDG members after log-in. Non-members shall always be offered a current information package and be informed of the membership benefits. The information package shall be kept up-to-date and provided on request by the Secretariat.

- The utilization of the “EHEDG Logos” as referenced in the Internal Rules, article 9 and 10

The following protected logos are available:

- Neutral EHEDG logo
- Company membership logo
- Institute membership logo
- Regional logos (e.g. EHEDG Japan)
- Certified equipment logos

All above logos are owned and protected by EHEDG. The utilization is referenced in the conditions for use. A suspected misuse or abuse of an EHEDG logo must be reported to the Secretariat who shall initiate an investigation and intervene with the company or person who is misusing the logo asking for immediate withdrawal of such publications. Any new EHEDG logos must be approved by the ExCo.

- **Liaison and affiliation with other organizations referenced in the Internal Rules, article 12**

Regional Sections are encouraged to collaborate with local or regional organizations in the area of food safety and hygienic design. Unless these local or regional organizations become formal members of EHEDG, the information shared must remain restricted to the public part of the EHEDG Website.

EHEDG shall seek affiliation with a limited number of organizations that pursue the same or related objectives. These affiliations shall be approved and formalized by the ExCo. Affiliations shall be maintained only as long as they provide value to EHEDG and its members.

An ExCo member or a SubCom shall be appointed for coordination of the relationship with each affiliation. The sharing of internal EHEDG information shall be decided from case to case by the coordinator responsible.

Strategy for communication tools

The website is the major information platform and primary information tool of EHEDG. The Secretariat shall have the overall responsibility to maintain the Website.

The membership database, currently hosted by VDMA, shall be the major tool to maintain current member data, including categories of members, as well as the composition of Working Groups and Regional Sections. The overall maintenance of the membership database shall be the responsibility of the Secretariat. Membership data must be proprietary to EHEDG and subject to EHEDG confidentiality policy.

Social Media: The SubCom Communication together with the Secretariat will evaluate and propose, for the ExCo to decide, a suitable platform for internal communication between EHEDG members as a complement to the Website

STATUTES of EHEDG

Appendix to Bylaw No. 5 on Communication

EHEDG Events Policy

Adopted by the EHEDG Executive Committee on 3 June 2016

EHEDG Events Policy

Further to the main events mentioned in Bylaw No. 5, EHEDG offers a variety of other events and meetings of which the most common ones are specified and classified hereunder. EHEDG Working Group meetings and training courses are not described in this document, but are referred to in the SCP's of Sub-Committee Product Portfolio.

1 EHEDG Event Policy – INTERNAL

INTERNATIONAL EHEDG EVENTS

- 1.1 EHEDG World Congress on Hygienic Engineering & Design**
- 1.2 EHEDG Plenary Meeting**
- 1.3 EHEDG workshops, symposia or seminars on occasion of international exhibitions and other NON-EHEDG events**

REGIONAL EHEDG EVENTS

1.4 EHEDG ...

- **Workshop**
- **Seminar**
- **Webinar**
- **Conference**
- **Info Day**
- **Round Table**
- **Annual Meeting**
- **...**

2 EHEDG Event Policy – EXTERNAL

NON-EHEDG EVENTS (national and international)

1 - INTERNATIONAL EHEDG EVENTS

Title	Financed by	Organizing Team	Frequency	In scope of SubCom	Keywords & Criteria
1.1 EHEDG World Congress on Hygienic Engineering & Design	<ul style="list-style-type: none"> – Sponsors – Delegate fees – EHEDG (if not fully self-financing) 	<ul style="list-style-type: none"> – EHEDG Treasurer, Program Chair, EHEDG Secretariat – Hosting Regional Section Chair and/or local Committee – Professional local event or exhibition organizer 	Every second year (currently in even years)	COM (to be approved by ExCo)	<ul style="list-style-type: none"> – international & high-level participants from all over the world – target groups: EHEDG membership & other stakeholders – broad audience (+/- 300) – aimed to be self-financing – multidisciplinary, oriented towards new trends/innovations, commercial and sustainability aspects in HD, processing and food safety – two full days lecture program by invited high-level EHEDG speakers – by preference no parallel sessions – sponsorship & exhibition opportunities – networking opportunities (1:1 meetings) – social program – own website www.ehedg-congress.org – for further details see Annex 1
1.2 EHEDG Plenary Meeting	<ul style="list-style-type: none"> – EHEDG 	<ul style="list-style-type: none"> – EHEDG Treasurer, Program Chair, EHEDG Secretariat – Hosting Regional Section Chair and/or local Committee 	Annually, either jointly with the EHEDG World Congress or on a stand-alone basis in non-congress years.	COM / RD (to be approved by ExCo)	<ul style="list-style-type: none"> – major internal EHEDG event (all Advisory Board & ExCo members, SubCom Chairs, RG/WG Chairs), upon invitation only – information, updates & news about the EHEDG SubCom work, interactive sessions, discussions, Q&A sessions – two-day program in non-congress years (with lectures on day two) – one-day program if jointly organized with the EHEDG World Congress on Hygienic Engineering & Design – networking and social program
1.3 EHEDG Workshops or Symposia on occasion of international exhibitions and events	<ul style="list-style-type: none"> – EHEDG 	<ul style="list-style-type: none"> – EHEDG Treasurer, Program Chair and/or Committee, EHEDG Secretariat – External organizer 	To be individually decided	COM (to be approved by ExCo)	<ul style="list-style-type: none"> – International audience – All kinds of stakeholders – Number of participation can vary significantly – half- or one-day lecture program – Promotion by EHEDG and external organizer – invited high-level EHEDG speakers – meant to increase the visibility of EHEDG

REGIONAL EHEDG EVENTS

Title	Financed by	Organizing Team	Frequency	In scope of SubCom	Keywords & Criteria
1.4 EHEDG... <ul style="list-style-type: none"> – Workshop – Seminar – Webinar – Conference – Round-table – Annual RG meeting 	<ul style="list-style-type: none"> – Delegate fees and / or sponsorship – If not or only partly self-financing, EHEDG will provide support upon request and approval, based on the annual budget & activity planning as well as on a detailed calculation to be submitted by the RG in advance. 	<ul style="list-style-type: none"> – EHEDG Regional Section Chair and/or organizing Committee – in coordination with EHEDG SubCom RD, EHEDG Secretariat, Program Co-Chair (if required) 	<p>To be individually decided and co-ordinated in accordance to the overall EHEDG events calendar. Depending on resources and time, at least one regional event should be organized every year</p>	RD (ExCo to be informed about annual planning)	<ul style="list-style-type: none"> – regional / national scope – local language – (potential) EHEDG members & other stakeholders – small to medium scale audience (10 to +/- 100 persons) – usually one-day program – introduction of EHEDG as an integral part – local speakers and/or one or two invited international EHEDG speakers – lectures rather focused on a limited scope of topics – mostly irregular – coincidence with other EHEDG events to be avoided – organized in close cooperation with SubCom RD – announcements, invitation and all at-site organization to be arranged by Regional Section – additional promotion in EHEDG website news & newsletter

Workshop:	Characterized by group work. Meeting of a small group of experts who are intensively working on a topic in a limited time frame. Participants closely cooperate with each other to achieve a common goal and to learn from their professional colleagues. Workshops are chaired by a discussion leader.
Seminar:	Singular educational event not only meant for information purposes, but with the intention to impart knowledge or certain skills. Contrary to a lecture program, the participants are more actively involved and asked for their contributions by questions or discussions.
Webinar:	Internet-based, same purpose like seminar. Participants can communicate via microphone and webcam or chat.
Conference:	Formal meeting of professionals where experts and researchers present their results and activities in a given subject, scientific or technical developments. Conferences have a broader scope of topics and a broader attendance compared to seminars and are usually organized on a local or national basis by a national body. Often held annually or on some other recurring basis.
Roundtable:	Oral presentations followed by discussion with attendees seated around a table. Roundtables typically include 15 min. of presentation, followed by 30 min. of discussion and feedback. Roundtable presenters should ask targeted questions to others at the table in order to learn from and with those attending. Ideal format for networking and in-depth discussion on a particular topic.
Annual Meeting:	Get-together of all members of a Regional Section, periodically once a year. Introduction of EHEDG, update on achievements, membership and finances of the RG. Often accompanied by a lecture program. Opportunities for networking and discussion.

2 NON-EHEDG EVENTS (national and international)

General

“The EHEDG Policy on external events is reactive”

Bylaw No. 5: “Non-EHEDG local events can be organized and managed by SubCom Regional Development when required. Funding can be made available from central funds but has to be included in the annual central budget process and approved by the ExCo (see page 3).”

“Participation in international exhibitions shall be planned by SubCom COM, managed by the Secretariat and included in the approved EHEDG budget. Participation shall be limited to the world's leading trade fairs. The purpose of participation shall be to promote the EHEDG product portfolio and capabilities, and to attract and acquire new members (see this page).”

Exhibitions:

Proposed exhibitions for an EHEDG participation by a booth (manned by EHEDG experts and Secretariat staff), probably accompanied by a symposium, seminar or a lecture program:

- Drinktec (Munich/Germany), every 4 years
- Anuga FoodTec (Cologne/Germany), every 3 years
- Other exhibitions as defined minimum two years in advance by SubCom COM and agreed by the EHEDG ExCo.

Bylaw No. 5: “Invitations to international events not organized by EHEDG will be evaluated by SubCom COM before acceptance by the ExCo. EHEDG will participate only if participation provides value to EHEDG and if the right representation can be made available.”

EHEDG speaker participation in non-EHEDG events:

Individual inquiries of an event organizer are to be handed in to the EHEDG Secretariat, evaluated and agreed by SubCom COM and approved by the ExCo.

The benefit of an external event to EHEDG is evaluated based on the following criteria:

	Participation recommended if	Participation disapproved if
Timing	Inquiry is received with a leadtime of more than six months in advance	Inquiry is received less than six months in advance
Internationality	Target groups are international, cover the EHEDG membership and related stakeholder groups from food equipment and food industries (not too scientific) and are rather large and high-level	Target groups are rather local, either with very specific or unspecific expertise, local language
Topics	the overall program is in the scope of EHEDG	the program is out of the scope of EHEDG (also if too scientific)
Importance	Evaluation by screening of the event website and post-event reports, as well as by investigations with (EHEDG-)speakers in earlier events of the same organizer	
	<ul style="list-style-type: none"> • addressing EHEDG target groups • broad audience of > 100 persons) • multidisciplinary, oriented towards new trends and innovations, commercial and sustainability aspects of HD, processing, packaging and food safety • opportunity to submit scientific papers 	<ul style="list-style-type: none"> • Rather non-EHEDG target groups • small audience of < 100 persons • focusing on one or a few discipline/s • usually no scientific paper submission • clearly promotional/marketing oriented
Costs	Organizer agrees on free-of-charge participation of the EHEDG speaker/s, and optionally covers the costs for travel and accommodation	Speaker participation is at own (EHEDG) expense

Additional criteria for EHEDG participation in external events

(not to be considered as a knock-out if not fulfilled):

- The event helps to increase the visibility of EHEDG and makes the organization well-known
- EHEDG is optionally shown by name and logo on the event website
- Other opportunities offered by the organizer to present EHEDG (e.g. by a booth)

Event partnership:

Same criteria as described above. No speaker participation, only publication of the EHEDG link and logo on the event website. Vice-versa publication of the event in the EHEDG website news and in the EHEDG newsletter. Details to be agreed on a case-to-case basis.

ANNEX 1

EHEDG World Congress on Hygienic Engineering & Design – Additional Criteria

Title

The denomination of this event to be used in all communication is **“EHEDG World Congress on Hygienic Engineering and Design Year – Country”**

The title ‘Congress’ signifies that the event is large and multidisciplinary contrary to a ‘Conference’ which is smaller and focused on a few topics only. EHEDG World Congresses are meant to disseminate, share and update on latest developments in the field of hygienic engineering & design as well as on hygienic processing know-how, but will also address scientific topics like food safety or economic aspects like cost savings by hygienic design.

Target groups

The event is aimed for an audience of 300 to 350 delegates, both experts and newcomers from EHEDG membership and other stakeholder groups on a worldwide level, e.g.:

- CEOs, decision makers and experts from companies involved in the manufacturing of food and food equipment, professionals from companies supplying engineering services, quality managers responsible for food safety control, sales & marketing managers.
- Scientists and students, governmental officials and NGO representatives working in the fields of hygienic engineering and design, food production, food processing, food quality and safety, innovative technologies, new trends in food safety, disinfectants, sanitizers and auditors.

Frequency

Every second year (currently in even years), as long as applications are available

Applications and Approval

The EHEDG Regional Sections are invited to apply for the organisation of a future EHEDG World Congress in their countries. The EHEDG Secretariat sends out a call for applications to all Regional Sections minimum two years in advance to the intended Congress year. After due consideration of all incoming proposals and upon recommendation of the Sub-Committees Communication and Regional Development, the EHEDG Executive Committee finally selects and approves the most suitable congress venue, the budget and the overall congress program.

Duration and combination with other meetings

The Congress program covers two full days which are required to adequately cover a broad range of topics and presenters. The EHEDG Plenary Meeting of all Board & ExCo members, Sub-Committee Chairpersons, Regional Chairpersons and Working Group Chairpersons is to be scheduled by preference on the pre-congress day.

Location and timing

The Congress location should be easily accessible and in close distance to an international airport. EHEDG Congresses should be held in Europe for the time being as the majority of attendees come from European countries. Cost and time for travelling have to be taken into consideration by the organizers same as reasonable hotel rates. The Congress should be held by preference in a hotel where all participants are accommodated or at a venue nearby, like a conference or exhibition centre. This will enhance networking and facilitate the at-site organisation. Time conflicts with important international events and trade fairs as well as with any other EHEDG events shall be avoided. No other major EHEDG meeting or event should be scheduled in a period of minimum six weeks in advance or after the Congress.

Organization

The Congress is organized by a team of EHEDG consisting of the Treasurer, the EHEDG Secretariat, a Co-Program Chair and a representative of SubCom Communication, the Regional Section Chair and a professional local event organizer. The title “EHEDG World Congress” can be used by these parties upon prior written agreement only. EHEDG World Congresses should not be combined with training courses or Working Group meetings. The organizing committee members jointly and proactively undertake all efforts to make the Congress a success by promoting participation to national and international target groups from the EHEDG membership and other stakeholders, by setting up a high-level program, by recruiting speakers as well as by gaining a sufficient number of sponsors with the aim of making the event self-financing.

It is strongly recommended to involve a professional event or exhibition organizer for all at-site arrangements, accommodation, registration, social events, dinners etc. The event organizer is responsible for the professional organization and marketing of the Congress. Promotion to potential participants and the acquisition of sponsors are jointly followed up by the local organizers and EHEDG International based on an agreed marketing & promotion plan.

Congress Program & Speakers

The search for and recruitment of speakers is a common task both of the local organizer and EHEDG. The Congress program is drafted by the Regional Chair in co-operation with the Program Co-Chair of EHEDG and subject to approval by the EHEDG Executive Committee.

Speakers are high-level, internationally renowned experts from the EHEDG Working Groups or membership, or have in-depth know how in the field of the Congress topics.

Speakers receive guidelines for submission of their abstracts and presentations. These details will be published in the book of abstracts, both in electronic format on the congress webpage and in hardcopy together with the congress handouts. Full presentations in.pdf format will be made available for download from a password-protected area of the Congress webpage to Congress delegates only.

Financing

EHEDG World Congresses are aimed at being self-financing by delegate fees and sponsorships.

INTERNAL RULES of EHEDG

Bylaw No. 6

Financials – SOP 1

This document was adopted by the EHEDG Executive Committee on 3rd of June 2016

EHEDG Rules for Reimbursement of Travel Expenses

GENERAL

In case of no own funds for EHEDG meeting participation, an attendee can submit a request for financial support prior to travel (see 'Request for Financial Support of EHEDG Meeting Participation' form, Appendix 1).

Reimbursement is in Euro or as indicated on the 'Claim for Travel Expenses' form (Appendix 2).

All claims for refund of traveling and accommodation expenses incurred on occasion of EHEDG meetings have to be handed in to the EHEDG Secretariat two weeks after return at the latest.

Separate claims have to be handed in by the participant for all individual meetings attended by him/her.

Principally, meeting participants are not paid for their working time spent on EHEDG tasks. They are not refunded for any lost income in their regular work resulting from an EHEDG meeting participation nor are they paid a daily allowance by EHEDG.

1. TRAVELING

All travel costs are refunded on the principle of the most economical overall expenditure.

1.1 Travel by train and/or bus or long distance bus:

The shortest and most economical route by second-class rail or bus between the departure point and the place where the meeting is held must be used.

The cost of seat reservations and transport of necessary luggage, and supplements for fast trains and sleeper (instead of hotel) are eligible expenses.

1.2 Travel by air:

For traveling by air, low cost tickets have to be used. To benefit from the most economical fare, early booking is essential.

Return flight tickets for one-day traveling have to be avoided in case of more favorable flight fares available in combination with an overnight stay. Alternatively, back-to-back tickets should be bought or a more favorable means of transport has to be chosen if appropriate and available.

Where no price is indicated on the ticket, the invoice must be enclosed.

Air tickets exceeding EUR 500 require prior approval by the EHEDG Treasurer.

Local airport transfer should use the most economical means of transport (bus, train or subway vs. *i.e.* taxi).

Airport parking can be reimbursed if economical.

1.3 Travel by private or rented car:

If necessary, the use of a private car can be refunded with 0.30 EUR per km. If necessary, the use of a rental car is permitted.

1.4 Travel Documentation:

For the reimbursement of travel costs, originals or legible photocopies of air/train tickets must be provided with the claim form. They must clearly indicate the amount paid and the full routing.

Copies of all travel documents must be kept by the expert until the payment has been received.

Taxi fares per journey shall only be reimbursed where no reasonable public transport is available.

Costs of health, life and luggage insurance are not reimbursed.

Cancellation insurance will only be reimbursed for non-changeable low cost tickets or similar non-changeable fares.

2. ACCOMMODATION

Reimbursement for room and breakfast will be made on the basis of a reasonable rate and to a maximum of one night before and one after the meeting. If any more nights are requested, the reason for the extended stay (*e.g.* savings on air fare) has to be explained in advance to traveling.

3. MEALS / OTHER EXPENSES

Meals provided by meeting support will not be paid. If at own expense and upon prior request, meals can be reimbursed at a reasonable rate.

Other costs such as telephone calls, internet etc. cannot be reimbursed unless exceptionally agreed in advance provided that they are for the support of EHEDG activities.

APPENDIX 1



Request for Financial Support of EHEDG Meeting Participation

Participants are asked to hand in this application in due time in advance to a meeting (upon confirming their participation) for approval by the EHEDG Treasurer. Please fill in and return the form to the EHEDG Secretariat

To be completed by the participant:

Name(s): (max. 3 persons per organisation/company)	1.	
	2.	
	3.	
Organisation/Company:		
EHEDG Working Group:		
Chairman:		
Next meeting date:		
Estimate costs to be refunded: (according to EHEDG travel reimbursement rules)		

Date / Signature of Applicant: _____

To be completed by the EHEDG Secretariat:

Account:	
Cost Unit:	
Account Denomination:	

To be completed by the EHEDG Treasurer:

Cost assumption granted for:	next Working Group meeting only (application to be renewed for all future meetings)	<input type="checkbox"/>
	all upcoming Working Group meetings (permanent approval valid until finalization of work of the Working Group)	<input type="checkbox"/>
	Not approved (see remarks)	<input type="checkbox"/>
Remarks Treasurer / President:		

Date / Signature of Treasurer: _____

Date / Signature of President: _____

NOTE:

Working Group participants who verifiably do not receive any financial support from their company and participants from universities and institutes without own travelling funds may hereby apply for a reimbursement of their travelling and accommodation expenses to allow them participation in the meetings of above mentioned EHEDG Working Group. The expert should hand in his request for travel expense allowance to the EHEDG Secretariat in due time in advance to a meeting for approval by the EHEDG Treasurer. If approved, the participant is asked to forward to the Secretariat his detailed travel expense report (travel claim form) together with the relevant receipts not later than two weeks after the meeting for reimbursement to the account mentioned. All requests have to be submitted individually in advance to a meeting and approval is given on a case-to-case basis unless otherwise agreed with EHEDG. All requests for travel expense allowance should remain within reasonable limits according to the EHEDG travel reimbursement rules. The Working Group chairman will receive a copy of the completed and approved form.

APPENDIX 2

 CLAIM FOR TRAVEL EXPENSES Please hand in this form not later than 2 weeks after return from a meeting.
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To:
EHEDG Stichting
Dr. Catzlaan 19
1261 CE Blaricum
The Netherlands

In case of questions please contact
 the EHEDG Secretariat:
 Phone: +49 69 6603 1217
 Email: secretariat@ehedg.org

Name of meeting participant:			
Organisation / Company:			
Address, Country:			
Email, Phone:			
EHEDG Subgroup Meeting:			Date:
Other EHEDG Meeting (which):			Date:
Currency:	EUR <input type="checkbox"/>	Other (which):	Exchange Rate:
Bank Details:			
Account Number:			
Name of account holder:			
Bank name:			
Address of Bank, Country:			
SWIFT Code:			
IBAN:			

Please indicate total costs below			
Travel Costs:	All receipts to be attached		Approved by EHEDG
	EUR	Other	
Air fare:			Yes <input type="checkbox"/> No <input type="checkbox"/>
Train:			Yes <input type="checkbox"/> No <input type="checkbox"/>
Bus/Public Transport:			Yes <input type="checkbox"/> No <input type="checkbox"/>
(Rent) Car:			Yes <input type="checkbox"/> No <input type="checkbox"/>
Other:			Yes <input type="checkbox"/> No <input type="checkbox"/>
SUBTOTAL:	0.00	0.00	Yes <input type="checkbox"/> No <input type="checkbox"/>
Accommodation Costs:	All receipts to be attached		Approved by EHEDG
	EUR	Other	
Hotel / B&B / Private:			Yes <input type="checkbox"/> No <input type="checkbox"/>
SUBTOTAL:	0.00	0.00	Yes <input type="checkbox"/> No <input type="checkbox"/>
Other Expenses (specify):	All receipts to be attached		Approved by EHEDG
	EUR	Other	
			Yes <input type="checkbox"/> No <input type="checkbox"/>
SUBTOTAL:	0.00	0.00	Yes <input type="checkbox"/> No <input type="checkbox"/>
TOTAL:	0.00	0.00	Yes <input type="checkbox"/> No <input type="checkbox"/>

Date / Signature of Applicant: _____

Date / Signature by EHEDG: _____

EHEDG Account: Cost Unit: Posting Text:		Date of release:	To be completed by accountant

INTERNAL RULES of EHEDG

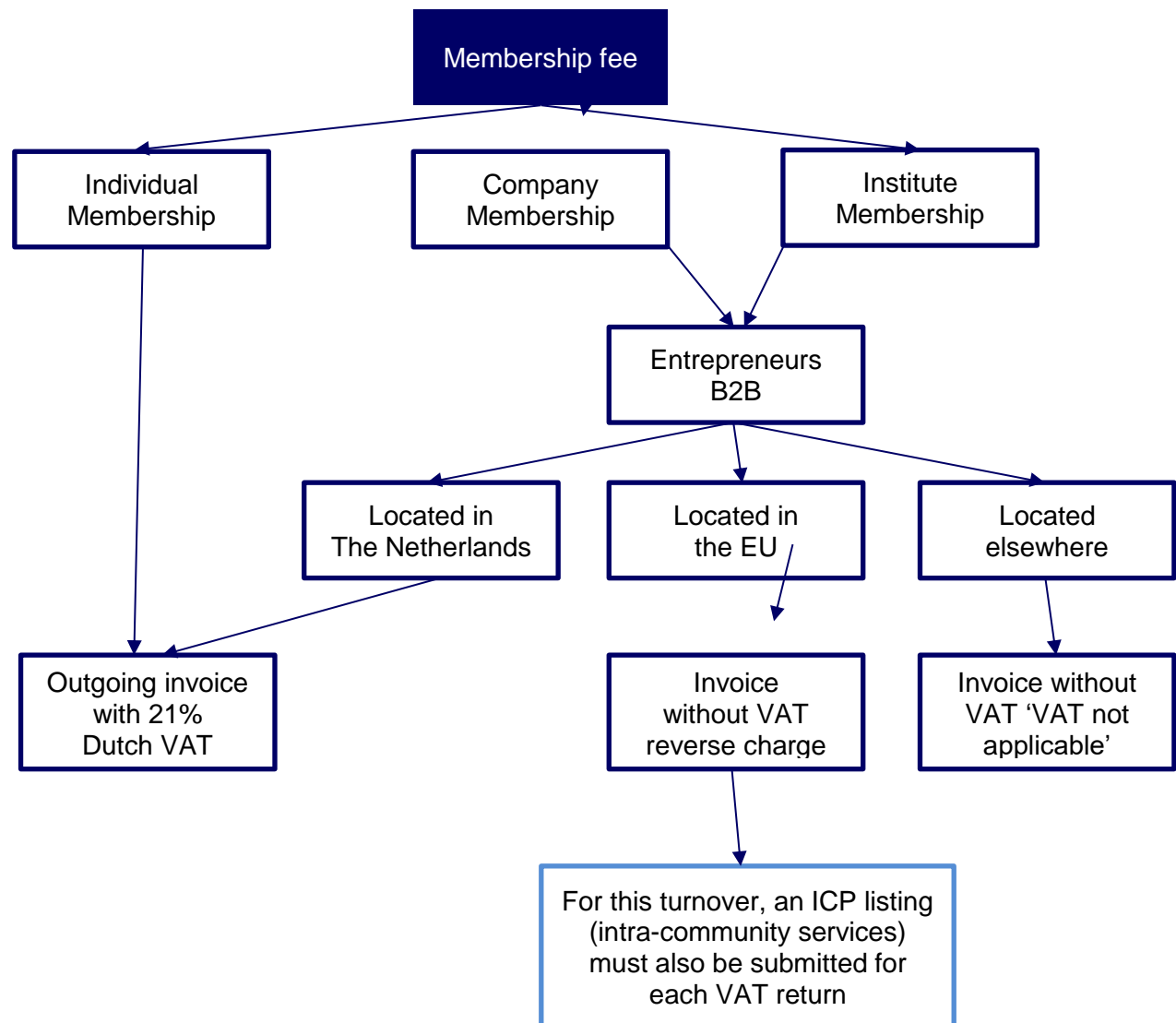
Bylaw No. 6

Financials – SOP 2

This document was adopted by the EHEDG Executive Committee on 7 March 2019

Procedures VAT EHEDG Foundation

- The “Stichting EHEDG” was founded on 18 January 1999 and is located in Blaricum in the Netherlands.
- On 12 July 2018, the Tax Authorities formally confirmed that the EHEDG Foundation is an entrepreneur for the turnover tax in the Netherlands and is also established in the Netherlands.
- The sales tax returns (VAT) must now be submitted electronically to the tax authorities once per quarter. An ICP listing must also be submitted electronically every quarter in which all outgoing invoices have been processed to entrepreneurs (members with a VAT ID number) established in the EU (not being the Netherlands).
- The administration has been outsourced to VDMA in Frankfurt, Germany, on the basis of a service agreement.
- EHEDG only provides services to third parties and no goods for turnover tax (the delivery of brochures / books is also outsourced and EHEDG receives an annual commission).
- All revenues and costs are recorded by VDMA in the administration with a VAT code. At the end of each quarter, VDMA prepares and provides a P & L of that quarter and a VAT statement per VAT code of the same quarter. This VAT set-up ("Summen je Steuerschlüssel") is hereafter referred to as "VAT-key". The P & L and the VAT key must in principle be connected to each other on a quarterly basis. For a declaration of the codes in the VAT key, reference is made to appendix 1.
- At the end of each quarter, the P & L and VAT key will be sent on time to the treasurer of EHEDG (Mr. P. M. Steenaard) who is responsible for submitting the Dutch sales tax declaration. Also included is an Excel file in which all intra-community services are specified per VAT number. The processing of the information, preparation of the declaration and electronic submission of the declaration was outsourced to TW4You (T.A.N. Wijnhof).
- The declarations and the (possible payment) must be received by the tax authorities before the end of each month following the quarter in question!
- According to the VAT rules, the service provision to private individuals (B2C) is performed at the place where the service provider is established. So all invoices to individual members (without VAT number) are charged with Dutch VAT irrespective of the country where the individual is living. For service provision to entrepreneurs (entrepreneurs for VAT with VAT ID - B2B) the service is taxed in the country where the customer is located. Then it does matter whether the customer is located in the Netherlands, the EU or elsewhere in the world. See the diagram below.



An exception to the main rule for B2B applies for providing access to events, seminars etc. These cultural, artistic, scientific, educational and similar activities are taxed at the place where the activities actually take place. This situation is not applicable for EHEDG (for the time being).

- The Individual members without VAT number must be registered separately in the administration because 21% VAT has to be paid. That was also agreed with the Tax Authorities on 12 July 2018 during the investigation.
- The VAT must also be stated on the invoice and processed in the VAT declaration accordingly. All other sales / services are split into three categories: turnover in the Netherlands, turnover within the EU and turnover outside the EU.
- The cost invoices (incoming) are in principle divided into the same three categories. In addition, there are also costs that are not charged with VAT. See appendix I 'VAT-key' for this distribution.
- The cost invoices of suppliers / service providers from within the EU (not being the Netherlands) must also be included in the sales tax declaration under point 4b. This in order to be able to connect internationally with the ICP listing between the EU member states.
- At year-end, a connection will have to be made in totals between the submitted quarterly returns, the VAT administration from the accounting software, see "VAT-key" ("Summen je Steuerschlüssel") and the general ledger. This will be done by VDMA in Frankfurt, Germany. This is a control calculation that the Tax Authorities always request for and it is also a good internal control.

A connection is sought between the submitted declarations and the financial administration (general ledger and balance sheet and profit and loss account drawn up therefrom).

First of all the so-called "Summen je Steuerschlüssel" for the whole of the annual year had to been made in order to be able to connect the specifications per quarter (and with that also the VAT quarterly returns). It is possible that separate adjustments had been made later in the various quarters.

Then it is necessary to connect these annual totals with the relevant general ledger accounts and subsequently with the balance sheet and profit and loss account.

The various VAT amounts are of course also booked on the separate general ledger accounts and ultimately this should be in balance and in line with the filed returns and paid VAT.

The VAT codes as used in the financial administration (see appendix I) are included quarterly in the tax return form in the following manner:

VAT-key ("Summen je Steuerschlüssel") Code	BTW-aangifte Code
MNL21%; Services Netherlands	1.a. Amount for which VAT is calculated and VAT amount
03; Intra-community Services	3.b. Amount of services in other EU-countries
VNLRCVEU; Reverse Charge	4.b. Amount of foreign incoming invoices with reverse charge third countries within EU VAT amount (set X). This amount is deductible again, see 5.b.
VNLerm; Domestic incoming invoices Netherlands, deductible VAT 6%	VAT amount
VNLvoll; Domestic incoming invoices Netherlands, deductible VAT 21%	VAT amount
VAT amount from code VNLRCVEU (see 4.b. set X)	VAT amount

	Total amount in point 5.b.

APPENDIX 1

Firma: 407 407-EHEDG STF
Eigenwährung EUR

Summen je Steuerschlüssel

Steuerschlüssel

03 - innergemeinschaftl. Dienstl. (=MNLIGD)	ohne Umsatzsteuer	Ausgangsrechnungen an Mitglieder mit UST-ID; Firmen-Adresse ist innerhalb der EU / Reverse Charge
intra-community services	without sales tax	Outgoing invoices to members with VAT number; Company-Address is within the EU / Reverse Charge
05 - Dienstleistung Drittland	ohne Umsatzsteuer	Ausgangsrechnungen an Mitglieder mit Firmen-Adresse in Drittländer
third country services	without sales tax	Outgoing invoices to members with company addresses in third countries
MNL 21% - Dienstleistung NL	mit 21% Umsatzsteuer	Ausgangsrechnungen an Mitglieder mit Adresse in den Niederlanden und (private) membership ohne UST-ID egal an welche Adresse
services Netherlands	with 21% sales tax	Outgoing invoices to members with company address in the Netherlands and (private) membership without VAT number no matter to which address
V01	ohne Vorsteuerabzug	ausländische Eingangsrechnungen ohne Reverse Charge Drittländer und EU
	without deduction of tax	incoming invoices without reverse charge from third countries and EU
		<input type="text" value="-----"/> <input type="text"/>
V02	ohne Vorsteuerabzug	inländische Eingangsrechnungen Niederlande, Voraussetzungen für den Vorsteuerabzug liegen nicht vor
	without deduction of tax	domestic incoming invoices Netherlands, conditions for deduction of input tax are not available
VNLerm	mit Vorsteuerabzug (Umbuchung Aufwand)	inländische Eingangsrechnungen Niederlande, Voraussetzungen für den Vorsteuerabzug vorliegen vor, 6%
	with deduction of tax (reposting expenditure)	Domestic incoming invoices Netherlands, conditions for deduction are available, 6%
VNLRCVEU Reverse Charge	Reverse Charge	ausländische Eingangsrechnungen mit Reverse Charge EU
	reverse charge	Foreign incoming invoices with Reverse Charge EU
VNLRCVNONEU	Reverse Charge	ausländische Eingangsrechnungen mit Reverse Charge Drittländer
	reverse charge (reposting expenditure)	Foreign incoming invoices with Reverse Charge third countries
VNLvoll	mit Vorsteuerabzug (Umbuchung Aufwand)	inländische Eingangsrechnungen Niederlande, Voraussetzungen für den Vorsteuerabzug liegen vor, 21%
	with deduction of tax (reposting expenditure)	Domestic incoming invoices Netherlands, conditions for deduction are available, 21%

INTERNAL RULES of EHEDG

Bylaw No. 6

Financials – SOP 3

This document was adopted by the EHEDG Executive Committee on 9 November 2020

Authorization Rules as of 1 January 2021

1. Introduction

The rules for authorization of financial transactions within EHEDG are one of the most important elements of the internal control process i.e. monitoring processes within agreed budget limits of the Foundation. They shall reflect the organizational and financial structure of EHEDG.

The objectives of the rules are a) to secure the assets of EHEDG and b) to secure that the financial resources are managed in accordance with the statutes and intentions of the Foundation.

Well-defined roles and responsibilities are fundamental to clarity in the daily operation, the protection of the Employees and the effectiveness of the Foundation.

The main principle of the EHEDG authorization rules is that one person alone cannot manage a financial transaction from start to end. A transaction made by one Employee or elected representative must be controlled by another individual.

A decision to procure goods and services is the basis for all financial transactions and is the starting point of a chain of events that eventually leads to a payment based on a commercial order or a written contract. The decision shall always precisely describe which goods and services will be procured.

The same principle applies to recruitment decisions, as well as hiring and firing of staff. The process starts with a decision to recruit an individual with a specific competence and skill set.

Investments decided for specific projects shall always be governed by a special project related authorization procedure.

2. Roles & responsibilities

Authorization in accordance with Dutch foundation law

To sign documents and agreements on behalf of the Foundation results in a legal commitment by the Foundation towards a third party.

The Foundation Board represents the Foundation and major approvals shall be made by two (2) Foundation Board members jointly.

The Operations Director approves alone running operational transactions of up to 5,000 € per transaction and jointly with one (1) of the Foundation Board members up to 10,000 € per transaction. Transactions above 10,000 € require approval by two (2) Foundation Board members jointly.

Operational budget responsibility

The Foundation Board approves the annual budget for operations and investments and approves any changes to the budget made during the financial year.

The budget execution responsibility always lies with the Operations Director and/or defined project managers, within the approved budgets for operations and investments respectively, and they have the right to make binding decision within their respective area and within the approved budgets.

Personnel related

- At least two (2) Foundation Board members shall approve decisions regarding recruitment, remuneration, hiring and firing of the Operations Director.
- On proposals by the Operations Director, at least two (2) Foundation Board members shall approve on other Employee and consultant decisions.
- Salary payments to and own expenses of Operations Director shall be approved by one (1) Foundation Board member, normally the Treasurer
- Salary payments to and expenses of other Employees shall be approved by the Operations Director or one (1) Foundation Board Member, normally the Treasurer

Investments, divestments, and banking transactions

- Investment decisions (that will be activated on the balance sheet) are always made by at least two (2) members of the Foundation Board.
- Divestment decisions (for assets on the balance sheet) are always made by at least two (2) members of the Foundation Board.
- Decisions to open and/or close bank accounts are always made by at least two (2) members of the Foundation Board.
- Daily bank payments are always double checked by the Operations Director and one (1) of the Foundation Board members.
- Daily credit card payments are limited to 10,000 € and 5,000 €, for the cards issued respectively by the ING Bank and the Deutsche Bank.

3. Approval of operational expenses

- Individual operational expenses above 10,000 € are always decided by at least two (2) Foundation Board members and decisions shall always be documented.
- Individual operational expenses between 5,000 and 10,000 € are decided by one (1) Foundation Board member and the Operations Director.
- Individual operational expenses below 5,000 € and within the approved budget are decided by the Operations Director.

4. Approval procedure

Individuals cannot approve their own expenses, these shall always be approved as follows:

- Expenses and investment in defined projects shall be approved on a case by case basis by the project steering group (within the approved budget).
- The Treasurer approves expenses of the members of the Foundation Board, Advisory Board, ExCo members and Operations Director excluding him/herself.
- A Foundation Board member other than the Treasurer approves expenses of the Treasurer.
- The Operations Director approves expenses of the Employees, Working Groups and Regional Sections.

The approving person must assure that:

- The procurement is part of the activities of the Foundation.
- The procurement is made in accordance with established procedures.
- The delivery of the goods and services are consistent with what was ordered.
- The documentation of the transaction is correct.
- Relevant laws, agreements and policies are adhered to.

APPENDIX 1

EHEDG AUTHORIZATION RULES IN SUMMARY

Areas	Approvals
Recruitments, remunerations, hiring and firing of Operations Director	Two (2) Foundation Board members
Proposals regarding recruitments, remunerations, hiring and firing of office staff and/or consultants (by OD)	Two (2) Foundation Board members
Salary payments to and own expenses of Operations Director	One (1) Foundation Board member, normally the Treasurer
Salary payments to and expenses of other Employees	Operations Director or one (1) Foundation Board Member, normally the Treasurer
All investments (that will be activated on the balance sheet)	Two (2) Foundation Board members
Divestments of assets (on the balance sheet)	Two (2) Foundation Board members
Opening and closing of bank accounts	Two (2) Foundation Board members
Daily bank payments (Limit at ING Bank; not applicable)	After verification and confirmation by Operations Director
Daily credit card payments limit	At ING Bank 10.000 €
Daily bank payments (Limit at Deutsche Bank; not applicable)	After verification and confirmation by Operations Director
Daily credit card payments limit	At Deutsche Bank 5.000 €
Operational expenses above 10,000 €	Two (2) Foundation Board members
Operational expenses between 5,000 and 10,000 €	One (1) Foundation Board member jointly with the Operations Director
Operational expenses up to 5,000 €	Operations Director
Expenses and investment in defined projects	Case by case approval by the project steering group (within the approved budget)
Own expenses of Foundation Board, Advisory Board, ExCo members and Operations Director	The Treasurer or if related to the Treasurer the President or Vice President
Own expenses of Employees, Working Group and Regional Section members	Operations Director

INTERNAL RULES of EHEDG

Bylaw No. 7

<h3>Amendments and Liquidation</h3>

This document was adopted by the EHEDG Executive Committee on 3rd of June 2016

Bylaws number 7 describes:

- the steps that shall be taken when the Statutes, the Internal Rules, the Bylaws or the Procedures are amended/changed.
- the steps that shall be taken when the EHEDG is liquidated.

As referenced in articles 14, 15, and 16 of the Statutes of EHEDG effective 21 December 2015

Change of the Statutes and of the Internal Rules

- The Advisory Board, Executive Committee and/or SubComs propose changes of the Statutes and of the Internal Rules.
- The Executive Committee appoints a responsible person to develop a written proposal.
- The Executive Committee prepares final recommendation to the Foundation Board.
- The Foundation Board decides.
- The Secretariat communicates to the members.

Change of the Bylaws

- The Executive Committee and/or SubComs propose changes of the Bylaws.
- The Executive Committee appoints a responsible person to develop a written proposal.
- The Executive Committee reviews and decides
- The Secretariat communicates to the members.

Change of the Procedures

- The Executive Committee and/or SubComs propose changes of the Procedures.
- The SubCom appoints a responsible person to develop a written proposal.
- The SubCom reviews, decides and implements

Liquidation

In cases listed in Article 15 of the EHEDG Statutes, once the Foundation Board has acted the end of EHEDG activities, the President declares the end and liquidation of the Foundation.