General Guideline:

Project funding under the TUM Global Incentive Fund is based on cost reimbursement. The approved project budget displays the maximum budget amount up to which incurred costs may be claimed. Refunds may not amount to more than the actual costs incurred. If the actual project costs are less than the maximum budget amount, the difference will be kept with TUM International Center. Pre-payment or lump sum payment of funds is not possible.

NB: As a rule, the reimbursement of costs by TUM International Center is only possible for activities which have been realized. Cancelation fees cannot be claimed under this program.

Pre-payment by TUM Chairs and Reimbursement:

In order to allow lean and efficient finance administration of projects funded by this program, TUM chairs are asked to cover project costs in advance. The costs incurred can subsequently be claimed by conveying the documents listed hereafter to TUM International Center:

- invoice issued by the TUM chair, stating amount and purpose of the expenses, including a Buchungskennzeichen (BKZ) in order to be reimbursed by Excellence Initiative / TUM International Center. Alternatively, the form for internal fund transfer (Kassenanordnung für Umbuchungen von einmaligen Zahlungen) may be used;
- attached to the invoice a list of expenses according to budget lines in the Funding Agreement;
- all cost related original receipts/invoices/bills.

TUM chairs may submit invoices to TUM International Center regularly or once substantial project costs have been incurred. Please note that all costs incurred must be submitted within 6 months. Only under very specific circumstances and after consultation with the TUM International Center, direct payments to service providers may be approved.

Obligation to Inform and Report:

1. TUM International Center is to be informed immediately in writing of any changes in budget or timeline.

2. For administrative and evaluation purposes, TUM International Center will ask for an informal mid-term project report by end of April 2019.

3. **All costs must be claimed before September 30th, 2019.** Any costs which incur after this date cannot be reimbursed under this program.

4. **A final project report must be submitted to TUM International Center no later than November 30th, 2019.**
Reimbursement of Travel Expenses:

1. Travel and Accommodation - TUM Employees:
   For any type of business travel and stay abroad of TUM employees related to the project funded by the TUM Global Incentive Fund, TUM business travel regulations and procedures apply. These are listed in the TUM Dienstleistungskompass → Rechnungswesen und Finanzen → Dienstreisen. [https://portal.mytum.de/kompass/rechnungswesen/index_html?keyword=dienstreisen#D](https://portal.mytum.de/kompass/rechnungswesen/index_html?keyword=dienstreisen#D)
   For travel expenses (flight, train) only second / economy class tickets can be reimbursed. Costs for rental cars / buses must be approved by TUM International Center.

2. Travel and Accommodation - External Project Members:
   The amount of reimbursement for travel costs is stipulated in the Bavarian Travel Expenses Law (BayRKG). As a rule, the amount of reimbursable travel and accommodation costs should be in line with TUM travel regulations. Transport and Accommodation may be organized individually and do not need prior approval by the TUM department for travel expenses. Per diem/lunch allowances/entertainment expenses are not reimbursable for external project members (only for TUM employees according to TUM travel regulations).

Reimbursement of Catering / Entertainment Expenses:

1. Catering and entertainment expenses will only be refunded, if information on
   - occasion / reason for expenses (project related)
   - participant list
   - type and amount of expenses
   is documented in detail.

2. Any costs related to this category please be briefly discussed in advance with TUM International Center in order to assure full reimbursement of all respective costs.

NB: As a rule, TUM regulations on catering and entertainment expenses apply and are listed in the TUM Dienstleistungskompass → Rechnungswesen und Finanzen → Bewirtungskosten. [https://portal.mytum.de/kompass/rechnungswesen/index_html/kompass/rechnungswesen/Bewirtungskosten](https://portal.mytum.de/kompass/rechnungswesen/index_html/kompass/rechnungswesen/Bewirtungskosten)

Personnel:

1. Costs for student assistants are eligible under this program. In order to process a TUM contract for student assistants, please follow the respective TUM procedure stated in the TUM Dienstleistungskompass → Personal- und Stellenwirtschaft → Hilfskräfte. [https://portal.mytum.de/kompass/personalwirtschaft_public/index_html/kompass/personalwirtschaft_public/einstellung_sonstiges_Personal](https://portal.mytum.de/kompass/personalwirtschaft_public/index_html/kompass/personalwirtschaft_public/einstellung_sonstiges_Personal)
   Please be aware that in contrast to the usual procedure, the completed document “Einstellungsvorschlag” must be submitted to TUM International Center in order to be forwarded to human resources.

2. If salaries of TUM faculty members should be partly covered by the TUM Global Incentive Fund, please contact TUM International Center in order to assure continuous salary disbursement.

NB: As a rule, if any costs for personnel are supposed to be claimed under this program, please contact TUM International Center well in advance (at least 4-6 weeks).
Honorarium / Teaching Assignments:

1. Keynote speakers and lecturers may be remunerated with an honorarium / fee on the basis of an invoice the service provider submits to the respective TUM chair. Please note that this procedure does not apply, if the lecture is part of a complementary course of TUM’s curricula. If this is the case regulations and procedures for teaching assignments apply and are stated hereafter.

2. Teaching assignments to supplement TUM course offerings may constitute part of the project activities. The amount of remuneration for teaching assignments at Bavarian universities is governed by state regulations [Lehrauftrags- und Lehrvergütungsvorschriften für die staatlichen Hochschulen (LLHVV)]. The maximum amount of remuneration according to current regulations is 55 euros per completed unit of instruction. All formalities regarding teaching assignments and respective accounting are the responsibility of the human resources office of the relevant TUM campus or service office of the respective TUM school or department.

NB: Teaching can only be funded, if the respective TUM department issues an official teaching assignment. The TUM department may set the level of remuneration in accordance with TUM guidelines for remuneration of teaching assignments. The level of remuneration can therefore differ from the here stated maximum rate for a teaching assignment.

Further information on teaching assignments provides the TUM Dienstleistungskompass → Personal- und Stellenwirtschaft → Lehrauftrag. https://portal.mytum.de/kompass/personalwirtschaft_public/index_html/kompass/personalwirtschaft_public/lehrauftrag_lehrverguetung/document_view?

Other costs:

Any other costs (e.g. venue rent, etc.) may be briefly discussed with TUM International Center in order to assure full reimbursement of all respective costs.

Tax Obligations of Service Recipient:

1. In accordance with § 13b of the VAT Act, value added tax for services and work performed within Germany by international service providers is payable to the tax authority by the recipient of those services (reverse charge). This law applies to services provided to the Technical University of Munich by international providers within the scope of workshops/guest lectures.

2. Tax Declaration Form for Tax Certification: In order to determine his or her tax liability, the visiting academic staff must complete a Tax Declaration form. The key purpose of this form is to determine if the visiting academic is to be considered a self-employed (i.e. taxable person), in which case VAT for his or her services must be collected, or not (i.e. non-taxable person). The Tax Declaration Form must be completed by all international participants of workshops / meetings / lectures taking place at TUM within the scope of the TUM Global Incentive Fund.