

TUM Global Incentive Fund – Program Guidelines

Updated: January 2024

In general:

- Project financing within the framework of the TUM Global Incentive Fund is provided by reimbursement of costs (either to the TUM chair or directly to project members)
- Advance payments and the payment of lump sums are not possible
- Only activities that have actually taken place are eligible for reimbursement
- If the actual project costs are below the maximum approved budget, only the actual costs incurred will be reimbursed

1) General information on reimbursement of costs

- TUM chairs are asked to use their own funds to cover project costs in advance.
- The following documents must be submitted to TUM G&A for reimbursement of costs:
 - Submit the form MU 65 [„Kassenanordnung für Umbuchungen von einmaligen Zahlungen“](#)
 - Exception: Rechts der Isar Hospital; a call for funds must be filed. Please clarify in advance with TUM G&A
 - An SAP statement for proof of all costs to be reimbursed
 - Copies of all cost-related receipts/invoices and corresponding proof of payment
 - The form "[Tax Declaration](#)": for external project members

2) Dates and deadlines

- The funding period lasts a year, which means activities and costs related to this project can only be incurred during this period.
- Deadline for the final report: maximal **four weeks** after the end of the funding period.
- Costs incurred must in principle be claimed by the **end of the financial year**.
- TUM chairs must submit the application for reimbursement no later than **six months** after the end of the project. Past 6 months, reimbursement is not possible anymore.
- The TUM G&A must be informed immediately in writing of any budget or schedule changes.

3) Reimbursement of travel expenses

The eligibility of travel expenses differs between TUM employees and external project members.

a. For TUM employees

- Business trips within the scope of the TUM Global Incentive Fund must be applied for and settled via the [TUM central department for travel expenses](#), as usual.
- TUM's business travel regulations and procedures apply. They are elaborated in the [TUM Service Compass](#).
- Please note, when applying for authorization for **stays abroad of more than three months** you have to enter the TUM Global Incentive Fund as funding under point 7 („Werden Vergünstigungen oder Zuwendungen von anderer Seite in Anspruch genommen?“). Hereby, you inform the TUM central department for travel expenses that your funding for your stay is secured.

b. For external project members

- As a general rule, the amount of reimbursable travel and accommodation expenses should correspond with TUM's business travel regulations (based on the [Bavarian Travel Expenses Act](#)).
- Transport and accommodation can be arranged individually and do not require prior approval by the TUM central department of travel expenses.
- In the case of direct reimbursement to TUM-external project members, the form "[Reimbursement Invoice](#)" must be submitted in addition to the original receipts and a bank statement of the project member showing the costs to reimburse.
- For reimbursement of stays at TUM, the form "[Tax Declaration](#)" and "[Declaration on Tax Confidentiality](#)" must also be submitted (see hereafter for further information).

Which costs are reimbursable for TUM-external project members?

Accommodation costs	<p>Up to 120 € per night in Munich and up to 90 € per night for cities under 300 000 habitants. Higher costs may be refundable if properly justified (e.g. trade show prices; Oktoberfest). In the latter case, individual consultation with TUM Global & Alumni Office is necessary.</p> <p>For overnight stays abroad the rates in the following list apply.</p> <p>In the case of joint overnight expenses for project members and persons outside the project, costs will be divided per person.</p>
Travel expenses	<p>For flights and train rides, only economy/second class tickets are reimbursable; costs for seat reservations for trains will be covered; additional costs for more legroom in the case of air travel can be covered if valid reasons are given.</p>

Public transport/Taxi	Travel expenses are reimbursable within the framework of travel expenses (analogous to Bavarian Travel Expenses Act). Public transport is preferable, reimbursement of taxi rides is possible upon presentation of a compelling reason.
Visa	Reimbursable, if necessary for stays abroad / at TUM
Per diem	Not reimbursable
Entertainment expenses	Not reimbursable
Insurances & bonds	Not reimbursable
Family members & external accompanying persons	Not reimbursable

4) Form "Tax Declaration" for external project members during stays at TUM

- Pursuant to § 13b UStG (Value Added Tax Act), the value added tax payable on services and work supplied by foreign entrepreneurs in Germany is not to be paid by the service provider (guest) but by the recipient (TUM) to the tax office ("reverse charge").
- This form is required for stays of foreigners in Germany.
- The tax declaration refers exclusively to the value-added tax (Umsatzsteuer) and to whether a service subject to value-added tax has been provided. As a rule, project members do not provide services that are subject to VAT and are therefore "non-taxable".
- As described, any value-added tax that may be due in Germany does not have to be paid by the guest, but by TUM.
- This form has no reference to the tax liability of the guest in his home country.

5) Payment of personnel costs

- Costs for student assistants are eligible under this program. To conclude a TUM contract for student assistants, please refer to the respective procedure in the [TUM Service Compass](#).
- Important: please send the scanned version of the completed document "Einstellungsvorschlag" (employment recommendation) first to TUM G&A where payment details will be entered and approved. The document will then returned to the chair to finalize the contract with their appropriate Human Resources contact.
- The transfer of employee salaries can also be done on a project basis. For this, please contact TUM G&A early (at least 8 weeks) regarding the correct procedure.

6) Payment of an honorarium

- Honorarium for keynote speeches and public speeches (no courses!) can be covered by the TUM Global Incentive Fund.
- An honorarium must be approved by TUM G&A in advance.
- The following documents are required:
 - Letter of invitation from the TUM chair to the recipient stating the title of the lecture, date and time of the planned speech as well as the amount of the honorarium
 - Invoice of the recipient to the TUM chair stating the title of the lecture, date and time of the speech, amount of the honorarium as well as the recipient's home address and associated bank information
 - The form "Tax Declaration": for stays of international external project members at TUM
 - In case of an event (not relevant for open events): a signed list of participants

7) Payment of teaching assignments

- Teaching activities can be funded within the framework of the project in the form of a teaching assignment. The TUM G&A only provides the financial means, but is not responsible for the issuing and preparation of the teaching assignment.
- The TUM chair is responsible for applying for a teaching assignment within the respective TUM department and is responsible for the procurement of all necessary documents for the respective human resources department in order to process the teaching assignment letter.
- The amount of remuneration depends on the regulations of the [LLHV](#); the maximum remuneration per completed teaching unit is 75.00 Euro; however, setting the exact amount of remuneration lies within the responsibility of the respective department and can therefore differ from the maximum amount stated here.
- The remuneration of the teaching assignment can only be instructed when a copy of the teaching assignment contract (Vertrag über den Lehrauftrag), the form "Tax Declaration" and the original teaching remuneration (Abrechnung Lehrauftrag bzw. Lehrvergütung) has been submitted to TUM Global & Alumni Office.
- The remuneration for the teaching assignment is covered by the TUM Global Incentive Fund. The TUM department does not bear any costs.
- Further information can be found under the keyword "Lehrauftrag" in the [TUM Service Compass](#).

8) Miscellaneous costs

The TUM Global & Alumni Office asks for consultation in advance regarding all miscellaneous costs (e.g. development costs for virtual cooperation tools) in order to ensure the full reimbursement of all relevant costs.

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