

TUM Global Incentive Fund

Program Guidelines

Updated: December 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.
- Please note: to ensure efficiency in treating all requests, we require you to send all new requests for reimbursement **digitally**.
 - Please use your [Application Platform](#), to submit one or multiple reimbursement form(s).
 - After email approval, the original documents can be sent per post/internal post to Camille Piton.
- The following documents must be submitted for reimbursement of costs:
 - Submit the form MU 65 „[Kassenanordnung für Umbuchungen von einmaligen Zahlungen](#)“ ([Example](#)). Exception: Rechts der Isar Hospital; a call for funds must be filed.
 - An [SAP statement](#) for proof of all costs to be reimbursed
 - Copies of all cost-related receipts/invoices and corresponding proof of payments
 - The form "[Tax Declaration](#)": for costs linked to external project members ([Example](#))

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** (around end of November).
- TUM chairs must submit the application for reimbursement no later than six months after the end of the related activities. **Past six 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](#).
- After approval of travel expenses by the TUM Central Department, please send us by internal post (to: Camille Piton - HR3), with a Auszahlungsanordnung ([Example](#)), "factually and arithmetically correct" signed), a copy of the complete documentation: applications for [approval](#) and for [reimbursement](#)), [statement of expenses](#), invoices and proof of payments.
- 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 only for external project members with a residence in Germany **and/or** staying longer than six months: "[Declaration on Tax Confidentiality](#)" completed.

Which travel costs are reimbursable for 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>
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Travel expenses	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.
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 (e.g. dinner or conference lunch)	Not reimbursable
Entertainment expenses (e.g. cost of a cultural activity during a conference)	Not reimbursable
Insurances & bonds	Not reimbursable
Family members & external accompanying persons (e.g. for a hotel room shared with a partner, only half of the cost is reimbursed)	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](#).
- The transfer of employee salaries can also be done on a project basis.
- Important: please send the scanned version of the completed document "**Einstellungsvorschlag**" (example for students: [employment recommendation](#)) to globalfunds@tum.de where payment details will be entered and approved. The document will then be returned to the chair to finalize the contract with their appropriate Human Resources contact.

- If the chair has already paid a salary and requires a rebooking, complete and send a [request for rebooking of personnel costs](#) instead. Please note: Personnel costs can only be rebooked for contract periods within the same year.

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 ([Example](#))
 - 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, and only for external project members with a residence in Germany and/or staying longer than six months: "[Declaration on Tax Confidentiality](#)" completed.
 - In case of an event (not relevant for open events): a signed list of participants

7) 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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