

## University of Warwick

### External Examiners' Expenses

There are **two** versions of this form:-

- a) for all taught courses (this particular form FR 11c)
- b) for examiners of individual research degrees - form FR 11d.

**Please ensure that the correct form is used.**

If you are acting as External Examiner for both undergraduate and taught postgraduate courses, expenses for both can be claimed on the same form or on individual forms, whichever is the more convenient.

Travel expenses can be claimed on the basis of 1st Class return rail fare plus incidental expenses for buses, taxis etc., or for car mileage (payable up to a sum equivalent to the cost of a 1st Class rail fare). Where the Academic Registrar has given permission for an examiner to travel by air, the University will provide reimbursement up to the cost of the standard air fare to the nearest airport (normally Birmingham International).

All meals and overnight accommodation can be claimed, but not incidental hotel expenses such as bar accounts or newspapers, **nor expenses incurred by members of University staff accompanying the External Examiner**. Receipts **must** be attached to the claim or expenses will be queried and may be disallowed.

Allowances for subsistence are payable based on actual cost, but not exceeding the following amounts:-

i) Meal Allowances

Actual cost up to the following maxima:

Lunch	£9.50
Dinner	£15.75

ii) Overnight

Actual cost up to the following maxima:

In London, per night	£130.00
Elsewhere, per night	£95.00

NOTE: These rates are intended to **include** the cost of breakfast.

Any other expenses incurred whilst acting as External Examiner (such as postage, telephone calls) may also be claimed where the charges were paid by the Examiner.

The agreement between universities and the Inland Revenue requires tax to be deducted at source for **undergraduate** examining fees but not for **postgraduate** fees.

All expenses incurred in examining that are **actual and reasonable** are exempt from tax.

Please note:

Fees and expenses are authorised for payment when this expenses claim form is received. This form must be submitted even if no expenses have been incurred, and you should indicate that this is so on the form so that the fees alone can be paid. Late return of this form will delay payment.

Please note payment of fees is not authorised until your External Examiner's report has been received.