Guidance notes

Note: there are three forms for external examiners; UG, PG (Taught) and PG (Research), please ensure that the correct form is used.

Tax
The agreement between universities and HMRC requires tax to be deducted at source for undergraduate examining fees, therefore this payment will be processed through our payroll system.

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

Travel Expenses
The University wishes to keep travel costs to a minimum and expects examiners to travel by Standard Class rail or by car. However, First Class rail fares will be reimbursed where necessary. Incidental expenses for buses, taxis etc may also be claimed.

Examiners travelling by air (e.g. from Scotland or Continental Europe) should travel by the most economical fare to the airport nearest to the University (usually Birmingham International) and reimbursement will be available up to the cost of the economy fare.

Accommodation and Subsistence
Where overnight stays are necessary, meals and overnight accommodation can be claimed subject to the limits below, 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 £11.00
   Dinner £18.00

(ii) Overnight Accommodation
   
   Actual cost up to the following maxima:
   
   Per night £102.00 (this rate includes 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 External Examiner.