

## EXPENSES FOR EXTERNAL EXAMINERS

**The following are the only expenses which will normally be refunded to External Examiners. Exceptional requests for additional expenses should be directed to the Academic Quality Unit as the budget holder in advance.**

The University has approved the following rates, which will be applicable to expense claims from External Examiners.

**Mileage Rates** - The current mileage rate is 45p per mile, up to a maximum round trip journey of 150 miles. Every mile in excess of 150 miles will be paid at 25p per mile.

**Rail Travel** - The cost of travel will be reimbursed at the standard rail fare and all non-receipted claims will be subject to income tax in line with the restrictions applied by Inland Revenue. **(We will not pay for first class rail travel unless there is a medical case to support an upgrade - This would need to be approved prior to booking rail travel).**

### Hotel Rates

Area	Max Rate <sup>(1)</sup>
London bed and breakfast	£160.00
Other major cities bed and breakfast	£100.00
Other areas - not London or other major cities bed and breakfast	£80.00
<b>Staying with Friends and Family</b>	No scale payment

#### Notes

1. Rate is for Bed and Breakfast and includes VAT
2. London is defined as within the M25

### UK Subsistence Rates

One meal (5 hour) ceiling	£5.00
Two meal (10 hour) ceiling	£10.00
Three meal (12 hour) ceiling	£15.00
24 hour ceiling	£25.00

#### Notes

1. Rates assume no food is provided by the host, conference or hotel where there is an overnight stay. If food is provided the rates do not apply.
2. Rates are paid when an employee is absent from their normal place of work for a continuous period in excess of 5 hours
3. Benchmark rates are limited to 3 meal rates in one 24 hour period.

**THE ABOVE REFERS TO FOOD AND NON-ALCOHOLIC DRINKS. ALCOHOL AND OTHER INCIDENTALS, SUCH AS NEWSPAPERS, FILMS ETC CANNOT BE CLAIMED BACK FROM THE UNIVERSITY.**

**IN LINE WITH THE INLAND REVENUE'S RESTRICTIONS, ALL CLAIMS UNSUPPORTED BY RECEIPTS, INCLUDING RAIL AND TAXI FARES, ARE SUBJECT TO INCOME TAX AT 25%.**

UCLan does not normally reimburse postage costs to external examiners (unless authorised in advance by the Dean of School), in view of UCLan covering the postage costs of its own staff who act as external examiners elsewhere. UCLan is aware that this reciprocal arrangement is in place in most HEI's.

**Alternative Arrangements** - in exceptional circumstances, alternate arrangements may need to be undertaken, such as the need for air travel or first class rail fare. **These arrangements must be approved in advance of the visit by the Head of Academic Quality Unit**, who is the budget holder **(no reservations should be made until authorisation has been received)**. Any claims for first class rail fare whether or not supported by a receipt will be subject to income tax.