

**REGULATIONS GOVERNING EXTERNAL EXAMINERS' FEES & EXPENSES
FOR RESEARCH DEGREE AWARDS 2021/22**

The University will reimburse expenditure in accordance with the maximum rates specified below.

The University reserves the right to amend or withdraw this policy at any time, at the discretion of the Executive Leadership Team. All expenses claims are subject to the University's normal audit procedures in accordance with its financial regulations.

With the exception of mileage claims, reimbursement will only be paid on production of receipts for all items. In most cases, credit card slips do not contain this information and **are not** acceptable, and therefore other receipts must be supplied. All claims must be submitted on the appropriate form and forwarded to Doctoral Academy for certification and approval.

In accordance with UK immigration regulations external examiners are considered to be employees of LJMU because they are paid a fee for the work they undertake, even though they are not issued with formal contracts of employment. These requirements apply to all external examiners, not just those from outside the UK. In order to ensure that LJMU complies with UK Home Office requirements it is necessary for all external examiners to provide proof of their right to work in the UK. The University will not be able to reimburse any expenditure by external examiners if the necessary documentary proof has not been provided in accordance with UKVIS requirements.

The current platform used by LJMU to make international payments does not allow for payments to be routed via an intermediary bank. Only direct payments can be facilitated.

Fees

The current fees for research degree examining are:

£203 for a PhD/Professional Doctorate thesis
£132 for an MPhil thesis

These rates are reviewed annually. If a candidate is required to revise and resubmit a thesis for re-examination the appropriate fee is payable for the first examination and again for the re-examination.

Deduction of Income Tax and National Insurance

Normally the University will not deduct Income Tax or National Insurance from the payment for the external examiner's fee and expenses. The only circumstances where Income Tax or National Insurance may be deducted is when an external examiner acts for the University on multiple occasions during the same academic year.

External examiners for Higher Degrees (ie Masters degrees and Doctorates) are normally regarded by HMRC as self-employed and individual external examiners should make a declaration of any such income on their self-assessment returns.

External Examiner Expenses

1. *Travel by Road*

- 1.1 **Car mileage** will be reimbursed in accordance with the University's approved rate of 45p per mile for the first 150 miles of a return journey and 20p per mile thereafter.
- 1.2 **Hire vehicles.** The University will not reimburse External Examiners for the cost of a hire.
- 1.3 **Taxis should** only be used in appropriate circumstances and for local journeys, for example between a home address and public transport links and between a University campus and public transport links. Receipts should be obtained for all journeys.
- 1.4 **Car parking.** Car parking fees paid during the course of External Examiner duties will be reimbursed subject to the production of proof of expenditure. External Examiners should endeavour to use free parking where possible.

2. *Rail Travel*

- 2.1 **Rail travel** can be booked through the University. If an External Examiner makes their own arrangements, reimbursement will be made subject to production of proof of purchase.
- 2.2 **First class travel costs** will not normally be reimbursed by the University. Requests for first class travel, for a specified exceptional reason, will be considered by the Doctoral Academy, on a case-by-case basis, and must be agreed in advance. Please note, failure to agree such arrangements in advance may result in expenditure not being reimbursed.

3. *Air Travel*

- 3.1 **International air travel costs** will not normally be reimbursed. Approval of External Examiners living abroad will only be considered in exceptional circumstances. Such travel must be **approved in advance** by the Doctoral Academy. Any such travel approved will be at economy class only.
- 3.2 **Internal air journeys** should only be made where it is apparent that such travel results in either direct or indirect cost savings (e.g. hotel charges) or where there is no other practicable method of travel, or where other special circumstance apply (e.g. industrial action). Such travel must be approved in advance by the Doctoral Academy, and will be considered on a case-by-case basis. Please note, failure to agree such arrangements in advance may result in expenditure not being reimbursed

4. *Overnight Accommodation*

- 4.1 External Examiners traveling to and from the University within a distance of 80 miles are normally expected to do so without the need for overnight accommodation, unless they are required to attend the University for more than one day consecutively. A request for the reimbursement of accommodation expenses notwithstanding this requirement will be considered on a case-by-case basis, by the Doctoral Academy, provided any such request is submitted in

advance of any visit. Please note, failure to agree such arrangements in advance may result in expenditure not being reimbursed.

- 4.2 Hotel accommodation may be arranged through the University. Hotel bookings, associated with attendance at a viva voce examination should be arranged via the relevant Faculty. If an External Examiner makes their own arrangements, reimbursement will be made subject to production of proof of purchase. A list of hotels with which the University has special arrangements can be provided. The cost of all facilities should not exceed £120.
- 4.3 The University is unable to repay any telephone, newspaper or gratuity costs incurred during overnight stays.
- 4.4 Where an External Examiner wishes to stay with relatives or friends, a nominal reimbursement of £25.00 per night can be made. Authorisation to claim this allowance must be sought in advance from the Doctoral Academy. Please note, failure to agree such arrangements in advance may result in the claim not being reimbursed.

5. Meals and subsistence

- 5.1 Reasonable costs of meals and refreshments incurred by External Examiners traveling to the university will only be reimbursed on production of itemised receipts. The maximum amount payable in any 24 hour period will be £30.
- 5.2 Alcoholic beverages are expressly excluded from reasonable subsistence expenses.

6. Postage

Where an External Examiner has incurred postage charges, e.g. on returning a thesis, these will be reimbursed on production of receipts.

7. Requests to exceed maximum rates

The University recognises that there may be exceptional circumstances when the maximum rates may need to be exceeded. In order for reimbursement to be considered, External Examiners are asked to attach a covering letter to the claim form. This must be agreed and authorised by Doctoral Academy and the Finance Director.

Certification of Expenditure

All claims for expenditure must be submitted on the current PGR External Examiners' Fee and Expense Claim form and signed by the external examiner before being forwarded to the Doctoral Academy for certification and approval.