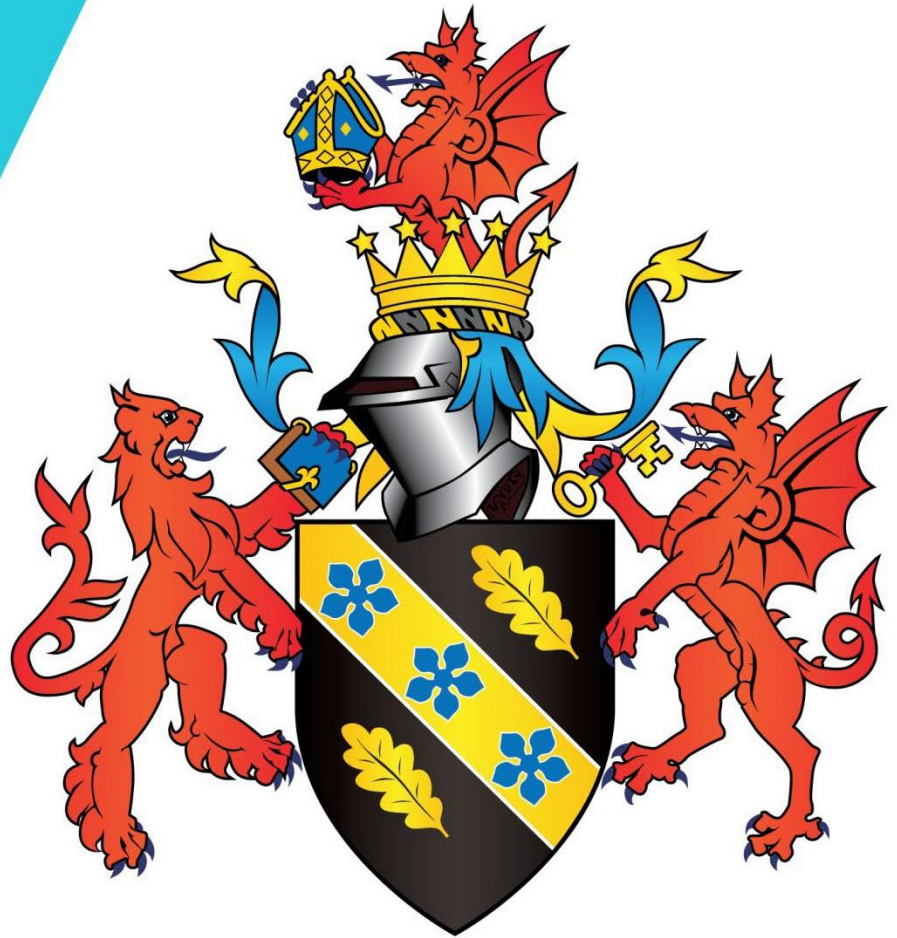




Prifysgol Cymru
Y Drindod Dewi Sant
University of Wales
Trinity Saint David



Extract (Sections 4.3 and 4.4):

Financial Regulations. Pay (Employee) Expenditure

Adapted as Guidance for Allowable Expenses:
External Examiners and External Advisers



Prifysgol Cymru
Y Drindod Dewi Sant
University of Wales
Trinity Saint David

Extract (Sections 4.3 and 4.4):
University of Wales Trinity Saint David

Financial Regulations: Pay (Employee)
Expenditure

External Examiners and External Advisers

Sections in this document have been edited or
removed as applicable for External Examiners
and External Advisers

12-2023



4.3 Travel, Subsistence and Other Allowances – External Examiners/Advisers Expenses

4.3.1 General

The University's expenses process allows for the reimbursement of business-related costs incurred by External Examiners/Advisers that are wholly attributable to them carrying out their role. The rules concerning travel and subsistence have been developed in light of the following principles.

- The need for efficiency and effectiveness
- The importance of ensuring that claimants are fully and speedily reimbursed for expenses actually and necessarily incurred;
- The need for administrative arrangements to be the minimum compatible with adequate accountability;
- The need for expenditure to be authorised in advance, as far as possible;
- The need for payments not to incur a tax liability for the individual and
- The necessity to minimise the environmental impact of travelling.
- The need to meet health and safety requirements.

4.3.2 Expenses Claims

4.3.2.1 Process

All reasonable expenses incurred by External Examiners/Advisers in the execution of official University business duties shall be reimbursed in accordance with the procedures set out below.

Expense Claims are to be submitted via the approved University expenses form with confirmation that the expenses were incurred on approved University business and that the relevant itemised receipts are attached to the claim. If any of the receipts are missing, then the claimant must supply written reasons for this.

4.3.2.2 Expenses Claim Forms/Expenses Invoices

Expenses Claim forms or Expenses Invoices (as applicable) must be submitted to the Academic Office (aoexternals@uwtsd.ac.uk) immediately after the visit if possible, or no later than 1 month after the visit. Failure to do so within this timeline is likely to result in the claim not being reimbursed. For submissions the email subject should read 'External Examiner's/Adviser's Name', 'Expenses', 'Month' (e.g. John Smith Expenses January 2023)

Claims which do not conform to the above regulations will be automatically returned to the claimant for the appropriate amendment prior to re-submission.



Prifysgol Cymru

Y Drindod Dewi Sant

University of Wales

Trinity Saint David

Queries regarding the preceding rules should be referred to aoexternals@uwtsd.ac.uk before the submission of any claim.

4.3.2.3 Tax Impact

Whilst it is not anticipated that the reimbursement of expenses will result in a tax liability, any such liability shall be borne by the External Examiner/Adviser concerned.

4.4.2 Travel

4.4.3.2 Public Transport

Public transport is the means of journeying which should be used whenever this is practicable and efficient in terms of time and cost.

Travel should be at second-class rates.

External Examiners/Advisers travelling by rail are required to pre book train travel as far in advance as possible and take advantage of any low cost options that may be available, particularly 'closed tickets'.

Receipts and/or tickets are required to support any claim relating to public transport use.

4.4.3.3 Taxis

A taxi journey may be a necessary component in travelling arrangements, particularly where there is no other practicable method of getting to or from the departure and arrival points of public transport.

Reimbursement is available on submission of a claim supported by receipts.

4.4.3.4 Hire Cars

For return journeys in excess of 200 miles (or which average more than 160 miles per day where periods longer than a single day are involved), this option should normally be used whenever practicable in preference to the use of a private car.

Should there be a need to refuel the car at the user's expense, reimbursement is available on submission of a claim supported by receipts.

4.4.3.5 Air Travel

Air travel in the UK should be used when

- It represents a saving over other forms of travel; and / or
- Significant savings in official time.



4.4.3.7 Private Cars

4.4.3.7.1 General

Where a business journey is undertaken by private car, expenses are reimbursed on the basis of a payment rate per mile as determined by the University from time to time.

The University recommends that vehicles being used are insured for use in relation to business; insurance cover for “social, domestic and journeys to and from work” is not sufficient. The payment rate per mile offered by the University includes an element to cover the cost of providing “business cover”.

4.4.3.7.2 Mileage Rates

The University adopts the prevailing HMRC approved mileage rates which are tax free rates under IRAMR.

The current mileage rates are located on the [gov.uk website](https://gov.uk), at August 2021 the rates are:

	First 10,000 Business Miles in Tax Year	Each Business Mile Over 10,000 in Tax Year
Cars and Vans	45p	25p
Motor Cycles	24p	24p
Bicycles	20p	20p
Passenger Allowance	5p	5p

In addition to covering the fuel cost the mileage rate paid includes an allowance for wear and tear and business cover on insurance. No further payments will be made in relation to such items.

The passenger allowance is 5p per passenger per business mile when carrying fellow employees in a car or van on journeys which are also work journeys for them.

4.4.3.7.4 Miscellaneous Charges

On provision of a receipt or other supporting documentation the University will reimburse, through the expenses claim process, costs relating to items such as toll fees, congestion charges, car parking fees.

The payment of any fixed penalties incurred for speeding or other driving offences is the responsibility of the driver and will not be reimbursed by the University.

Parking charges arising from illegal parking are the responsibility of the driver and will not be reimbursed by the University unless it can be demonstrated that the site of parking was necessary to perform their work.



4.4.3 Accommodation

The University will reimburse hotel costs via the expense claims process.

Hotels should be booked on a bed and breakfast rate.

The University recognises that hotel rates are led by market demand and may fluctuate across the year and location.

The maximum rates permissible without approval from aoexternals@uwtsd.ac.uk are below. Where it is not possible to obtain hotels within these rates the University may at their discretion authorise higher rates on a case by case basis.

Location	Bed and Breakfast Rate
London (Inner and Outer Boroughs)	£200 (inclusive of VAT)
Other UK Capitals	£150 (inclusive of VAT)
Other Sites (Including Overseas)	£130 (inclusive of VAT)

4.4.4 Subsistence

4.4.4.1 General and Rates

The University will reimburse reasonable costs incurred whilst travelling on University Business.

Allowable expenditure is for teas/coffees/other beverages purchased whilst travelling and must be supported by receipts.

Claims for additional food and drink expenses (supported by itemised receipts) may be submitted based on the length of time involved on business travel as below

Criteria	Meal	Maximum Claim
External Examiner/Adviser has stayed in a hotel without a breakfast rate*	Breakfast	£10
External Examiner/Adviser leaves home before 7am*	Breakfast	£10
External Examiner/Adviser is away from home for 5 hours which includes the 12pm-2pm period	Lunch	£10
External Examiner/Adviser is away from home for 10 hours	Lunch and Dinner	£35 (total)
External Examiner/Adviser has an overnight stay	Lunch, Dinner, Incidentals	£40 (total)

* Where an External Examiner/Adviser is eligible to claim for breakfast this is over and above any amount claimed for lunch and/or dinner, therefore the maximum daily claim would be £50.



Prifysgol Cymru

Y Drindod Dewi Sant

University of Wales

Trinity Saint David

4.4.4.2 Alcohol

The University will not reimburse costs for the purchase of alcohol.

4.4.4.3 'Per Diem' Allowances

The University does not provide a per diem allowance for expenses, all reclaimed expenses must be for a specific cost with an appropriate receipt.

4.4.6 Accompanied Travel

The University will not normally meet the travel and subsistence costs of a spouse or partner of an External Examiner/Adviser who accompanies the External Examiner/Adviser on a business trip.

Where the External Examiner/Adviser is accompanied, the marginal additional costs will be borne by the External Examiner/Adviser.

University permission should be sought and separate insurance cover arranged for any individuals who are not University employees.

Academic Office: Additional Guidance regarding travel and accommodation

Please note the following:

Strong budgetary control is required by the University to ensure that only travel necessary to achieve the University's academic and quality assurance objectives takes place, and that any costs represent value for money, and are within the agreed budget set at time of appointment.

For trips that combine both business and personal travel the University's policy only extends to the business part of the trip.

External Examiners/External Advisers choosing to stay overnight with friends, relatives, or colleagues instead of a hotel or a Bed and Breakfast, are not permitted to claim payments incurred in acknowledging the hospitality of the host facilitating the overnight stay, in line with HMRC guidance.

The University will also not cover any costs associated with any extended travel. Extended travel is where an External Examiner may travel **beyond** the expected distance between their home postcode and the postcode of their intended destination for external examining purposes. External Examiners are advised to use accommodation within close proximity of their intended site visit/destination, and costs must be reasonable.

Any queries? Please raise any queries directly with the Academic Office (aoexternals@uwtsd.ac.uk) , preferably in advance of your visit, to support the timely processing of all expenses claims.

