



Procedure for processing expense claims from External Examiners for Undergraduate and Taught Postgraduate Degree Programmes

1. The constituent universities of the NUI are responsible for the payment of all costs relating to External Examiners of Undergraduate and Taught Masters Programmes. Accordingly, any External Examiner costs incurred in relation to UCC programmes must be borne by UCC.
2. Responsibility for managing and approving any claims submitted by External Examiners rests with the Head of Academic Unit.
3. Following each Examination Board the External Examiner should be advised that he/she must forward their report to the Academic Affairs & Governance, at the following email address: externexaminers@ucc.ie
4. At this time, the School/Department (or other Academic Unit) which has engaged the services of an External Examiner, should forward an External Examiner Fee and Expenses Claim Form to the Examiner for completion and signature. Please note: Fees paid to External Examiners will be subject to tax, but expenses are tax-free. The amount of taxation deducted will depend on the tax residence status of the Examiner.
5. The External Examiner should submit their claim form for fees and expenses to the relevant Head of Academic Unit for authorisation.
6. The Examiner should be advised that any travel and subsistence costs incurred cannot exceed the rates applied by UCC and which comply with Irish Civil Service rates. UCC's Travel & Subsistence policy is available [here](#) (internal link only, for reference by UCC Academic Unit).

7. Once a Fee and Expenses claim is received from an External Examiner, the relevant Head of Academic Unit should review the claim and ensure that any travel and subsistence allowances are in accordance with UCC's Travel and Subsistence policy.

Effective from 1st September 2017

8. To ensure the correct tax treatment is applied to the amount claimed, the claim should be split according to fee due and the expenses incurred, and should be coded as follows:

Irish Residents:

Expenses: code to 4607/Dept Cost Centre Code/Appropriate Project Code

Non-Irish Residents:

Expenses: Code to 4607/Dept Cost Centre Code/Appropriate Project

Fee: Code to 4614/Dept Cost Centre Code/Appropriate Project Code

9. The current fee payable to Undergraduate and Taught Postgraduate External Examiners for examining is €125 per day, up to a maximum of 5 days and relates to external examiner work done on and off campus.
10. The Head of the relevant Academic Unit should approve the claim by signing the form. The completed original form should be posted to:
Caroline O'Shea & Shonah Stark, Accounts Payable, Finance Office, UCC. All expenses must be vouched (i.e. original receipts must be provided) and attached to the claim when submitting for payment. Scanned copies of the form and accompanying documents will not be accepted.
Please note: All External Examiners must submit their bank details with their claim.
11. It is a requirement of the NUI that External Examiner Reports are submitted to a central office. The Registrar has nominated the Academic Affairs & Governance as

the central office. It is also a requirement that the reports are received and analysed centrally for quality assurance purposes. The External Examiner should send the External Examiner Report to UCC prior to the submission of their fee/ expense claim form.