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13 June 2008

## Policy on Per Diem Expenses and Honorarium

### Per Diem Expenses

In order to minimize the effort of tracking, reporting, recording and payment of expenses incurred by individuals on PAHF business, we are implementing a standard "per diem" approach to completing the PAHF expense form. This will not only minimize the effort of reporting expenses from the individual's viewpoint, but reduce the bookkeeping effort in tracking expenses and receipts before they can be paid.

Instead of having to submit all expenses for meals and incidentals, the new policy simply requires a standard daily (per diem) amount to be recorded and claimed on the expense form – **no receipts will be necessary**. The standard per diem covers three meals as follows: Breakfast \$10; Lunch \$10; Dinner \$25; for a total of US\$45 per day.

Only meals where an individual is paying from their own pocket should be claimed. Therefore, if any meals are provided by the host country or included in a hotel charge (e.g. bed & breakfast), then these should not be claimed. In addition, on travel days, the per diem meals claimed should take into consideration the times of departure and arrival in terms of which meal claims are applicable.

On the expense form, simply claim the appropriate amount as **Per Diem** for each day on PAHF business.

### Honorarium

Appointed Instructors who are asked to conduct a course on behalf of PAHF will be paid an Honorarium (in addition to the Per Diem) for course preparation and for those days that the course takes place. The amount paid will be US\$50 per day for one day of preparation time and for each day of instruction.

On the expense form, simply claim the appropriate total amount as **Honorarium**.

### General

See attached page with example of how to complete the expense form. All expense forms must be signed by the individual and the approving PAHF Chair or Officer before funds will be paid.

Derek Sandison  
Hon. Treasurer PAHF

# PAHF EXPENSE REPORT



MONTH/YEAR OF EXPENSE Jun-08

CURRENCY US\$

FROM:  
 Name Jane Doe  
 Street, No 100 Main St  
 City NewTown ST 12345  
 Country USA

BANKING DETAILS: (for payments by wire transfer only)  
 Account No or IBAN \_\_\_\_\_  
 Bank Name & Address \_\_\_\_\_  
 Bank Code or BIC (Swift) \_\_\_\_\_  
 Country \_\_\_\_\_

PROJECT: Umpiring Course in Mexico

Date	Details of Expense	Budget Code	Amount
12-Jan-08	Per Diem (travel day - dinner only)		25.00
13-Jan-08	Per Diem		45.00
14-Jan-08	Per Diem (dinner provided)		20.00
15-Jan-08	Per Diem (travel day - breakfast only)		10.00
12-Jan-08	Honorarium (1 day Prep + 2 days instruction)		150.00

Sub Total	250.00
Conversion rate	1.00
<b>Total (US Dollars)</b>	<b>\$250.00</b>

NOTE: VALID ONLY IF SUPPORTED BY ATTACHED ORIGINAL RECEIPTS.

Signature \_\_\_\_\_

Date 12-Jun-08

APPROVED BY: \_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Signature)  
Date 12-Jun-08

**PAYMENT WILL BE IN US DOLLARS ONLY**