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Revised 01 January 2012

## 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 official PAHF business, a standard "per diem" approach to completing the PAHF expense form is now in effect. 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 policy simply requires a standard daily (per diem) amount to be recorded and claimed on the expense form – **receipts are NOT necessary**. The standard per diem covers three meals as follows:  
Breakfast \$10; Lunch \$15; Dinner \$25; for a total of US\$50 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 official 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 daily amount paid will be US\$75 for FIH qualified Instructors and US\$50 for other Instructors.

On the expense form, simply claim the appropriate total amount as **Honorarium** for one day of preparation time and for each day of instruction. A standard course report must be completed and submitted to PAHF by the instructor at the end of the course before the Honorarium is paid.

### General

See attached page with example of how to complete the standard PAHF expense form (available on the Administration section of the PAHF web-site). All expense forms must be signed by the individual and the approving PAHF Chair or Officer before funds are paid.

Derek Sandison  
Hon. Treasurer PAHF

# PAHF EXPENSE REPORT



NAME: Jane Doe  
 Street, No: 100 Main St  
 City, State, ZIP: NewTown ST 12345  
 Country: USA  
 Date: 15-Jan-12

MONTH/YEAR OF EXPENSE: Jan-12

PROJECT: Umpiring Course in Mexico

Signature: J Doe CURRENCY: US\$

Date	Details of Expense	Accounting Use Only	Amount
12-Jan-12	Per Diem (travel day - dinner only)		25.00
13-Jan-12	Per Diem		50.00
14-Jan-12	Per Diem (dinner provided)		25.00
15-Jan-12	Per Diem (travel day - breakfast only)		10.00
14-Jan-12	Honorarium - PAHF Instructor (1 day Prep + 2 days instruction)		150.00

Sub Total	260.00
Conversion rate	1.00
<b>Total (US Dollars)</b>	<b>\$260.00</b>

APPROVAL:	_____
	(Date)
	_____
	(Name)
	_____
	(Signature)

<b>BANKING DETAILS</b>	(for payments by wire transfer only)
Account No or IBAN:	_____
Bank Name:	_____
Bank Address:	_____
Bank Country:	_____
Bank Code or BIC(SWIFT):	_____

Submit Form to: Derek Sandison, HON Treasurer, PAHF  
 Address: 466 Rattray Park Dr,  
Mississauga, ON L5J 2N1, CANADA  
 e-mail: derek.sandison@rogers.com

NOTE: **PAYMENT WILL BE IN US DOLLARS ONLY**  
**VALID ONLY IF SUPPORTED BY ORIGINAL RECEIPTS**