

CALIFORNIA AVOCADO COMMISSION BOARD EXPENSE REPORT

Submit completed form to: Accounts Payable, 12 Mauchly, Suite L, Irvine, CA 92618, accountspayable@avocado.org, or 949-341-1970 (fax)

Name: _____ Address: _____ _____ _____	Purpose of Trip/Destination: _____ CAC Board Meeting _____ CAC Committee Meeting _____ Other (Please explain) _____	Remember: - Attach <u>detailed</u> supporting receipts for all expenses - Note departure & return time - See detailed policies on the back
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		SUN	MON	TUE	WED	THUR	FRI	SAT	TOTALS
Date >>>									
Departure Return Time >>>									
Lodging & Meals									
SELF	1. Room								
	2. Breakfast								
	3. Lunch								
	4. Dinner								
	5. Entertainment								
Transportation									
	6. Airline								
	7. Taxi/Shuttle/Rental Car								
	8. Tips								
	9. Tolls/Parking/Other								
	10. Gas								
	11. Mileage								
Other Expenses									
	12. Telephone/Fax								
	13. Postage								
	14. Other (see remarks)								

Remarks: (please explain any entries in #5, #14 and #16)

#5 Entertainment: *with invited business clients ONLY (please explain purpose/benefit)--see policy*

#14: _____

#16: _____

Other remarks: _____

15. Total reimbursable expenses
 16. Less adjustments or advances
 17. Total amount due

Signed: _____

(CAC Board Member Signature)

Date: _____

FOR ACCOUNTING USE ONLY			
71401 District Meetings & Expenses	= \$	_____	CAC President Approval: _____ Date Approved: _____ Executive Committee Approval: _____ Date Approved: _____ Check No.: _____ Check Date: _____
71402 Entertainment	= \$	_____	
71403 Lodging & Meals	= \$	_____	
71403 Transportation	= \$	_____	
71403 Mileage: _____ miles @ \$0.545	= \$	_____	
71403 Other Expenses	= \$	_____	
Total Expense Claim	= \$	_____	

TRAVEL, ENTERTAINMENT & RELATED EXPENSES POLICY (EFFECTIVE 01-01-2018)

1. TRAVEL:

1.1. Eligibility

- 1.1.1. Persons shall be responsible for expenses not explicitly covered. Eligible expenses for the previous 12 months may be reimbursed. However, once the fiscal year has been closed, expenses can only be posted to the current fiscal year. All claims for reimbursement require a CAC Expense Report to be filled out for approval and payment processing.
- 1.1.2. The Commission requires its representatives to travel and submit expenses for reimbursement on the "honor system." Any person requesting reimbursement for travel expenses from the Commission where the person was not exclusively representing the Commission should prorate their expenses appropriately.

1.2. Expense Report

- 1.2.1. All expense claims are required to be properly itemized on CAC Expense Report form and accompanied by the necessary documentation that is the original receipts, travel itinerary, meeting agenda, etc. Expense reports must be signed by the person submitting the expenses and approved by his/her supervisor. Expense report for each week is filled out separately showing expenses incurred for each day of the week since CAC expense reports are based on weekly basis with Sunday being the first day of the week. Approval for expense reports is always a level above with the exception of the Members of the Board, whose expense reports are approved by President and a member of the Executive Committee independent of the person submitting the expenses. Please refer to Authorization Limit Matrix for more information on proper approval.
- 1.2.2. Hour of departure and hour of return should be included for each trip when expenses other than mileage are claimed.
- 1.2.3. For foreign travel, the currency exchange rate should be noted for all foreign travel on expense reports and converted to U.S. dollars. An authoritative website print out for exchange rate of the day or a copy of the credit card statement showing the exchange rate charge must be attached to the expense report.
- 1.2.4. **Reimbursement for expenses above \$15 other than mileage (except as explained in Travel Policy 1.3.1) shall be accompanied by original receipts.** Expenses without receipts may be reimbursed if they are occasional, unintentional, adequately explained, and approved by the President (Chairman if the expenses are submitted by the President, member of the Board if the expenses are submitted by the Chairman).
- 1.2.5. Claimants should only be reimbursed for expenses that they have actually paid or agreed to pay. Any exception has to be properly explained and approved. For example, when claimants submit meals for reimbursements during travel to attend events that provide meals, an explanation must be provided.

1.3. Personal Expense

- 1.3.1. Personal expenses shall not be allowed. However, the following shall be considered as allowable business expenses:
- Charges by common carriers or terminal stations for the handling or transporting of necessary personal or official baggage. For charges in excess of \$25.00, a receipt is required.
 - Laundry and valet reimbursement if business stays are longer than 3 consecutive days.
- 1.3.2. Travel for family members is not reimbursable and shall be paid directly by the person. Expenses associated with spouses attending business functions are strongly discouraged but may be allowed if it serves a business purpose and if the person receives prior written approval from the Department Head AND the President.

1.4. Lodging

- 1.4.1. Lodging expenses shall be reasonable and should be at rates comparable to a standard, single-occupancy room at a national business-class hotel chain such as, but not limited to, Hyatt, Sheraton, Hilton Hotels in the same vicinity. When attending an event held at a hotel, a stay at the same or different hotel where arrangements have been made by the event organizer to maximize participation and efficiency is allowed. Many hotels offer a government rate that is significantly lower than regular rates. Whenever possible, these rates should be used.
- 1.4.2. **Lodging expenses associated with attending board of director or committee meetings should not exceed \$235.00 per night (excluding tax).**
- 1.4.3. An additional night's lodging will be reimbursed only in instances where a Saturday night stay-over results in a lower airfare. One night before and after the meeting are eligible for reimbursement if the person cannot reasonably arrive or return on the day of the meeting.
- 1.4.4. Trips requiring expenses exceeding the above limits shall have written documentation noting the reason why higher expenses were necessary and be approved in advance, when feasible, by the President or, in the case of the President, the Chairman or, in the case of the Chairman, a member of the Executive Committee besides the Chairman.

- 1.4.5. Original hotel receipt attached to Expense Report for reimbursement of Lodging Expenses shall indicate all of the following: occupant's name, date receipt is issued, arrival and departure date, and rate per day including any fee for parking.

1.5. Meals and Incidentals

- 1.5.1. Meals and incidentals shall be reimbursed at typical mid-level business rates for the geographical area where business is being conducted not to exceed maximum allowable as listed below unless they are justified with full documentation regarding why the person was not able to stay within the allowable amounts for meals and incidentals. The President shall approve extraordinary expenses of staff. Chairman shall approve extraordinary expenses by the President and Board Members. Member of the Executive Committee shall approve extraordinary expenses incurred by the Chairman.
- 1.5.2. Breakfast should not be claimed unless business required leaving personal residence prior to 7:00 a.m. Reimbursement for dinner should be allowed only if return to personal residence is after 7:00 p.m.
- 1.5.3. Meals expenses above \$15 submitted for reimbursement shall be supported by **itemized receipts**. Any exception to the above procedure must be approved by President (for staff expenses) or member of the executive committee independent of the expense (for President and Board members' expenses).

Reimbursable allowance for meals is as follows:	
Breakfast – excluding tax & tip	\$30.00
Lunch – excluding tax & tip	\$45.00
Dinner – excluding tax & tip	\$80.00
Incidentals	\$15.00

1.6. Transportation

- 1.6.1. Airfares to and from the meeting are reimbursed at coach fares for domestic travel, Canada and Mexico unless there are no reasonable alternatives. International travel may be reimbursed at business class, if approved by the Chairman. All reasonable efforts must be made to obtain the lowest cost fare. All extraordinary expenses must be justified with full documentation regarding why the person was not able to obtain the lowest possible coach fare. The President shall approve extraordinary expenses of staff. Chairman shall approve extraordinary expenses by the President and Board Members. Member of the Board shall approve extraordinary expenses incurred by the Chairman.
- 1.6.2. Necessary parking, taxi and other incidental expenses shall be reimbursed.
- 1.6.3. Mileage traveled using personal vehicle for CAC business shall be reimbursed at the Internal Revenue Service rates per mile effective at the time of travel. Mileage reimbursement for employees is to cover only those actual miles traveled above and beyond the employee's normal commute to his/her place of business. For the purpose of verifying the appropriateness of mileage claimed, each person that submits Expense Report shall have his/her residence address on file with CAC.

2. ENTERTAINMENT:

- 2.1. A person shall be reimbursed only for entertainment expenses directly related to Commission business.
- 2.2. Entertainment shall be limited to instances in which invited business clients (e.g.: retailers) are being entertained, is necessary for the business transaction and is properly documented. A clear benefit to the business must be demonstrated in a summary report of the meeting.
- 2.3. Expenses submitted for reimbursement shall be supported by itemized receipts and list of attendees. Any exception to the above procedure must be approved by President for staff expenses or member of the Executive Committee independent of the expense for Board member expenses.

3. MEETING & OTHER RELATED EXPENSES:

3.4. Alcohol Purchases for Entertainment

Alcohol shall be reimbursed when charges are incurred to entertain business clients who open markets, talent or key guests, or other outside industry or business representatives involved in enhancing or maintaining CAC's business. The limit for each event must not exceed \$30 per person for CAC sponsored meals and events. Notwithstanding the above per-person limit, expenditures for alcohol to be consumed with a meal shall be included as part of the allowable meal limits.

3.5. Alcohol Purchases by CAC Commissioners while on CAC Business

Alcohol purchases by CAC Commissioners while in travel status are permitted, with the following conditions: No more than 2 alcoholic beverages may be purchased in conjunction with allowable meals. Alcohol purchases shall be included as part of applicable meal limits defined in subpart 1.5.1 of this section 6.0.