STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

FISCAL POLICIES

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

CONTRACT AGENCY FISCAL POLICY

PURPOSE AND RESPONSIBILITY

In order to comply with Florida Statutes, the Department of Citrus has established fiscal policies and procedures to be used by all agencies under contract with the Department for advertising, promotional activities, and public relations activities. This fiscal policy is based on two primary principles:

1. State records must include sufficient supporting documentation that the charge is correct and that authorized activities actually took place and/or deliverables were received before payment is made. (Advance payment will be made only in certain instances and requires prior written authorization by the Executive Director or designee and approval of the State of Florida CFO's office.)

2. Upon payment to an Agency, the State must be legally absolved of further liability. In case of default in payment by an Agency, the State of Florida must not be in jeopardy of double liability.

A. PURCHASE ORDER OR CONTRACT/COST MANAGEMENT PLAN

Before the Agency is authorized to commence work on any project on behalf of the State of Florida, the Department of Citrus must issue a signed purchase order or contract.

1. Agency cost management plans must be used when there is an approved contract, which authorizes them. The cost management plan must be signed by an authorized representative of the Agency before submission to the Department of Citrus for approval. No work can begin until after the cost management plan is signed by both Agency and the Department of Citrus Project Manager or appropriate Marketing Director. When verbal approval is given by the Project Manager or appropriate Marketing Director the date will be notated on the signed cost management plan. For budgetary and policy review purposes, the Comptroller must sign all cost management plans. The Comptroller's signature is not required for work to begin. The contract Agency must be aware that the Department is not liable to reimburse any expense incurred prior to signed approval on cost management plan.

   The cost management plan, using the standard Department of Citrus format plus addendum, purchase order, or contract must clearly define

   a. Scope of work

b. Deliverables (quantifiable, measurable, and verifiable)
c. Due date of deliverables
d. Proof of performance (reports, photos, samples, etc…)
e. Detailed budgets
f. Affiliate-provided services
g. Bid/sole source requirements for expenditures $35,000 or greater
h. Advance payment requests
i. Other information as requested by the Department.

Generally, overhead costs such as telephone, facsimile, shipping, travel, and other administrative costs are not reimbursable. If overhead costs are an integral part of the program costs they must be clearly identified on the cost management plan.

If project costs or program requirements change from the original estimate, Agency cost management plans must be revised, signed by Agency, and submitted for written approval. The revision addendum must include:

i. The reason for the revision
ii. Changes in costs, and details
iii. Changes in scope of work, if applicable
iv. Changes to deliverables
v. Changes to competitive bid requirements, if applicable

While the total of an approved cost management plan cannot be exceeded, line items within may be redistributed without a formal revision. Exceptions: Exceeding 10% of the agency's fee line estimate and adding travel to the cost management plan. Even if these items do not exceed the cost management plan total, a formal revision is needed. Cost management plan revisions must be approved by the Project Manager and the appropriate Marketing Director prior to incurring any additional costs. For budgetary and policy review purposes, the Comptroller must sign all revisions.

Each revision must include not only the current changes, but also the history of all previous revisions as noted on the addendum.

2. Agency cost management plans for television media

   a. The authorization to buy television media is given by the Florida Citrus Commission.

   b. After the buy, the Agency must submit a media justification that supports all television advertising and includes the media schedule approved by the Florida Citrus Commission. This media justification does not have to be attached to each cost management plan, but must remain as a part of accounting records for the season. This is the supporting document for the competitive bid.

c. Cost management plans to authorize the detailed placement of media should be prepared by the Agency and approved by the appropriate Marketing Director.

d. Television media cost management plans may be revised as needed during the year allowing for budget changes, opportunistic buys, schedule changes, etc. Each revision must include a detailed explanation.

The Department of Citrus will assume no financial responsibility for any commitments that are not properly authorized in accordance with the above requirements.

B. COMPETITIVE BIDS

In order to assure that services obtained are in the best interest of the Department and consistent with the concept of arms' length transactions, competitive bids are required.

1. Purchases under $2,500 should be made using good purchasing practices, and quotes should be obtained when possible Quotes may be verbal or written.

2. Purchases under $35,000 require at least two written quotations. Should verbal quotations be received, such as by telephone, text or internet search, the name and address of the vendor and the amount quoted should be kept as part of the documentation. Such Documentation must be maintained by the Agency, to be made available upon request.

3. Purchases of $35,000 or greater require formal bids. Requests for proposals must relate back to the deliverables in the cost management plan. At least two written proposals and/or bids must be received by the Agency. A Bid Recap must be completed, including the following:

    a. Documentation of the competitive bid process.

    b. Disclosure of affiliations of all third-party vendors.

    c. Agency's recommendation.

    d. Justification if lowest bid is not recommended.

    e. Justification to award bid if only one vendor has responded to competitive bid announcement.

The Department of Citrus contract manager must review and approve all required bid recaps prior to awarding the bid. All supporting bid documentation must be maintained by the Agency for audit, and made available to the Department upon request.

4. Purchases of $50,000 or greater require, in addition to the formal bid process, a written agreement with the third-party vendor. A copy of this agreement must be submitted to the Project Manager.

   All bid documents must be translated into English prior to submission to the Department.

   The Department reserves the right to acquire goods and services through the Department's purchasing department.

5. In rare instances, third-party vendors may be selected using qualifying information not considered in the normal bid process(i.e…spokespeople, shopper marketing partnerships). In these cases, a Qualified Vendor form must be used to document the selection process. This justification must be approved by the Project Manager or Marketing Director prior to award of the contract.

6. Florida-Based State-Certified Minority Vendors

   Whenever possible, Florida-based firms should be solicited. The use of state-certified minority vendors is strongly encouraged. The Agency is required to submit a monthly Minority Vendor Spending report, along with copies of the certified minority vendor invoices.

C. INVOICE DOCUMENTION

To assure uniformity, each Agency invoice for services or goods purchased on behalf of the Department must reference the cost management plan, contract, or purchase order, which authorizes the charge, relate directly to the deliverables, and be supported by:

1. Time and material charges

2. Copy of vendor's invoice and receipts, where applicable

3. Proof of performance, as detailed in sections E-J

4. Evidence of payment to vendor by the Agency. If the payment is over $2,000 (two thousand U.S. dollars), proof of payment as indicated by a signed notation on the face of the invoice by Agency accounts payable staff is required.

5. Travel reimbursements should be submitted on invoices separately from other program expenses. When Travel is authorized, Agency must submit a “State of Florida Voucher for Reimbursement of Travel Expenses” form for each traveler. The form must

    a. Be completed electronically

    b. Fully justify all miscellaneous charges reflected on hotel bills (See Fiscal Policies #304 & #305)

    c. Have all detailed receipts attached

    d. Have an original signature, title, and date signed

Invoices and documentation must be submitted monthly as work progresses, not to exceed sixty (60) days after completion of approved activities or at least minimum level of performance achieved per cost management plan. Failure to comply may result in denial of payment for expenditures incurred by the Agency.

All invoices and supporting documentation must be translated in English prior to submission to the Department.

State of Florida rules require that cash discounts be taken when provided in the terms of the invoice.

In the event that an incomplete Agency invoice is received by the Department, the Agency will be notified through the use of a “Request for Additional Information” form. Failure to submit the requested documentation within thirty (30) days could result in nonpayment of the pending invoice.

D. CERTIFICATION FORWARD

Expenses for activities or services completed by June 30th of each year for which payment has not yet been made should be certified forward so they can be reflected in the appropriate fiscal year. Invoicing should be current with only those activities or services performed during the months of May and June being certified forward.

The Agency will be notified by the Department as to the dates information must be received for fiscal year-end closing. It is the responsibility of the Agency to furnish those amounts to be certified forward for each cost management plan. Failure to notify the Department of those amounts may result in nonpayment of Agency expenditures.

E. NETWORK/SPOT TELEVISION AND RADIO

The Agency cost management plan must include the advertising station(s) and the quarter the ads will be shown.

The network invoice should detail the name of each program, rate per program, and date of airing. The invoice should also include a report or confirmation by the Agency that the ads did run as invoiced by the station.

F. DIGITAL ADVERTISING (Online & Mobile)

Agency cost management plans must include the Station/Placement, Publisher, Website, Ad Network or Programmatic Platform to be used for advertising and the quarter the ads are scheduled to run.

The invoicing should detail the name of the placement, impressions delivered and/or reach, and any additional detail needed to compute the charge. The detail may include such metrics as CPM's "cost per thousand", CPC's "cost per click", or CPV "cost per visitor", CTR's "click through rate", or engagement (likes, shares, tweets/retweets, clicks, comments, hashtag use, pins/repins, etc.) or whatever is available for the type of media placed.

G. SOCIAL MEDIA

Agency cost management plans must include the social media channels/outlets that are to be managed and the timeframe for the services performed.

The invoicing should detail the name of the social media channel, the content calendar (if applicable) and the engagement including likes, shares, tweets/retweets, clicks, comments, hashtag use, pins/repins, etc.

H. MAGAZINES

Agency cost management plans must include the publication name, insertion date, space, and cost.

Agency invoices must be supported by a copy of the magazine's invoice and a copy of the tear sheet showing ad and date.

I. NEWSPAPERS

Agency cost management plans must include media schedules listing newspaper name, insertion date, size of ad, and cost per ad. Agency invoices must be supported by newspaper invoices and tear sheets showing ad and date.

J. PRODUCTION

Agency cost management plans must include an itemized list of all production costs anticipated for project completion.

Payments made by the Agency to other vendors for art work, film production, etc., will require a copy of the vendor's invoice, a sample of the work completed and detailed receipts (where applicable). If the payment is over $2,000 (two thousand U.S. dollars), proof of payment as indicated by a signed notation on the face of the invoice by Agency accounts payable staff is required.

If the Agency has been given prior authorization via cost management plan or purchase order to be reimbursed for internal charges (i.e. xerox copies, messenger service, postage, etc.), those charges must be supported by internal records.

If services were performed by personnel employed by the Agency (or associated through a subsidiary arrangement) and charges are not a part of the basic fee,

1. The cost management plan and bid process must specifically authorize this arrangement, and

2. The invoice must be supported by time and material charges and/or copies of competitive prices, when applicable.

K. PUBLIC RELATIONS RELATED CHARGES

Agency cost management plans must clearly state all work to be performed for that cost management plan and the total of all costs associated with that work. Internal charges if allowed, such as xerox copies, phone charges, postage should be documented in the cost management plan and supported by internal records.

Payments made by the Agency to other vendors for goods and services will require a copy of the vendor's invoice and detailed receipts (where applicable). If the payment is over $2,000 (two thousand U.S. dollars), proof of payment as indicated by a signed notation on the face of the invoice by Agency accounts payable staff is required. If services were performed by personnel employed by the Agency (or associated through a subsidiary arrangement) and charges are not a part of the basic fee,

1. The cost management plan and bid process must specifically authorize this arrangement, and

2. The invoice must be supported by time and material charges and/or copies of competitive prices, when applicable.

L. AGENCY COMMISSION OR FEE

The basis for computation and mode of payment will be specifically identified in the purchase order or contract and is not a part of this Fiscal Policy.

All agency fees will be assessed a 1% fee by My Florida Market Place (Ariba).

M. AUDIT

Agency will be subject to audit at Florida Department of Citrus discretion. An audit will be conducted periodically by the Inspector General, and will usually include a site visit.

Expandable invoice audits may be conducted by the State of Florida, Bureau of Auditing before or after an invoice is paid. At such time, the agency may be required to provide additional information to the Department.

N. FINANCIAL STATEMENTS

Each Agency shall provide the Department's Inspector General, at no expense, a copy of their financial statement as prepared by their independent CPA firm as requested for audit purposes.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

APPROVING, PROCESSING AND PAYING VENDOR INVOICES
(For purchases other than State of Florida Purchase Card Purchases)

The Department of Citrus must file all invoices approved for payment with the Bureau of Auditing within 20 calendar days after receipt of the invoice, and receipt, inspection and approval of the merchandise/service. This includes the necessary lead time to allow for mailing, weekends, holidays, etc.

A. INVOICE REQUIREMENTS

1. Invoices for commodities must clearly reflect a description of the item or items, number of units and cost per unit. Numerical code descriptions alone will not be accepted.
2. Invoices for contractual services must clearly reflect the services/deliverables that were provided. Invoices for fixed unit rate contracts must show the number of units and cost per unit. Invoices for contracts paid out on a reimbursement basis or a fixed rate for a specific time period, e.g. quarterly, monthly etc. must be supported by documentation (such as a progress report) that clearly reflects the services and/or deliverables provided during the invoice period.
3. No balances for prior purchases will be paid unless supported by an invoice.
4. A statement will not be paid unless it can be clearly shown that the vendor intended it to be used as an invoice.
5. All invoices shall be in accordance with Section 215.422, F.S., and the rules set forth in Rule 69I-24, F.A.C.
6. Acronyms and non-standard abbreviations for programs or organizational units within an agency should not be used in the supporting documentation unless an explanation is also included.

B. WHO CAN RECEIVE A VENDOR INVOICE

All vendors are to send invoices directly to:

1. Bartow Office
2. Lake Alfred Office
3. Gainesville Office

Invoices may be sent via US mail or via e-mail.

C. RECEIVING DATE OF INVOICE

1. When the invoices are received in any of the above-mentioned offices, **they must be stamped the date received.** Stamp all copies.
2. This becomes the beginning of the 20-day period allowed to process the invoice for payment unless D.1. is later.

D. RECEIVING AND INSPECTION DATES OF MERCHANDISE/SERVICES

1. Indicate the date the merchandise/service was received and inspected by the Department of Citrus in the space provided on the date stamp or electronically in Ariba/MFMP.

2. If the receiving date of the merchandise/service and all the documentation required is after the invoice receiving date stamped on the invoice, this will become the beginning of the 20-day period allowed to process the invoice for payment.

E. SUBMITTING INVOICE FOR FLAIR PAYMENT

1. The original invoice must be submitted to Accounting for payment. If the original invoice is not available, the following statement must be placed on the face of the invoice:

   > "Original invoice not available. Agency records show that this obligation has not been previously paid."

   This statement must be signed by appropriate personnel.

2. All invoices must be submitted with supporting documentation sufficient for pre-audit. This would include, but not be limited to: copy of the purchase order, cost management plan, method of procurement (sole source, bid recap) if applicable, third-party vendor invoices, and any schedules supporting the charges. If the purchase order or contract stipulates that payment is to be made following receipt of a report, a copy of the report should be attached. If the report is large in volume, a statement that the report has been received and approved may be placed on the invoice and only the first page or two attached to the invoice.

3. It is imperative that the approving department indicate the purchase order/contract number, vendor ID number, and the account number to be charged on the face of the original and all copies of the invoice. The invoice must be approved by processing personnel in the space provided on the date stamp. The contract manager must sign a statement on the Contract Summary indicating they have reviewed the expenditure(s) and agree that goods/services were received in accordance with purchase authorizations.

F. SUBMITTING INVOICE FOR ARIBA/MFMP PAYMENT

1. Scan and load the invoice into the Ariba/MFMP system for processing. Write the Invoice Reconciliation number on the face of the original invoice and forward to Accounting for exception handling and approval.

   If the original invoice is not available, place the statement referenced in E.1. above on the face of the invoice.

2. All supporting documentation, as listed in E.2., must be scanned and attached to the Invoice Reconciliation in Ariba/MFMP.

3. The contract manager must approve the Invoice Reconciliation by inserting the Department of Financial Services approval statement in the comment field in Ariba/MFMP.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

STATE PURCHASING CARD

The State of Florida has implemented a system of procurement using VISA credit cards issued by Bank of America. The Department of Citrus participates in this program in order to streamline the purchase of small dollar items and repeat purchases such as air travel and rental vehicles. The State Purchasing Card functions as any other credit card; the merchant is paid directly by Bank of America who is then reimbursed by the State of Florida. All charges made are applied directly to the appropriate budget. No purchase order is required.

A. ISSUANCE OF PURCHASING CARDS/CONTINUED MONITORING

Purchasing cards may be issued to procurement staff and to those staff members who regularly travel or make small purchases for the Department. The request for a purchasing card is initiated through the completion of the Cardholder Profile form, which is signed by the requesting cardholder, verified by the Purchasing Card Administrator with the Supervisor, and approved by the Executive Director or designee.

A review is conducted periodically of purchases against all Purchasing Cards to determine that the need for each card still exists. Other factors, such as the responsibilities of the cardholder, are also considered in this determination.

When a card is no longer needed, or a card-holding employee terminates, the Administrator deletes the card through the state system. If available, the card is retrieved and destroyed.

B. PURCHASING CARD RESTRICTIONS

The purchasing card can be used for the acquisition of and/or payment for commodities and contractual services that do not exceed $75,000 in a state fiscal year and/or actual travel expenses which are 100 percent reimbursable to the traveler pursuant to Chapter 112.061, F.S. Unless otherwise stated herein, purchasing card transactions are subject to the same purchasing and disbursement rules and regulations as any other agency purchase and disbursement.

1. The following transactions are **never** allowed:
    a. Cash advances
    b. Cash credit for returns
    c. Personal purchases, including meals
    d. Gasoline for personal vehicles
    e. Moving expenses
    f. Trade meals (except by procurement staff with prior CFO approval)

2. Card limitations are tailored to each card issued:
    a. Allowable merchant categories are restricted.
    b. Each single transaction amount is capped.

c. The number of transactions and the total amount charged per day is controlled.
d. The number of transactions and the total amount charged for month/cycle is controlled.

C. CARDHOLDER RESPONSIBILITIES

Purchasing card transactions must be supported by itemized merchant/vendor sales receipts (i.e., purchase documentation that identifies items purchased and amount paid for each item). **Receipts must be signed and dated by the cardholder** to indicate delivery, inspection and acceptance of the goods or services. A cardholder's signature and date shall be sufficient for statutory and administrative compliance with Chapter 215, F.S.

1. Ensure security of the card and the card number:
   a. Only the person named on the front of the card may use the card.
   b. The card must be protected just as a personal credit card would be.
   c. Lost or stolen cards must be immediately reported to: Bank of America at 1- 877-451-4602, and Card Administrator at FDOC headquarters (Comptroller)
   d. The Card Administrator must be notified when employment is terminated.

2. Follow all Department purchasing rules:
   a. Travel requires prior written approval from the Executive Director or his/her designee.
   b. Capital equipment may be purchased only by the DOC Purchasing Department, ensuring adherence to all other purchasing rules for purchasing equipment.
   c. State contracts must be used if available.
   d. Purchases must be made from Certified Minority Businesses when possible.
   e. Exemptions from State sales tax must be requested when purchasing within the State of Florida.

3. All card transactions must be valid Department of Citrus purchases.

4. Documentation must be provided in a timely manner. Detailed receipts must be sent to Accounting.

5. Each cardholder must sign a Cardholder Agreement:
   a. Prospective cardholders must attend a training session before a card is issued.
   b. The Cardholder Agreement acknowledges that the cardholder has attended training and understands the purchasing card requirements.
   c. The Agreement outlines the disciplinary action for intentional misuse or abuse of the card, up to and including:
      1) Termination of employment
      2) Prosecution by the State of Florida

3) Prosecution by Bank of America for personal liability

6. Each cardholder is responsible for registering the PIN assigned to them at the BOA website.

D. HOW TO USE THE PURCHASING CARD

1. Allowable group expenditures:

   a. TRAVEL
   Airline tickets, hotels, car rental, gasoline for rental car, taxi fares, parking, tolls, registration fees, and incidental supplies.

   b. GENERAL
   Building, office and scientific research supplies and services, plus all TRAVEL group allowables.

   c. PURCHASING
   Services and products as authorized under current purchasing rules, plus all TRAVEL group allowables.

2. All purchases in the State of Florida are exempt from Florida State Sales Taxes; the tax exemption number is embossed on the Purchasing Card. However, Department of Financial Services does not believe it is cost effective for an agency to seek a credit from the vendor/merchant for the Florida Sales and Use Tax charged when the amount is $100 or less.

3. Transactions made in person:

   a. Present the Purchasing Card when making the purchase.
   b. Review the cash register receipt for accuracy.
   c. Sign the receipt.
   d. Safeguard the receipt and forward it to Accounting.
   e. Reflect travel-related transactions on the reverse side of the travel voucher.

      1) Do not include the amount on the front of the voucher, instead type “pcard” in that location.

      2) Inadvertent charges made in error to the purchasing card must be listed in the section for non-reimbursable items.

4. Transactions made by telephone:

   a. Verify that the charge will not be billed until the goods are shipped.
   b. Request that the sales receipt be sent directly to the cardholder.
   c. Shipping and delivery charges must be included in the original charge.
   d. A back-ordered item cannot be charged to the Purchasing Card until the item is shipped.
   e. Safeguard the receipt when received and forward it immediately to Accounting.

5. Transactions made through the Internet:
   a. Use good judgment to determine that the company is reputable.

b. Ensure that the card number is encrypted.
c. If the card number is not encrypted, the card number should be given to the vendor by telephone.

6. Credits:
   a. Never accept a cash credit for returned or damaged goods.
   b. The vendor must issue a credit through the purchasing card.
   c. Each credit will show as a subsequent transaction.
   d. Forward the credit receipt to Accounting.

7. Disputed Invoices:
   a. Contact the vendor for resolution.
   b. If unable to resolve, complete a Statement of Disputed items.
      1) Fax a copy of the completed form to Bank of America at 1-888-678-6046
      2) Mail the original immediately to the DOC Purchasing Card Administrator.

9. If fraud is suspected, contact Bank of America at 877- 451-4602 immediately, and also the Card Administrator at your earliest convenience.

E. PAYMENT OF PURCHASE CARD TRANSACTIONS

Each card is assigned an approver/payer group prior to issue. Cardholder must remit signed receipts to their assigned approver in a timely manner. The assigned approver, a member of the Department's accounting staff, has been properly trained to recognize valid Purchasing Card transactions. Each transaction must be processed through the FLAIR system within ten (10) days of the transaction being added to the system approver file.

F. PAYMENT OF AIRFARE WHEN TRAVELER IS NOT CARDHOLDER

The P-Card Model Plan designates one employee in the Purchasing Department the responsibility of acting as a travel agent for the Department of Citrus authorized travel. After the "Authorization to Travel" has been approved by all required parties, the authorized traveler may forward a copy of the approved travel authorization to the Department of Citrus "travel agent" in the Purchasing Department and request hotel, airfare, or registration reservations be made. The travel agent ensures that travel procedures and guidelines are adhered to, as contained in the P-Card Plan and the Department of Citrus purchasing policies.

G. RECONCILE PURCHASING CARD TRANSACTIONS

The Purchasing Card transactions will be audited by the Assistant Financel and Accounting Director on a daily basis as the Bank of America vouchers are generated. The Comptroller and Purchasing Director reviews and approves the "Purchasing Card Reconciliation Report" at month end.

H. RESPONSIBILITIES OF CARD ADMINISTRATOR

The Comptroller is the designated Purchasing Card Administrator. The Administrator coordinates, monitors, and oversees the purchasing card program, ensuring that key controls are in place and are operating as designed. The Administrator also has the responsibility for establishing and maintaining the cardholder profile within the Purchasing Card Module which contains all the information about the card holder.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

STATE PURCHASING CARD

ADDENDUM FOR ACCOUNTING USE ONLY

Special authorization for purchasing card use can be given for special events following guidelines agreed upon by Administration or:

A. In the case of a special event such as a Consumer Affairs Director Tour, a promotional tour, or other usage having approval of the program administrator, a cardholder must be designated by the program administrator as the responsible cardholder for the event.

B. The procedures for card usage for that event must be approved by the program administrator and provided to the Purchasing Director and accounting staff responsible for payment of the transactions.

   Example of Consumer Affairs Director Tour procedures:

   1. The responsible cardholder is named.
   2. Travel guidelines must be established, including authorized travelers and travel agent, the dates and destinations of travel, and any pricing limitations. These guidelines must be provided to the travel agent and to accounting staff as documentation to pay.
   3. Communications between the cardholder and travel agent must establish authority of the agent to use the card.
   4. Accounting staff will be required to correct the organization and object code when necessary.
   5. Reconciliation of charges will follow normal purchasing card procedures.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

BUDGET TRANSFERS

PURPOSE

It is recognized that the re-prioritization of programs resulting in a re-allocation of funds are sometimes required to advance the mission of the Department. In order to comply with Florida Citrus Commission policy established 9/20/00, the Department of Citrus has established a fiscal policy and procedures to be followed prior to processing transfers of budgetary funds.

I. TRANSFERS OF FUNDS LESS THAN $50,000

Staff has the authority to transfer funds from any established object code to an existing or new object code with the proper approvals and justification.

A. Upon determining a transfer totaling less than $50,000 is required, the Business Unit Director, or the Comptroller, initiates Form CIT/ACCT/117, Request for Budget Action detailing the accounts affected, the amount of the transfer(s) and a complete description as to the reason for the request and the reason funds are available for the request.

   1. In determining the $50,000 threshhold, all transfers to-date must be considered for the object codes affected.

B. Approvals Required

   1. If the transfer affects budgets outside the purview of the initiating Business Unit Director's responsibility, the transfer must be approved by the additional Business Unit Director(s) affected, as evidenced by his/her signature on the transfer form.
   2. The Executive Director or designee must sign the transfer form designating his/her approval of the transfer if the transfer is $25,000 or greater.
   3. An Accountant with responsibilities including budget control reviews and signs the transfer indicating funds are available to be transferred.
   4. The Comptroller signs the approval, indicating that proper approval has been received and transfer is pursuant to current policy.
   5. If the transfer requires a utilization of the **required** reserves, this request must be approved by the Commission.

C. Processing Transfer

   1. Accounting clerk adjusts current operating budget to reflect the approved transfer.

2. Form CIT/ACCT/117 is filed in Accounting department.

II. TRANSFERS OF FUNDS $50,000 OR GREATER

All budget transfers $50,000 or greater require prior approval of the Florida Citrus Commission.

A. Upon determining a transfer for $50,000 or more is required, the Business Unit Director initiates Form CIT/ACCT/117, Request for Budget Action, detailing the accounts affected, the amount of the transfer(s) and a complete description as to the reason for the request and the reason funds are available for the request. The **Approving Authority – Commission** box is checked.

B. Initial Approvals Required

1. If the transfer affects budgets outside the purview of the initiating business unit director's responsibility, the transfer must be approved by the additional business unit director(s) affected, as evidenced by his/her signature on the transfer form.
2. The executive director or designee must sign the transfer form designating her/his approval of the transfer going forward to the commission.
3. An accountant with responsibilities including budget control reviews the transfer to determine funds are available to be transferred.
4. Comptroller reviews for completeness of Reason for Request.

C. Schedule Prepared for Commission Approval

1. Accounting staff will prepare a schedule of these budget transfer requests monthly. The schedule will include amount of transfer, account(s) from which funds are deducted, account(s) receiving additional funds, and a detailed description of program changes requiring budget adjustment.
2. Commission will have opportunity to discuss transfer requests during committee meetings.
3. Commission approval will be requested during the committee meeting.

D. Processing Transfer

1. Comptroller signs budget requests, which received commission approval.
2. Accounting staff adjusts current operating budget to reflect the approved transfer.

3. Form CIT/ACCT/117 is filed in accounting department. A copy is forwarded to business units affected by the transfer.

III. MULTIPLE TRANSFERS

Program changes requiring transfers greater than the $50,000 threshold may not be accomplished using multiple transfers to circumvent commission policy.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

INVESTMENT OF OPERATING FUNDS

Section 601.10(9), Florida Statutes, gives the Department the authority to invest tax revenues collected which are not immediately needed for the purpose for which such funds are provided. The purpose of the fiscal policy is to establish guidelines to determine those amounts in excess of current needs and optimize investment earnings.

I. The State Chief Financial Officer's cash balance will be reconciled daily by accounting staff to determine the amount of short-term uncommitted funds. "Uncommitted funds" are defined as cash on hand less the total vouchers and journals entered on SAMAS (FLAIR) or Ariba/MFMP but not yet paid, plus deposits in transit.

II. Daily the Assistant Finance and Accounting Director, the Comptroller, or Comptroller's designee will review the cash balance and uncommitted funds to determine any investment actions to be taken. Accounting staff will transfer funds to/from the State Treasury investment account based on this review.

The investment of funds shall be optimized based on the following:
- anticipated receivables, usually federal grants
- unrecorded expenses to be paid in the immediate future
- other factors that will impact immediate cash flow.

III. All funds invested under this policy will be handled consistent with the Chief Financial Officer's guidelines.

FISCAL POLICY #107
Revised Sept. 2014

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

CITRUS ASSESSMENT AUDIT SELECTION

Section 601.15(1), Florida Statutes, gives the Department the authority to examine the records of any handler of citrus fruit to determine that required citrus assessments are being properly remitted to the Department. The purpose of this fiscal policy is to assure that a risk-based audit schedule is developed annually, and that citrus handlers will be subject to timely periodic audits, based on revenue and compliance risk factors.

I. Audit Schedule Timeline
   A. By each May 31, the Internal Tax Auditor will follow designated procedures to prepare a tentative audit plan for the upcoming calendar year, based on revenue data from the previous season and other criteria listed below.
   B. By June 30 the tentative audit plan will be reviewed by the Comptroller and presented to the Executive Director or designee for finalization of the audit schedule for the upcoming year.
   C. Unless otherwise instructed, the Tax Auditor will adhere to the finalized audit schedule.
   D. A summary will be prepared by July 1 of the subsequent year outlining completion of scheduled audits and overall audit results for the previous year.

II. Audit Plan Development
   A. A risk assessment of all entities by category (packinghouse, processor, gift fruit shipper/roadside stand, etc.) will be prepared to rank entities for selection. The following criteria will be used in the ranking process:
      1) Volume packed/processed the preceding year
      2) Unexplained change in volume packed/processed
      3) Time since last audit
      4) Prior audit results, i.e. internal controls, additional assessment due
      5) Collection issues/concerns
      6) Current industry concerns
      7) Current management concerns

   B. Available staff resources will be reviewed to determine attainable audit performance level. Assessment of prior year audit schedule will determine if the workload projected was achieved with available resources.

   C. Final audit schedule will be prepared utilizing the full potential of staff resources to ensure citrus handlers are subject to timely periodic audits.

FISCAL POLICY #108
Revised Nov. 2015

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

ALLOCATION OF EXPENDITURES

PURPOSE: Chapter 601.9902 F.S. requires Department of Citrus expenses to "…be pro-ratably paid from the moneys derived from the citrus advertising taxes imposed on the various types of citrus fruit in such proportion as the Department may find each respective type is affected by such expenditures." Florida Citrus Commission (FCC) policy authorizes allocation of funds within the type, or variety, and by utilization, using an identified measure, traditionally box movement or revenue generated. FCC has identified the need for flexibility to support programs when the funds available are not sufficient for utilization within a variety, and funds cannot be generated without an undue burden being placed on the grower. Under this policy, funds collected for the fresh fruit in a variety could be expended on the processed fruit in the same variety and vice versa. The statute does not allow for the transfer of funds between varieties.

STANDARD METHODS OF ALLOCATION:

1. **Total Box Movement** - allocation based on total number of boxes for each variety and utilization.
2. **Total Revenue** - allocation based on total revenue budgeted/collected by each variety and utilization.
3. **Domestic Revenue** - allocation based on revenue budgeted/collected by each variety and utilization that moves through the domestic market.
4. **Direct Allocation** - allocation based on program focus (program managers and comptroller are responsible for determining program focus).

METHODS FOR OVERHEAD ALLOCATION:

For Fiscal Years 2015-16 to Present:

1. Administrative, Legal and Support Services are allocated using the **Total Box Movement** method.
2. State General Revenue Service Charge is directly allocated based on the **source of funds** which are subject to the Charge.
3. Scientific Research overhead is allocated based on the **Total Box Movement** method.
4. Economic/Market Research expenditures are allocated based on the **Total Box Movement** method.
5. Domestic Marketing overhead is allocated based on the **Domestic Box Movement** method.
6. International Marketing overhead is allocated based on the **Direct Allocation** method.

For Fiscal Years through 2003-04 through 2014-15:

1. Administrative, Legal and Support Services are allocated using the **Total Revenue** method.
2. State General Revenue Service Charge is directly allocated based on the **source of funds** which are subject to the Charge.
3. Scientific Research overhead is allocated based on the **Total Revenue** method.
4. Economic/Market Research expenditures are allocated based on the **Total Box Movement** method.
5. Domestic Marketing overhead is allocated based on the **Domestic Revenue** method.
6. International Marketing overhead is allocated based on the **Direct Allocation** method

METHODS FOR PROGRAM ALLOCATION:

1. Programs with single variety/utilization focus will be charged 100% of cost.
2. Program costs that support several varieties/utilizations will be allocated to each variety/utilization that benefits.

   A. Program costs may be allocated using Standard methods described above.

   B. The direct allocation method may be based on equal or proportional benefits to the affected variety/utilization.

DEVIATION FROM STANDARD METHOD OF ALLOCATION:

1. Staff has the authority to deviate from a standard allocation method for overhead or program costs less than $25,000.
2. The deviation from a standard allocation method for overhead or program costs $25,000 or greater will require Florida Citrus Commission (FCC) approval. The following information should be provided when requesting FCC's approval during the budgeting or contract approval process.

   A. Description of program and deliverables for the affected fruit type.

   B. The amount and source of funds.

   C. Reason the funds are available.

   D. Benefit to the variety/varieties affected through this allocation of funds.

   FCC's approval of the deviation must be ratified during a Public Hearing of the Florida Citrus Commission and will be recorded in the official minutes of said meeting.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
LAKELAND, FLORIDA

MFMP SECURITY POLICY

PURPOSE

The purpose of this directive is to establish the policy of the Florida Department of Citrus (FDOC) non disclosure of protected information violating areas referenced in Chapter 119, Florida Statute, as well as federal law and regulations such as HIPAA, and any other state confidentiality laws**.** This policy is to provide guidelines for FDOC staff to ensure that confidential information is edited or redacted out of supporting documentation scanned into MyFloridaMarketPlace (MFMP). It affects all MFMP users who develop, scan, attach documents/comments, and/or review and approve MFMP transactions. Employees who deliberately violate this policy will be subject to disciplinary action up to and including termination.

AUTHORITY

The Public Records Law, Chapter 119, F.S. FDOC will adhere to any State or Federal law and regulations regarding confidential information.

MFMP SECURITY OFFICERS

The FDOC shall establish two MFMP Security Officers who will oversee the administration of this policy. These Security Officers shall be recognized using the following titles under this directive.

1. MFMP Security Officer for Procurement – the Purchasing Director will fulfill this requirement for the FDOC. Responsibilities shall be limited to records associated with the processing of MFMP requisitions and the issuance of MFMP orders. The Purchasing Director reviews 100% of Purchase Orders prior to final approval and will review all supporting documents/comments for confidential information.

2. MFMP Security Office for Accounting – the Asst. Finance and Accounting Director will fulfill this requirement for the FDOC. Responsibilities shall be limited to records associated with the payment of invoices as a result of MFMP transactions. The Asst. Finance and Accounting Director reviews 100% of MFMP invoices prior to final approval and will review all supporting documents/ comments for confidential information.

The MFMP Security Officers shall be responsible for ensuring that all FDOC MFMP users receive training on this policy and for monitoring policy compliance.

Should confidential information be found in the system, the appropriate MFMP Security Officer will be responsible for identifying the nature of the confidential information and expediting a purge request.

DEFINITIONS

1. Confidential Information – Records which are provided by law to be confidential or which are prohibited from being inspected by the public, whether by general or special law. FDOC specific questions about confidential information should be directed to the FDOC Office of General Counsel. An example of confidential information is provided below:

   Section 119.071(5)(a)5, F.S. – Social security numbers held by an agency are confidential and exempt from s. 119.07(1) and s. 24(a), Art. I of the State Constitution.

2. HIPAA – American Health Insurance Portability and Accountability Act of 1996 – Law that provides compliance guidelines for handling of Protected Health Information and other confidential personal information.

3. MFMP – MyFloridaMarketPlace – Electronic procurement system for the State of Florida.

4. MFMP transactions – The creation of any action within the MFMP system.

5. Redact – to conceal from a copy of an original public record, or to conceal from an electronic image that is available for public viewing, that portion of the record containing exempt or confidential information.

6. Supporting documentation:

   a. Purchase Order Processing

      Attachments sent to vendor: Any necessary terms and conditions required for the vendor to have the complete description of the transaction, such as specification sheets, diagrams and sketches, or statements of work or supplier contract forms.

   b. Payment Processing

      Attachments made via the invoice eForm, paper invoices received by the agency and input into MFMP, and any other documentation needed to support the transaction and/or show compliance with applicable laws, rules and regulations.

POLICY

The FDOC is charged with the protection of records recognized by general or special law as confidential information and shall not include in MFMP such information in any documentation supporting its MFMP transactions.

1. MFMP User Responsibilities

   In order to protect confidential information from appearing in MFMP, FDOC MFMP users:

   a. Shall not enter or attach confidential information into MFMP.

b. Shall copy purchase order supporting documentation and edit or redact all confidential information prior to scanning into MFMP. To the extent required by law, originals will be maintained for subsequent audit purposes by the program area following established procedures to protect confidential records.

c. Shall copy supporting documentation for paper invoices and any other payment documents, and edit or redact all confidential information prior to scanning into MFMP. Originals will be maintained for subsequent audit purposes by the program area following established procedures to protect confidential records.

d. Shall take the following action should a transaction be identified to have confidential information: Any requisition or invoice that contains confidential information and is received by a subsequent approver will be denied back to the requisitioner for deletion of the transaction and preparation of a new transaction. The requisitioner must not make the change on the non-compliant transaction for resubmission, as the history of transactions for the requisition will continue to allow access to the confidential data.

e. Shall not enter any confidential information into any of the comment boxes in MFMP.

f. Shall request assistance from the appropriate MFMP Security Officer if confidential information is found in any MFMP file that cannot be deleted without assistance from the MFMP help desk. To remove an attachment or comment that includes confidential information, the appropriate MFMP Security Office shall initiate the Florida Department of Management Services (DMS) Attachment Purge Process through the MFMP help desk.

2. Training Responsibilities

FDOC shall incorporate training related to the requirements of this directive in its MFMP training program for users. This training shall address the following:

a. In addition to MFMP system training and prior to being granted access to MFMP, each new user will receive training on the agency's MFMP security policy, including the appropriate action(s) to be taken should confidential information be identified.

b. By September 1st of each year, all employees who have access to MFMP shall be sent an email copy of the agency's MFMP security policy.

Due to the limited (virtually non-existent) amount of confidential information the FDOC deals with in regards to MFMP transactions, additional security steps are not needed at this time.

Copies of this policy will be forwarded annually to the Department of Management Services by September 1st.

This policy was established on September 1, 2009, as a new policy in support of the Department's use of the MyFloridaMarketPlace system.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

CONTRACT RESEARCH FISCAL POLICY

PURPOSE AND RESPONSIBILITY

In order to comply with Florida Statutes, the Department of Citrus has established fiscal policies and procedures to be used by all agencies under contract with the Department for research activities. This fiscal policy is based on two primary principles:

1. State records must include sufficient supporting documentation that the charge is correct and that authorized activities actually took place and/or deliverables were received before payment is made. (Advance payment will be made only in certain instances and requires prior written authorization by the Executive Director or designee and approval from the State of Florida CFO's office.)

2. Upon payment to an Agency, the State must be legally absolved of further liability. In case of default in payment by an Agency, the State of Florida must not be in jeopardy of double liability.

A. PURCHASE ORDER OR CONTRACT/COST MANAGEMENT PLAN

Before the Agency is authorized to commence work on any project on behalf of the State of Florida, the Department of Citrus must issue a signed purchase order or contract.

1. In addition, Agency Cost Management Plans will be used when the approved contract requires them. The Cost Management Plan must be signed by an authorized representative of the Agency before submission to the Department of Citrus for approval. No work can begin until after the Cost Management Plan is signed by both Agency and the Department of Citrus Project Manager. For budgetary and policy review purposes, the Comptroller must sign all Cost Management Plans. The Comptroller's signature is not required for work to begin. The contract Agency must be aware that the Department is not liable to reimburse any expense incurred prior to signed approval on Cost Management Plan.

   The Cost Management Plan, using the standard Department of Citrus format plus addendum, purchase order, or contract must clearly define

   a. Scope of work
   b. Deliverables (Quantifiable, measurable, and verifiable)
   c. Due date of deliverables
   d. Proof of performance (reports, photos, samples)

e. Detailed budgets
f. Affiliate-provided services
g. Bid/sole source requirements for expenditures $35,000 or greater
h. Advance payment requests
i. Other information as required by the contract or requested by the Department.

If project costs or program requirements change from the original estimate, Agency Cost Management Plans must be revised, signed by Agency, and submitted for written approval. The revision addendum must include:

i. The reason for the revision
ii. Changes in costs, and details
iii. Tactic changes, if applicable
iv. Changes to deliverables
v. Changes to competitive bid requirements, if applicable
vi. Any other changes to conform to the intent of this policy

While the total of an approved Cost Management Plan cannot be exceeded, line items within may be redistributed without a formal revision. Exceptions: Exceeding 10% of the agency's fee line estimate and adding travel to the Cost Management Plan. Even if these items do not exceed the Cost Management Plan total, a formal revision is needed. Cost Management Plan revisions must be approved by the FDOC Project Manager prior to incurring the additional costs. For budgetary and policy review purposes, the Comptroller must sign all revisions.

Each revision must include not only the current changes, but also the history of all previous reasons for revisions as noted on the addendum.

The Department of Citrus will assume no financial responsibility for any commitments that are not properly authorized in accordance with the above requirements

B. COMPETITIVE BIDS

In order to assure that services obtained are in the best interest of the Department and consistent with the concept of arms' length transactions, competitive bids are required. Bids are not required when contracting with governmental entities or public universities.

1. Purchases under $2,500 require no bids.

2. Purchases from $2,500 to $34,999.00 require informal bids. Documentation of the informal bids must be maintained by the Agency, to be made available upon request.

3. Purchases of $35,000 or greater require formal bids. Requests for proposals must relate back to the deliverables in the Cost Management Plan. At least two written proposals and/or bids must be received by the Agency. A Bid Recap, or other documentation approved by Comptroller, must be completed, including the following:

    a. Documentation of the competitive bid process.

    b. Disclosure of affiliations of all third-party vendors.

    c. Agency's recommendation.

    d. Justification if lowest bid is not recommended.

    e. Justification to award bid if only one vendor has responded to competitive bid announcement.

    The Department of Citrus project manager must review and approve all required bid documentation. All supporting bid documentation must be maintained by the Agency for audit, and made available to the Department upon request.

4. Purchases of $50,000 or greater require, in addition to the formal bid process, a written agreement with the third-party vendor. Due to the confidential nature of scientific research, the written agreement may not be provided to the Department, but a copy of the agreement must be available for review by the Project Manager.

    All bid documents must be translated into English prior to submission to the Department.

    The Department reserves the right to acquire goods and services through the Department's purchasing department.

5. In rare instances, third-party vendors may be selected using qualifying information not considered in the normal bid process (i.e.…spokespeople, subject matter experts, or others with specific knowledge of the program). In these cases, a Qualified Vendor form must be used to document the selection process. This justification must be approved by the FDOC Project Manager prior to award of the contract.

6. Florida-Based State-Certified Minority Vendors

Whenever possible, Florida-based firms should be solicited. The use of state-certified minority vendors is strongly encouraged.

C. INVOICE DOCUMENTION

To assure uniformity, each Agency invoice for services or goods purchased on behalf of the Department must reference the Cost Management Plan, contract, or purchase order, which authorizes the charge, relate directly to the deliverables, and be supported by:

1. Time and material charges, where applicable

2. Copy of vendor's invoice and receipts, where applicable

3. Proof of performance

4. Evidence of payment to vendor by the Agency. If the payment is over $2,000 (two thousand U.S. dollars), proof of payment as indicated by a signed notation on the face of the invoice by Agency accounts payable staff is required.

5. When Travel is authorized, Agency must submit a "State of Florida Voucher for Reimbursement of Travel Expenses" form for each traveler. The form must

   a. Be completed electronically

   b. Fully justify all miscellaneous charges reflected on hotel bills (See Fiscal Policies #304 & #305)

   c. Have all detailed receipts attached

   d. Have an original signature in written or electronic form, job title, and date signed

Invoices and documentation must be submitted monthly as work progresses, not to exceed sixty (60) days after completion of approved activities. Failure to comply may result in denial of payment for expenditures incurred by the Agency.

All invoices and supporting documentation must be translated in English prior to submission to the Department.

State of Florida rules require that cash discounts be taken when provided in the terms of the invoice.

In the event that an incomplete Agency invoice is received by the Department, the Agency will be notified through the use of a "Request for Additional

Information" form. Failure to submit the requested documentation within thirty (30) days could result in nonpayment of the pending invoice.

D. CERTIFICATION FORWARD

Expenses for activities or services completed by June 30th of each year for which payment has not yet been made should be certified forward so they can be reflected in the appropriate fiscal year. Invoicing should be current with only those activities or services performed during the months of May and June being certified forward.

The Agency will be notified by the Department as to the dates information must be received for fiscal year-end closing. It is the responsibility of the Agency to furnish those amounts to be certified forward for each Cost Management Plan. Failure to notify the Department of those amounts may result in nonpayment of Agency expenditures.

E. AGENCY COMMISSION OR FEE

The basis for computation and mode of payment will be specifically identified in the purchase order or contract and is not a part of this Fiscal Policy.

F. AUDIT

Agency will be subject to audit at Florida Department of Citrus discretion. An audit may be conducted periodically by the Inspector General or qualified designee, and will usually include a site visit. Confidential documents will not be removed from Vendor's premises.

G. FINANCIAL STATEMENTS

Each Agency shall provide the Department's Inspector General, at no expense, a copy of their financial statement and related reports as prepared by their independent CPA firm as requested for audit purposes.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

COMMISSIONERS

The Comptroller's office is responsible for assisting Commissioners in preparing forms required to obtain reimbursements due them in accordance with Florida Statutes.

Commissioners are required to sign a Loyalty Oath and complete a W-4 before their name can be submitted to Tallahassee for any payment.

A. COMPENSATION OF COMMISSION MEMBERS

Commissioners are entitled to receive $25.00 per day for each day, or fraction thereof, spent on Commission business as set forth in the attached copy of Chapter 601.06, Florida Status (Schedule A).

1. The Executive office will be informed by the recording secretary of Commissioners' attendance at meetings held in the Bartow Commission building.
2. The Executive office will compile Commissioners' reported attendance and prepare a "Requisition for Salary" payment form in duplicate. Commissioners will sign one copy and return it to Executive office for processing.
3. At the end of a calendar year, Commissioners will receive a W-2 from the Department of Financial Services certifying total earnings for the year.

B. TRAVEL REIMBURSEMENT

Commissioners will be reimbursed for travel expenses pursuant to Chapter 112.061, Florida Statutes, and the Department's Fiscal Policy (schedule B).

1. The Executive office will compute the authorized mileage in accordance with the state road map for meetings held in the Bartow Commission building. Hotel receipts must be submitted to Executive office for reimbursement of costs.

2. The Executive office will compile all travel expenses and prepare a "Voucher for Reimbursement of Travel Expenses" based on the information reported in accordance with paragraph 1 above. This must be signed and returned to Executive office.

C. CREDIT CARDS

Commissioners may be reimbursed for DOC-related expenses from a copy of a detailed invoice submitted for charges against business or personal charge cards.

SCHEDULE A

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

COMMISSION MEMBERS

601.06 Compensation and expenses of Commission members

Each member of the Commission shall receive the sum of $25 per day for each day or fraction thereof spent while en route to or from, or in actual attendance at, regular or special meetings of the Commission or meetings of committees of the Commission, or in transacting other business authorized by the Department of Citrus in addition to per diem and reimbursement of expenses as authorized by law.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

REIMBURSEMENT OF COMMISSIONERS' TRAVEL EXPENSES

1. Approval of Travel
2. Official Headquarters
3. Computation of Travel Time
4. Subsistence Allowance
5. Transportation
6. Incidental Expenses
7. Conventions, Conferences, and Seminars
8. Voucher for Reimbursement of Travel Expenses
9. Claims for Travel Reimbursement
10. Other Travel Related Fiscal Policies

1. APPROVAL OF TRAVEL

All travel by Commissioners must be approved in advance by one of the following methods:

A. Blanket Approval Memo related to routine duties of position approved Executive Director and Comptroller

B. Blanket Approval Memo related to travel between FDOC sites Executive Director and Comptroller

C. Approval obtained on Form DFS-AA-13 prior to travel

The following types of travel must be authorized in advance on Form DFS-AA-13 Authorization to Incur Travel Expense:

i. Conferences (including workshops, seminars and training classes)
ii. Conventions
iii. Out of state travel
iv. Foreign Travel

D. FCC Chairman must be notified, in advance, of all International travel by commissioners.

2. OFFICAL HEADQUARTERS

The official headquarters of a Commissioner will be the city or town in which his/her primary office is located unless the Commissioner designates a different location in writing.

3. COMPUTATION OF TRAVEL TIME

A. Class A Travel: Continuous travel of 24 hours or more away from official headquarters. The travel day will be a calendar day (midnight to midnight).

B. Class B Travel: Travel of less than 24 hours, which involves overnight absence from official headquarters. The travel day will begin at the same time as the travel period.

C. Class C Travel: Short trips not away from official headquarters overnight. Class C allowances are periodically reviewed by the State Legislature, and are currently NOT authorized reimbursements to travelers.

4. SUBSISTENCE ALLOWANCE

Allowance for Commissioners to attend a convention, conference, or meeting, or to conduct bona fide state business, which serves a direct and lawful purpose with relation to the Department of Citrus, will be reimbursed for the following expenses:

A. Class A & B Travel (Away from official headquarters overnight)

(1) $80 per diem (based on four quarters)

Class A-calculated on calendar day

Class B-Calculated on time travel begins

Or

Meals at the rate established below, plus lodging.

Meal Allowance

Breakfast $6.00	When travel begins before 6 A.M. and extends beyond 8 A.M.
Lunch $11.00	When travel begins before 12 Noon and extends beyond 2 P.M.
Dinner $19.00	When travel begins before 6 P.M. and extends beyond 8 P.M., or when travel occurs during night hours due to special assignments.

(2) **Lodging**

In accordance with AA Memorandum No. 43, 2015-16, lodging associated with a meeting, conference, or convention organized or sponsored by FDOC may not exceed the daily room rate of $150.

An agency is deemed to have sponsored the event if they contributed money. FDOC is deemed to have organized a meeting, conference or convention if they are involved in selecting the location or planning activities to be conducted.

AA Memorandum No. 43, 2015-16 and AA Memorandum No. 06 2016-17 provide further guidance regarding use of PCard for lodging over $150 per night.

For travel other than outlined above, if the room rate exceeds $150, a justification for the cost must be provided.

(3) **Foreign Travel**

All reimbursements for foreign travel, plus miscellaneous expenses incurred in foreign countries, will be made in U.S. equivalent currency. This policy includes Canada. The exchange rate, if not specifically identified and documented, will be the published exchange rate as of the date the voucher is received by Accounting.

Foreign travel will be reimbursed per the guidelines provided in the "Reference Guide for State Expenditures" prepared by the Dept. of Financial Services, Bureau of Auditing.

5. TRANSPORTATION

A. Travel to be the Most Direct Route Possible:

If a Commissioner should travel by an indirect route for his/her own convenience, any extra costs will be borne by the Commissioner, and reimbursement for expenses shall be based only on such charges as would have been incurred by the usual traveled route bearing in mind the following:

(1) The nature of the business.

(2) The most efficient and economical means of travel, taking into consideration the time of the traveler, cost of transportation, and per diem or subsistence required.

(3) The number of persons making the trip, and the amount of equipment or material to be transported.

B. Common Carrier

(1) **Bus and Rail Travel:** Expenses for travel by bus or rail must be paid by the Commissioner who will be reimbursed for the cost of the transportation upon submission of a proper travel expense reimbursement voucher accompanied by the ticket stub issued by the carrier.

(2) **Air Travel:** Commission members may arrange their own transportation to meet individual needs. Request State contract rates when requesting reservations. Air travel can be arranged through the office of the DOC Executive Director. Coach or economy class air travel shall be used by all Commission members traveling on official business, except as follows:

- When coach or economy fare space is not available and the particular flight requested is the only flight, which will satisfactorily meet the schedule of the Commissioner in carrying out his/her assigned responsibilities. The expense voucher submitted must have attached a signed statement that coach fare accommodations were not available on the flight and a justification as to what made the trip mission critical, necessitating the use of business/first class accommodations, or

- When special accommodations are necessary as provided by the American with Disabilities Act.

A Commissioner may elect to travel business/first class if he/she has made prior arrangements with the travel agency or airlines to personally assume and pay at his/her own expense, the difference in business/first class and tourist class fares.

C. Private Vehicles: Whenever travel is by privately-owned vehicle, the traveler will be entitled to mileage allowance at the approved State rate or the documented common carrier fare for such travel, whichever is less. Reimbursement for expenditures related to the operation, maintenance and ownership of a private vehicle is not allowed.

Mileage must be shown from point of departure or headquarters to point of destination, whichever is less, and, when possible, will be computed on the basis of the current State of Florida Department of Transportation map.

Vicinity mileage necessary for conduct of official business is allowable but must be shown as a separate item on the expense voucher. (Map mileage from point of departure to city of destination in one column; vicinity mileage in the next column.)

D. Chartered Vehicles: Transportation by chartered vehicles when traveling on official business may be authorized by the DOC Executive Director or designee when necessary or where it is to the advantage of the State, provided the cost of such transportation does not exceed the cost of transportation by privately owned vehicles.

E. Private Aircraft: If a Commissioner is piloting his/her own aircraft, he/she may claim either the mileage rate specified in 112.061(7), Florida Statutes, (currently 44.5 cents per mile), or the lesser of the state contract airfare for the same city pair and the most economical commercial direct airfare available for the same trip. If a rented aircraft is used, and additional travelers are passengers on the aircraft, the pilot may be reimbursed for the lesser of the actual cost to rent the aircraft or the total of the airfare that would have been paid by the pilot and the passengers for the most economical commercial direct airfare for the same trip. In both situations, if there is no state contract airfare and no direct commercial airfare available between the points of travel, reimbursement is limited to the mileage rate specified in 112.061(7), Florida Statutes, or the most economical, direct commercial airfare closest to the point of origin and the point of destination.

Any other arrangements must have prior written approval by the Executive Director or his designee.

F. Complimentary Travel: No Commissioner will be allowed either mileage or transportation expense when he/she is gratuitously transported by another person, or when he/she is transported by another who is entitled to mileage or transportation expense reimbursement. (Exception – See Private Aircraft.)

G. **Payment for Substitution in Travel Reimbursement:** All payments for transportation to be paid in lieu of actual mode of travel must be computed at the most economical means of travel. Show this expense under "Other Expenses" on the travel voucher with an explanation of the reason for the substitution.

H. **Car Rental:** When necessary, a commissioner may contract for a daily car rental in accordance with D.O.C. Fiscal Policy # 305. Advance reservations are required in order to obtain the best available rates.

The State is not authorized to pay for Personal Accident Insurance nor Collision Damage**.** If charged, commissioners are personally responsible for this expense when renting from the state contracted provider. Should the state contracted provider have no cars available, note this on the voucher. Collision damage insurance should be purchased from any other rental agency.

Inspect the car for damage and report any damage before removing the car from the lot. If involved in an accident, no matter how slight, file an accident report with the car rental company at the time the car is returned. The State will not assume any expenses for damages to a car.

6. INCIDENTAL EXPENSES

A. The following incidental expenses of a Commissioner may be claimed for reimbursement (obtained receipts);

(1) Taxi fare and limousine service – Receipts are required for fares over $25.00 on a per fare basis. If, in one day, you have several fares that exceed $25.00 in total, do not combine them.

(2) Storage, parking fees and tolls – Receipts are required for each charge in excess of $25.00. Do not combine smaller charges if the total will exceed $25.00. Such fees are not allowed on a weekly or monthly basis unless it can be established that such method results in a savings to the State.

(3) Communication Expense.Telephone and internet charges must be DOC related. If the cost is under $5.00, the call must be identified as "business". If the charge exceeds $5.00, the person called and the business affiliation must be provided.

If a business call is billed personally, request reimbursement on a "Reimbursement Voucher for Expenses other than Travel." Submit a copy of the telephone bill identifying the business call using the above guidelines.

(4) **Registration fees:** Refer to paragraph 7.

(5) Reasonable tips and gratuities may be reimbursed the Commissioner as follows:

a) Actual tips paid to taxi drivers, which must not exceed fifteen percent of the fare.

b) Actual amount paid for mandatory valet parking, which must not exceed $1 per occasion.

c) Actual portage charges paid which must not exceed $1 per bag, not to exceed total of $5.

(6) Other incidental travel expenses of the Commissioner may be reimbursed upon presentation of a receipt as follows:

a) Actual laundry and pressing expenses when official travel extends beyond seven days and such expenses are necessarily incurred to complete the official business portion of the trip.

b) Actual passport and visa fees required for official travel.

c) Actual and necessary fees charged to purchase traveler's checks for official travel expenses.

d) Actual fee charged to exchange currency necessary to pay official travel expenses.

7. CONVENTION CONFERENCE AND SEMINARS

Attendance at a conference or convention may only be authorized when it is directly related to organizations or groups involved or associated with the marketing or regulatory control of citrus fruit or processed citrus products or with other specific or general responsibilities of the Department as set forth in Chapter 601, Florida Statutes.

Reimbursement of convention and conference fees may also be made when participation in a convention or conference is requested by a sponsoring organization.

An "Authorization to Incur Travel Expense" (Form DFS-AA-13) is required prior to incurring travel to a convention or conference. This form is available from Accounting staff. On the form it is necessary to estimate the cost of the trip and also explain the benefits accruing to the State of Florida as justification of attendance. The date of approval must be prior to the date of the trip.

A copy of the program or agenda of the conference, convention or similar meeting, itemizing the registration fees and any meals or lodging included in the registration fee must be attached to and filed with the Request for Reimbursement of Travel Expenses along with the Authorization to Incur Travel Expenses form.

8. VOUCHER FOR REIMBURSEMENT OF TRAVEL EXPENSES

The "Voucher for Reimbursement of Travel Expenses" is a self-explanatory form with appropriate general instructions pre-printed on the reverse side. The following is a checklist of items to be furnished to the Accounting Office for submission to the Chief Financial Officer for payment.

A. Must state purpose or reason for travel.

B. Hours of departure and return (cannot compute allowances without this information).

C. Split of map mileage (direct miles between two cities) vs. vicinity mileage within a city.

D. Brief explanation of incidental expenses and attached receipts.

E. Attach all receipts.

F. Voucher should be submitted within a few days after return.

G. Voucher must be signed and dated by Commissioner.

9. CLAIMS FOR TRAVEL REIMBURSEMENT

A. Submittal of Claims: Any claims for the reimbursement of travel expenses incurred as a result of official departmental business must be submitted to the Department's Accounting section on such forms as are supplied for this purpose by the Department of Financial Services.

B. Penalty for Submitting Fraudulent Claim: Any person who willfully makes and subscribes any claim which is not true and correct as to every material matter, or who willfully aids or assists in or procures, counsels, or advises the preparation or presentation of a claim which is fraudulent or false as to any material matter, whether or not such falsity or fraud is with the knowledge and consent of the person authorized or required to present such claim, will be guilty of a misdemeanor and, upon conviction thereof, will be punished accordingly.

Whoever receives an allowance or reimbursement by means of a false claim will be civilly liable in the amount of the overpayment for the reimbursement of the public fund from which the claim was paid.

10. OTHER TRAVEL RELATED FISCAL POLICIES

The following fiscal policies are also related to travel. All persons who travel on behalf of the Department should be familiar with these policies.

#302 Trade Meals

#305 Daily Car Rentals

STATE OF Florida
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

TRADE MEALS

The Department of Citrus' trade meals are authorized under Chapter 601.15(8) (b), Florida Statutes. The purpose of a trade meal is to provide the opportunity to promote Florida Citrus with guests of the industry. Guests may consist of trade, importers, and other organizations involved in promotional activities in the sale of citrus fruits and products. Members of the Florida Citrus Commission are not considered guests for the purpose of justifying a trade meal. Their attendance, however, may be funded under the authority of this policy when such attendance is required in support of the discussion for which the trade meal was arranged. Since trade meals are not employee-related expenses, Chapter 112.061, Florida Statutes, does not apply.

Trade meals may be paid with a purchase order or reimbursement voucher for expenses other than travel. The preferred payment method is to issue a purchase order in advance if possible.

The purchase order should clearly state the *number of meals* to be served and the *total cost* of all the meals including reasonable gratuity and, when out of state, any sales tax levied (trade meal expenses within Florida should be exempt from taxes). All of this information must also appear on the vendor's invoice. The employee responsible for the trade meal must list the *names of all persons to whom trade meals* were provided (including Commissioners and Department staff), noting the *business affiliation of each*. In addition, the *purpose* of the trade meal and its *relevance to promotional activities* in the sale of Florida citrus fruits and products must be clearly described. Finally, the purchase order must state that the meal (specified as breakfast, lunch, dinner, or break) is *in accordance with Section 601.15(8)(b).*

Trade meals paid with personal funds may be reimbursed by filing a reimbursement voucher for expenses other than travel. The reimbursement voucher must also include all of the supporting information and justification required for payment by purchase order. Also, an itemized restaurant receipt must be attached.

All trade meals shall be approved by the Executive Director, or designee, and should generally be funded within the following rates per person, including gratuities (and taxes, when applicable):

Breakfast	\$12.00
Lunch	\$18.00
Dinner	\$42.00

Trade meals exceeding these limits must be explained and justified in writing and must be approved by the Executive Director designee before payment or reimbursement is made.

Trade meals are a privilege that the Department must use judiciously and guard jealously. Given the broad scope of the provision for trade meals, good business judgment must always be exercised. If the intent of this policy or the provision for trade meals is violated, the charges excessive, or the function over-attended by Commissioners and Department staff (commensurate with the stated purpose of the trade meal), the Executive Director or designee may hold the appropriate employee(s) accountable.

STATE OF Florida
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

TRAVEL ADVANCES

Chapter 69I-42.005, Florida Administrative Code, establishes guidelines to be followed by the Department in the issuance of travel advances. Using those guidelines, the following procedures are in effect for travel advances from the Department's Travel Revolving Fund.

1. A travel advance will be issued only for those trips whose total cost, excluding the cost of air travel charges billed directly to the Department, exceeds $125. The travel advance will be issued no earlier than 48 business hours prior to departure.
2. A travel advance will be issued only to regular employees of the Department. OPS employees, Miss Florida Citrus & Miss Florida Citrus substitutes may be eligible for a travel advance upon special written approval from Executive Director or Deputy Executive Director.
3. All advances must be for travel, which is in compliance with Section 112.061, Florida Statutes. (See Fiscal Policy #304-State Travel Expense). The travel advance cannot exceed 80% of the estimated cost less those items that can be paid by the state purchasing card and, as such, the minimum cash advance will be $100.
4. No trade meal or entertainment expense advances may be made from the Revolving Fund.
5. All requests for travel advances will be made using Form DBF-AA-25, "Application for Advance on Travel Expenses." Incidental expenses, i.e. taxi, bus, tolls, parking, etc. should be itemized.
6. Each request for travel advance must be approved by the employee's supervisor.
7. The travel reimbursement voucher must be submitted to Accounting within five (5) business days after return from the trip. Form DBF-AA-25 must be attached to the travel voucher.
8. If the advance is less than actual trip expenses, the balance due will be paid to the traveler from the Revolving Fund. If the advance is greater than actual trip expenses, the traveler must attach a personal check made payable to the State of Florida, Department of Citrus for the excess over cost.
9. The travel reimbursement voucher, which includes the outstanding travel advance, must be properly approved and submitted to Accounting prior to the submission of a request for another travel advance.

10. All checks issued from the Revolving Fund must bear two (2) authorized signatures.

11. The Accounting office will be responsible for the submission of all completed travel reimbursement vouchers involving travel advances to the Chief Financial Office of the State.

12. Request for travel advance payments must not be commingled with other requests for payment, but shall be separately vouchered and object coded either Travel Advance or Travel Advance-Training, as appropriate.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

STATE TRAVEL EXPENSE

1. APPROVAL OF TRAVEL

Only travel deemed to be mission critical by the Executive Director will be approved. Each authorization to travel must identify, by reference to the agency head's annual mission-critical travel memorandum, the type of travel being performed.

NOTE: Use of Blanket Memos for Approval has been reinistated by Executive Director as of November 1, 2016.

All travel by FDOC employees must be approved in advance by one of the following methods:

A. Blanket Approval Memo related to routine duties of position submitted by Supervisor and approved by Executive Director and Comptroller. The blanket memo must indicate by number the type of mission critical travel to be performed.

B. Blanket Approval Memo related to travel between FDOC sites submitted by Supervisor and approved by Executive Director and Comptroller. The blanket memo must indicate by number the type of mission critical travel to be performed.

C. Approval obtained on Form DFS-AA-13 prior to travel

D. The following types of travel must be authorized in advance on Form DFS-AA-13 Authorization to Incur Travel Expense:
1) Conferences (including workshops, seminars, and training classes)
2) Conventions
3) Out of state travel
4) Foreign Travel

The types of travel listed above cannot be covered by a blanket approval

2. OFFICIAL HEADQUARTERS

The official headquarters of an employee assigned to an office is the city or town in which the office is located except that:

A. When an employee is stationed in any city or town for a period of over 30 continuous workdays, such city or town is deemed to be his/her official headquarters and he/she will not be allowed per diem or subsistence, as provided herein, after the said 30 days have elapsed. (If reassigned, there is no relocation allowance. See Policy #309.)

B. A traveler may leave his/her assigned post to return home overnight, over a weekend, or during a holiday, but any time lost from his/her regular duties will be taken as annual leave and authorized in the usual manner. He/she will not be reimbursed for travel expenses in excess of the established rate for per Diem allowable had he/she remained at his/her assigned post.

3. COMPUTATION OF TRAVEL TIME

A. Class A Travel: Continuous travel of 24 hours or more away from official headquarters. The travel day will be a calendar day (midnight to midnight).

B. Class B Travel: Travel of less than 24 hours which, involves overnight absence from official headquarters. The travel day will begin at the same time as the travel period.

C. Class C Travel: Short trips where the traveler is not away from headquarters overnight. Class C allowances are periodically reviewed by the State Legislature, and are currently **NOT** authorized reimbursements to travelers.

4. SUBSISTENCE ALLOWANCE

Employees attending a convention, conference, or meeting, or conducting bona fide state business which serves a direct and lawful purpose with relation to the Department of Citrus, will be reimbursed for the following expenses.

A. Class A & B Travel

$80 per diem (based on four quarters)

Or

Meals at the rate established for below, plus actual expenses for lodging at single occupancy rate, to be substantiated by paid bills.

This policy allows for payment of actual expenses and eliminates possible losses when “per diem” will not cover actual expenses. Effective September 1, 2013, Travelers (Class A) who desire to claim reimbursement for actual lodging at the single occupancy rate plus meal allowances, for some periods and “per diem”, for other periods while on the same trip may only change methods on a travel day basis (midnight to midnight).

If per diem is claimed on day of a conference or event for which a fee has been paid, any meals included in the fee must be deducted from the per diem. For example, an employee attends a conference that cost $75 and includes a lunch. The employee claims per diem for that day. The amount allowable is: the per diem ($20 x qtrs) less $11 for the lunch that was included in the conference fee.

B. All Class Meal Allowance

Breakfast	$6.00	When travel begins before 6 A.M. and extends beyond 8 A.M.
Lunch	$11.00	When travel begins before 12 Noon and extends beyond 2 P.M.
Dinner	$19.00	When travel begins before 6 P.M. and extends beyond 8 P.M., or when travel occurs during night hours due to special assignments.
Total	$36.00	

If a meal exceeds state allowance while traveling out of state, actual expenses may be reimbursed for any meal upon the submission of a detailed vendor receipt for the meal with your expense voucher. State law prohibits payment of meals in excess of Meal Allowance in the State of Florida.

Meals outside of the state in excess of the amount listed below must be approved by the Deputy Executive Director or his designee.

Breakfast	$ 9.99
Lunch	$16.99
Dinner	$26.99

You are expected to use good judgment and avoid those establishments known to be excessively expensive. Food server tips in excess of 15% will not be reimbursed.

C. Lodging

In accordance with AA Memorandum No. 43, 2015-16, lodging associated with a meeting, conference, or convention organized or sponsored by an agency may not exceed the daily room rate of $150. If the room rate exceeds $150, the employee is responsible for the excess room rate and the portion of taxes applicable to the excess amount. If the employee is due a reimbursement for travel expenses, the amount exceeding the allowable $150 per day rate will be deducted from the traveler's reimbursement request. If the traveler is not due a reimbursement for travel expenses, the traveler will be required to reimburse the state for the overage.

An agency is deemed to have sponsored the event if they contributed money. The agency is deemed to have organized a meeting, conference or convention if they are involved in selecting the location or planning activities to be conducted.

AA Memorandum No. 43, 2015-16 and AA Memorandum No. 06 2016-17 provide further guidance regarding use of PCard for lodging over $150 per night.

For travel other than outlined above, if the room rate exceeds $150, a justification for the cost must be provided. Where more than one option exists, the traveler should attach a comparative of at least 3 hotels in the area.

For foreign travel that is not sponsored or organized by the department, Foreign travel per diem will be reimbursed per the guidelines provided in the “Reference Guide for State Expenditures” prepared by the Dept. of Financial Services, Bureau of Auditing.

Upon full explanation of circumstances necessitating an overnight stay, and approval of executive director, a traveler may claim per diem or lodging reimbursement for overnight travel within 50 miles (one-way) of his or her headquarters or residence.

D. Conventions, Conferences and Seminars

Before scheduling attendance at a conference or convention, you must comply with the prior requirements defined in paragraph 6 of this Fiscal Policy.

Authorized subsistence allowance is as shown under class A & B Travel. No one, whether traveling out-of-state or in-state, will be reimbursed for any meal or lodging included in a convention, conference, etc., registration fee paid for by the State.

E. Foreign Travel

Employee will request reimbursement for actual expenses of lodging substantiated by paid bills. If the meal exceeds State allowance, actual expense may be reimbursed for any meal upon the submission of a detailed vendor receipt for the meal with your expense voucher.

All reimbursements for foreign travel, including miscellaneous expenses, will be made in U.S. equivalent currency. The exchange rate, if not specifically identified and documented, will be the published exchange rate as of the date the voucher is received by Accounting.

Foreign travel per diem will be reimbursed per the guidelines provided in the "Reference Guide for State Expenditures" prepared by the Dept. of Financial Services, Bureau of Auditing.

F. National Marketing Conference

The Department is authorized to conduct a National Marketing Conference and to make direct payments to vendors for facilities.

Arrangements must be made pursuant to Chapter 601.10 (11), Florida Statutes.

G. Regional Marketing Conferences

In accordance with Chapter 112.061, Florida Statutes, the State is not authorized to pay a vendor directly for meals and lodging on behalf of State employees. Thus, any employee attending a State meeting other than the

National Marketing Conference will be obligated to pay for his/her own meals and lodging and submit a "Voucher for Reimbursement of Travel Expenses."

5. TRANSPORTATION

A. Travel to be the Most Direct Route Possible. If a person travels by an indirect route for his/her own convenience, any extra costs must be borne by the traveler, and reimbursement for expenses will be based only on such charges as would have been incurred by the usually traveled route bearing in mind the following:

1) The nature of the business.

2) The most efficient and economical means of travel, taking into consideration the time constraints of the traveler, cost of transportation, and per diem or subsistence required.

3) The number of persons making the trip and amount of equipment or material to be transported.

B. Common Carrier

1) Bus and Rail Travel: Expenses for travel by bus or rail will be reimbursed for the cost of the transportation upon submission of a proper travel expense reimbursement voucher accompanied by a receipt issued by the carrier.

2) Air Travel: Travelers may arrange their own transportation to meet their individual needs while also being economical. Attach airline passenger receipt to your request for reimbursement.

The Department encourages the use of our approved travel agency in making travel reservations. When the travel agency is not used, the traveler must attach copies of 3 comparable airfare quotes to the travel voucher. When the lowest quote is not used, justification must accompany the travel voucher.

Travelers not holding a purchase card may use the Dept. of Citrus designated “travel agent” in the Purchasing Department to pay for their air travel.

When/if the State of Florida has a term contract with an airline, that carrier must be used unless other means can be justified.

The availability of non-refundable fares must be considered with every flight.

Coach or economy class air travel must be used by all employees traveling on official department business, except as follows:

a. When coach or economy fare space is not available and the particular flight requested is the only flight, which will satisfactorily meet the schedule of the employee in carrying out his/her assigned responsibilities. The expense voucher submitted must have attached a signed statement that coach fare accommodations were not available on the flight and a justification as to what made the trip mission critical, necessitating the use of business/first class accommodations, or

b. When special accommodations are necessary as provided by the American with Disabilities Act.

An employee may elect to travel business/first class if he/she has made prior arrangements with the travel agency or airlines to personally assume and pay at his/her own expense, the difference in business/first class and tourist class fares.

Written approval by the Executive Director is required prior to making flight arrangements for all non-coach or non-economy-class travel paid with Department funds.

C. Private Vehicles: The use of privately owned vehicles for official travel may be authorized if it is the most economical means of travel, or if approved by the Executive Director in advance

An analysis of the cost of using a privately owned vehicle vs. a rental vehicle must be prepared. Cost analysis should include miles traveled, round trip miles to rental car facility, average fuel prices at time of travel, and cost of rental car. Other factors, such as traveler’s time to rent the vehicle and storage of personal vehicle, may be considered.

Whenever travel is by privately owned vehicle, the traveler will be entitled to mileage allowance at the approved state rate or the documented common carrier fare for such travel, whichever is less. Reimbursement for expenditures related to the operation, maintenance and ownership of a private vehicle is not allowed.

Mileage must be shown from point of departure or headquarters, whichever is less, to point of destination and will be computed on the basis of the current State of Florida, Department of Transportation map found at: http://fdotewp1.dot.state.fl.us/CityToCityMileage/viewer.aspx

Personnel traveling out of the state of Florida should use the latest map available for each state traveled.

Vicinity mileage necessary to conduct official business is allowable but must be shown as a separate item on the expense voucher. (Map mileage from point of departure to city of destination in one column; vicinity mileage in the next column.)

Claiming Mileage from Home – If travel begins more than one hour before or one hour after the traveler's regular work hours, the point of origin may be the traveler's residence, provided that miles claimed may not exceed the actual miles driven. If the traveler chooses to use this rule, <u>the traveler's regular work hours must be stated on the voucher, and must include justification for travel prior to the regular work schedule</u>.

D. **Chartered Vehicles:** Transportation by chartered vehicles when traveling on official business may be authorized by the Executive Director when necessary or where it is to the advantage of the State, provided the cost of such transportation does not exceed the cost of transportation by privately owned vehicles.

E. **Private Aircraft:** If a traveler is piloting his/her own aircraft, he/she may claim the mileage rate specified in 112.061(7), Florida Statutes, (currently 44.5 cents per mile), or the lesser of the state contract fare for the same city pair and the most economical commercial direct airfare available for the same trip.

If a rented aircraft is used, and additional travelers are passengers on the aircraft, the pilot may be reimbursed for the lesser of the actual cost to rent the aircraft or the total of the airfare that would have been paid by the pilot and the passengers for the most economical commercial direct airfare for the same trip.

In both situations, if no state contract fare and no commercial airfare are available directly between the points of travel, reimbursement shall be limited to the mileage rate specified in 112.0617(7), Florida Statutes, or the most economical direct commercial airfare closest to the point of origin and the point of destination.

Any other arrangements must have prior written approval by the Executive Director or his designee.

F. **Complimentary Travel:** No traveler will be allowed either mileage or transportation expense when he/she is gratuitously transported by another person.

G. **Payment for Substitution in Travel Reimbursement:** All payments for transportation to be paid in lieu of actual mode of travel will be computed at the most economical means of travel. Show this expense under “Other Expenses” on the travel voucher with an explanation of the reason for the substitution.

H. **Car Rental:** When necessary, a traveler may contract for a daily car rental in accordance with D.O.C. Fiscal Policy #305. Advance reservations are required in order to obtain the best available rates.

6. INCIDENTAL EXPENSES

The following incidental expenses of a traveler may be claimed for reimbursement:

A. **Taxi fare and car service.** Receipts are required for fares over **$25.00 on a per fare basis.** Do not combine several taxi fares; list each separately.

B. **Storage, parking fees and tolls.** Receipts are required for each charge in excess of $25.00. Do not combine smaller charges if the total will exceed $25.00. For tolls, Sunpass transponders are available at each Department of Citrus location for business travel.

C. **Communication Expense.** Telephone and internet charges must be business-related. If the cost is under $5.00, the call must be identified as “business”.

If a phone charge is $5.00 or greater, the person called and business affiliation must be provided.

If a business call is billed to you personally, request reimbursement on a “Reimbursement Voucher for Expenses other than Travel.” Submit a copy of the telephone bill identifying the business call using the above guidelines.

Refer to Fiscal Policy #310 for rules regarding use of State telephone credit cards.

D. **Registration Fees.** Refer to paragraph 6.

E. **Reasonable tips and gratuities.** The traveler may be reimbursed as follows:

1) Actual tips paid to taxi drivers which must not exceed fifteen percent of the fare.

2) Actual amount paid for mandatory valet parking which must not exceed $1 per occasion and which was incurred in the performance of public business.

3) Actual portage charges paid which must not exceed $1 per bag, not to exceed a total of $5.

F. Other incidental travel expenses. The traveler may be reimbursed upon presentation of a receipt as follows:

1) Actual laundry and pressing expenses when official travel extends beyond seven days and such expenses are necessarily incurred to complete the official business portion of the trip.

2) Actual passport and visa fees required for official travel.

3) Actual and necessary fees charged to purchase traveler's checks for official travel expenses.

4) Actual fee charged to exchange currency necessary to pay official travel expenses.

5) Actual cost of maps necessary for conducting official business.

G. Airline Baggage Fees. Baggage fees for one (1) bag will be reimbursed with a receipt. Reimbursements for additional bags require justification.

7. CONVENTIONS, CONFERENCES AND SEMINARS

Attendance at a conference or convention may only be authorized when it is directly related to organizations or groups involved or associated with the marketing or regulatory control of citrus fruit or processed citrus products or with other specific or general responsibilities of the Department as set forth in Chapter 601, Florida Statutes.

Approval is required prior to travel to conventions or conferences which are not worked but further the education of the employee and where the State of Florida will benefit from attendance. On FORM DFS-AA-13, it is necessary to estimate the cost of the trip, clearly explaining the benefits accruing to the State of Florida in justification of attendance. This form must be signed by the employee, the employee's immediate supervisor, and the Executive Director or Designee. For budgetary and policy review purposes, the Comptroller must sign all travel requests.

If a convention is worked (setting up, speaking or assisting in a promotional manner) and a registration fee is incurred, it is imperative that the travel voucher note "work performed as part of official duties."

The Department will not allow more than three (3) employees and/or Commissioners to attend any one convention, conference or similar meeting without proper justification as to why more than three must attend. The senior director whose personnel are to attend will be responsible for obtaining prior written approval from the Executive Director for all who are to attend (list by names). A copy of the approval must be submitted to Accounting for audit files.

Registration fees are considered a part of your travel expense and can be paid with your purchasing card or with a State warrant if requested in ample time to be processed through the State Comptroller's Office (allow three weeks).

The employee will be reimbursed for registration fees paid by him/her through the filing of an employee travel expense voucher. If the registration fee includes the cost of meals and/or lodging, those meals may not also be claimed on the employee's travel reimbursement voucher. Requests for reimbursement for registration fees and all other related travel expenses must be submitted on the same travel voucher.

The printed brochure from the organization stating the purpose of the meeting and what the registration fee includes must be attached to the travel reimbursement voucher.

A copy of the program or agenda of the conference, convention or similar meeting explaining its purpose, itemizing the registration fees and any meals or lodging included in the registration fee must be attached to the "Voucher for Reimbursement of Travel Expenses" along with Form DFS-AA-13, "Authorization to Incur Travel Expense".

8. CLAIMS FOR REIMBURSEMENT OF TRAVEL EXPENSES

A. Submittal of Claims: Any claims for the reimbursement of travel expenses incurred as a result of official departmental business must be submitted to Accounting on Form DBF-AA-15, "Voucher for Reimbursement of Travel Expenses."

This is a self-explanatory form with appropriate general instructions pre-printed on the reverse side. Following is a checklist of items to be furnished to the Bartow accounting office for payment. Failure to properly complete the voucher will result in a delay in receiving your reimbursement.

1) Purpose or reason for travel. (No abbreviations)
2) Hours of departure and return.
3) Split of map mileage (direct miles between two cities) vs. vicinity mileage within city.
4) Brief explanation of incidental expenses and attached receipts.
5) Common carrier charges that are being billed directly to D.O.C. (reverse side of voucher).
6) Attach all receipts.
7) Voucher should be submitted within a few days after return.
8) Voucher must be signed and dated by traveler and immediate supervisor.

Note: total costs may not exceed approved estimate by more than 10%. If costs are more than 10%, justification must be provided.

B. **Penalty for Submitting Fraudulent Claim:** Any person who willfully makes and subscribes any such claim which is not true and correct as to every material matter, or who willfully aids or assists in or procures, counsels or advises the preparation or presentation of a claim which is fraudulent or false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such claim, will be guilty of a misdemeanor and, upon conviction thereof, will be punished accordingly.

Whoever receives an allowance or reimbursement of a false claim will be civilly liable in the amount of the overpayment for the reimbursement of the public fund from which the claim was paid.

9. OTHER TRAVEL-RELATED FISCAL POLICIES

The following fiscal policies are also related to travel. All employees who travel on behalf of the Department should be familiar with these policies.

#104 State Purchasing Card
#302 Trade Meals
#303 Travel Advances
#305 Daily Car Rentals
#310 Communications

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

REIMBURSEMENT OF CONTRACT TRAVELERS' TRAVEL EXPENSES

If authorization to incur travel expenses is granted to you or your company by purchase order, contract (or cost management plan per the contract), or letter of agreement signed by the Department of Citrus, you are required to comply with the instructions contained in this policy. No exceptions from this policy are allowed unless prior written authorization is obtained from the Executive Director of the D.O.C.

1. OFFICIAL HEADQUARTERS

The official headquarters of a traveler is the city or town in which his/her primary office is located unless the traveler designates in writing a different location as his/her official headquarters.

2. COMPUTATION OF TRAVEL TIME

A. Class A Travel: Continuous travel of 24 hours or more away from official headquarters. The travel day will be a calendar day (midnight to midnight).

B. Class B Travel: Travel of less than 24 hours which, involves overnight absence from official headquarters. The travel day will begin at the same time as the travel period.

C. Class C Travel: Short trips where the traveler is not away from headquarters overnight. Class C allowances are periodically reviewed by the State Legislature, and are currently **NOT** authorized reimbursements to travelers.

3. SUBSISTENCE ALLOWANCE

Allowance for travelers to attend a convention, conference, or meeting, or to conduct bona fide state business which serves a direct and lawful purpose with relation to the Department of Citrus, will be reimbursed for the following expenses:

A. All Class Meal Allowance

Breakfast	$6.00	When travel begins **before** 6 A.M.and extends **beyond** 8 A.M.
Lunch	$11.00	When travel begins **before** 12 Noon and extends **beyond** 2 P.M.
Dinner	$19.00	When travel begins **before** 6 P.M. and extends **beyond** 8 P.M., or when travel occurs during night hours due to special assignments.

B. Class A & B Travel

1) $80 per diem (based on four quarters)

or

Meals at the rate established above, plus actual expenses for lodging at single occupancy rate, to be substantiated by detailed paid bills.

If the hotel cost **before** taxes and fees exceeds $150.00 per night, a justification must accompany the travel voucher stating why a higher-priced hotel was selected and Executive Director or designee approval must also be obtained.

C. Lodging

Lodging costs associated with a meeting, conference, or convention organized or sponsored by an agency may not exceed the daily room rate of $150. If the room rate exceeds $150, the contract agency is responsible for the excess room rate and the portion of taxes applicable to the excess amount. If the contract agency is due a reimbursement for travel expenses, the amount exceeding the allowable $150 per day rate will be deducted from the traveler's reimbursement request. If the traveler is not due a reimbursement for travel expenses, the contract agency will be required to reimburse the state for the overage.

Exceptions to the $150 limit must be justified and approved by FDOC contract manager and/or executive director before travel is booked.

D. Conventions, Conferences and Seminars

Before scheduling attendance at a conference or convention, you must comply with the prior requirements defined in paragraph 6 of this Fiscal Policy.

Authorized subsistence allowance is as shown under class A & B Travel. Reimbursement will not be made for any meal or lodging included in a convention, conference, etc., registration fee paid for by the State.

E. Foreign Travel

All reimbursements for foreign travel, including miscellaneous expenses, will be made in U.S. equivalent currency. The exchange rate, if not specifically identified and documented, will be the published exchange rate as of the date the voucher is received by D.O.C. Accounting.

Foreign travel will be reimbursed per the guidelines provided in the "Reference Guide for State Expenditures" prepared by the Dept. of Financial Services, Bureau of Auditing.

4. TRANSPORTATION

A. Travel to be the Most Direct Route Possible. If a person travels by an indirect route for his/her own convenience, any extra costs must be borne by the traveler, and reimbursement for expenses will be based only on such charges as would have been incurred by the usually traveled route bearing in mind the following:

1) The nature of the business.

2) The most efficient and economical means of travel, taking into consideration the time constraints of the traveler, cost of transportation, and per diem or subsistence required.

3) The number of persons making the trip and amount of equipment or material to be transported.

B. Common Carrier

1) Bus and Rail Travel: Expenses for travel by bus or rail will be reimbursed for the cost of the transportation upon submission of a proper travel expense reimbursement voucher accompanied by a receipt issued by the carrier.

2) Air Travel: Travelers may arrange their own transportation to meet their individual needs while also being economical. Attach airline passenger receipt to your request for reimbursement. Coach or economy class air travel will be used by all travelers on official State of Florida business. However, any travelers may elect to travel first class if he/she has made prior arrangements with the travel agency or airline to pay the difference between first class and coach class fares. The added cost may not be billed to the D.O.C.

C. **Private Vehicles:** The use of privately owned vehicles for official travel in lieu of common carrier is authorized if public transportation is not available.

Whenever travel is by privately owned vehicle, the traveler will be entitled to mileage allowance at the approved state rate or the documented common carrier fare for such travel, whichever is less. Reimbursement for expenditures related to the operation, maintenance and ownership of a private vehicle is not allowed.

Mileage must be shown from point of departure or headquarters, whichever is less, to point of destination. When in Florida, mileage will be computed on the basis of the current State of Florida, Department of Transportation map found at: http://www2.dot.state.fl.us/CityToCityMileage/viewer.aspx. Personnel traveling out of the state of Florida should use the latest map available for each state traveled.

Vicinity mileage necessary to conduct official business is allowable but must be shown as a separate item on the expense voucher. (Map mileage from point of departure to city of destination in one column; vicinity mileage in the next column.)

D. **Chartered Vehicles:** Transportation by chartered vehicles when traveling on official business may be authorized by the Executive Director of the D.O.C. when necessary or where it is to the advantage of the State, provided the cost of such transportation does not exceed the cost of transportation by privately owned vehicles.

E. **Private Aircraft:** A person traveling on a private aircraft on State business will be reimbursed the actual amount charged and paid for his/her fare for such transportation up to the cost of a commercial (coach) airline ticket for the same flight. A copy of the invoice for the flight must be attached to the reimbursement voucher.

F. **Complimentary Travel:** No traveler will be allowed either mileage or transportation expense when he/she is gratuitously transported by another person.

G. **Payment for Substitution in Travel Reimbursement:** All payments for transportation to be paid in lieu of actual mode of travel will be computed at the most economical means of travel. Show this expense under “Other Expenses” on the travel voucher with an explanation of the reason for the substitution.

H. **Car Rental:** When necessary, a traveler may contract for a daily car rental in accordance with D.O.C. Fiscal Policy #305.

5. INCIDENTAL EXPENSES

The following incidental expenses of a traveler may be claimed for reimbursement:

A. **Taxi fare and car service.** Reimbursement will be from point of departure or agency headquarters, whichever is less, to point of destination. Receipts are required for fares over **$25.00 on a per fare basis.** Do not combine several taxi fares; list each separately.

B. **Storage, parking fees and tolls.** Receipts are required for each charge in excess of $25.00. Do not combine smaller charges if the total will exceed $25.00.

C. **Communication Expense.** Telephone and internet charges must be D.O.C. related and identified. If the cost is under $5.00, the call must be identified as “business”. If a phone charge is $5.00 or greater, the person called and business affiliation must be provided.

If a business call is billed to you personally, request reimbursement on a “Reimbursement Voucher for Expenses other than Travel” (miscellaneous reimbursement voucher). Submit a copy of the telephone bill identifying the business call using the above guidelines.

D. **Registration Fees.** Refer to paragraph 6.

E. **Reasonable tips and gratuities.** The traveler may be reimbursed as follows:

1) Actual tips paid to taxi drivers which must not exceed fifteen percent of the fare.

2) Actual amount paid for mandatory valet parking which must not exceed $1 per occasion and which was incurred in the performance of public business.

3) Actual portage charges paid which must not exceed $1 per bag, not to exceed a total of $5.

F. **Other incidental travel expenses.** The traveler may be reimbursed upon presentation of a receipt as follows:

1) Actual laundry and pressing expenses when official travel extends beyond seven days and such expenses are necessarily incurred to complete the official business portion of the trip.

2) Actual passport and visa fees required for official travel.

3) Actual and necessary fees charged to purchase traveler's checks for official travel expenses.

4) Actual fee charged to exchange currency necessary to pay official travel expenses.

5) Actual cost of maps necessary for conducting official business.

G. Airline Baggage Fees. Baggage fees for one (1) bag will be reimbursed with a receipt. Reimbursements for additional bags require justification.

6. CONVENTIONS, CONFERENCES AND SEMINARS

Attendance at a conference or convention may only be authorized when it is directly related to organizations or groups involved or associated with the marketing or regulatory control of citrus fruit or processed citrus products or with other specific or general responsibilities of the Department as set forth in Chapter 601, Florida Statutes.

A separate "Voucher for Reimbursement of Travel Expenses" must be prepared for the attendance at a convention as defined in this section.

You are required to have D.O.C. authorization prior to incurring travel to a convention or conference. In your written request or cost management plan, it is necessary not only to estimate the cost of the trip but also clearly explain the benefits accruing to the State of Florida as justification of attendance.

A copy of the program or agenda of the conference, convention or similar meeting itemizing the registration fees and any meals or lodging included in the registration fee, must be attached to the "Voucher for Reimbursement of Travel Expenses".

7. CLAIMS FOR REIMBURSEMENT OF TRAVEL EXPENSES

A. Submittal of Claims: Any claims for the reimbursement of travel expenses incurred as a result of D.O.C. business must have prior authorization by a purchase order, contract (or cost management plan per the contract), or a letter of authorization from the D.O.C.

The claim will be supported by the use of the "Voucher for Reimbursement of Travel Expenses."

This is a self-explanatory form with appropriate general instructions pre-printed on the reverse side. Following is a checklist of items to be furnished to the Bartow accounting office for payment. Failure to properly complete the voucher will result in a delay in receiving your reimbursement.

1) Purpose or reason for travel. (No abbreviations)

2) Hours of departure and return.

3) Split of map mileage (direct miles between two cities) vs. vicinity mileage within city.

4) Brief explanation of incidental expenses and attached receipts.

5) Common carrier charges that are being billed directly to D.O.C. (reverse side of voucher).

6) Attach all receipts.

7) Voucher should be submitted within a few days after return.

8) Voucher must be signed and dated by traveler.

Note: total costs may not exceed approved estimate by more than 10%. If costs are more than 10%, additional approval must be obtained.

B. Penalty for Submitting Fraudulent Claim: Any person who willfully makes and subscribes any such claim which is not true and correct as to every material matter, or who willfully aids or assists in or procures, counsels or advises the preparation or presentation of a claim which is fraudulent or false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such claim, will be guilty of a misdemeanor and, upon conviction thereof, will be punished accordingly.

Whoever receives an allowance or reimbursement of a false claim will be civilly liable in the amount of the overpayment for the reimbursement of the public fund from which the claim was paid.

8. OTHER TRAVEL-RELATED FISCAL POLICIES

The following fiscal policies are also related to travel. All employees who travel on behalf of the Department should be familiar with these policies.

#305 Daily Car Rentals

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

DAILY CAR RENTALS

The State Department of Management Services negotiates a contract for rental vehicles to be used by employees on official state business. A copy of the current contract can be retrieved at the following website:

New Rental Vehicles Contract Webpage

Employees should carefully review the contract to ensure compliance with all requirements. The state-dedicated toll-free customer service number is 877-690-0064 or visit the reservation portal at

https://partner.rentalcar.com/stateofflorida.

Enrollment in the “Emerald Club” is optional.

Advance reservations should **always** be made in order to secure the best available rates.

The Enterprise/National state contract is available for personal/leisure use for state employees. When making a personal/leisure reservation, be sure to reference Account Number XZ5550A. You must show your state ID and you are responsible for the insurance. Personal/leisure use rentals are NOT to be charged to a State Purchasing Card.

PLATEPASS & OTHER ELECTRONIC NON-STOP TOLL COLLECTION

The Plate Pass/electronic transponders provided by the rental car agencies typically include service/administrative fees. To avoid these excess charges, the department has purchased SunPass transponders to be used as floaters by employees when traveling on State business. When using the Department of Citrus SunPass transponders, the traveler must notify the Department of Citrus purchasing department, giving them the license plate number on the rental car, the travel destination, and the dates of the rental. This information must be entered in the SunPass system before travel begins. The purchasing director or their designee maintains a detailed spreadsheet (monthly), which includes date, transponder description/name (Department currently has four transponders), amount purchased/replenished, tolls, balance, and purpose of travel.

HYBRID VEHICLE RENTAL

The rental of a Hybrid vehicle is a justifiable state expense when there is a documented cost savings to the state. The hybrid rental must be justified prior to renting the vehicle. This justification **must** be included with the travel voucher.

CONTRACT TRAVELERS

Representatives who are authorized to travel on behalf of the Department of Citrus to conduct official business may rent cars under our Enterprise/National contract. When picking up a rental car, the authorized representative will be required to present to Enterprise/National written documentation, on Department of Citrus letterhead, stating that he/she is approved to conduct official business on behalf of the Department of Citrus and to rent a car under the State of Florida contract.

STATE OF Florida
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

PROMOTIONAL TOURS

Promotional tours are conducted by the Department of Citrus primarily to develop a higher level of good will toward the Florida Citrus industry among key groups of influential people. These tours are authorized under Chapter 601.15(8)(b), Florida Statutes.

In the initial planning stage of the tour, a summary must be provided which includes, but is not limited to objectives, strategy, detailed tactics, deliverables, anticipated results, and an estimate of detailed costs, along with a list of participants and an itinerary. This summary will be approved by the appropriate manager and the Executive Director or designee prior to incurring expenses.

All advance payments must be authorized by the Executive Director and be in compliance with F.S. 215.422(14) which requires the State of Florida CFO's approval.

Tour related expenses may be processed with a properly executed purchase order or paid with the purchasing card in accordance with Fiscal Policy 104. If D.O.C. personnel are involved, their travel must be in accordance with Chapter 112.061. If their expenses are part of a package deal (such as hotel or trade meal), that should be notated on their travel voucher.

Each purchase order/PCard payment will reference the statutory authority and the specific tour. Invoices submitted for promotional tours must be identified on the invoice as a "Promotional Tour" and must reference Chapter 601.15(8)(b), Florida Statutes. A final list of participants, where they are from, and their business affiliation must be attached. Travel expenses are to be charged to travel codes.

A final reporting on the effectiveness of the tour will be submitted to Accounting upon completion of the tour. Where applicable, mention should be made of any publications resulting from the tour.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

INTERNATIONAL PROMOTIONS

International promotions and promotional tours are conducted by the Department of Citrus primarily to develop a higher level of good will toward the Florida Citrus industry among key international groups of influential people. These international promotions and/or tours are authorized under Chapter 601.15(10) (h) and under Chapter 601.15(8) (b), Florida Statutes.

Many of these promotions are supported by the USDA Foreign Agricultural Service (FAS) cooperative funds. Federal rule 7 CFR 1485.16(b)(6), governing the use of these funds, provides that alcoholic beverages that are not an integral part of an approved promotional activity are ineligible for reimbursement by the USDA Commodity Credit Corporation. Therefore, alcohol that is an integral part of the promotion is eligible for reimbursement from FAS. The Executive Director, or his/her designee, must attest that alcoholic beverages are an integral part of the approved promotional activity prior to the event. Such attestation shall be set forth in the cost management plan (previously called cost estimate) or purchase order for the promotional activity.

Rule 20-116 F.A.C. was codified through the rulemaking process pursuant to chapter 120.54, Fla. Statutes, and implemented chapter 601.15(8)(b), Fla. Statutes. This rule has the same force and effect as an enacted statute and authorizes the purchase of alcohol, which will be reimbursed by USDA FAS as long as the conditions set forth in the rule are met. Funds from sources other than USDA FAS shall not be expended for alcohol under this rule.

International promotional tours must follow Fiscal Policy 306 in addition to this policy.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

PROMOTIONAL TICKETS

Several contracts and purchase orders with the Florida Department of Citrus require the vendor to provide complimentary tickets to athletic or entertainment events. These tickets are intended to be used to promote the interest of Florida citrus growers. The receipt and distribution of these tickets must be documented to establish appropriate accountability.

Staff members may also receive unsolicited promotional tickets from vendors. Personnel Policy #M009 governs this practice.

Contract managers are responsible for documenting the receipt of any complimentary tickets, for distributing tickets according to the following procedure, and for documenting the individuals who received and used the tickets. Priority in ticket assignment will be given to staff who must attend the event for set up, working the event, speaking, or any other activity which requires him/her to attend the event in order to perform their assigned duties.

All tickets must be distributed in the following priority order:

1. The program or contract manager if oversight or evaluation of the promotion is required, or if attendance at the event is necessary in a work capacity.
2. Staff assigned to set up, work during, or support major promotional events will be offered complimentary tickets for the event.

   Note: For state fair tickets, an additional ticket may be given to staff who volunteer to work the event, for use by a family member or guest of the employee. After these tickets have been distributed and steps 1-5 have been followed, remaining state fair tickets may be distributed to interested employees through a drawing.
3. Contract agency staff, if they are required to be on duty during the event.
4. Florida Citrus commissioners (to evaluate the promotional programs.
5. Legislative or industry VIP's, where attendance of such would promote or support the interests of Florida Citrus growers.

When all of the above options have been exhausted, any remaining tickets must be turned over to the Deputy Executive Director or designee to be disbursed by random drawing of all interested employees. Tickets may be distributed in groups of 2 or 4, depending on the nature of the event and/or the number of tickets to be distributed through this method.

It is the responsibility of the Deputy Executive Director(s) to pursue the best marketing use of the tickets and to consider suggested usage from business unit directors. In addition, for each contract a roster will be maintained for all tickets identifying the names and affiliation of those receiving tickets. This information must be retained and available for audit purposes for a minimum of five years. In order to ensure that the roster is available for audit, it should be forwarded to Accounting to be attached to the original invoice.

The destruction of tickets not used will be documented and witnessed. In no case are complimentary tickets to be sold.

Receipt of tickets may be subject to the gift disclosure and reportable as such. Copy of the disclosure is attached.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

DELEGATION OF AUTHORITY

In accordance with Section 20.29, Florida Statues, the Florida Citrus Commission is defined as the “Head of the Department.” Acting in this capacity, the Florida Citrus Commission delegates certain authority to those positions deemed appropriate as further defined in this fiscal policy.

EXECUTIVE DIRECTOR

The Executive Director is authorized to conduct the day-to-day operational activities of the Department, including, but not limited to:

1. Approval of annual Legislative Budget Request documents prepared in accordance with Chapter 216, Florida Statutes, subject to approval by the Florida Citrus Commission.
    a. Approval of Legislative Budget Amendments prepared in accordance with Chapter 216, Florida Statutes, within the appropriation figures approved by the State legislature.
    b. Approval of adjustments between Department’s appropriation categories within the limits established by the State Legislature.
2. Co-sign checks on the Revolving Fund for travel and travel advances, and miscellaneous expenditures in accordance with Section 216.271, Florida Statutes.
3. Approval of sole source certifications and all other matters required by the Division of Purchasing.
4. Invest, reinvest and liquidate investments through the Department of Financial Services in accordance with Chapter 215, Florida Statutes. Actual requests will be made to the State Treasurer by the Department of Citrus, Comptroller.
5. Perform all actions defined under the Comptroller responsibilities of this fiscal policy.
6. Handle all official matters on behalf of the F.C.C. with the Executive and Legislative branch of the State and Federal governments and sign all necessary documents pertaining thereto.
7. Approve travel and related expenditures necessary to carry out the official duties of the Department. Determine mission-critical travel for FDOC, FCC and related parties in accordance with AA Memo No. 43.
8. Promulgate policies and procedures necessary to ensure efficient, effective operations and submit same to Florida Citrus Commission for approval.
9. Ensure coordination and continuation of operations in the event of a disaster.

DEPUTY EXECUTIVE DIRECTOR

1. Authorized to perform all actions defined under the Executive Director responsibilities of this fiscal policy.

COMPTROLLER

For purposes of this policy, the Comptroller role is assigned to a Director or Deputy Executive Director as determined by the Executive Director.

1. Authorized to prepare and submit the annual Legislative Budget Request in accordance with Chapter 216, Florida Statutes, subject to final approval by the Florida Citrus Commission.
2. Authorized to prepare and submit Legislative Budget Amendments prepared in accordance with Chapter 216, Florida Statutes, subject to final approval by the Florida Citrus Commission.
3. Authorized to prepare and sign documents and reports required by the Office of Planning and Budgeting, Department of Management Services, Department of Financial Services and all other State agencies.
4. Authorized to process all vendor invoices, employee reimbursement vouchers and program participation agreements for payment by the Department of Financial Services in compliance with Florida Statutes.
5. Authorized to deposit and co-sign checks on the Revolving Fund for travel and travel advances, and miscellaneous expenditures in accordance with Section 216.271, Florida Statutes.
6. Authorized to dispose of surplus property in accordance with Chapter 273, Florida Statutes.
7. Authorized to sign all documents to the Department of Financial Services for investing, reinvesting and liquidating funds in accordance with Chapter 215, Florida Statutes.
8. In the absence of the Executive Director and Deputy Executive Director, ensure coordination and continuation of operations in the event of a disaster.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

RELOCATION EXPENSE ALLOWANCE FOR TRANSFEREES AND NEW EMPLOYEES

1. PER DIEM RELOCATION ALLOWANCE

Section 112.061, Florida Statutes, authorizes the reimbursement of travel expenses of a public official or employee only for authorized travel away from his or her official headquarters. With the exception of "vicinity mileage," there is no authorization to pay per diem to an employee while in the immediate vicinity of official headquarters. Therefore, no per diem allowance will be paid after the date of assignment to new headquarters.

2. MOVING HOUSEHOLD GOODS:

Relocation of Existing employees
The actual cost of moving personal household goods is the only expense that can be authorized for relocation, subject to certain limitations as to the type of items that can be moved and a maximum allowable weight. Staff commitments for moving expenses for a new or current employee should not be made without prior approval from the agency head or agency head designee and may only be paid when it is in the best interest of the State due to the exceptional or unique requirements of the position. Due to the nature of moving expenses, they are not authorized charges on a State of Florida Purchasing Card.

Relocation for newly hired employees
The actual cost of moving personal household goods can be authorized for relocation, subject to certain limitations as to the type of items that can be moved and a maximum allowable weight. Staff commitments for moving expenses for a new employee should not be made without prior approval of the executive director or his/her designee and may only be paid when it is in the best interest of the State due to the exceptional or unique requirements of the position. Due to the nature of moving expenses, they are not authorized charges on a State of Florida Purchasing Card.

Procedures for reimbursement of moving expenses are detailed in personnel policy K005, Moving Expenses Policy.

FISCAL POLICY #310
Reviewed Nov. 2015
Revised July 2014

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

COMMUNICATIONS

ALL communication resources are intended for business purposes, and personal use is discouraged. Employee decisions regarding the use of these resources should be made with primary emphasis on efficiency and public interest rather than personal convenience.

I. Issuance of Electronic Communications Devices

The Department will follow the guidelines provided in Senate Bill 2602, Section 51 (2009) in determining those employees that will be issued cell phones, blackberries, or other electronic devises. These guidelines include only employees who, as part of their official assigned duties,

A. Must routinely be immediately available to citizens, supervisors, or subordinates;
B. Be available to respond to emergency situations;
C. Be available to calls outside of regular working hours;
D. Have access to the technology in order to productively perform job duties in the field; or
E. Have limited or no access to a standard phone, or have no personal cell phone, if needed.

II. Cellular Telephone Charges

A. Cellular phone usage is particularly sensitive, as a “per minute” charge is typically associated with it. The Department has established a policy to require reimbursement for all personal calls received or placed on Department-issued cell phones.

1. Each cell phone user will review the detailed billing for their cell phone monthly and highlight all personal calls.

2. If no personal calls are indicated, so note on billing statement, sign and return to designated staff member.

3. All personal minutes used, both incoming and outgoing, will be reimbursed at the actual per minute rate plus taxes as established by the Department’s Comptroller following the guidelines published by the Chief Financial Officer of the State of Florida*.

4. Cash, employee's personal check or money order made payable to the Department of Citrus must be remitted immediately.

5. If the total personal usage is less than one dollar on a given billing detail, reimbursement is not required.

B. Employees who wish to use their personal cellular telephones for business calls may obtain reimbursement by submitting a miscellaneous reimbursement voucher. A copy of the telephone bill must be attached with calls identified in the manner as business calls made from the employee's personal home phone. Any costs associated with obtaining an itemized bill from the telephone company must be borne by the employee. Additional details may be requested if circumstances warrant.

*Per minute rates in effect as of revision of this policy are:

		Includes Tax
All Calling Plans	Calling Plan	0.05 actual cost
	M2M	0.037 plan cost + tax/1,000 minutes
	M2M > 1,000	0.052 actual cost
	All other (data, email, text, Pics, nights & weekends, etc.)	0.037 minute

Other charges as invoiced for personal use of miscellaneous services will be reimbursed at actual cost to Department.

"Actual Cost" rates are subject to change by provider and should be reimbursed at the cost charged by the provider.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

SUBSCRIPTION POLICY

GENERAL

In order for the Department of Citrus to purchase subscriptions for newspapers, journals, periodicals, newsletters and magazines, such materials must meet certain criteria. They must:

1. Be in support of activities authorized by Chapter 601, Florida Statutes.
2. Assist staff in their existing workload and accrue benefits to the Department of Citrus.
3. Not be personal in nature. If the benefit from a publication accrues primarily to the employee but the Department of Citrus may realize some insignificant or indirect benefit, the publication cannot be purchased.
4. Be purchased from funds appropriated for this purpose.

PROCEDURES

To ensure that all subscriptions purchased by the department meet the above criteria, specific procedures shall be followed. Failure to observe these procedures could result in payments for subscriptions being delayed or rejected entirely.

All subscription requests shall be made in writing on a “Request For New/Renewal of Subscription/Membership” form. This form shall be completed and processed as follows:

1. Requesting party shall fill out the form completely except for the “Approval” section at the bottom.

2. The cost of the subscription and the departmental account to be charged shall be clearly stated. Where available, a copy of the invoice or order form from the publisher shall accompany the request. The Department of Financial Services requires that subscriptions be limited to one year.

   The requesting party should then submit the form to his/her supervisor for approval. When the requesting party supervisor has signed the form, it and the copy of the subject publication should be forwarded to the

   Executive Director’s office, which is responsible for maintaining a record of all departmental subscriptions and approvals for payment. The request is then forwarded to the Comptroller for final approval.

If a request for a subscription is denied, the request and all attachments will be returned to the requesting party with an explanation of the reason for the denial.

TERMINATION OF SUBSCRIPTIONS

If it is determined that a periodical the department has subscribed to does not meet the needs of the requesting party and there is no plan to renew the subscription at the end of the subscription period, the renewal notice, when received, should be sent to the office of the Executive Director with a notation that the publication is not to be renewed.

FISCAL POLICY #312
Reviewed Nov. 2015
Last Revised Aug. 2011

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

SETTLEMENT OF EMPLOYMENT-RELATED CLAIMS

It is recognized that the Florida Citrus Commission, as head of the agency, should provide oversight in the settlement of claims brought forward by any person who has, has had, or is contemplating an employment relationship with the Department. This fiscal policy provides guidelines for the treatment of employment-related claims and settlements in the conduct of Department of Citrus operations.

CLAIMS FILED THROUGH THE INSURANCE RISK MANAGEMENT TRUST FUND

Claims against the Insurance Risk Management Trust Fund will be referred to the Department of Financial Services, or their successor agency, to be resolved by their assigned attorneys and adjusters.

OTHER FILED EMPLOYMENT CLAIMS AND RELATED SETTLEMENTS

Claims which are presented through a lawsuit filed against the Department of Citrus will be handled by the Commission's contract general counsel. Expenditures related to these claims will be presented to the Commission in closed session. Final resolution of these claims must receive approval of the Commission in an open and public meeting, pursuant to Chapter 286. F.S.

UNFILED EMPLOYMENT CLAIMS AND RELATED SETTLEMENTS

Written or unwritten employment-related claims not presented through the formal legal process shall be presented to the Citrus Commission for discussion, approval/disapproval, and final resolution in an open and public meeting.

All settlement payments will be processed according to current State of Florida, Chief Financial Officer, policy and procedures.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

MEMBERSHIP DUES POLICY

GENERAL

In order for the Department of Citrus to process requests for payment of membership dues, the department must certify that the membership is essential to the statutory duties and responsibilities of the Department of Citrus. They must:

1. Be in support of activities authorized by Chapter 601, Florida Statutes.
2. Assist staff in their existing workload and accrue benefits to the Department of Citrus.
3. Not violate any “Exceptions” listed on the next page.
4. Be an institutional/organizational membership in the name of The Department of Citrus rather than a personal membership. Payment of individual memberships may be paid with state funds when it has been certified by the organization that it does not accept institutional memberships.

PROCEDURES

To ensure that all membership dues paid by the department meet the above criteria, specific procedures shall be followed. Failure to observe these procedures could result in payments for membership dues being delayed or rejected entirely.

All membership dues requests shall be made in writing on a “Request For New/Renewal of Subscription/Membership” form. This form shall be completed and processed as follows:

1. Requesting party shall fill out the form completely except for the “Approval” section at the bottom.

2. The cost of the membership and the departmental account to be charged shall be clearly stated. Where available, a copy of the invoice or form from the organization shall accompany the request.

3. The requesting party should then submit the form to his/her supervisor for approval. When the requesting party supervisor has signed the form, it and the copy of the invoice should be forwarded to the Executive Director's office, which is responsible for maintaining a record of all departmental memberships. Final approval by Comptroller is required for payment .

   If a request for a membership is denied, the request and all attachments will be returned to the requesting party with an explanation of the reason for the denial.

EXCEPTIONS TO ABOVE AUTHORITY

Unless specifically authorized by law, the following items related to professional and occupational dues/fees **will not be paid**:

1. Florida or other Bar dues (May be paid with specific GAA authority)
2. Professional license fees
3. Occupational license fees
4. Driver license fees
5. Other fees for licenses required for an individual to perform his or her official duties
6. Tuition for fees designed to help an individual pass the examination for any of the above licenses, unless the training is directly related to the person's current official duties
7. Tuition or fees for continuing education classes for the sole purpose of maintaining any of the above licenses
8. Examination fees for professional, occupational or other licenses required for a person to perform his or her official duties.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

CITRUS ASSESSMENTS

Section 601.15(3), Florida Statues, authorizes the Department of Citrus to levy an assessment on citrus products to fund its regulation and promotional activities. The amount of this assessment is based on the number of boxes of fruit packed or processed and varies by type of fruit. The assessments are to be paid by the citrus dealers that process or package the fruit and are to be paid on a weekly basis, although gift fruit dealers may remit assessments on a monthly or quarterly basis with the Department's permission.

To assure remittance of these assessments, the Department requires dealers to post a cash bond, a surety bond, certificate of deposit, or a letter of credit. The amount of assessment bond that dealers must post is determined using a formula promulgated in Rule 20-9.005, Florida Administrative Code. The required bond amount for each dealer is calculated by multiplying the number of boxes of citrus that the dealer handled in the prior season (or the estimated boxes to be handled in the current season, if higher) by the assessment rate. (Citrus fruit dealers must disclose the amount of fruit handled in previous season, and estimate the amount of fruit to be handled in the current season, on a calculation sheet submitted to the Department.) The resulting figure is divided by the number of weeks for which assessment returns were to be filed during the previous season to determine the estimated weekly assessment due. The required surety bond amount is double the estimated weekly assessment payment due and represents two week's assessment liability for most dealers.

When dealers submit assessment payments to the Department, they indicate the number of boxes of fruit handled during the weekly period on an assessment form provided by the Department. Department staff record the payments and deposit the checks into the Citrus Advertising Trust Fund. Upon receipt of data from the Department of Agriculture and Consumer Services on the number of citrus boxes handled by the citrus dealers, the Department compares the volume of fruit handled by the dealers to the payments made and identifies dealers with assessment deficiencies.

Statements are sent to all dealers who have not remitted sufficient assessments. In addition, a series of collection letters are sent to dealers with assessment delinquencies, as follows:

1) **Delinquent Reminder** – to be mailed if amount due is over 80% of bond or if no payments have been received within previous three weeks.

2) **Firm Demand** – to be sent by Assistant Finance & Accounting Director after two weeks delinquency.

3) **Suspend Inspection** – to be sent by Comptroller to Department of Agriculture/Division of Fruit & Vegetable.

4) **Surety Increase Request** – to be mailed when it is determined that there is inadequate surety.

5) **Surety Increase Demand** – to be sent by Comptroller 14 days after surety increase request.

6) **Suspend Inspection** – to be sent by Comptroller to Department of Agriculture/Division of Fruit & Vegetable at the same time as the surety demand letter when no response is received to surety increase demand letter.

7) **Resume Inspection Services** – to be sent by Comptroller to Department of Agriculture/Division of Fruit & Vegetable after adequate surety has been established.

8) **Demand for Collection of Bond** – may be sent by Comptroller to bonding company if the assessments are not paid within 28 days of delinquency and inspection services have been suspended. A 5% late penalty pursuant to Section 601.15(9) (a), Florida Statutes, is assessed at this time.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

MISCELLANEOUS SALES

The Department has occasion to sell inventory items to industry members and other interested parties. All sales of miscellaneous items must be paid for prior to, or at the time of delivery of merchandise. Examples of miscellaneous items sold by the Department include:

1. Grapefruit Spoons
2. Gift Fruit Printed Materials
3. Merchandising Items (i.e., Juice Cups, Orange and Grapefruit Appliqués, Pens, Key Rings)
4. Printed Documents (i.e., Citrus Laws, DOC Rule Books)
5. School Marketing Materials

Monies collected from miscellaneous sales must be accompanied by a Cash Receipt Record which itemizes checks and cash received. Checks and cash received are to be turned in to the accounting department daily. Accounting should be notified if special circumstances occur which preclude daily submission. Upon receipt of the money, the Accounting staff must prepare and sign the Cash Receipt Record and give both the money and the Cash Receipt Record to the revenue clerk.

The distribution of the money to proper account numbers must be indicated on the Cash Receipt Record. Sale of state merchandise is subject to state and local sales tax at current rates, and all prices include an amount for this tax. The sales tax must be calculated and credited to the appropriate account number on the Cash Receipt Record.

Gift fruit shippers may be requested to make partial payments for gift fruit materials before the materials are ordered by the Department. In that instance, the advanced payment is turned in to Accounting when paid. When the materials have been received by the DOC, the gift fruit shipper is notified and any balance due is collected before the order is filled.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

SPONSORED RESEARCH

The Department of Citrus may occasionally receive funds from private companies and other government agencies as grants in support of our scientific research activities. These funds may be used to hire part-time technical or clerical help (OPS), provide repair or maintenance of existing equipment, purchase research materials or data processing equipment, and travel. The following procedures must be followed:

1. Scientific Research staff contacted about the grant must inform the Scientific Research Director, in writing, of the source of funds offered, the amount, and the purpose of the grant.
2. If acceptance of the grant is approved by the FDOC Executive Director, or designee, the Scientific Research Director will inform appropriate staff of this approval in writing. That employee may then notify the granting agent that the non-restricted grant will be accepted, directing the granting agent to write a check payable to the Florida Department of Citrus and indicating that the funds will be used to support the department research.
3. The check should be forwarded to the Scientific Research Director, who will send it to the Accounting Department immediately with a memorandum explaining the purpose of the funds. A copy of this memo should be submitted to the Legal Department, who will then issue an appropriate acknowledgment for the funds received to the granting agent.
4. Funds received by Accounting must be deposited initially as Miscellaneous Revenue and Reserves increased by the amount of the grant. Funds are subsequently transferred to a budgeted line item for “Sponsored Research” and Reserves decreased accordingly.
5. Generally, unused sponsored research funds will not be “carried forward” into subsequent fiscal years.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

TANGIBLE PERSONAL PROPERTY PURCHASE AND INVENTORY

1. Chapter 273.02, defines Property as follows:

   ...equipment, fixtures, and other tangible personal property of a nonconsumable and nonexpendable nature, the value or cost of which is $1,000 or more and the normal expected life of which is one year or more, and hardback-covered bound books, the value or cost of which is $250 or more.

2. In accordance with Chapter 273.02, Florida Statutes, each item of property defined as Operating Capital Outlay which it is practicable to identify by marking shall be marked in the manner required by the Auditor General. The D.O.C. prenumbered identification tag complies with this requirement. All such property will be marked in a conspicuous place, but in such a manner that it will not detract from the appearance of the property.

   To simplify the inventory numbering system, numbers 1 through 2499 have been assigned to property located at the Lake Alfred Experiment Station. The Series 2500 through 6505 will be utilized for capital items located in, or controlled by, the headquarters or Gainesville offices. Once a number is retired, it is not to be reassigned for a period of two years.

3. Purchases costing less than $1,000 should not be charged to a Capital Outlay expense account but should be charged to a proper expense account of the Department making the purchase.

4. Records must be maintained to provide accountability for the transfer, control and disposal of Department property. These master records are maintained in the accounting department.

   a. Each item in the master property file is assigned to a custodian who is responsible to inform accounting staff of any change in the location, custodian, or condition of property. This is accomplished using the Request for Property Location/Custodian Transfer form, available electronically.

   b. Once each year each custodian shall take an inventory of property in his custody. This inventory is initiated by accounting staff, who will provide current property assignments to all custodians, and will physically view each item inventoried.

1) The inventory shall be compared with the master property records by accounting staff and all discrepancies shall be reconciled.

2) Unrecorded and unaccounted for property will be handled according to the Rules of the Auditor General, Chapter 10.300.

c. Periodic inventories may be required when there is a change of property custodian.

d. Property control accounts are maintained in the state-wide accounting system showing the total cost or value of inventoried property. The control accounts will also be reconciled during the annual inventory process.

5. Hardback-covered bound books costing $250 or more must be purchased from Operating Capital Outlay funds and are subject to the same control as mentioned in paragraph 2 above.

6. Items placed on the master property file may be removed only in accordance with surplus property Fiscal Policy #503.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

SURPLUS PROPERTY DISPOSAL PROCEDURES

Property is defined as those items purchased for $1,000 or more which are placed on inventory. The Department of Management Services delegated the State Surplus Property function to agencies effective September 30, 1993. Each agency is required to dispose of surplus property in a manner which best serves the interests of the state, including but not limited to: (1) transfer within the agency or sale or transfer to another governmental entity or non-profit corporation, (2) trade-in toward purchase of another item, or (3) privatization.

A review board consisting of the Director of Scientific Research, Purchasing Director, and Comptroller of the Department of Citrus will act as chief custodian and will examine and make recommendations on approval or disapproval of classification of property as surplus in accordance with the guidelines in this policy. The Executive Director or Deputy Executive Director of Operations will approve all surplus property disposals.

Items which were purchased for amounts less than $1,000 are not recorded in the inventory system. Disposal of these items, when declared surplus, are handled by the custodian in the most effective manner. Proper documentation must be maintained by the chief custodian.

I. Determination/Certification

A. All property no longer needed by the Department of Citrus must be reported in writing by Department managers to the review board. This letter should include a recommended means of disposal. The review board will approve/disapprove the disposal and the recommended method of disposal.

B. The review board is responsible to see that property is made available to all agency departments prior to designation as surplus.

II. Transfer and Trade-Ins

A. When replacing property, trade-in of the replaced property should be pursued with the vendor, as appropriate and practical.

B. Requests from other state agencies for transfer of property must be obtained in writing, and a receipt for the property transferred must be obtained from the receiving agency. A transfer fee of no more than 5% of the fair market value of the property transferred may be charged to cover administrative costs resulting from the transfer. (Actual costs of the transfer should be considered.)

III. Agency Sales, Private Contractors, Donations

A. The custodian must receive approval from the Surplus Property Review Board to dispose of surplus property.

B. Surplus property will be stored in the warehouse area at Bartow headquarters, unless another location is approved by the Surplus Property Review Board, while awaiting transfer or sale.

C. Property disposal must follow current state rules.

1. Property may be offered for sale to the highest bidder.

2. Contracts may be developed with private vendors to remove surplus items from agency locations. If a contract with an agency is to remove all property, not just scrap, the vendor’s cost of the service, at Department’s discretion, may be covered by the revenue from the sale of the property.

3. Surplus property may be donated to non-profit organizations.

D. A review board member must receive all cash or transfer receipts from the sale of surplus property. Ownership of property must not be transferred until payment has been submitted to the agency by the buyer. Proceeds from all sales must be deposited in the State Treasury, following appropriate accounting policies and procedures.

E. Records must be maintained by the accounting department as supporting documentation for removing items from agency inventory. Recorded information must include a description of the item, inventory control number, date of the sale/transfer, purchaser/non-profit name, and amount.

IV. Scrap disposal and Abandonment

A. The custodian is responsible for abandoning or cannibalizing property with approval from the Surplus Property Review Board. Proper documentation must be maintained.

B. With proper approval from the Surplus Property Review Board, scrap property may be disposed of at landfills. Proper documentation must include a receipt from the landfill.

V. Recordkeeping

A. Appropriate records of surplus disposal must be maintained as documentation for removal of property from inventory records. The accounting department is responsible for maintaining all records in such a manner as to be readily inspected by auditors.

VI. Lost or Stolen Items

A. Items not located during Annual Property Inventory, must be handled as follows:

1. Provide a detailed list of items which can not be located to the following: All department heads, Inspector General, and the Surplus Property Review Board.

2. If items are not located within two (2) weeks, contact the proper authorities. Proper authority should be determined by Inspector General review.

3. Upon notification to proper authorities remove items from property records.

4. Follow procedures outlined in paragraph V. above for recordkeeping.

<u>FISCAL POLICY #504</u>
Reviewed Nov. 2015
Approved Sept. 2013

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

FUND BALANCE POLICY

Policy Overview

In Chief Financial Officer Memorandum No. 03 (2012-2013), Florida's CFO provides guidance for reporting fund balance in accordance with Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions* issued by the Governmental Accounting Standards Board (GASB).

The Florida Department of Citrus (FDOC) reports its fund balance as Restricted by Enabling Legislation as defined in GASB No. 54, because all funds in the Florida Citrus Advertising Trust Fund are constrained by Section 601.15(7), Florida Statues. The Department chooses to designate a portion of the restricted fund balance to provide adequate funds to continue normal business operations. The remainder of the fund balance is available in the subsequent year to fund program activities.

This policy will define the portion of funds to be restricted in order to ensure that the FDOC maintains adequate fund balances to:

a. Provide sufficient cash flow for daily financial needs,
b. Offset significant crop related downturns or revenue shortfalls, and
c. Offset losses due to unforeseen emergencies, such as freeze related loss, hurricanes or other natural disasters.

Guidelines

Through good fiscal management, the trust fund balance will be maintained at a level sufficient to provide for the resources to meet operating cost needs, to allow for unforeseen needs of an emergency nature and to permit orderly adjustment to changes resulting from termination of revenue sources.

The target range of the trust fund designated fund balance to trust fund expenditures will be no less than two months, or 17% of projected operating expenditures, plus a floor amount of $3,000,000.

The remainder of the fund balance will be available to use in the subsequent year to fund program activities.

Replenishing deficiencies

When fund balance falls below the minimum $3,000,000 + 17% percent range, the FDOC will replenish shortages/deficiencies using the budget strategies and timeframes described below.

The following budgetary strategies shall be utilized by the FDOC to replenish funding Deficiencies:

a. The FDOC will reduce recurring expenditures to eliminate any structural deficit or,
b. The FDOC will increase revenues or pursue other funding sources.

Deficiencies shall be replenished over a period not to exceed three years.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

Value Added Promotion Program

The Department's Value Added Promotion (VAP) Program utilizes a marketing technique which awards individuals or companies which achieve predetermined merchandising goals. Performance criteria and the Department's financial obligation must be clearly identified on a fully-executed Value Added Promotion Agreement prior to the performance period. Awards may be in the form of state warrants. The performance, as set forth in the agreement must be achieved and documented prior to the issuance of any award.

Upon receipt of documented performance, a request for payment should be made immediately. Awards as agreed to in the VAP must be made in the name of a company or individual contest winners. The following guidelines apply to each type.

1. Payments to Companies

   Awards to companies can only be made via a state warrant. In order to process payment, the company's federal identification number must be provided.

2. Payments to Individuals

   Awards to individuals may consist of state warrants. The winner's name, social security number, and home address must be provided.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

FRUIT VARIETY CLASSIFICATION

Department of Citrus Rule Chapter 20-13 establishes the market classification of citrus varieties or hybrids marketed in the primary channel of trade.

The following fruit varieties are classified and, thus, subject to assessment:

Orange *(Citrus Sinensis)* generally referred to as "round oranges."

Ambersweet	Jaffa (mid)	Pope Summer(late)
Blood Orange (mid)	Lue Gim Gong (late)	Seedling
Gardner	Midsweet (mid)	Sunstar
Hamlin (early)	Navel (early)	Valencia (late)
Homosassa (mid)	Parson Brown (early)	
Honey Bells	Pineapple (mid)	

GRAPEFRUIT *(Citrus Paradisi)*

Duncan Seeded	McCarty	Star Ruby
Flame	Ray Ruby	Thompson Pink
Foster	Rio Red	
Marsh Seedless	Ruby Red	

TANGERINE *(Citrus Reticulata)*

Autumn Honey	Nova	Tango
C37/Juicy Crunch	Orri	Temple
Fallglo	Osceola	U.S. Early Pride
Lee	Roe	WG-2/Aroema
Murcott	Sunburst	W. Murcott

TANGELO *(Citrus Reticulata X Citrus Paradisi)*

Minneola	Sampson	Seminole
Orlando	Sunrise	

TANGOR HYBRID *(Citrus Reticulata x Citrus Sinensis)*

Tangor

The following fruit varieties are not classified as of the date this policy was last revised and, therefore, not subject to assessment:

Calamondin	Lemons	Ponkan
Citron	Limes	Pummelo
Clementine	Mandarin	Robinson
Dancy	Oneco	Satsuma
K-Early	Oroblanco	Sour Orange
King Orange	Ortanique	Sudachi
Kumquat	Page	Sugar Bells

It should be noted that the above listings are not all-inclusive.

Any fruit variety not listed should be investigated to determine assessment status.

STATE OF FLORIDA
DEPARTMENT OF CITRUS
BARTOW, FLORIDA

MOBILE DEVICES

The State of Florida government information technology resources are valuable assets to its citizens; the confidentiality, integrity, and availability of those resources must be protected.

The use of mobile devices poses risks to the information they contain, as well as to the devices themselves. Use of mobile devices on non-agency networks poses risks to agency information technology resources upon subsequent connection to the agency network.

I. General Standards for Users of Mobile Devices

A. Security and privacy policies applicable in the Florida Department of Citrus (FDOC) facility apply when using or connecting to FDOC information technology resources from outside the FDOC facility.

B. Only approved mobile devices and storage are allowed to directly connect to the FDOC network or to store and retain FDOC data.

C. Only FDOC-approved software will be installed on state mobile computing devices.

D. State mobile computing devices will be issued to and used by only FDOC-authorized users.

E. Users may remotely connect mobile computing devices directly to the FDOC network only through FDOC-approved, secured remote access methods.

F. To prevent loss of data, FDOC data stored on mobile devices must be backed up.

II. Device Security

A. Mobile computing devices will require user authentication.

B. Mobile computing devices shall be secured with a password-protected screensaver with the automatic activation feature set at no more than 15 minutes.

C. Users must take reasonable precautions to protect mobile computing devices in their possession from loss, theft, tampering, unauthorized access, and damage.

D. Users must report theft of mobile devices immediately to the appropriate FDOC personnel. In addition, the FDOC Information Security Manager and the Office of Information Security shall be notified.

III. Confidential Information

A. Mobile computing devices used with confidential information require encryption and data must be encrypted when transmitted over a network.

B. Mobile storage devices with confidential FDOC data must have encryption technology enabled such that all content resides encrypted.

IV. Information Technology Personnel Responsibilities

A. State mobile computing devices must be tracked by the FDOC.

B. Mobile computing devices connecting to the FDOC network must use current and up-to-date anti-malware software.

C. State mobile computing devices must activate a FDOC-approved personal firewall (where technology permits) when connected to a non-FDOC network.

D. State mobile devices will be configured and maintained according to FDOC standards.

Policy initiated to comply with the Governor’s IT Security Initiative.