

1 A bill to be entitled
2 An act relating to government accountability; creating s.
3 11.901, F.S., the Florida Government Accountability Act;
4 creating s. 11.902, F.S.; providing definitions; creating
5 s. 11.903, F.S.; authorizing the Legislature to create one
6 or more Legislative Sunset Advisory Committees; providing
7 for appointment, qualifications, and terms of committee
8 members; providing for organization and procedure;
9 creating s. 11.904, F.S.; providing for the employment of
10 staff; creating s. 11.905, F.S.; providing a schedule for
11 abolishing state agencies and advisory committees;
12 creating s. 11.9055, F.S.; providing for the abolition of
13 state agencies under certain circumstances; requiring
14 legislative findings; providing requirements for certain
15 legislative budget requests; creating s. 11.906, F.S.;
16 prescribing required content for agency reports to the
17 committee; amending s. 11.907, F.S.; providing for review
18 of agencies and their advisory committees by the Office of
19 Program Policy Analysis and Government Accountability;
20 creating s. 11.908, F.S.; prescribing duties of the
21 committee in reviewing reports, consulting with other
22 legislative entities, holding public hearings, and making
23 a report and recommendations to the legislative leadership
24 with respect to agencies scheduled for abolition; creating
25 s. 11.910, F.S.; providing review criteria; creating s.
26 11.911, F.S.; specifying recommendation options; creating
27 s. 11.917, F.S.; providing procedures after termination;

28 providing for issuance of subpoenas; creating s. 11.919,
 29 F.S.; providing for assistance of and access to state
 30 agencies; creating s. 11.920, F.S.; providing
 31 applicability with respect to certain rights, penalties,
 32 liabilities, and proceedings; amending s. 216.013, F.S.;
 33 providing requirements with respect to performance
 34 measures and standards identified as part of long-range
 35 program plans; amending s. 216.023, F.S.; requiring that
 36 performance measures and standards and outsourcing cost-
 37 benefit and business case analyses identify impacts on
 38 agency activities; creating a working group to develop
 39 instructions for agencies regarding the computation of
 40 activity and unit cost information required to be included
 41 in legislative budget requests; providing appropriations;
 42 providing an effective date.

43

44 Be It Enacted by the Legislature of the State of Florida:

45

46 Section 1. Section 11.901, Florida Statutes, is created to
 47 read:

48 11.901 Short title.--Sections 11.901-11.920 may be cited
 49 as the "Florida Government Accountability Act."

50 Section 2. Section 11.902, Florida Statutes, is created to
 51 read:

52 11.902 Definitions.--As used in ss. 11.901-11.920, the
 53 term:

54 (1) "State agency" or "agency" means a department as
55 defined in s. 20.03(2) or any other administrative unit of state
56 government scheduled for termination and prior review under this
57 chapter.

58 (2) "Advisory committee" means any examining and licensing
59 board, council, advisory council, committee, task force,
60 coordinating council, commission, or board of trustees as
61 defined in s. 20.03(3), (7), (8), (9), (10), or (12) or any
62 group, by whatever name, created to provide advice or
63 recommendations to one or more agencies, departments, divisions,
64 bureaus, boards, sections, or other units or entities of state
65 government.

66 (3) "Committee" means any Legislative Sunset Advisory
67 Committee appointed pursuant to s. 11.903.

68 Section 3. Section 11.903, Florida Statutes, is created to
69 read:

70 11.903 Legislative Sunset Advisory Committees.--

71 (1) The Senate and House of Representatives may, pursuant
72 to the rules of each house, appoint one or more standing or
73 select committees as a Legislative Sunset Advisory Committee to
74 advise the Legislature regarding the agency sunsets required by
75 ss. 11.901-11.920.

76 (2) The Senate and House of Representatives may, pursuant
77 to the joint rules of both houses, appoint one or more joint
78 committees as a Legislative Sunset Advisory Committee to advise
79 the Legislature regarding the agency sunsets required by ss.
80 11.901-11.920.

81 (3) Members shall serve terms of 2 years.

82 (4) Initial appointments shall be made not later than
 83 November 30, 2006, and subsequent appointments shall be made not
 84 later than January 15 of the year following each organization
 85 session of the Legislature.

86 (5) If a legislative member ceases to be a member of the
 87 house from which he or she was appointed, the member vacates his
 88 or her membership on the committee.

89 Section 4. Section 11.904, Florida Statutes, is created to
 90 read:

91 11.904 Staff.--The Senate and the House of Representatives
 92 may each employ staff to work for the chair and vice chair of
 93 the committee on matters related to committee activities. The
 94 Auditor General and the Office of Program Policy Analysis and
 95 Government Accountability shall assist the committee in
 96 conducting its review under s. 11.910.

97 Section 5. Section 11.905, Florida Statutes, is created to
 98 read:

99 11.905 Schedule for reviewing state agencies and advisory
 100 committees.--The following state agencies, including their
 101 advisory committees, or the following advisory committees of
 102 agencies shall be reviewed according to the following schedule:

- 103 (1) Reviewed July 1, 2008:
 104 (a) Statutorily created responsibilities of the Fish and
 105 Wildlife Conservation Commission.
 106 (b) Department of Agriculture and Consumer Services.
 107 (c) Department of Citrus, including the Citrus Commission.

- 108 | (d) Department of Environmental Protection.
- 109 | (e) Department of Highway Safety and Motor Vehicles.
- 110 | (f) Water management districts.
- 111 | (2) Reviewed July 1, 2009:
- 112 | (a) Department of Children and Family Services.
- 113 | (b) Department of Community Affairs.
- 114 | (c) Department of Management Services.
- 115 | (d) Department of State.
- 116 | (3) Reviewed July 1, 2010:
- 117 | (a) Advisory committees for the Florida Community College
- 118 | System.
- 119 | (b) Advisory committees for the State University System.
- 120 | (c) Agency for Workforce Innovation.
- 121 | (d) Department of Education.
- 122 | (e) Department of the Lottery.
- 123 | (4) Reviewed July 1, 2011:
- 124 | (a) Agency for Health Care Administration.
- 125 | (b) Agency for Persons with Disabilities.
- 126 | (c) Department of Elderly Affairs.
- 127 | (d) Department of Health.
- 128 | (5) Reviewed July 1, 2012:
- 129 | (a) Department of Business and Professional Regulation.
- 130 | (b) Department of Transportation.
- 131 | (c) Department of Veterans' Affairs.
- 132 | (6) Reviewed July 1, 2013:
- 133 | (a) Advisory committees for the State Board of
- 134 | Administration.

135 (b) Department of Financial Services, including the
 136 Financial Services Commission.

137 (c) Department of Revenue.

138 (7) Reviewed July 1, 2014:

139 (a) Department of Corrections.

140 (b) Department of Juvenile Justice.

141 (c) Department of Law Enforcement.

142 (d) Department of Legal Affairs.

143 (e) Justice Administrative Commission.

144 (f) Parole Commission.

145 (8) Reviewed July 1, 2015:

146 (a) Executive Office of the Governor.

147 (b) Florida Public Service Commission.

148 Section 6. Section 11.9055, Florida Statutes, is amended
 149 to read:

150 Section 11.9055 Abolition of state agencies and advisory
 151 committees.--

152 (1) An agency subject to review by the Legislative
 153 Committee on Sunset Review shall be abolished on June 30
 154 following the date of review specified in s.11.905, unless the
 155 Legislature continues the agency or advisory committee; however,
 156 an agency may not be abolished unless the Legislature finds,
 157 pursuant to law, that all state laws the agency had
 158 responsibility to implement or enforce have been repealed,
 159 revised, or reassigned to another remaining agency and that
 160 adequate provision has been made for the transfer to a successor
 161 agency of all duties and obligations relating to bonds, loans,

162 promissory notes, lease purchase agreements, installment sales
163 contracts, certificates of participation, master equipment
164 financing agreements, or any other form of indebtedness such
165 that security therefor and the rights of bondholders or holders
166 of other indebtedness are not impaired.

167 (2) If the Legislature does not take action before the
168 date of review to continue the agency or advisory committee, the
169 agency shall submit its legislative budget request consistent
170 with recommendations of the appropriate Legislative Committee on
171 Sunset Review or any law transferring the agency's functions to
172 other entities.

173 Section 7. Section 11.906, Florida Statutes, is created to
174 read:

175 11.906 Agency report to committee.--Not later than January
176 1 of the year preceding the year in which a state agency and its
177 advisory committees are scheduled to be reviewed, the agency
178 shall provide the committee with a report that includes:

179 (1) The performance measures for each program and activity
180 as provided in s. 216.011 and 3 years of data for each measure
181 that provides actual results for the immediately preceding 2
182 years and projected results for the current fiscal year.

183 (2) An explanation of factors that have contributed to any
184 failure to achieve the legislative standards.

185 (3) The promptness and effectiveness with which the agency
186 disposes of complaints concerning persons affected by the
187 agency.

188 (4) The extent to which the agency has encouraged
189 participation by the public in making its rules and decisions as
190 opposed to participation solely by those it regulates and the
191 extent to which public participation has resulted in rules
192 compatible with the objectives of the agency.

193 (5) The extent to which the agency has complied with
194 applicable requirements of state law and applicable rules
195 regarding purchasing goals and programs for historically
196 underutilized businesses.

197 (6) A statement of any statutory objectives intended for
198 each program and activity, the problem or need that the program
199 and activity were intended to address, and the extent to which
200 these objectives have been achieved.

201 (7) An assessment of the extent to which the jurisdiction
202 of the agency and its programs overlap or duplicate those of
203 other agencies and the extent to which the programs can be
204 consolidated with those of other agencies.

205 (8) An assessment of less restrictive or alternative
206 methods of providing services for which the agency is
207 responsible which would reduce costs or improve performance
208 while adequately protecting the public.

209 (9) An assessment of the extent to which the agency has
210 corrected deficiencies and implemented recommendations contained
211 in reports of the Auditor General, the Office of Program Policy
212 Analysis and Government Accountability, legislative interim
213 studies, and federal audit entities.

214 (10) The extent to which the agency enforces laws relating
215 to potential conflicts of interest of its employees.

216 (11) The extent to which the agency complies with public
217 records and public meetings requirements under chapters 119 and
218 286 and s. 24, Art. I of the State Constitution.

219 (12) The extent to which alternative program-delivery
220 options, such as privatization or insourcing, have been
221 considered to reduce costs or improve services to state
222 residents.

223 (13) Recommendations to the committee for statutory or
224 budgetary changes that would improve program operations, reduce
225 costs, or reduce duplication.

226 (14) The effect of federal intervention or loss of federal
227 funds if the agency, program, or activity is abolished.

228 (15) A list of all advisory committees, including those
229 established in statute and those established by managerial
230 initiative; their purpose, activities, composition, and related
231 expenses; the extent to which their purposes have been achieved;
232 and the rationale for continuing or eliminating each advisory
233 committee.

234 (16) Agency programs or functions that are performed
235 without specific statutory authority.

236 (17) Other information requested by the committee.

237
238 Information and data reported by the agency shall be validated
239 by its agency head and inspector general before submission to
240 the committee.

241 Section 8. Section 11.907, Florida Statutes, is created to
 242 read:

243 11.907 Legislative review.--Upon receipt of an agency
 244 report pursuant to s. 11.906, the Office of Program Policy
 245 Analysis and Government Accountability shall conduct a program
 246 evaluation and justification review, as defined in s. 11.513, of
 247 the agency and its advisory committees. The review shall be
 248 comprehensive in its scope and consider the information provided
 249 by the agency report in addition to information deemed necessary
 250 by the office and the Legislative Sunset Advisory Committee. The
 251 Office of Program Policy Analysis and Government Accountability
 252 shall submit its report to the committee and to the President of
 253 the Senate and the Speaker of the House of Representatives by
 254 October 31 of the year in which the agency submits its report.
 255 The Office of Program Policy Analysis and Government
 256 Accountability shall include in its report recommendations for
 257 consideration by the committee.

258 Section 9. Section 11.908, Florida Statutes, is created to
 259 read:

260 11.908 Committee duties.--No later than March 1 of the
 261 year in which a state agency or its advisory committees are
 262 scheduled to be reviewed, the committee shall:

263 (1) Review the information submitted by the agency and the
 264 report of the Office of Program Policy Analysis and Government
 265 Accountability.

266 (2) Consult with the Legislative Budget Commission,
 267 relevant substantive and appropriations committees of the Senate

268 and the House of Representatives, the Governor's Office of
269 Policy and Budgeting, the Auditor General, and the Chief
270 Financial Officer, or their successors, on the application to
271 the agency and its advisory committees of the criteria provided
272 in s. 11.910.

273 (3) Hold public hearings to consider this information as
274 well as other information and testimony that the committee deems
275 necessary.

276 (4) Present to the President of the Senate and the Speaker
277 of the House of Representatives a report on the agencies and
278 advisory committees scheduled to be reviewed that year by the
279 committee. In the report, the committee shall include its
280 specific findings and recommendations regarding each of the
281 criteria prescribed by s. 11.910 and shall also make
282 recommendations as described in s. 11.911.

283 Section 10. Section 11.910, Florida Statutes, is created
284 to read:

285 11.910 Criteria for review.--The committee shall consider
286 the following criteria in determining whether a public need
287 exists for the continuation of a state agency or its advisory
288 committees or for the performance of the functions of the agency
289 or its advisory committees:

290 (1) Agency compliance with the accountability measures, as
291 analyzed by the Auditor General, the Office of Program Policy
292 Analysis and Government Accountability, and the Office of Policy
293 and Budget within the Executive Office of the Governor, pursuant
294 to ss. 216.013 and 216.023(4) and (5).

295 (2) The efficiency with which the agency or advisory
296 committee operates.

297 (3) The statutory objectives of the agency or advisory
298 committee and the problem or need that the agency or advisory
299 committee is intended to address, the extent to which the
300 objectives have been achieved, and any activities of the agency
301 in addition to those granted by statute and the authority for
302 these activities.

303 (4) An assessment of less restrictive or alternative
304 methods of providing any regulatory function for which the
305 agency is responsible while adequately protecting the public.

306 (5) The extent to which the advisory committee is needed
307 and is used.

308 (6) The extent to which the jurisdiction of the agency and
309 the programs administered by the agency overlap or duplicate
310 those of other agencies and the extent to which the programs
311 administered by the agency can be consolidated with the programs
312 of other state agencies.

313 (7) Whether the agency has recommended to the Legislature
314 statutory changes calculated to be of benefit to the public
315 rather than to an occupation, business, or institution that the
316 agency regulates.

317 (8) The promptness and effectiveness with which the agency
318 disposes of complaints concerning persons affected by the
319 agency.

320 (9) The extent to which the agency has encouraged
321 participation by the public in making its rules and decisions as

322 opposed to participation solely by those it regulates and the
323 extent to which the public participation has resulted in rules
324 compatible with the objectives of the agency.

325 (10) The extent to which the agency has complied with
326 applicable requirements of state law and applicable rules of any
327 state agency regarding purchasing goals and programs for
328 historically underutilized businesses.

329 (11) The extent to which changes are necessary in the
330 enabling statutes of the agency so that the agency can
331 adequately comply with the criteria listed in this section.

332 (12) The extent to which the agency adopts and enforces
333 rules relating to potential conflicts of interest of its
334 employees.

335 (13) The extent to which the agency complies with public
336 records and public meetings requirements under chapters 119 and
337 287 and s. 24, Art. I of the State Constitution and follows
338 records management practices that enable the agency to respond
339 efficiently to requests for public information.

340 (14) The extent to which the agency accurately reports
341 performance measures used to justify state spending on each of
342 its activities, services, and programs.

343 (15) The effect of federal intervention or loss of federal
344 funds if the agency is abolished.

345 (16) Whether any advisory committee or any other part of
346 the agency exercises its powers and duties independently of the
347 direct supervision of the agency head in violation of s. 6, Art.
348 IV of the State Constitution.

349 Section 11. Section 11.911, Florida Statutes, is created
 350 to read:

351 11.911 Recommendations.--In its report on a state agency,
 352 the committee shall:

353 (1) Make recommendations on the abolition, continuation,
 354 or reorganization of each state agency and its advisory
 355 committees and on the need for the performance of the functions
 356 of the agency and its advisory committees.

357 (2) Make recommendations on the consolidation, transfer,
 358 or reorganization of programs within state agencies not under
 359 review when the programs duplicate functions performed in
 360 agencies under review.

361 (3) Include drafts of legislation necessary to carry out
 362 the committee's recommendations under subsection (1) or
 363 subsection (2).

364 Section 12. Section 11.917, Florida Statutes, is created
 365 to read:

366 11.917 Procedure after termination.--

367 (1) Any unobligated and unexpended appropriations of an
 368 abolished agency or advisory committee shall revert on the date
 369 of abolition.

370 (2) Except as provided in subsection (4) or as otherwise
 371 provided by law, all money in a trust fund of an abolished state
 372 agency or advisory committee is transferred to the General
 373 Revenue Fund. Any provision of law dedicating the money to a
 374 trust fund of an abolished agency becomes void on the date of
 375 abolition.

376 (3) (a) If not otherwise provided by law, property in the
377 custody of an abolished state agency or advisory committee shall
378 be transferred to the Department of Management Services.

379 (b) If not otherwise provided by law, records in the
380 custody of an abolished state agency or advisory committee shall
381 be transferred to the Department of State.

382 (4) The Legislature recognizes the state's continuing
383 obligation to pay bonds and all other financial obligations,
384 including contracts, loans, promissory notes, lease purchase
385 agreements, certificates of participation, installment sales
386 contracts, master equipment financing agreements, and any other
387 form of indebtedness, incurred by the state or any state agency
388 or public entity abolished under ss. 11.910-11.920, and ss.
389 11.910-11.920 do not impair or impede the payment of bonds and
390 other financial obligations, or any other covenant contained in
391 the legal documents authorizing the issuance of debt or the
392 execution of any other financial obligation in accordance with
393 their terms. If the state or an abolished state agency has
394 outstanding bonds or other outstanding financial obligations,
395 the bonds and all other financial obligations remain valid and
396 enforceable in accordance with their terms and subject to all
397 applicable terms and requirements contained in the legal
398 documents authorizing the issuance of debt or the execution of
399 any other financial obligation. If not otherwise provided by
400 law, the Division of Bond Finance of the State Board of
401 Administration shall carry out all covenants contained in the
402 bonds and in the resolutions authorizing the issuance of bonds,

403 and perform all obligations required thereby. The state or a
404 designated state agency shall provide for the payment of the
405 bonds and all other financial obligations from the sources of
406 payment specified in the resolution or legal documents
407 authorizing the issuance or execution thereof in accordance with
408 the terms of the bonds or other financial obligations, whether
409 from taxes, specified revenues, or otherwise, until the bonds
410 and interest on the bonds are paid in full and all other
411 financial obligations are performed and paid in full. All funds
412 or accounts established by laws or legal documents authorizing
413 the issuance of bonds, or the execution of other financial
414 obligations, shall remain with the previously designated party,
415 agency, or trustee. Any funds or accounts held by an abolished
416 state agency shall be transferred to a designated successor
417 agency or trustee in compliance with the resolution or legal
418 documents applicable to the outstanding bonds or other financial
419 obligations.

420 Section 13. Section 11.918, Florida Statutes, is created
421 to read:

422 11.918 Subpoena power.--Any Legislative Sunset Advisory
423 Committee may take under investigation any matter within the
424 scope of a sunset review either completed or then being
425 conducted by the committee, and, in connection with such
426 investigation, may exercise the powers of subpoena by law vested
427 in a standing committee of the Legislature pursuant to s.
428 11.143.

429 Section 14. Section 11.919, Florida Statutes, is created
 430 to read:

431 11.919 Assistance of and access to state agencies.--

432 (1) The committee may request the assistance of state
 433 agencies and officers. When assistance is requested, a state
 434 agency or officer shall assist the committee.

435 (2) In carrying out its functions under ss. 11.901-11.920,
 436 the committee or its designated staff member may inspect the
 437 records, documents, and files of any state agency.

438 Section 15. Section 11.920, Florida Statutes, is created
 439 to read:

440 11.920 Saving provision.--Except as otherwise expressly
 441 provided by law, abolition of a state agency does not affect
 442 rights and duties that matured, penalties that were incurred,
 443 civil or criminal liabilities that arose, or proceedings that
 444 were begun before the abolition.

445 Section 16. Paragraphs (h), (i), (j), and (k) are added to
 446 subsection (1) of section 216.013, Florida Statutes, and
 447 subsection (5) of that section is amended, to read:

448 216.013 Long-range program plan.--State agencies and the
 449 judicial branch shall develop long-range program plans to
 450 achieve state goals using an interagency planning process that
 451 includes the development of integrated agency program service
 452 outcomes. The plans shall be policy based, priority driven,
 453 accountable, and developed through careful examination and
 454 justification of all agency and judicial branch programs.

455 (1) Long-range program plans shall provide the framework
456 for the development of budget requests and shall identify or
457 update:

458 (h) Legislatively approved output and outcome performance
459 measures. Each performance measure must identify the associated
460 activity contributing to the measure from those identified in
461 accordance with s. 216.023(4)(b).

462 (i) Performance standards for each performance measure and
463 justification for the standards and the sources of data to be
464 used for measurement. Performance standards must include
465 standards for each affected activity and be expressed in terms
466 of the associated unit of activity.

467 (j) Prior-year performance data on approved performance
468 measures and an explanation of deviation from expected
469 performance. Performance data must be assessed for reliability
470 in accordance with s. 20.055.

471 (k) Proposed performance incentives and disincentives.

472 (5) ~~Following the adoption of the annual General~~
473 ~~Appropriations Act,~~ The state agencies and the judicial branch
474 shall make appropriate adjustments to their long-range program
475 plans, excluding adjustments to performance measures and
476 standards, to be consistent with the appropriations ~~and~~
477 ~~performance measures~~ in the General Appropriations Act and
478 legislation implementing the General Appropriations Act.
479 Agencies and the judicial branch have 30 days subsequent to the
480 effective date of the General Appropriations Act and

481 implementing legislation ~~until June 30~~ to make adjustments to
 482 their plans as posted on their Internet websites.

483 Section 17. Subsections (4) of section 216.023, Florida
 484 Statutes, is amended to read:

485 216.023 Legislative budget requests to be furnished to
 486 Legislature by agencies.--

487 (4) (a) The legislative budget request must contain for
 488 each program:

489 1. The constitutional or statutory authority for a
 490 program, a brief purpose statement, and approved program
 491 components.

492 2. Information on expenditures for 3 fiscal years (actual
 493 prior-year expenditures, current-year estimated expenditures,
 494 and agency budget requested expenditures for the next fiscal
 495 year) by appropriation category.

496 3. Details on trust funds and fees.

497 4. The total number of positions (authorized, fixed, and
 498 requested).

499 5. An issue narrative describing and justifying changes in
 500 amounts and positions requested for current and proposed
 501 programs for the next fiscal year.

502 6. Information resource requests.

503 ~~7. Legislatively approved output and outcome performance~~
 504 ~~measures and any proposed revisions to measures.~~

505 ~~8. Proposed performance standards for each performance~~
 506 ~~measure and justification for the standards and the sources of~~
 507 ~~data to be used for measurement.~~

508 ~~9. Prior year performance data on approved performance~~
509 ~~measures and an explanation of deviation from expected~~
510 ~~performance. Performance data must be assessed for reliability~~
511 ~~in accordance with s. 20.055.~~

512 ~~10. Proposed performance incentives and disincentives.~~

513 7.11. Supporting information, including applicable cost-
514 benefit analyses, business case analyses, performance
515 contracting procedures, service comparisons, and impacts on
516 performance standards for any request to outsource or privatize
517 agency functions. The cost-benefit and business case analyses
518 must include an assessment of the impact on each affected
519 activity from those identified in accordance with paragraph (b).
520 Performance standards must include standards for each affected
521 activity and be expressed in terms of the associated unit of
522 activity.

523 ~~8.12.~~ An evaluation of any major outsourcing and
524 privatization initiatives undertaken during the last 5 fiscal
525 years having aggregate expenditures exceeding \$10 million during
526 the term of the contract. The evaluation shall include an
527 assessment of contractor performance, a comparison of
528 anticipated service levels to actual service levels, and a
529 comparison of estimated savings to actual savings achieved.
530 Consolidated reports issued by the Department of Management
531 Services may be used to satisfy this requirement.

532 (b) It is the intent of the Legislature that total
533 accountability measures, including unit-cost data, serve not
534 only as a budgeting tool but also as a policymaking tool and an

535 | accountability tool. Therefore, each state agency and the
536 | judicial branch must submit a ~~one-page~~ summary of information
537 | for the preceding year in accordance with the legislative budget
538 | instructions. Each ~~one-page~~ summary must provide a one-page
539 | overview and must contain:

- 540 | 1. The final budget for the agency and the judicial
541 | branch.
- 542 | 2. Total funds from the General Appropriations Act.
- 543 | 3. Adjustments to the General Appropriations Act.
- 544 | 4. The line-item listings of all activities.
- 545 | 5. The number of activity units performed or accomplished.
- 546 | 6. Total expenditures for each activity, including amounts
547 | paid to contractors and subordinate entities. Expenditures
548 | related to administrative activities not aligned with output
549 | measures must consistently be allocated to activities with
550 | output measures prior to computing unit costs.
- 551 | 7. The cost per unit for each activity, including the
552 | costs allocated to contractors and subordinate entities.
- 553 | 8. The total amount of reversions and pass-through
554 | expenditures omitted from unit-cost calculations.

555 |
556 | At the regular session immediately following the submission of
557 | the agency unit cost summary, the Legislature shall reduce in
558 | the General Appropriations Act for the ensuing fiscal year, by
559 | an amount equal to at least 10 percent of the allocation for the
560 | fiscal year preceding the current fiscal year, the funding of

561 each state agency that fails to submit the report required under
562 this paragraph.

563 Section 18. To assist in the development of legislative
564 budget request instructions for agencies regarding the
565 computation of activity and unit cost information required to be
566 included in legislative budget requests under s. 216.023(4)(b),
567 Florida Statutes, a working group consisting of representatives
568 from the Executive Office of the Governor, the Office of Program
569 Policy Analysis and Government Accountability, the Auditor
570 General, the Department of Financial Services, and legislative
571 appropriations committees shall be created, effective July 1,
572 2006, to develop a cost-allocation methodology for agencies to
573 use in the computation of activity and unit costs. The working
574 group, in developing the cost-allocation methodology, shall
575 consider the standards and guidelines identified in the Federal
576 Office of Management and Budget Circular A-87. In addition, this
577 working group shall recommend procedures to ensure that the
578 recommended cost-allocation methodology produces auditable
579 activity and unit cost information that can be produced
580 currently by the state accounting system and that can be used to
581 compare the performance of each reported activity over time and
582 of agencies and private entities that perform similar
583 activities. The working group shall submit its recommendations,
584 including the associated implementation and operating costs, to
585 the Governor, the President of the Senate, and the Speaker of
586 the House of Representatives by December 31, 2006.

587 Section 19. The sum of \$400,000 is appropriated from the
588 General Revenue Fund to the Office of Program Policy Analysis
589 and Government Accountability for the purpose of carrying out
590 the provisions of this act during the 2006-2007 fiscal year.

591 Section 20. For the purposes of carrying out the
592 provisions of this act during the 2006-2007 fiscal year, the sum
593 of \$400,000 is appropriated from the General Revenue Fund and
594 five full-time equivalent positions and associated rate are
595 authorized in a lump-sum category in Administered Funds.

596 Section 21. This act shall take effect July 1, 2006.