

1                   A bill to be entitled  
2           An act relating to state financial accounting;  
3           amending s. 17.11, F.S.; revising the subsystem used  
4           for a certain report of disbursements made; amending  
5           s. 17.13, F.S.; requiring the replacement of lost or  
6           destroyed warrants; amending s. 110.113, F.S.;  
7           deleting the Department of Financial Services'  
8           authority to make semimonthly salary payments;  
9           amending s. 215.422, F.S.; requiring agencies to pay  
10          interest from available appropriations under certain  
11          circumstances; amending s. 215.89, F.S.; deleting  
12          obsolete provisions; amending s. 215.93, F.S.;  
13          revising the subsystems of the Florida Financial  
14          Management Information System; requiring certain  
15          requests for records to be made to a specified entity;  
16          prohibiting such requests from being made to the  
17          functional owner of the subsystem; providing an  
18          exception; amending s. 215.94, F.S.; providing that  
19          the department is the functional owner of the  
20          Financial Management Subsystem; revising the functions  
21          of such subsystem; amending ss. 215.985, 216.102,  
22          216.141, 1001.281, and 1001.282, F.S.; conforming  
23          provisions to changes made by the act; providing an  
24          effective date.  
25

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

27

28 **Section 1. Subsection (2) of section 17.11, Florida**  
 29 **Statutes, is amended to read:**

30 17.11 To report disbursements made.—

31 (2) The Chief Financial Officer shall also cause to have  
 32 reported from the Financial Management ~~Florida Accounting~~  
 33 ~~Information Resource~~ Subsystem no less than quarterly the  
 34 disbursements which agencies made to small businesses, as  
 35 defined in the Florida Small and Minority Business Assistance  
 36 Act; to certified minority business enterprises in the  
 37 aggregate; and to certified minority business enterprises broken  
 38 down into categories of minority persons, as well as gender and  
 39 nationality subgroups. This information shall be made available  
 40 to the agencies, the Office of Supplier Diversity, the Governor,  
 41 the President of the Senate, and the Speaker of the House of  
 42 Representatives. Each agency shall be responsible for the  
 43 accuracy of information entered into the Financial Management  
 44 ~~Florida Accounting Information Resource~~ Subsystem for use in  
 45 this reporting.

46 **Section 2. Section 17.13, Florida Statutes, is amended to**  
 47 **read:**

48 17.13 To replace ~~duplicate~~ warrants lost or destroyed.—

49 (1) The Chief Financial Officer is required to replace  
 50 ~~duplicate~~ any Chief Financial Officer's warrants that may have

51 | been lost or destroyed, or may hereafter be lost or destroyed,  
52 | upon the owner thereof or the owner's agent or attorney  
53 | presenting the Chief Financial Officer the statement, under  
54 | oath, reciting the number, date, and amount of any warrant or  
55 | the best and most definite description in his or her knowledge  
56 | and the circumstances of its loss; if the Chief Financial  
57 | Officer deems it necessary, the owner or the owner's agent or  
58 | attorney shall file in the office of the Chief Financial Officer  
59 | a surety bond, or a bond with securities, to be approved by one  
60 | of the judges of the circuit court or one of the justices of the  
61 | Supreme Court, in a penalty of not less than twice the amount of  
62 | any warrants so replaced ~~duplicate~~, conditioned to indemnify  
63 | the state and any innocent holders thereof from any damages that  
64 | may accrue from such replacement ~~duplication~~.

65 |       (2) The Chief Financial Officer is required to replace  
66 | ~~duplicate~~ any Chief Financial Officer's warrant that may have  
67 | been lost or destroyed, or may hereafter be lost or destroyed,  
68 | when sent to any payee via any state agency when such warrant is  
69 | lost or destroyed prior to being received by the payee and  
70 | provided the director of the state agency to whom the warrant  
71 | was sent presents to the Chief Financial Officer a statement,  
72 | under oath, reciting the number, date, and amount of the warrant  
73 | lost or destroyed, the circumstances surrounding the loss or  
74 | destruction of such warrant, and any additional information that  
75 | the Chief Financial Officer shall request in regard to such

76 warrant.

77 (3) Any replacement ~~duplicate~~ Chief Financial Officer's  
 78 warrant issued in pursuance of the above provisions shall be of  
 79 the same validity as the original was before its loss.

80 **Section 3. Subsection (1) of section 110.113, Florida**  
 81 **Statutes, is amended to read:**

82 110.113 Pay periods for state officers and employees;  
 83 salary payments by direct deposit.—

84 (1) The normal pay period for salaries of state officers  
 85 and employees shall be 1 month. The Department of Financial  
 86 Services shall issue either monthly or biweekly salary payments  
 87 by state warrants or by direct deposit pursuant to s. 17.076 ~~or~~  
 88 ~~make semimonthly salary payments by direct deposit pursuant to~~  
 89 ~~s. 17.076~~, as requested by the head of each state agency and  
 90 approved by the Executive Office of the Governor and the  
 91 Department of Financial Services.

92 **Section 4. Subsection (16) of section 215.422, Florida**  
 93 **Statutes, is amended to read:**

94 215.422 Payments, warrants, and invoices; processing time  
 95 limits; dispute resolution; agency or judicial branch  
 96 compliance.—

97 (16) Nothing contained in this section shall be construed  
 98 to be an appropriation. Any interest which becomes due and owing  
 99 pursuant to this section must be paid ~~shall only be payable~~ from  
 100 the appropriation charged for such goods or services. However,

101 if insufficient funds are available within the appropriation  
102 charged for such goods or services, the agency must pay the  
103 interest from a similar or appropriate appropriation category.

104 **Section 5. Subsection (3) of section 215.89, Florida**  
105 **Statutes, is amended to read:**

106 215.89 Charts of account.—

107 ~~(3) REPORTING STRUCTURE.—~~

108 ~~(a) The Chief Financial Officer shall accept comments from~~  
109 ~~state agencies, local governments, educational entities,~~  
110 ~~entities of higher education, and other interested parties~~  
111 ~~regarding the proposed charts of account until November 1, 2013.~~

112 ~~(b) By January 15, 2014, the Chief Financial Officer,~~  
113 ~~after consultation with affected state agencies, local~~  
114 ~~governments, educational entities, entities of higher education,~~  
115 ~~and the Auditor General, shall submit to the Governor, the~~  
116 ~~President of the Senate, and the Speaker of the House of~~  
117 ~~Representatives a report recommending a uniform charts of~~  
118 ~~account which requires specific enterprise-wide information~~  
119 ~~related to revenues and expenditures of state agencies, local~~  
120 ~~governments, educational entities, and entities of higher~~  
121 ~~education. The report must include the estimated cost of~~  
122 ~~adopting and implementing a uniform enterprise-wide charts of~~  
123 ~~account.~~

124 **Section 6. Subsections (1) and (5) of section 215.93,**  
125 **Florida Statutes, are amended to read:**

126           215.93 Florida Financial Management Information System.—  
 127           (1) To provide the information necessary to carry out the  
 128 intent of the Legislature, there shall be a Florida Financial  
 129 Management Information System. The Florida Financial Management  
 130 Information System shall be fully implemented and shall be  
 131 upgraded as necessary to ensure the efficient operation of an  
 132 integrated financial management information system and to  
 133 provide necessary information for the effective operation of  
 134 state government. Upon the recommendation of the coordinating  
 135 council and approval of the board, the Florida Financial  
 136 Management Information System may require data from any state  
 137 agency information system or information subsystem or may  
 138 request data from any judicial branch information system or  
 139 information subsystem that the coordinating council and board  
 140 have determined to have statewide financial management  
 141 significance. Each functional owner information subsystem within  
 142 the Florida Financial Management Information System shall be  
 143 developed in such a fashion as to allow for timely, positive,  
 144 preplanned, and prescribed data transfers between the Florida  
 145 Financial Management Information System functional owner  
 146 information subsystems and from other information systems. The  
 147 principal unit of the system shall be the functional owner  
 148 information subsystem, and the system shall include, but shall  
 149 not be limited to, the following:  
 150           (a) Planning and Budgeting Subsystem.

151 ~~(b) Florida Accounting Information Resource Subsystem.~~

152 (b)~~(e)~~ Financial Management Subsystem.

153 (c)~~(d)~~ Purchasing Subsystem.

154 (d)~~(e)~~ Personnel Information System.

155 (5) Functional owners are legally responsible for the  
156 security and integrity of all data records existing within or  
157 transferred from their information subsystems. Each agency and  
158 the judicial branch shall be responsible for the accuracy of the  
159 information entered into the Florida Financial Management  
160 Information System. A request for a copy of a document or an  
161 accounting record, whether by public records request or  
162 subpoena, must be made to the state entity for which the  
163 document or accounting record is recorded. The request may not  
164 be made to the functional owner of the subsystem unless the  
165 document or accounting record was recorded for such entity.

166 **Section 7. Subsections (4) through (7) of section 215.94,**  
167 **Florida Statutes, are renumbered as subsections (3) through (6),**  
168 **respectively, and subsection (2) and present subsection (3) of**  
169 **that section are amended to read:**

170 215.94 Designation, duties, and responsibilities of  
171 functional owners.—

172 (2) The Department of Financial Services shall be the  
173 functional owner of the Financial Management ~~Florida Accounting~~  
174 ~~Information Resource~~ Subsystem established pursuant to ss.  
175 17.03, 215.86, 216.141, and 216.151 and further developed in

176 accordance with the provisions of ss. 215.90-215.96. The  
177 subsystem shall include, but shall not be limited to, the  
178 following functions:

179 (a) Accounting and reporting so as to provide timely data  
180 for producing financial statements for the state in accordance  
181 with generally accepted accounting principles.

182 (b) Auditing and settling claims against the state.

183 ~~(3) The Chief Financial Officer shall be the functional~~  
184 ~~owner of the Financial Management Subsystem. The Chief Financial~~  
185 ~~Officer shall design, implement, and operate the subsystem in~~  
186 ~~accordance with the provisions of ss. 215.90-215.96. The~~  
187 ~~subsystem shall include, but shall not be limited to, functions~~  
188 ~~for:~~

189 (c)~~(a)~~ Recording and reconciling credits and debits to  
190 treasury fund accounts.

191 (d)~~(b)~~ Monitoring cash levels and activities in state bank  
192 accounts.

193 (e)~~(c)~~ Monitoring short-term investments of idle cash.

194 (f)~~(d)~~ Administering the provisions of the Federal Cash  
195 Management Improvement Act of 1990.

196 **Section 8. Paragraph (a) of subsection (4) of section**  
197 **215.985, Florida Statutes, is amended to read:**

198 215.985 Transparency in government spending.—

199 (4) The Executive Office of the Governor, in consultation  
200 with the appropriations committees of the Senate and the House



201 of Representatives, shall establish and maintain a website that  
 202 provides information relating to the approved operating budget  
 203 for each branch of state government and state agency.

204 (a) At a minimum, the information must include:

205 1. Disbursement data for each appropriation by the account  
 206 value ~~object code~~ associated with each expenditure established  
 207 within the Financial Management ~~Florida Accounting Information~~  
 208 ~~Resource~~ Subsystem. Expenditure data must include the name of  
 209 the payee, the date of the expenditure, the amount of the  
 210 expenditure, and the voucher ~~statewide document~~ number. Such  
 211 data must be searchable by the name of the payee, the paying  
 212 agency, and fiscal year, and must be downloadable in a format  
 213 that allows offline analysis.

214 2. For each appropriation, any adjustments, including  
 215 vetoes, approved supplemental appropriations included in  
 216 legislation other than the General Appropriations Act, budget  
 217 amendments, other actions approved pursuant to chapter 216, and  
 218 other adjustments authorized by law.

219 3. Status of spending authority for each appropriation in  
 220 the approved operating budget, including released, unreleased,  
 221 reserved, and disbursed balances.

222 4. Position and rate information for positions provided in  
 223 the General Appropriations Act or approved through an amendment  
 224 to the approved operating budget and position information for  
 225 positions established in the legislative branch.

226 5. Allotments for planned expenditures of state  
227 appropriations established by state agencies in the Financial  
228 Management ~~Florida Accounting Information Resource~~ Subsystem,  
229 and the current balances of such allotments.

230 6. Trust fund balance reports, including cash available,  
231 investments, and receipts.

232 7. General revenue fund balance reports, including revenue  
233 received and amounts disbursed.

234 8. Fixed capital outlay project data, including original  
235 appropriation and disbursements throughout the life of the  
236 project.

237 9. A 10-year history of appropriations indicated by  
238 agency.

239 10. Links to state audits or reports related to the  
240 expenditure and dispersal of state funds.

241 11. Links to program or activity descriptions for which  
242 funds may be expended.

243 **Section 9. Subsections (1) and (2) and paragraph (f) of**  
244 **subsection (3) of section 216.102, Florida Statutes, are amended**  
245 **to read:**

246 216.102 Filing of financial information; handling by Chief  
247 Financial Officer; penalty for noncompliance.—

248 (1) By September 30 of each year, each agency supported by  
249 any form of taxation, licenses, fees, imposts, or exactions, the  
250 judicial branch, and, for financial reporting purposes, each

251 component unit of the state as determined by the Chief Financial  
252 Officer shall prepare, using generally accepted accounting  
253 principles, and file with the Chief Financial Officer the  
254 financial and other information necessary for the preparation of  
255 annual financial statements for the State of Florida as of June  
256 30. In addition, each such agency and the judicial branch shall  
257 prepare financial statements showing the financial position and  
258 results of agency or branch operations as of June 30 for  
259 internal management purposes.

260 (a) Each state agency and the judicial branch shall record  
261 the receipt and disbursement of funds from federal sources in a  
262 form and format prescribed by the Chief Financial Officer. The  
263 access to federal funds by the administering agencies or the  
264 judicial branch may not be authorized until:

265 1. The deposit has been recorded in the Financial  
266 Management ~~Florida Accounting Information Resource~~ Subsystem  
267 using proper, consistent codes that designate deposits as  
268 federal funds.

269 2. The deposit and appropriate recording required by this  
270 paragraph have been verified by the office of the Chief  
271 Financial Officer.

272 (b) The Chief Financial Officer shall publish a statewide  
273 policy detailing the requirements for recording receipt and  
274 disbursement of federal funds into the Financial Management  
275 ~~Florida Accounting Information Resource~~ Subsystem and provide

276 technical assistance to the agencies and the judicial branch to  
277 implement the policy.

278 (2) Financial information must be contained within the  
279 Financial Management ~~Florida Accounting Information Resource~~  
280 Subsystem. Other information must be submitted in the form and  
281 format prescribed by the Chief Financial Officer.

282 (a) Each component unit shall file financial information  
283 and other information necessary for the preparation of annual  
284 financial statements with the agency or branch designated by the  
285 Chief Financial Officer by the date specified by the Chief  
286 Financial Officer.

287 (b) The state agency or branch designated by the Chief  
288 Financial Officer to receive financial information and other  
289 information from component units shall include the financial  
290 information in the Financial Management ~~Florida Accounting~~  
291 ~~Information Resource~~ Subsystem and shall include the component  
292 units' other information in its submission to the Chief  
293 Financial Officer.

294 (3) The Chief Financial Officer shall:

295 (f) Consult with and elicit comments from the Executive  
296 Office of the Governor on changes to the Financial Management  
297 ~~Florida Accounting Information Resource~~ Subsystem which clearly  
298 affect the accounting of federal funds, so as to ensure  
299 consistency of information entered into the Federal Aid Tracking  
300 System by state executive and judicial branch entities. While

301 efforts shall be made to ensure the compatibility of the  
302 Financial Management ~~Florida Accounting Information Resource~~  
303 Subsystem and the Federal Aid Tracking System, any successive  
304 systems serving identical or similar functions shall preserve  
305 such compatibility.

306  
307 The Chief Financial Officer may furnish and publish in  
308 electronic form the financial statements and the annual  
309 comprehensive financial report required under paragraphs (a),  
310 (b), and (c).

311 **Section 10. Subsection (3) of section 216.141, Florida**  
312 **Statutes, is amended to read:**

313 216.141 Budget system procedures; planning and programming  
314 by state agencies.—

315 (3) The Chief Financial Officer, as chief fiscal officer,  
316 shall use the Financial Management ~~Florida Accounting~~  
317 ~~Information Resource~~ Subsystem developed pursuant to s.  
318 215.94(2) for account purposes in the performance of and  
319 accounting for all of his or her constitutional and statutory  
320 duties and responsibilities. However, state agencies and the  
321 judicial branch continue to be responsible for maintaining  
322 accounting records necessary for effective management of their  
323 programs and functions.

324 **Section 11. Subsection (1) of section 1001.281, Florida**  
325 **Statutes, is amended to read:**

326 |           1001.281 Operating Trust Fund.—

327 |           (1) The Operating Trust Fund, ~~FLAIR number 48-2-510,~~ is  
328 | created within the Department of Education.

329 |           **Section 12. Subsection (1) of section 1001.282, Florida**  
330 | **Statutes, is amended to read:**

331 |           1001.282 Administrative Trust Fund.—

332 |           (1) The Administrative Trust Fund, ~~FLAIR number 48-2-021,~~  
333 | is created within the Department of Education.

334 |           **Section 13.** This act shall take effect July 1, 2025.