

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. CS/HB 1221 (2026)

Amendment No. 2

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u>      </u>	(Y/N)
ADOPTED AS AMENDED	<u>      </u>	(Y/N)
ADOPTED W/O OBJECTION	<u>      </u>	(Y/N)
FAILED TO ADOPT	<u>      </u>	(Y/N)
WITHDRAWN	<u>      </u>	(Y/N)
OTHER	<u>          </u>	

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Committee/Subcommittee hearing bill: State Administration  
Budget Subcommittee

Representative LaMarca offered the following:

**Amendment (with title amendment)**

Between lines 4036 and 4037, insert:

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

17.11 To report disbursements made.—

(2) The Chief Financial Officer shall also cause to have reported from the Financial Management ~~Florida Accounting Information Resource~~ Subsystem no less than quarterly the disbursements which agencies made to small businesses, as defined in the Florida Small and Minority Business Assistance Act; to certified minority business enterprises in the aggregate; and to certified minority business enterprises broken

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down into categories of minority persons, as well as gender and nationality subgroups. This information shall be made available to the agencies, the Office of Supplier Diversity, the Governor, the President of the Senate, and the Speaker of the House of Representatives. Each agency shall be responsible for the accuracy of information entered into the Financial Management ~~Florida Accounting Information Resource~~ Subsystem for use in this reporting.

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

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

(1) The Chief Financial Officer is required to replace ~~duplicate~~ any Chief Financial Officer's warrants that may have been lost or destroyed, or may hereafter be lost or destroyed, upon the owner thereof or the owner's agent or attorney presenting the Chief Financial Officer the statement, under oath, reciting the number, date, and amount of any warrant or the best and most definite description in his or her knowledge and the circumstances of its loss; if the Chief Financial Officer deems it necessary, the owner or the owner's agent or attorney shall file in the office of the Chief Financial Officer a surety bond, or a bond with securities, to be approved by one of the judges of the circuit court or one of the justices of the Supreme Court, in a penalty of not less than twice the amount of any warrants so replaced ~~duplicate~~, conditioned to indemnify

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the state and any innocent holders thereof from any damages that may accrue from such replacement ~~duplication~~.

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

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

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

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

(1) The normal pay period for salaries of state officers and employees shall be 1 month. The Department of Financial Services shall issue either monthly or biweekly salary payments by state warrants or by direct deposit pursuant to s. 17.076 ~~or~~

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67 ~~make semimonthly salary payments by direct deposit pursuant to~~  
68 ~~s. 17.076,~~ as requested by the head of each state agency and  
69 approved by the Executive Office of the Governor and the  
70 Department of Financial Services.

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

73 215.422 Payments, warrants, and invoices; processing time  
74 limits; dispute resolution; agency or judicial branch  
75 compliance.—

76 (16) Nothing contained in this section shall be construed  
77 to be an appropriation. Any interest which becomes due and owing  
78 pursuant to this section must be paid ~~shall only be payable~~ from  
79 the appropriation charged for such goods or services. However,  
80 if insufficient funds are available within the appropriation  
81 charged for such goods or services, the agency must pay the  
82 interest from a similar or appropriate appropriation category.

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

85 215.89 Charts of account.—

86 ~~(3) REPORTING STRUCTURE.—~~

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

91 ~~(b) By January 15, 2014, the Chief Financial Officer,~~

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~~after consultation with affected state agencies, local governments, educational entities, entities of higher education, and the Auditor General, shall submit to the Governor, the President of the Senate, and the Speaker of the House of Representatives a report recommending a uniform charts of account which requires specific enterprise wide information related to revenues and expenditures of state agencies, local governments, educational entities, and entities of higher education. The report must include the estimated cost of adopting and implementing a uniform enterprise wide charts of account.~~

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

215.93 Florida Financial Management Information System.—

(1) To provide the information necessary to carry out the intent of the Legislature, there shall be a Florida Financial Management Information System. The Florida Financial Management Information System shall be fully implemented and shall be upgraded as necessary to ensure the efficient operation of an integrated financial management information system and to provide necessary information for the effective operation of state government. Upon the recommendation of the coordinating council and approval of the board, the Florida Financial Management Information System may require data from any state agency information system or information subsystem or may

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request data from any judicial branch information system or information subsystem that the coordinating council and board have determined to have statewide financial management significance. Each functional owner information subsystem within the Florida Financial Management Information System shall be developed in such a fashion as to allow for timely, positive, preplanned, and prescribed data transfers between the Florida Financial Management Information System functional owner information subsystems and from other information systems. The principal unit of the system shall be the functional owner information subsystem, and the system shall include, but shall not be limited to, the following:

(a) Planning and Budgeting Subsystem.

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

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

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

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

(5) Functional owners are legally responsible for the security and integrity of all data records existing within or transferred from their information subsystems. Each agency and the judicial branch shall be responsible for the accuracy of the information entered into the Florida Financial Management Information System. A request for a copy of a document or an accounting record, whether by public records request or subpoena, must be made to the state entity for which the

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document or accounting record is recorded. The request may not be made to the functional owner of the subsystem unless the document or accounting record was recorded for such entity.

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

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

(2) The Department of Financial Services shall be the functional owner of the Financial Management ~~Florida Accounting Information Resource~~ Subsystem established pursuant to ss. 17.03, 215.86, 216.141, and 216.151 and further developed in accordance with the provisions of ss. 215.90-215.96. The subsystem shall include, but shall not be limited to, the following functions:

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

(b) Auditing and settling claims against the state.

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

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167 ~~for:~~

168 (c)~~(a)~~ Recording and reconciling credits and debits to  
169 treasury fund accounts.

170 (d)~~(b)~~ Monitoring cash levels and activities in state bank  
171 accounts.

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

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

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

177 215.985 Transparency in government spending.—

178 (4) The Executive Office of the Governor, in consultation  
179 with the appropriations committees of the Senate and the House  
180 of Representatives, shall establish and maintain a website that  
181 provides information relating to the approved operating budget  
182 for each branch of state government and state agency.

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

184 1. Disbursement data for each appropriation by the account  
185 value ~~object code~~ associated with each expenditure established  
186 within the Financial Management ~~Florida Accounting Information~~  
187 ~~Resource~~ Subsystem. Expenditure data must include the name of  
188 the payee, the date of the expenditure, the amount of the  
189 expenditure, and the voucher ~~statewide document~~ number. Such  
190 data must be searchable by the name of the payee, the paying  
191 agency, and fiscal year, and must be downloadable in a format



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192 that allows offline analysis.

193 2. For each appropriation, any adjustments, including  
194 vetoes, approved supplemental appropriations included in  
195 legislation other than the General Appropriations Act, budget  
196 amendments, other actions approved pursuant to chapter 216, and  
197 other adjustments authorized by law.

198 3. Status of spending authority for each appropriation in  
199 the approved operating budget, including released, unreleased,  
200 reserved, and disbursed balances.

201 4. Position and rate information for positions provided in  
202 the General Appropriations Act or approved through an amendment  
203 to the approved operating budget and position information for  
204 positions established in the legislative branch.

205 5. Allotments for planned expenditures of state  
206 appropriations established by state agencies in the Financial  
207 Management ~~Florida Accounting Information Resource~~ Subsystem,  
208 and the current balances of such allotments.

209 6. Trust fund balance reports, including cash available,  
210 investments, and receipts.

211 7. General revenue fund balance reports, including revenue  
212 received and amounts disbursed.

213 8. Fixed capital outlay project data, including original  
214 appropriation and disbursements throughout the life of the  
215 project.

216 9. A 10-year history of appropriations indicated by

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agency.

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

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

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

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

(1) By September 30 of each year, each agency supported by any form of taxation, licenses, fees, imposts, or exactions, the judicial branch, and, for financial reporting purposes, each component unit of the state as determined by the Chief Financial Officer shall prepare, using generally accepted accounting principles, and file with the Chief Financial Officer the financial and other information necessary for the preparation of annual financial statements for the State of Florida as of June 30. In addition, each such agency and the judicial branch shall prepare financial statements showing the financial position and results of agency or branch operations as of June 30 for internal management purposes.

(a) Each state agency and the judicial branch shall record the receipt and disbursement of funds from federal sources in a form and format prescribed by the Chief Financial Officer. The

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access to federal funds by the administering agencies or the judicial branch may not be authorized until:

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

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

(b) The Chief Financial Officer shall publish a statewide policy detailing the requirements for recording receipt and disbursement of federal funds into the Financial Management ~~Florida Accounting Information Resource~~ Subsystem and provide technical assistance to the agencies and the judicial branch to implement the policy.

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

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

(b) The state agency or branch designated by the Chief

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Financial Officer to receive financial information and other information from component units shall include the financial information in the Financial Management ~~Florida Accounting Information Resource~~ Subsystem and shall include the component units' other information in its submission to the Chief Financial Officer.

(3) The Chief Financial Officer shall:

(f) Consult with and elicit comments from the Executive Office of the Governor on changes to the Financial Management ~~Florida Accounting Information Resource~~ Subsystem which clearly affect the accounting of federal funds, so as to ensure consistency of information entered into the Federal Aid Tracking System by state executive and judicial branch entities. While efforts shall be made to ensure the compatibility of the Financial Management ~~Florida Accounting Information Resource~~ Subsystem and the Federal Aid Tracking System, any successive systems serving identical or similar functions shall preserve such compatibility.

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

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

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

(3) The Chief Financial Officer, as chief fiscal officer,  
shall use the Financial Management ~~Florida Accounting~~  
~~Information Resource~~ Subsystem developed pursuant to s.

215.94(2) for account purposes in the performance of and  
accounting for all of his or her constitutional and statutory  
duties and responsibilities. However, state agencies and the  
judicial branch continue to be responsible for maintaining  
accounting records necessary for effective management of their  
programs and functions.

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

1001.281 Operating Trust Fund.—

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

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

1001.282 Administrative Trust Fund.—

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

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**T I T L E   A M E N D M E N T**

Remove line 284 and insert:

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317 a reference thereto; amending s. 17.11, F.S.; revising  
318 the subsystem used for a certain report of  
319 disbursements made; amending s. 17.13, F.S.; requiring  
320 the replacement of lost or destroyed warrants;  
321 amending s. 110.113, F.S.; deleting the Department of  
322 Financial Services' authority to make semimonthly  
323 salary payments; amending s. 215.422, F.S.; requiring  
324 agencies to pay interest from available appropriations  
325 under certain circumstances; amending s. 215.89, F.S.;  
326 deleting obsolete provisions; amending s. 215.93,  
327 F.S.; revising the subsystems of the Florida Financial  
328 Management Information System; requiring certain  
329 requests for records to be made to a specified entity;  
330 prohibiting such requests from being made to the  
331 functional owner of the subsystem; providing an  
332 exception; amending s. 215.94, F.S.; providing that  
333 the department is the functional owner of the  
334 Financial Management Subsystem; revising the functions  
335 of such subsystem; amending ss. 215.985, 216.102,  
336 216.141, 1001.281, and 1001.282, F.S.; conforming  
337 provisions to changes made by the act; providing an  
338 effective date