

Effective July 1, 2026

CHIEF FINANCIAL OFFICER MEMORANDUM NO. 02

SUBJECT: REFERENCE GUIDE FOR STATE EXPENDITURES

The Reference Guide for State Expenditures is available at <https://www.myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/manuals/agencies/reference-guide-for-state-expenditures.pdf>

Please contact the Bureau of Auditing at 850-413-5512 if you have any questions.