

**Effective September 12, 2023**

**CHIEF FINANCIAL OFFICER MEMORANDUM NO. 26**

**SUBJECT: ADMINISTRATIVE HEALTH INSURANCE ASSESSMENT**

Senate Bill (SB) 2500, the Fiscal Year (FY) 2023-2024 General Appropriations Act, and SB 2502, Implementing the FY 2023-2024 General Appropriations Act, require the Department of Management Services (DMS) to assess an Administrative Health Insurance Assessment (AHIA) to each state agency. Each agency should promptly pay these invoices when due. In those situations where agencies become delinquent, the law directs the Chief Financial Officer (CFO) to transfer to DMS any assessment that is more than 60 days delinquent. We encourage agencies to establish processes to promptly pay these invoices.

To comply with this requirement, the Division of Accounting and Auditing, Bureau of State Payrolls (BOSP), upon receiving certification from DMS that an assessment is more than 60 days delinquent, will make the transfer to DMS from an agency fund authorized for payroll disbursements and which has adequate cash and budget to make the transfer. Agencies will be responsible for recording the disbursement in Departmental Florida Accounting Information Resource (FLAIR) and reallocating the expenditures to the appropriate funds.

Please contact the Bureau of State Payrolls at 850-413-5513 with questions related to the transfer of funds for delinquent assessments. For additional information regarding the AHIA, please contact DMS at [DSGIfinancial@dms.fl.gov](mailto:DSGIfinancial@dms.fl.gov).