

Current Statute Language	Recommended Change	Reason For Recommendation	Implication if Not Changed
<p>17.11 To report disbursements made.</p> <p>(1) The Chief Financial Officer shall make in all his or her future annual reports an exhibit stated from the record of disbursements made during the fiscal year, and the several heads of expenditures under which such disbursements were made.</p> <p>(2) The Chief Financial Officer shall also cause to have reported from the 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 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 Florida Accounting Information Resource Subsystem for use in this reporting..</p>	<p>17.11 To report disbursements made.</p> <p>(1) The Chief Financial Officer shall make in all his or her future annual reports an exhibit stated from the record of disbursements made during the fiscal year, and the several heads of expenditures under which such disbursements were made.</p> <p>(2) The Chief Financial Officer shall also cause to have reported from the state's Financial Management Subsystem 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 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 Subsystem Florida Accounting Information Resource Subsystem for use in this reporting.</p>	<p>Updates from FLAIR to Florida PALM (Financial Management Subsystem).</p>	<p>The references in statute would be outdated.</p>
<p>17.13 To duplicate warrants lost or destroyed.</p> <p>(1) The Chief Financial Officer is required to 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 duplicated, conditioned to indemnify the state and any innocent holders thereof from any damages that may accrue from such duplication.</p> <p>(2) The Chief Financial Officer is required to 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.</p> <p>(3) Any 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.</p>	<p>17.13 To duplicate replace warrants lost or destroyed.</p> <p>(1) The Chief Financial Officer is required to duplicate replace 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 duplicated replaced, conditioned to indemnify the state and any innocent holders thereof from any damages that may accrue from such duplication replacement.</p> <p>(2) The Chief Financial Officer is required to duplicate replace 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.</p> <p>(3) Any duplicate replacement 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.</p>	<p>Currently, the CFO is required to duplicate any warrants that may have been lost or destroyed. The term duplicate has the connotation that the issuance information, payment number, is the same. In Florida PALM, when a payment is reissued, a new payment number is created, the original payment number is cancelled at the bank to ensure it is not processed.</p>	<p>The references in statute would be outdated.</p>
<p>110.113 Pay periods for state officers and employees; salary payments by direct deposit.</p> <p>(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 make semimonthly salary payments by direct deposit pursuant to s. 17.076, as requested by the head of each state agency and approved by the Executive Office of the Governor and the Department of Financial Services.</p>	<p>110.113 Pay periods for state officers and employees; salary payments by direct deposit.</p> <p>(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 make semimonthly salary payments by direct deposit pursuant to s. 17.076, as requested by the head of each state agency and approved by the Executive Office of the Governor and the Department of Financial Services.</p>	<p>Semimonthly payroll is not in use or supported by any of the state's current enterprise systems.</p>	<p>Extensive customizations, will be required of the Florida PALM system and the State's Human Resource Information System in order to implement a semimonthly payroll.</p>
<p>215.422 Payments, warrants, and invoices; processing time limits; dispute resolution; agency or judicial branch compliance.</p> <p>(16) Nothing contained in this section shall be construed to be an appropriation. Any interest which becomes due and owing pursuant to this section shall only be payable from the appropriation charged for such goods or services.</p>	<p>215.422 Payments, warrants, and invoices; processing time limits; dispute resolution; agency or judicial branch compliance.</p> <p>(16) Nothing contained in this section shall be construed to be an appropriation. Any interest which becomes due and owing pursuant to this section shall only should be paid payable from the appropriation charged for such goods or services. If insufficient funds are available within the appropriation charged for such goods or services, the agency shall pay the interest from an available appropriation.</p>	<p>It is not always possible to pay interest from the same appropriation the payment is due from. For example, if the payment was incurred in the prior year, the payment may have been certified forward, but interest would not have been known at that time. If the payment is delayed, triggering interest, the interest would have to be paid from a different source. Additionally, Federal Grant funding cannot be used to pay prompt-payment interest.</p>	<p>Agencies will continue to be in conflict with this statutory section when insufficient funds are available with the same appropriation and the interest cannot be paid from that appropriation.</p>
<p>215.89 Chart of Accounts.</p> <p>(3) REPORTING STRUCTURE.—</p> <p>(a) The Chief Financial Officer shall accept comments from state agencies, local governments, educational entities, entities of higher education, and other interested parties regarding the proposed charts of account until November 1, 2013.</p> <p>(b) By January 15, 2014, the Chief Financial Officer, 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.</p>	<p>215.89 Chart of Accounts.—</p> <p>(3) REPORTING STRUCTURE.—</p> <p>(a) The Chief Financial Officer shall accept comments from state agencies, local governments, educational entities, entities of higher education, and other interested parties regarding the proposed charts of account until November 1, 2013.</p> <p>(b) By January 15, 2014, the Chief Financial Officer, 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.</p>	<p>Outdated information (10 years ago), has been completed and is not applicable to perform again.</p>	<p>The references in statute would be outdated.</p>

Current Statute Language	Recommended Change	Reason For Recommendation	Implication if Not Changed
<p>215.93 Florida Financial Management Information System.</p> <p>(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 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:</p> <p>(a) Planning and Budgeting Subsystem. (b) Florida Accounting Information Resource Subsystem. (c) Financial Management Subsystem. (d) Purchasing Subsystem. (e) Personnel Information System.</p>	<p>215.93 Florida Financial Management Information System.—</p> <p>(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 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:</p> <p>(a) Planning and Budgeting Subsystem. (b) Florida Accounting Information Resource Subsystem. (be) Financial Management Subsystem. (cd) Purchasing Subsystem. (de) Personnel Information System.</p>	<p>Updates from FLAIR to Florida PALM (Financial Management Subsystem).</p>	<p>The references in statute would be outdated.</p>
<p>215.94 Designation, duties, and responsibilities of functional owners.</p> <p>The Executive Office of the Governor shall be the functional owner of the Planning and Budgeting Subsystem, which shall be designed, implemented, and operated in accordance with the provisions of ss. 215.90-215.96 and chapter 216. The Planning and Budgeting Subsystem shall include, but shall not be limited to, functions for:</p> <p>(a) Development and preparation of agency and judicial branch budget requests. (b) Analysis and evaluation of agency and judicial branch budget requests and alternatives. (c) Controlling and tracking the allocation of appropriations, approved budget, and releases. (d) Performance-based program budgeting compliance evaluations, as provided in the legislative budget instructions pursuant to s. 216.023(3).</p> <p>(2) The Department of Financial Services shall be the functional owner of the 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:</p> <p>(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.</p> <p>(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 for:</p> <p>(a) Recording and reconciling credits and debits to treasury fund accounts. (b) Monitoring cash levels and activities in state bank accounts. (c) Monitoring short-term investments of idle cash. (d) Administering the provisions of the Federal Cash Management Improvement Act of 1990.</p>	<p>215.94 Designation, duties, and responsibilities of functional owners.</p> <p>The Executive Office of the Governor shall be the functional owner of the Planning and Budgeting Subsystem, which shall be designed, implemented, and operated in accordance with the provisions of ss. 215.90-215.96 and chapter 216. The Planning and Budgeting Subsystem shall include, but shall not be limited to, functions for:</p> <p>(a) Development and preparation of agency and judicial branch budget requests. (b) Analysis and evaluation of agency and judicial branch budget requests and alternatives. (c) Controlling and tracking the allocation of appropriations, approved budget, and releases. (d) Performance-based program budgeting compliance evaluations, as provided in the legislative budget instructions pursuant to s. 216.023(3).</p> <p>(2) The Department of Financial Services shall be the functional owner of the Florida Accounting Information Resource Subsystem- Financial Management 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:</p> <p>(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. (c) <u>Recording and reconciling credits and debits to treasury fund accounts.</u> (d) <u>Monitoring cash levels and activities in state bank accounts.</u> (e) <u>Recording and reconciling credits and debits of investments of cash.</u> (f) <u>Administering the provisions of the Federal Cash Management Improvement Act of 1990.</u></p> <p>(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 for:</p> <p>(a) Recording and reconciling credits and debits to treasury fund accounts. (b) Monitoring cash levels and activities in state bank accounts. (c) Monitoring short-term investments of idle cash. (d) Administering the provisions of the Federal Cash Management Improvement Act of 1990.</p>	<p>Updates from FLAIR to Florida PALM (Financial Management Subsystem).</p>	<p>The references in statute would be outdated.</p>
<p>215.985 Transparency in government spending</p> <p>(4) The Executive Office of the Governor, in consultation with the appropriations committees of the Senate and the House of Representatives, shall establish and maintain a website that provides information relating to the approved operating budget for each branch of state government and state agency.</p> <p>(a) At a minimum, the information must include:</p> <ol style="list-style-type: none"> Disbursement data for each appropriation by the object code associated with each expenditure established within the Florida Accounting Information Resource Subsystem. Expenditure data must include the name of the payee, the date of the expenditure, the amount of the expenditure, and the statewide document number. Such data must be searchable by the name of the payee, the paying agency, and fiscal year, and must be downloadable in a format that allows offline analysis. For each appropriation, any adjustments, including vetoes, approved supplemental appropriations included in legislation other than the General Appropriations Act, budget amendments, other actions approved pursuant to chapter 216, and other adjustments authorized by law. Status of spending authority for each appropriation in the approved operating budget, including released, unreleased, reserved, and disbursed balances. Position and rate information for positions provided in the General Appropriations Act or approved through an amendment to the approved operating budget and position information for positions established in the legislative branch. Allotments for planned expenditures of state appropriations established by state agencies in the Florida Accounting Information Resource Subsystem, and the current balances of such allotments. 	<p>215.985 Transparency in government spending</p> <p>(4) The Executive Office of the Governor, in consultation with the appropriations committees of the Senate and the House of Representatives, shall establish and maintain a website that provides information relating to the approved operating budget for each branch of state government and state agency.</p> <p>(a) At a minimum, the information must include:</p> <ol style="list-style-type: none"> Disbursement data for each appropriation by the object code associated with each expenditure established within the <u>Financial Management Subsystem Florida Accounting Information Resource Subsystem</u>. Expenditure data must include the name of the payee, the date of the expenditure, the amount of the expenditure, and the <u>voucher number statewide document number</u>. Such data must be searchable by the name of the payee, the paying agency, and fiscal year, and must be downloadable in a format that allows offline analysis. For each appropriation, any adjustments, including vetoes, approved supplemental appropriations included in legislation other than the General Appropriations Act, budget amendments, other actions approved pursuant to chapter 216, and other adjustments authorized by law. Status of spending authority for each appropriation in the approved operating budget, including released, unreleased, reserved, and disbursed balances. Position and rate information for positions provided in the General Appropriations Act or approved through an amendment to the approved operating budget and position information for positions established in the legislative branch. Allotments for planned expenditures of state appropriations established by state agencies in the <u>Financial Management Subsystem Florida Accounting Information Resource Subsystem</u>, and the current balances of such allotments. 	<p>Updates from FLAIR to Florida PALM (Financial Management Subsystem).</p>	<p>The references in statute would be outdated.</p>

Current Statute Language	Recommended Change	Reason For Recommendation	Implication if Not Changed
<p>216.102 Filing of financial information; handling by Chief Financial Officer; penalty for noncompliance.</p> <p>(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.</p> <p>(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 access to federal funds by the administering agencies or the judicial branch may not be authorized until:</p> <ol style="list-style-type: none"> The deposit has been recorded in the Florida Accounting Information Resource Subsystem using proper, consistent codes that designate deposits as federal funds. The deposit and appropriate recording required by this paragraph have been verified by the office of the Chief Financial Officer. <p>(b) The Chief Financial Officer shall publish a statewide policy detailing the requirements for recording receipt and disbursement of federal funds into the Florida Accounting Information Resource Subsystem and provide technical assistance to the agencies and the judicial branch to implement the policy.</p> <p>(2) Financial information must be contained within the Florida Accounting Information Resource Subsystem. Other information must be submitted in the form and format prescribed by the Chief Financial Officer.</p> <p>(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.</p> <p>(b) The state agency or branch designated by the Chief Financial Officer to receive financial information and other information from component units shall include the financial information in the Florida Accounting Information Resource Subsystem and shall include the component units' other information in its submission to the Chief Financial Officer.</p>	<p>216.102 Filing of financial information; handling by Chief Financial Officer; penalty for noncompliance.</p> <p>(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.</p> <p>(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 access to federal funds by the administering agencies or the judicial branch may not be authorized until:</p> <ol style="list-style-type: none"> The deposit has been recorded in the Financial Management Subsystem-Florida Accounting Information Resource Subsystem- using proper, consistent codes that designate deposits as federal funds. The deposit and appropriate recording required by this paragraph have been verified by the office of the Chief Financial Officer. <p>(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 Subsystem Florida Accounting Information Resource Subsystem and provide technical assistance to the agencies and the judicial branch to implement the policy.</p> <p>(2) Financial information must be contained within the Financial Management Subsystem Florida Accounting Information Resource Subsystem. Other information must be submitted in the form and format prescribed by the Chief Financial Officer.</p> <p>(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.</p> <p>(b) The state agency or branch designated by the Chief Financial Officer to receive financial information and other information from component units shall include the financial information in the Financial Management Subsystem Florida Accounting Information Resource Subsystem and shall include the component units' other information in its submission to the Chief Financial Officer.</p>	<p>Updates from FLAIR to Florida PALM (Financial Management Subsystem).</p>	<p>The references in statute would be outdated.</p>
<p>216.102 Filing of financial information; handling by Chief Financial Officer; penalty for noncompliance.</p> <p>(3) The Chief Financial Officer shall:</p> <p>(a) Prepare and furnish to the Auditor General annual financial statements for the state on or before December 31 of each year, using generally accepted accounting principles.</p> <p>(b) Prepare and publish an annual comprehensive financial report for the state in accordance with generally accepted accounting principles on or before February 28 of each year.</p> <p>(c) Furnish the Governor, the President of the Senate, and the Speaker of the House of Representatives with a copy of the annual comprehensive financial report prepared pursuant to paragraph (b).</p> <p>(d) Notify each agency and the judicial branch of the data that is required to be recorded to enhance accountability for tracking federal financial assistance.</p> <p>(e) Provide reports, as requested, to executive or judicial branch entities, the President of the Senate, the Speaker of the House of Representatives, and the members of the Florida Congressional Delegation, detailing the federal financial assistance received and disbursed by state agencies and the judicial branch.</p> <p>(f) Consult with and elicit comments from the Executive Office of the Governor on changes to the 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 Florida Accounting Information Resource Subsystem and the Federal Aid Tracking System, any successive systems serving identical or similar functions shall preserve such compatibility.</p>	<p>216.102 Filing of financial information; handling by Chief Financial Officer; penalty for noncompliance.</p> <p>(3) The Chief Financial Officer shall:</p> <p>(a) Prepare and furnish to the Auditor General annual financial statements for the state on or before December 31 of each year, using generally accepted accounting principles.</p> <p>(b) Prepare and publish an annual comprehensive financial report for the state in accordance with generally accepted accounting principles on or before February 28 of each year.</p> <p>(c) Furnish the Governor, the President of the Senate, and the Speaker of the House of Representatives with a copy of the annual comprehensive financial report prepared pursuant to paragraph (b).</p> <p>(d) Notify each agency and the judicial branch of the data that is required to be recorded to enhance accountability for tracking federal financial assistance.</p> <p>(e) Provide reports, as requested, to executive or judicial branch entities, the President of the Senate, the Speaker of the House of Representatives, and the members of the Florida Congressional Delegation, detailing the federal financial assistance received and disbursed by state agencies and the judicial branch.</p> <p>(f) Consult with and elicit comments from the Executive Office of the Governor on changes to the Financial Management Subsystem 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 Subsystem-Florida Accounting Information Resource Subsystem and the Federal Aid Tracking System, any successive systems serving identical or similar functions shall preserve such compatibility.</p>	<p>Updates from FLAIR to Florida PALM (Financial Management Subsystem).</p>	<p>The references in statute would be outdated.</p>
<p>216.141 Budget system procedures; planning and programming by state agencies.</p> <p>The Executive Office of the Governor, in consultation with the appropriations committees of the Senate and House of Representatives, and by utilizing the Florida Financial Management Information System management data and the Chief Financial Officer's chart of accounts, shall prescribe a planning and budgeting system, pursuant to s. 215.94(1), to provide for continuous planning and programming and for effective management practices for the efficient operations of all state agencies and the judicial branch. The Legislature may contract with the Executive Office of the Governor to develop the planning and budgeting system and to provide services to the Legislature for the support and use of the legislative appropriations system. The contract shall include the policies and procedures for combining the legislative appropriations system with the planning and budgeting information system established pursuant to s. 215.94(1). At a minimum, the contract shall require the use of common data codes. The combined legislative appropriations and planning and budgeting information subsystem shall support the legislative appropriations and legislative oversight functions without data code conversion or modification.</p> <p>(2) The Florida Management Information Board shall notify the Auditor General of any changes or modifications to the Florida Financial Management Information System and its functional owner information subsystems.</p> <p>(3) The Chief Financial Officer, as chief fiscal officer, shall use the 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.</p>	<p>216.141 Budget system procedures; planning and programming by state agencies.</p> <p>(1) The Executive Office of the Governor, in consultation with the appropriations committees of the Senate and House of Representatives, and by utilizing the Florida Financial Management Information System management data and the Chief Financial Officer's chart of accounts, shall prescribe a planning and budgeting system, pursuant to s. 215.94(1), to provide for continuous planning and programming and for effective management practices for the efficient operations of all state agencies and the judicial branch. The Legislature may contract with the Executive Office of the Governor to develop the planning and budgeting system and to provide services to the Legislature for the support and use of the legislative appropriations system. The contract shall include the policies and procedures for combining the legislative appropriations system with the planning and budgeting information system established pursuant to s. 215.94(1). At a minimum, the contract shall require the use of common data codes. The combined legislative appropriations and planning and budgeting information subsystem shall support the legislative appropriations and legislative oversight functions without data code conversion or modification.</p> <p>(2) The Florida Management Information Board shall notify the Auditor General of any changes or modifications to the Florida Financial Management Information System and its functional owner information subsystems.</p> <p>(3) The Chief Financial Officer, as chief fiscal officer, shall use the Financial Management Subsystem 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.</p>	<p>Updates from FLAIR to Florida PALM (Financial Management Subsystem).</p>	<p>The references in statute would be outdated.</p>

Current Statute Language	Recommended Change	Reason For Recommendation	Implication if Not Changed
<p>1001.281 Operating Trust Fund.</p> <p>(1) The Operating Trust Fund, FLAIR number 48-2-510, is created within the Department of Education.</p> <p>(2) The fund is established for use as a depository for funds to be used for program operations funded by program revenues. Moneys to be credited to the trust fund include, but are not limited to, revenues received from the payment of fees associated with high school equivalency examinations.</p> <p>(3) Notwithstanding s. 216.301 and pursuant to s. 216.351, any balance in the trust fund at the end of any fiscal year shall remain in the trust fund at the end of the year and shall be available for carrying out the purpose of the trust fund.</p>	<p>1001.281 Operating Trust Fund.</p> <p>(1) The Operating Trust Fund, FLAIR number 48-2-510, is created within the Department of Education.</p> <p>(2) The fund is established for use as a depository for funds to be used for program operations funded by program revenues. Moneys to be credited to the trust fund include, but are not limited to, revenues received from the payment of fees associated with high school equivalency examinations.</p> <p>(3) Notwithstanding s. 216.301 and pursuant to s. 216.351, any balance in the trust fund at the end of any fiscal year shall remain in the trust fund at the end of the year and shall be available for carrying out the purpose of the trust fund.</p>	<p>The reference will be incorrect upon launch of the Financials and Payroll waves of Florida PALM.</p>	<p>The references in statute would be outdated.</p>
<p>1001.282 Administrative Trust Fund.</p> <p>(1) The Administrative Trust Fund, FLAIR number 48-2-021, is created within the Department of Education.</p> <p>(2) The fund is established for use as a depository for funds to be used for management activities that are department-wide in nature and funded by indirect cost earnings or assessments against trust funds. Moneys to be credited to the trust fund include indirect cost reimbursements from grantors, administrative assessments against trust funds, interest earnings, and other appropriate administrative fees.</p> <p>(3) Notwithstanding s. 216.301 and pursuant to s. 216.351, any balance in the trust fund at the end of any fiscal year shall remain in the trust fund at the end of the year and shall be available for carrying out the purpose of the trust fund.</p>	<p>1001.282 Administrative Trust Fund.</p> <p>(1) The Administrative Trust Fund, FLAIR number 48-2-021, is created within the Department of Education.</p> <p>(2) The fund is established for use as a depository for funds to be used for management activities that are department-wide in nature and funded by indirect cost earnings or assessments against trust funds. Moneys to be credited to the trust fund include indirect cost reimbursements from grantors, administrative assessments against trust funds, interest earnings, and other appropriate administrative fees.</p> <p>(3) Notwithstanding s. 216.301 and pursuant to s. 216.351, any balance in the trust fund at the end of any fiscal year shall remain in the trust fund at the end of the year and shall be available for carrying out the purpose of the trust fund.</p>	<p>The reference will be incorrect upon launch of the Financials and Payroll waves of Florida PALM.</p>	<p>The references in statute would be outdated.</p>