



FLORIDA CLERKS OF COURT OPERATIONS CORPORATION

2560-102 BARRINGTON CIRCLE ✓ TALLAHASSEE, FLORIDA 32308 ✓ PHONE 850.386.2223 ✓ FAX 850.386.2224 ✓ WWW.FLCCOC.ORG

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION TRAVEL POLICY AND PROCEDURES

Approved by the CCOC Executive Council on November 1, 2022.

I. PURPOSE

To establish regulations and procedures for the Florida Clerks of Court Operations Corporation (CCOC), employees and authorized persons where authorized travel is necessary, and reimbursement is requested.

II. AUTHORITY

1. Department of Financial Services, Division of Accounting and Auditing, Bureau of Auditing, Reference Guide for State Expenditures (page 12)
2. Section 112.061, F.S. (page 118)
3. Rule 69I-42, F.A.C. – Travel Expenses (page 126)
4. Florida Attorney General Opinion 81-53 Continental breakfast; reimbursement (page 134)
5. Florida Attorney General Opinion 82-34 Reimbursement for travel expenses (page 136)
6. State of Florida General Appropriations Act and implementing bills, if provided (page 138)

III. SCOPE AND APPLICABILITY

Travel expenses shall be limited to those expenses necessarily incurred in the performance of a public purpose authorized by law to be performed by the CCOC and must be within limitations described herein. This policy applies to all travel as defined herein for any purpose and for which reimbursement will be claimed by employees and authorized persons of the CCOC as follows:

1. Expenditures properly chargeable to travel include registration payments, reimbursements of mileage for use of a privately-owned vehicle, per diem and subsistence allowance, common carrier transportation and other expenses incidental to travel which are authorized by law.
2. All persons eligible to travel in the conduct of CCOC business, to attend meetings, conferences, conventions, workshops, and other training sessions for the benefit of the CCOC, at CCOC expense, pursuant to proper authorization prescribed herein.
3. Employees who travel for the purpose of obtaining certifications required for continued employment with CCOC is an allowable expense.

Our Mission: As a governmental organization created by the Legislature, we evaluate Clerks' court-related budgetary needs, and recommend the fair and equitable allocation of resources needed to sustain court operations.

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4. Consultant travel which is not covered within the scope of the consultant's contract, and which is billed separately to the CCOC on a cost reimbursement basis must receive prior approval and will be reimbursed in accordance with this policy.
5. Under no circumstances will an employee be reimbursed for travel expenses incurred for the purpose of taking job placement examinations for the purpose of applying for jobs, whether written or oral.
6. Requests for reimbursement payments must include:
 - a. Voucher for Reimbursement of Travel Expenses;
 - b. Itemized hotel receipts (if applicable);
 - c. Transportation receipts for common carrier travel (if applicable);
 - d. Incidental receipts (if applicable);
 - e. In the case of a conference, convention, or training session not hosted by the CCOC or where the CCOC personnel requesting reimbursement is not a presenter, the benefits to the CCOC must be provided along with the pages of the agenda that supports the request and an itemization of the registration cost.

IV. DEFINITIONS

1. Employees – All employees of the CCOC. This includes full-time, part-time, or OPS workers whose travel has been authorized and approved pursuant to this policy.
2. Authorized Persons – A person, other than an employee of the CCOC, who is authorized to incur travel expenses in the performance of the CCOC's official duties, such as a consultant, council members, committee members, etc.
3. Conference – The coming together of persons with a common interest or interests for the purpose of deliberation, interchange of views, or for the removal of differences or disputes and for discussion of their common problems and interests. The term also includes similar meetings such as seminars, workshops, and trainings which are large formal group meetings that are programmed and supervised to accomplish intensive research, study, discussion, and work in some specific field or on a governmental problem or problems. A conference does not mean the coming together of CCOC personnel.
4. Convention – An assembly of a group of persons representing persons and groups, coming together for the accomplishment of a purpose of interest to a larger group or groups. A convention does not mean the coming together of CCOC personnel.
5. Traveler – A CCOC employee or authorized person when performing authorized travel on behalf of the CCOC.
6. Common carrier – Train, bus, commercial airline operating scheduled flights, or rental cars of an established rental car firm.
7. Point of Origin – Geographic location of the traveler's official headquarters or the geographic location where travel begins, whichever is the lesser distance from the destination.
8. In-state Travel – Authorized and approved travel within the territorial limits of Florida.
9. Most Economical Method of Travel – Mode of travel (state- or government-owned vehicle, private vehicle, common carrier, etc.) designated by CCOC Executive Director per section 112.061, F.S.

10. Official Headquarters – This is the same city or town as the office assigned to the employee. The CCOC headquarters are located at 2560 Barrington Circle, Suite 2, Tallahassee, FL 32308. For authorized persons working where there is no established office, the headquarters is the city or town nearest to where the majority of their work is performed, or another city, town, or area designated by the CCOC Executive Director. In all such cases, the location must be in the best interest of the CCOC and not for the convenience of the employee or authorized traveler.

V. EXCEPTIONS

Any exceptions or unusual circumstances not provided for in this policy should be documented and approved by the Executive Director or Deputy Executive Director prior to travel while staying as close to the State of Florida policies for emergency situations as possible.

VI. FORMS

1. Authorization to Incur Travel Expense, Form DFS-AA-13 (07/03), adapted for use by the CCOC.
2. Application for Advance on Travel Expenses, Form DFS-AA-25 (revised 07/98), adapted for use by the CCOC.
3. Voucher for Reimbursement of Travel Expenses, Form DFS-AA-15, (revised 07/06), adapted for use by the CCOC.

CCOC forms were adopted from approved Department of Financial Services (DFS) forms and should be used in the planning and processing of travel expenses as appropriate.

VII. TYPES OF TRAVEL

1. Class A Travel – continuous travel of 24 hours or more away from official headquarters. The travel day for Class A is based on a calendar day (midnight to midnight).
2. Class B Travel – continuous travel of less than 24 hours which involves overnight absence away from official headquarters. The travel day for Class B travel begins at the same time as the travel period.
3. Class C Travel – is short or day trips in which the traveler is not away from their official headquarters overnight.
4. Local Mileage – travel of less than 24 hours in which the traveler is not away from official headquarters overnight and which involves the use of a privately owned vehicle for official business within Leon and the surrounding counties and for which no meal reimbursements are claimed.

VIII. TRAVEL AUTHORIZATION

All travel will be conducted pursuant to authorized annual budget allocations. Prior to incurring any Class A, Class B, or Class C travel expense for which reimbursement or cash advance is requested, an Authorization to Incur Travel Expense should be approved and authorized by the CCOC Executive Director or CCOC Deputy Executive Director. Local mileage which is included in the annual budget allocation for travel does not need prior authorization and should be reimbursed in accordance with this policy. Authority for

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approval of CCOC reimbursed Class A, Class B, and Class C travel may be granted by the Executive Director or Deputy Executive Director.

The following guidelines may be used when approving requests for travel:

1. Funds are available in the budget.
2. A determination is made that a public purpose is achieved in taking the trip.
3. The number of persons traveling is the minimum number required to accomplish the purpose of the trip.
4. The method of travel (e.g., air, vehicle) is specified and the routing or other arrangements are the most economical available and result in the shortest time away or the lowest overall cost consistent with the distance to be traveled and the purpose of the trip.

IX. TRAVEL PAYMENT

An authorized CCOC Purchasing Card should be used as payment for all travel associated expenses (except for meals and gas) incurred by employees conducting CCOC business unless authorization is given by the Executive Director or Deputy Executive Director for alternative method of payment to be utilized.

Purchasing Card

Certain items, such as airline tickets, lodging, car rental or registration fees (if allowed), should be prepaid with a Purchasing Card upon approval of the travel request.

Meals

The CCOC Purchasing Cards are not to be used for the payment of meals. After approval of the Authorization to Incur Travel Expense, at the traveler's request and approval of the Application for Advance on Travel Expenses, payment for meals can be advanced to the traveler at the applicable allowance rate.

When a meal is included in a registration fee, the meal allowance cannot be claimed for reimbursement, even if the traveler decides for personal reasons not to eat the meal. As provided in Attorney General Opinion 81-53, a continental breakfast is considered a meal and cannot be claimed for meal reimbursement if included in a registration fee for a convention or conference. Pursuant to s. 112.061(8)(a) 5, F.S., actual expenses for banquets and other meal functions that are not a part of a basic registration fee may be reimbursed if participation in such event will directly enhance the public purpose of the agency. This rule will not apply to conferences or conventions where CCOC employees or authorized personnel do not pay a registration fee to attend. In the case where a meal is provided by a hotel or airline, the traveler will be allowed to claim the meal allowance provided by law.

Travel Advance

If not using an authorized CCOC Purchasing Card, employees may obtain travel advances upon approval of the travel request. Approval of the Authorization to Incur Travel Expense is required before a travel may submit an Application for Advance on Travel Expenses.

X. REIMBURSEMENT OF EXPENSES

Upon completion of the travel, all travel advances should be settled within ten (10) working days of return from traveling. No advances for additional trips shall be given until all prior advances have been settled. Chapter 112.061, F.S. provides that any person who willfully makes or contributes to a fraudulent claim shall be guilty of a misdemeanor of the second degree and shall be civilly liable in the amount of overpayment. Such employee shall also be subject to disciplinary action by the CCOC, up to and including termination.

It is the responsibility of the Executive Director or Deputy Executive Director to ensure that the traveler complies with this section of the policy. Exceptions to this section of the policy may be made upon written justification of circumstances which necessitate multiple advances.

Within ten (10) days of completing authorized travel, travelers should file a Voucher for Reimbursement of Travel Expenses. The Voucher for Reimbursement of Travel Expenses should reflect the entire cost of the trip, including all advances and direct payments made. The traveler must sign and date the form for completeness and correctness as to the actual travel performed. The completed Voucher for Reimbursement of Travel Expenses must then be signed by the Executive Director or Deputy Executive Director. If the CCOC is due a return of funds from the advance, a check payable to the CCOC should be attached to the Voucher for Reimbursement of Travel Expenses.

XI. ALLOWABLE TRAVEL EXPENSES

The following describes allowable expenses and the documentation required. In general, where receipts are required, original receipts should be submitted. If an original receipt is not available, an affidavit of the expense explanation must be prepared and included with the Voucher for Reimbursement of Travel Expenses. Further, a copy of the meeting/conference/convention/training agenda, when one is provided, must be attached to the Voucher for Reimbursement of Travel Expenses. When one is not provided, this should be indicated on the Voucher for Reimbursement of Travel Expenses.

Any changes or additions to the cost of the travel made after the Authorization to Incur Travel Expense was approved must be explained on the Voucher for Reimbursement of Travel Expenses.

Meals and Lodging for Class A and Class B Travel

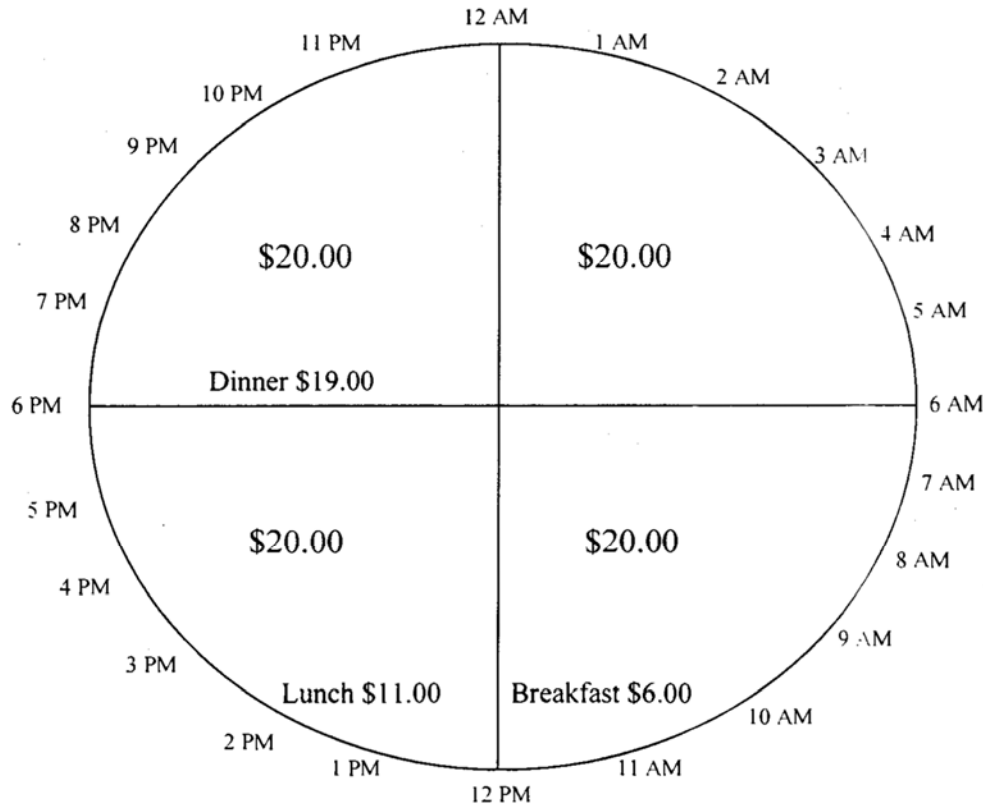
Travel shall be reimbursed by the following methods for each day of such travel, at the option of the traveler, provided that the same method of reimbursement is used to calculate each day of the travel (i.e., the entire trip will be either based on the per diem rate or based on actual expenses plus meal allowances):

1. Daily Per Diems – the most current standard State of Florida government per diem rate (\$80) to include both lodging and meals, or
2. Actual expenses for lodging at a single occupancy rate, to be substantiated by paid bills. However, if the traveler chooses a form of lodging where a paid bill is not

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applicable, the standard State of Florida government per diem rate will apply. The State of Florida government per diem rate is not applicable unless the traveler chooses lodging in which costs are incurred and can be substantiated by a paid bill or receipt.

Per Diem Clock



Allowable rates for per diem are provided for in s. 112.061(6), F.S. All claims for per diem and subsistence must be within the limitations set forth in this section of the statutes. All travelers are allowed the authorized per diem for each day of travel or if actual expenses exceed the allowable per diem, the amount allowed for meals as provided in s. 112.061(6) (b), F.S., plus actual expenses for lodging at a single occupancy rate. Per diem shall be calculated using four six-hour periods (quarters) beginning at midnight for Class A or when travel begins for Class B travel. Travelers may only switch from actual to per diem while on Class A travel on a midnight-to-midnight basis. A traveler on Class A or B travel who elects to be reimbursed on a per diem basis is allowed \$20.00 for each quarter from the time of departure until the time of return.

Meal expenditures will be reimbursed according to the most current State of Florida government per diem meal rates. The following times shall be used to determine when meal reimbursements may be claimed:

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- Breakfast \$6: travel begins prior to 6:00 AM and extends beyond 8:00 AM
- Lunch \$11: travel begins prior to 12:00 PM (noon) and extends beyond 2:00 PM
- Dinner \$19: travel begins prior to 6:00 PM and extends beyond 8:00 PM

A traveler may not claim per diem or lodging reimbursement for overnight travel within 50 miles (one-way) of the CCOC headquarters or their residence unless the circumstances necessitating the overnight stay are fully explained by the traveler and approved by the Executive Director or Deputy Executive Director.

When claiming the standard State of Florida government per diem rate for Class A or Class B travel including meal reimbursements, the traveler shall be reimbursed one-fourth of the standard State of Florida government rate of per diem and meal allowances for each quarter, or fraction thereof, of the travel day included within this travel period. No receipts are required. The travel day is divided into the following quarters:

12:01 a.m. to 6:00 a.m.
6:01 a.m. to 12:00 noon
12:01 p.m. to 6:00 p.m.
6:01 p.m. to 12:00 midnight

An employee should not be reimbursed for any meal or lodging included in convention or conference registration fees paid by the CCOC. A continental breakfast provided as part of the conference/convention registration fee is considered breakfast and should not be claimed for reimbursement. An evening reception or other function that serves only hors d'oeuvres are not considered dinner and may be claimed for reimbursement. However, should the conference/convention registration fee include the provision of any lunches or dinners, these meals should not be claimed for reimbursement.

In the case where a meal is provided by a hotel or airline, the traveler will be allowed to claim the meal allowance provided by law.

Reimbursement for lodging expense is limited to single occupancy rate. Cost of lodging shared with a non-official or non-employee (e.g., family members) is limited to the single occupancy rate. Reimbursement rate for the lodging room is limited to \$175.00 per day excluding parking and required resort fees. Costs beyond that amount are to be paid by the traveler; however, the CCOC Executive Director has the authority to approve reimbursement beyond the \$175.00 per day rate if justification is provided.

Note: This amount is subject to change per the Legislature's Annual Appropriation Implementing Bill.

When traveling within Florida the authorized CCOC Purchasing Card should be used for the payment of lodging expenses. The traveler must also present a copy of the CCOC's tax exempt certificate. No sales tax will be reimbursed for Florida accommodations that should have been tax exempt.

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When lodging, transportation and/or meals are paid or provided by any federal, state, or other local governmental agency, no further expenses will be reimbursed.

Class C Travel

A traveler shall not be reimbursed on a per diem basis for Class C travel, but shall receive subsistence as follows:

- Breakfast: At the State of Florida rate when travel begins before 6:00 AM and extends beyond 8:00 AM
- Lunch: At the State of Florida rate when travel begins before 12:00 PM (noon) and extends beyond 2:00 PM
- Dinner: At the State of Florida rate when travel begins before 6:00 PM and extends beyond 8:00 PM, or when travel occurs during nighttime hours due to special assignment.

When provided for in statute, Class C travel meal allowance is defined as taxable income and must be shown as a separate item on the Voucher for Reimbursement of Travel Expenses. Employee Class C travel should be deducted from the total claimed and processed through payroll.

Reimbursement of Travel Expenditures by Individuals with Disabilities

When a payment reimbursement request is made for travel expenses in excess of those ordinarily authorized pursuant to s. 112.061, F.S., and Rule 69I-42, F.A.C., and such excess travel expenses were incurred to permit the safe travel of an individual with disabilities, those excess expenses will be paid to the extent that the expenses were reasonable and necessary to the safe travel of the individual.

Transportation

Transportation expenses incurred in connection with the performance of an activity, which serves a public purpose authorized by law to be performed by the agency, may be paid directly to common carriers or to individual travelers. The traveler must use the most direct route from the traveler's headquarters, unless it can be demonstrated that travel from another location is more economical. If the traveler uses an indirect route for his/her convenience, any extra cost must be borne by the traveler. The CCOC Executive Director should designate the most economical method of travel for each trip, keeping in mind the following conditions:

1. The nature of the business.
2. The most efficient and economical means of travel (considering time of the traveler, cost of transportation and per diem or subsistence required).
3. The number of persons making the trip and the amount of equipment being transported. If the class of travel is other than the most economical method of travel, the CCOC Executive Director must authorize the expense in writing and describe the circumstances requiring such travel. This documentation shall be attached to the travel voucher.

A. Common Carrier

Travelers whose transportation is by common carrier shall make use of any state term aircraft or auto rental contract which may be in effect at the time. Failure to use state term contracts will require justification to be provided with the reimbursement information. Justification must be as allowed by the state term contracts.

Common carrier charges may be billed directly to the CCOC pursuant to Rule 69I-42.007(6), F.A.C., or the traveler may pay his or her common carrier charges and request reimbursement. Sufficient information must be included with the Voucher for Reimbursement of Travel Expenses maintained by the CCOC, which relates to the common carrier charges. Common carrier charges paid by the traveler shall be included on the traveler's reimbursement request.

The CCOC may authorize the rental of hybrid cars for official travel when it has been determined to be the most economical method of travel. Documentation must be retained on file at the CCOC to support the agency's decision.

B. Air

Aircraft travel for which a state term contract does not exist must be the most economical rate and class available. Exceptions will be allowed only when fully justified. Any cost in excess of state term contracts that is not fully justified will be borne by the traveler. Travelers will not be reimbursed for use of a car larger than the B-car class on the rental car contract because of the size or stature of the individual unless the requirements of the ADA are met.

Coach fare by the route and/or rate best suited for the interest of the CCOC, is allowed and must be documented by a paid receipt. Should a traveler select a different route and/or rate, for their own benefit, reimbursement will be limited to the coach fare, by the route and/or rate, determined by what is in the best interest of the CCOC.

Reimbursement of first-class air fare is specifically limited to trips under emergency conditions when coach accommodations are not available. In those instances where an electronic airline ticket was purchased, documentation should include a copy of the traveler's itinerary, identifying the purchase of the airline ticket, or a separate paid receipt for the airline ticket.

C. Private Vehicle

The CCOC Executive Director may authorize the use of privately-owned vehicles for official travel in lieu of publicly owned vehicles or common carriers. The traveler is entitled to a mileage allowance at a fixed rate of 44.5 cents per mile. When calculating mileage reimbursement, the amount must be rounded down. Reimbursement for expenditures relating to the operation, maintenance and

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ownership of a vehicle shall not be allowed when privately-owned vehicles are used on public business.

Travelers shall not be paid a mileage allowance for travel between their residence and their headquarters or regular work location (See Attorney General Opinion 82-34). If travel begins more than one hour before or one hour after the traveler's regular work hours, the point of origin may be the traveler's residence, provided that miles claimed may not exceed the miles actually driven.

All mileage shall be shown from point of origin to point of destination and included with the Voucher for Reimbursement of Travel Expenses. When possible, mileage should be computed and reimbursed on the basis of the current map of the Florida Department of Transportation for in-state travel. Alternate methods of computing mileage, such as the use of an Internet website, may be authorized on the travel request memo if supported by appropriate documentation. Road and bridge tolls may be claimed in addition to mileage upon presentation of receipts. Vicinity mileage necessary for the conduct of official business is allowable but must be listed separately on the reimbursement request and the purpose explained.

No traveler who is entitled to mileage or transportation expense shall be allowed either mileage or transportation expense when they are gratuitously transported by another traveler. The traveler's payment information shall indicate complimentary travel.

Reimbursement for local mileage or Class C travel mileage involving the use of the employee's vehicle should be submitted and shall specify:

- date of the travel,
- origin,
- destination,
- number of miles traveled,
- purpose of the travel, and
- amount requested for reimbursement.

D. Taxi, Limousine, Public Transportation, Parking and Car Rental

The actual costs incurred for normal use of taxi, limousine, public transportation, and parking are reimbursable. Receipts are not required for reimbursement of parking, taxi, limousine, and public transportation costs that are less than \$20.00 per traveler per trip. "Per trip" shall be the trip authorized in the Authorization to Incur Travel Expense, not each ride in public transportation. When these items cumulatively exceed \$20.00 during the duration of the travel, receipts are required to document the full amount. In those cases where receipts are not available (i.e., mass transit tokens) reimbursement may still be sought with an explanation of the circumstances via a memorandum attached to the Voucher for Reimbursement of Travel Expenses.

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Car rental expense is reimbursable but only when prior approval is obtained on the Authorization to Incur Travel Expense and a receipt is attached. However, a CCOC - approved traveler should not purchase collision-damage waivers when renting a car. The purchase of "Personal Accident Insurance" by a traveler is also non-reimbursable as employees on authorized business are covered under Workman's Compensation. Expenses incurred for collision-damage waivers or personal accident insurance will not be reimbursed unless prior approval of an exception is granted.

Registration Fees

If the CCOC engages an instructor to perform training sessions for its employees, the fee will be a contractual service; however, if a CCOC employee enrolls in a workshop/seminar, etc., which is routinely offered to the public, the fee will be a registration fee. Fees for registration, including meals and other programmed events sponsored by the conference or convention organization, should be prepaid wherever possible. Optional fees for recreation and/or entertainment activities associated with a conference or convention are not reimbursable unless required as part of the conference rate. Fees for non-CCOC employees (e.g., family members) to participate in activities are not reimbursable.

Miscellaneous

Any other necessary expense, not otherwise provided for but incurred for the benefit of the CCOC, must appear together and be identified on the Voucher for Reimbursement of Travel Expenses. Taxi fares, ferry fares, bridge, road and tunnel tolls, storage and parking expenses, and communication expenses may be reimbursed. Other miscellaneous gratuities for the hotel, taxis, the airport, porters, etc. should be identified here. The amount should be reasonable and, whenever possible, the traveler should obtain and attach receipts to the report to substantiate miscellaneous expenditures. The allowance for gratuity will be no more than 15% of the cost and the portage tip allowed will be no more than \$1.00 per bag with a maximum of 4 bags.



REFERENCE GUIDE FOR **STATE EXPENDITURES**



DIVISION OF ACCOUNTING AND AUDITING
BUREAU OF AUDITING



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STATE EXPENDITURES

INTRODUCTION

AUTHORITY

Article IV, Section 4(c), of the Constitution of the State of Florida states, “The Chief Financial Officer shall serve as the Chief Fiscal Officer of the State and shall settle and approve accounts against the State.”

The powers and duties of the Chief Financial Officer (CFO) are set forth in Chapter 17, Florida Statutes (F.S.). Section 17.03(1), F.S., requires that the CFO of this State, using generally accepted auditing procedures for testing or sampling shall examine, audit, and settle all accounts, claims, and demands against the State.

Section 17.29, F.S., gives the CFO the authority to prescribe rules he or she considers necessary to fulfill his or her constitutional and statutory duties, which include but are not limited to, procedures or policies related to the processing of payments from any applicable appropriation.

OVERVIEW

MISSION OF THE BUREAU OF AUDITING

The mission of the Bureau within the Department of Financial Services (DFS) is to provide reasonable assurance to the taxpayers of Florida that funds disbursed from the State Treasury are valid obligations of the State and are in general compliance with applicable laws and rules.

PURPOSE

The purpose of this manual is to provide state agencies guidance regarding the requirements applicable to the disbursement of funds from the State Treasury, regardless of the payment methods (warrant, EFT, PCard). This reference guide does not cover all possible situations; some will need to be addressed on a case-by-case basis through consultation with the Bureau of Auditing.

DEFINITIONS



Accountholder - an employee filling an FTE or OPS position within a state agency for whom an account is established by the Card Provider upon request by the Scoped Administrator through Works. An Accountholder is designated and authorized by the state agency to be the sole user of an assigned Purchasing Card to make purchases within preset limits, on behalf of the state agency; appointed officers and others not on an entity's payroll, are non-employees, and must not be issued a PCard.

Accountable Plan - an arrangement that reimburses an employee for business expenses.

Actual Point of Origin - the geographic location where the travel begins.

Agency Head - with respect to an agency headed by a collegial body, the executive director or chief administrative officer of the agency.

Agreements - for the purpose of this document, agreements include Purchase Orders, Memorandums of Understanding (MOU), Memorandums of Agreement (MOA), Contracts, Grants, etc.

Appropriation - a legal authorization to make expenditures for specific purposes within the amounts authorized in the appropriations act.

Approved Operating Budget or Approved Budget - the plan of operations consisting of the original approved operating budget and statement of intent.

Artist - an individual or group of individuals who profess and practice a demonstrated creative talent and skill in the area of music, dance, drama, folk art, creative writing, painting, sculpture, photography, graphic arts, craft arts, industrial design, costume design, fashion design, motion pictures, television, radio, or tape and sound recording, or in any other related field.

Authorized Person (Section 112.061 Travel):

- 1) A person other than a public officer or employee as defined herein, whether elected or commissioned or not, who is authorized by an agency head to incur travel expenses in the performance of official duties.
- 2) A person who is called upon by an agency to contribute time and services as consultant or adviser.
- 3) A person who is a candidate for an executive or professional position

Best Value - the highest overall value to the State based on objective factors that include, but are not limited to, price, quality, design, and workmanship.

Bureau - the Bureau of Auditing within the Department of Financial Services (DFS).

Carry forwards - the undisbursed release balance of any authorized appropriation, except an appropriation for fixed capital outlay, for any given fiscal year remaining on June 30 of the fiscal year shall be carried forward in an amount equal to the incurred obligations. Any such incurred obligations remaining undisbursed on September 30 shall revert to the fund from which appropriated and shall be available for re-appropriation by the Legislature.

Commodity - any of the various supplies, materials, goods, merchandise, food, equipment and other personal property, including a mobile home, trailer or other portable structure with floor space of less than 5,000 square feet, purchased, leased or otherwise contracted for by the State and its agencies. "Commodity" also includes interest on deferred-payment commodity contracts approved pursuant to s. 287.063, F.S., entered into by an agency for the purchase of other commodities. However, commodities purchased for resale are excluded from this definition. Further, a prescribed drug, medical supply or device required by a licensed health care provider as a part of providing health services involving examination, diagnosis, treatment, prevention, medical consultation or administration for clients at the time the service is provided is not considered to be a "commodity." Printing of publications shall be considered a commodity if procured pursuant to s. 283.33, F.S., whether purchased for resale or not.

Common Carrier - train, bus, commercial airline operating scheduled flights or rental car of an established rental car firm.

Compensation - the total amount paid for professional services.

Competitive Sealed Bids, Competitive Sealed Proposals, or Competitive Sealed Replies - the process of receiving two or more sealed bids, proposals or replies submitted by responsive vendors and includes bids, proposals or replies transmitted by electronic means in lieu of or in addition to written bids, proposals, or replies.

Competitive Solicitation or Solicitation - an invitation to bid (ITB), a request for proposals (RFP), or an invitation to negotiate (ITN).

Chief Financial Officer or Department - the State of Florida, Department of Financial Services or its head, the Chief Financial Officer, and the terms shall have the same meaning and be used interchangeably.

Conference - the coming together of persons with a common interest or interests for the purpose of deliberation, interchange of views or for the removal of differences or disputes and for discussion of their common problems and interests. The term also includes similar meetings such as seminars and workshops, which are large formal group meetings that are programmed and supervised to accomplish intensive research, study, discussion and work in some specific field or on a governmental problem or problems. A conference does not mean the coming together of agency or interagency personnel.

Continuing Appropriation - an appropriation automatically renewed without further legislative action, period after period, until altered or revoked by the Legislature.

Contractor - a person who contracts to sell commodities or contractual services.

Contractual Service - the rendering by a contractor of its time and effort rather than the furnishing of specific commodities. The term applies only to those services rendered by individuals and firms who are independent contractors, and such services may include but are not limited to: evaluations; consultations; maintenance; accounting; security; management systems; management consulting; educational training programs; research and development studies or reports on the findings of consultants engaged there under; and professional, technical, and social services. "Contractual service" does not include any contract for the furnishing of labor or materials for the construction, renovation, repair, modification or demolition of any facility, building, portion of building, utility, park, parking lot or structure or other improvement to real property entered into pursuant to Chapter 255, F.S., and rules adopted there under.

Convention - an assembly of a group of persons representing persons and groups, coming together for the accomplishment of a purpose of interest to a larger group or groups. A convention does not mean the coming together of agency or interagency personnel.

Cost Analysis – an agency’s documented review in accordance with s. 216.3475, F.S., of a provider’s detailed budget to determine that all costs are reasonable, necessary and allowable by state law. A cost analysis is to be completed for service agreements in excess of Category Two, which are awarded on a non-competitive basis.

Digital Signature – a type of electronic signature that encrypts documents with electronic codes that are difficult to duplicate the approval of payments.

Disbursement - the payment for an expenditure.

Emergency Notice - notification of less than twenty-four (24) hours prior to scheduled departure.

Emergency Situation - circumstances in which there is an immediate danger or a threat of immediate danger to the public health, safety, or welfare or of other substantial loss to the State requiring emergency action.

Exceptional Purchase - any purchase of commodities or contractual services excepted by law or rule from the requirements for competitive solicitation including, but not limited to, purchases from a single source; purchases upon receipt of less than two responsive bids, proposals, or replies; purchases made by an agency, after receiving approval from the department, from a contract procured, pursuant to s. 287.057(1), (2), or (3), F.S., by another agency; and purchases made without advertisement in the manner required by s. 287.042(3)(b), F.S.

Expenditure - the creation or incurring of a legal obligation to disburse money.

Expense - the appropriation category used to fund the usual, ordinary, and incidental expenditures by an agency or the judicial branch, including such items as commodities, supplies of a consumable nature, current obligations, and fixed charges, and excluding expenditures classified as operating capital outlay. Payments to other funds or local, state, or federal agencies may be included in this category.

Extension - an increase in the time allowed for a contract period due to circumstances which, without fault of either party, make performance impracticable or impossible, or which prevent a new contract from being executed, with or without a proportional increase in the total dollar amount, with any increase to be based on the method and rate previously established in the contract.

FACTS Contract Summary Form – A DFS Summary of Contractual Services Agreement/ Purchase Order Form that is used to summarize the terms and conditions of a contract, grant agreement or purchase order.

Florida Accountability Contract Tracking System (FACTS) – Section 215.985, Florida Statutes requires the Department of Financial Services to provide the capability for State Agencies to report their contracts to the public in one central location. FACTS is the application that provides this function.

Firm - any individual, firm, partnership, corporation, association or other legal entity permitted by law to practice architecture, engineering or surveying and mapping in the State.

Fixed Capital Outlay (FCO) - an appropriation category for the purchase of real property (land, buildings, including appurtenances, fixtures and fixed equipment, structures, etc.), including additions, replacements, major repairs and renovations to real property which materially extend its useful life or materially improve or change its functional use and including furniture and equipment necessary to furnish and operate a new or improved facility, when appropriated by the Legislature in the fixed capital outlay appropriation category.

Foreign Travel - travel outside the United States.

Invitation to Bid (ITB) - a written solicitation for competitive sealed bids. The ITB is used when the agency is capable of specifically defining the scope of work for which a contractual service is required or when the agency is capable of establishing precise specifications defining the actual commodity or group of commodities required. A written solicitation includes a solicitation that is electronically posted.

Invitation to Negotiate (ITN) - a written solicitation for competitive sealed replies to select one or more vendors with which to commence negotiations for the procurement of commodities or contractual service. The ITN is used when the agency determines that negotiations may be necessary for the State to receive the best value. A written solicitation includes a solicitation that is electronically posted.

Invoice - a written document submitted to a purchaser showing the quantity, price, terms, nature of delivery and other particulars of goods or services sold or services rendered.

Legislative Budget Request (LBR) - a request to the Legislature, filed pursuant to s. 216.023, F.S., or supplemental detailed requests filed with the Legislature, for the amounts of money such agency or branch believes will be needed in the performance of the functions that it is authorized, or which it is requesting authorization by law, to perform.

Meal Allowance - the amount authorized by s. 112.061(6)(b), F.S., for each meal during the travel period.

Merchant - a vendor who accepts the State of Florida Purchasing Card.

Most Economical Class of Transportation - the class having the lowest fare available.

Most Economical Method of Travel - the mode of transportation (state-owned vehicle, privately-owned vehicle, common carrier, etc.) designated by an agency head in accordance with criteria prescribed by s. 112.061(7), F.S.

My Florida Market Place (MFMP) - the State of Florida's centralized electronic procurement system which interchanges payment data with FLAIR daily.

Non-Business Day - for a public officer or employee, a weekend or an authorized state holiday; for an authorized person, it means a day on which such person was not scheduled to be performing service or contributing time to an agency.

Officer or Public Officer - an individual who in the performance of his or her official duties is vested by law with sovereign powers of government and who is either elected by the people or commissioned by the Governor and has jurisdiction extending throughout the State, or any person lawfully serving instead of either of the foregoing two classes of individuals as initial designee or successor.

Official Headquarters - the geographic location specified by s. 112.061(4), F.S.

Operating Capital Outlay (OCO) - an appropriation category for the purchase of equipment, fixtures and other tangible personal property of a non-consumable and nonexpendable nature, the value or cost of which is \$ 5,000 or more and the normal expected life of which is one (1) year or more, and hardback bound books that are circulated to students or the public, the value or cost of which is \$25 or more, and hardback-covered bound books, the value or cost of which is \$250 or more.

Pay and Charge - a transaction which is vouchered in favor of a vendor for payment and in FLAIR lists the individual(s) to whom the expenses are being attributed as a sub-vendor.

Per Diem Rate - the amount authorized by s. 112.061(6)(a), F.S.

Personal Time - the time outside the regular work hours of a business day, a non-business day or a day for which the officer or employee had prior approval for a leave of absence.

Person with Disabilities - any person diagnosed as having a physical disability, including but not limited to blindness, or the loss of one or more life functions leaving that person mobility impaired (or sensory impaired) requiring the use of trained animal companions or prosthetic equipment including, but not limited to, crutches, walkers, canes, or wheelchairs.

Perquisites - those things, or the use thereof, or services that confer on the officers or employees receiving them a benefit that is in the nature of additional compensation, or that reduce to some extent the normal personal expenses of the officer or employee receiving the same. The term includes, but is not limited to, such things as quarters, subsistence, utilities, laundry services, medical service, and the use of state-owned vehicles for other than state purposes.

Point of Origin - the geographic location of a traveler's official headquarters or the geographic location where travel begins, whichever is lesser distance from the destination. (Refer to Attorney General Opinion 75 275)

Professional Services - pursuant to s. 287.055, F.S., those services within the scope of the practice of architecture, professional engineering, landscape architecture or registered surveying and mapping, as defined by the laws of the State, or those performed by any architect, professional engineer, landscape architect, or registered surveyor and mapper in connection with his or her professional employment or practice.

Purchasing Card (PCard) - restricted use, non-revolving credit card that is issued to an Accountholder by the Contractor, is controlled by the Card Account created by the Scoped Administrator and which creates a liability against an Agency's Corporate Account.

Purchasing Card Charge - a purchase, credit, accounting correction, or other activity associated with any Card Account which creates a liability against an Agency's Corporate Account.

Renewal - contracting with the same contractor for an additional contract period after the initial contract period, only if pursuant to contract terms specifically providing for such renewal.

Request for Information (RFI) - a written request made by an agency to vendors for information concerning commodities or contractual services. Responses to these requests are not offers and may not be accepted by the agency to form a bidding contract.

Request for Proposals (RFP) - a written solicitation for competitive sealed proposals. The request for proposals is used when it is not practicable for the agency to specifically define the scope of work for which the commodity, group of commodities or contractual service is required and when the agency is requesting that a responsible vendor propose a commodity, group of commodities or contractual service to meet the specifications of the solicitation document. A written solicitation includes a solicitation that is electronically posted.

Responsible Vendor - a vendor who has the capability in all respects to fully perform the contract requirements and the integrity and reliability that will assure good-faith performance.

Responsive Bid, Responsive Proposal or Responsive Reply - a bid, or proposal or reply submitted by a responsive and responsible vendor, which conforms in all material respects to the solicitation.

Responsive Vendor - a vendor that has submitted a bid, proposal or reply that conforms in all material respects to the solicitation.

State Term Contract - a term contract that is negotiated and executed by the Department of Management Services and that is used by agencies and eligible users pursuant to s. 287.056, F.S.

Term Contract - an indefinite quantity contract to furnish commodities or contractual services during a defined period.

Travel Day - a period of 24 hours consisting of four quarters of 6 hours each.

Travel Period - a period of time between the time of departure and time of return.

Voucher - a standard Florida Accounting Information Resource (FLAIR) voucher schedule as prescribed by the Chief Financial Officer, complete with invoices and such other supporting documentation necessary to authenticate the recording of a transaction into the accounting records of an agency which will also serve as an official request by an agency to the Bureau of Auditing for a payment in satisfaction of an obligation incurred by an agency.

Works – an internet-based application hosted and maintained by Bank of America (the State of Florida purchasing card provider). The application is used by State agencies to administer card maintenance and transaction approval with daily file interchanges to FLAIR.



ADVANCE PAYMENTS

ADVANCES PURSUANT TO SECTION 215.422(15), F.S.

Advance payments may be made under s. 215.422(15), F.S., and Rule 69I-40.120(3), F.A.C., in accordance with the following:

- 1) Advance payment may be made for **maintenance agreements, software license agreements, and subscriptions** that meet one of the following criteria:
 - Advance payment will result in a savings to the State that is equal to or greater than the amount the State would earn by investing the funds and paying in arrears.
 - The goods or services are essential to the operation of a state agency and are available only if advance payment is made.

Prior approval of the Bureau of Auditing is not required for advance payments made for maintenance agreements, software license agreements, and subscriptions that are equal to or less than the threshold of Category Two as defined in s. 287.017, F.S., and meets one of the above criteria. The payment request must document that the payment meets one of the above criteria.

Prior approval of the Bureau of Auditing is required for advance payments made for **maintenance agreements, software license agreements, and subscriptions** that exceed the threshold of Category Two as defined by s. 287.017, F.S.

Requests for advance payment approval must include information indicating that the payment meets one of the above criteria and that the agency has complied with applicable procurement requirements.



- 2) Advance payment may be made for all other goods and services if approved in advance by the Bureau of Auditing. Criteria for approval includes:

Advance payment will result in a savings to the State that is equal to or greater than the amount the State would earn by investing the funds and paying in arrears.

OR

The goods or services are essential to the operation of a state agency and are available only if advance payment is made.

Requests for advance payment approval must include information indicating that the payment meets one of the above criteria and that the agency has complied with applicable procurement requirements.



Purchasing Card Transactions – Advances

Purchasing cards may be used for advance payments in accordance with the above criteria.

ADVANCES PURSUANT TO SECTION 216.181(16), F.S.

Section 216.181(16), F.S., provides for advances for program startup or advances for contracted services to governmental entities and not-for-profit organizations. The amount that may be advanced shall not exceed the expected cash needs of the contractor or recipient within the initial three months. Thereafter, disbursements shall only be on a reimbursement basis. Advance payments may be made for cost-reimbursement and fixed-price contracts.

Agencies specifically authorized by the General Appropriations Act to make advance payments and wishing to advance beyond the initial three months expected cash needs must request a waiver from the Bureau of Auditing. The request for waiver must include:

- 1) The appropriation line item number.
- 2) Justification for advancing funds beyond the three months' expected cash needs.

The waiver request should be sent to Bureau of Auditing, Department of Financial Services, 200 East Gaines Street, Tallahassee, Florida 32399-0355 for approval

prior to submitting for payment. The waiver request will then be forwarded to the appropriations committees of both houses of the Legislature for consultation and comments. The Legislature has fourteen days to respond to the request. The agency will be notified in writing of the approval or disapproval of the request. If approved, a copy of the approval must be submitted with the payment request.

Purchasing Card Transactions – Advances

Purchasing cards may not be used to make advance payments allowed under s. 216.181(16) (b), F.S.



AGREEMENTS



AMENDMENTS

Agreements (Purchase Order, two-party written agreement) may be amended by executing a written amendment issued prior to the expiration of the agreement. Amendments are effective on the date of execution.

Pursuant to s. 215.425, F.S., additional compensation is prohibited after the services are rendered or the contract is made. If the total amount of a fixed unit rate agreement is being increased and the unit rate remains the same, then it can be assumed that the provider will be performing additional units of service. All other agreements must clearly show the additional services that will be provided. **The method of procurement for additional services in excess of Category Two must be documented and provided to the Bureau upon request.**

RENEWALS

Renewals must be executed prior to the expiration date of the agreement and must have all the same terms and conditions of the original agreement. Renewals are contingent on satisfactory performance evaluation and may be renewed for a period that may not exceed three years or the term of the original contract, whichever is longer.

If the goods or services are purchased as a result of a competitive solicitation, the renewal price must be specified in the bid, proposal or reply.



Note: Agreements procured as an emergency or single source may not be renewed.

EXTENSIONS

Extensions can be for up to six months with all the same terms and conditions of the original agreement. The extension must be signed prior to the expiration date of the agreement. There can be only one extension of an agreement unless the failure to meet the terms of the agreement is due to events beyond the control of the provider of the goods or services.



AGREEMENTS FOR SERVICES

Agreements for services are used to purchase time and effort rather than commodities. These agreements may be in the form of: Purchase orders, Memorandums of Understanding (MOU), Memorandums of Agreement (MOA), Contracts, Grants, etc.

- Contractual service agreements are between the State and a vendor. For more information, see “**Agreements for Services – Vendor.**”
- Grant agreements are between the State and a recipient or sub-recipient and are funded with an award of Federal or State Financial Assistance. For more information, see “**Agreements for Services - Recipient/Sub-recipient.**”
 - » When Federal Financial Assistance is involved, State agencies use the criteria established in the Code of Federal Regulations Title 2, Part 200 to determine whether the agreement is with a vendor or a sub-recipient.
 - » When State Financial Assistance is involved, State agencies use the Florida Single Audit Checklist for Non-State Organizations - Recipient/Sub-recipient vs. Vendor Determination form to determine whether the agreement is with a vendor or recipient. The checklist is available at <https://apps.fldfs.com/fsaa/links.aspx>.

AGREEMENTS FOR SERVICES – FEDERAL AND STATE FINANCIAL ASSISTANCE RECIPIENT/SUB-RECIPIENT

Recipient/Sub-recipient agreements must contain the following:

Scope of Work – A scope of work that clearly establishes the tasks that the recipient or sub-recipient is required to perform.

Deliverables – Specific quantifiable units of deliverables that must be received and accepted in writing by the agency before payment. Each deliverable must be directly related to the scope of work and must specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable.



NOT ALWAYS A DELIVERABLE

Status or Progress Reports are sometimes confused with deliverables. Reports alone may not necessarily be a deliverable, but the means of attesting to the minimal level of service provided during the reporting period (payment period). On the contrary, a report could be a deliverable. For example, reports that provide conclusions on research, engineering, auditing, or consulting could be a deliverable.

Documentation Requirements – the documentation required to evidence the completion of all required tasks specified in the agreement.

Financial Consequences – Financial consequences that apply if the recipient or sub-recipient fails to perform the minimum level of service required by the agreement. The provision can be excluded from the agreement only if financial consequences are prohibited.

Allowable Costs – funds may only be expended by the recipient or sub-recipient for allowable costs resulting from obligations incurred during the specified agreement period.

Unobligated funds – the balance of any unobligated funds which have been advanced or paid by the State Agency that must be refunded.

Excess Funds – the balance of any excess funds where the recipient or sub-recipient was not entitled to that must be refunded to the State Agency.

ADDITIONAL PROVISIONS

As s. 216.311, F.S., provides that an agency may not enter into an agreement to spend funds in excess of appropriations, the language required in s. 287.0582, F.S., must be included in agreements funded by federal and/or state financial assistance, where applicable.

The standard audit language specified in Rule 69I-5.006(3), F.A.C., must be included in the agreement. This language is available at: <https://apps.fldfs.com/fsaa/links.aspx>.

If the recipient agreement is procured under s. 287.057, F.S., then the requirements under "Agreements for Services - Vendors" will also apply.

FEDERAL FINANCIAL ASSISTANCE

Agreements with recipients and sub recipients of Federal Financial Assistance must require:

- a. Compliance with the Code of Federal Regulations Title 2, Part 200
- b. A grant may be charged only allowable costs resulting from obligations incurred during the specified funding period.
- c. Any balance of unobligated cash that has been advanced or paid that is not authorized to be retained for other projects must be refunded to the federal government.
- d. Any funds paid in excess of the amount to which the recipient is finally determined to be entitled, under the terms and conditions of the award, constitutes a debt to the Federal government.

STATE FINANCIAL ASSISTANCE

Agreements with recipients and sub recipients of state financial assistance, even if awarded on a fixed price basis, must require:

- a. Compliance with s. 215.971, F.S.
- b. Expenditures of state financial assistance be in compliance with laws, rules and regulations applicable to expenditures of State funds, including, but not limited to, the Reference Guide for State Expenditures.

AGREEMENTS FOR SERVICES – VENDORS

Vendor agreements in excess of Category Two must meet the requirements of s. 287.058, F.S., including but not limited to the following:

Scope of Work – A scope of work that clearly establishes the tasks that the vendor is required to perform.

Deliverables – Specific quantifiable units of deliverables that must be received and accepted in writing by the agency before payment. Each deliverable must be directly related to the scope of work and must specify the required minimum level of service to be performed and the criteria for evaluating the successful completion of each deliverable.



NOT ALWAYS A DELIVERABLE

Progress and Status reports are sometimes confused as being deliverables. Reports alone may not necessarily be a deliverable, but the means of attesting to the level of services provided during the reporting period (payment period).

In some instances, a report could be a deliverable. These would include auditing, consulting and research reports that are used to provide conclusions to interested parties.

Documentation Requirements – the documentation required to evidence the completion of all required tasks specified in the agreement.

Financial Consequences – An agreement must contain financial consequences in the event that the vendor fails to perform in accordance with the agreement.

Section 287.058 (1), F.S., authorizes the use of a purchase order for contractual services, if the provisions of paragraphs (a)-(i) are included in the purchase order or solicitation. The purchase order must include an adequate description of the services, the contract period, and the method of payment.

In lieu of printing the provisions of paragraphs (a)(c) and (g) in the contract document or purchase order, agencies may incorporate the requirements of paragraphs (a)-(c) and (g) by reference.

VENDOR AGREEMENT LESS THAN CATEGORY TWO

Contractual services agreements for Category Two or less must be evidenced by a written agreement or a purchase order. The written agreement or purchase order must contain sufficient detail for a proper audit, must be signed by purchasing

or contracting personnel acting on behalf of the agency, and may contain the provisions and conditions provided in s. 287.058 (1), F.S.

ADDITIONAL REQUIREMENTS FOR AGREEMENTS CROSSING FISCAL YEARS

Provision of s. 287.0582, F.S. - Contingency Provision "The State of Florida's performance and obligation to pay under this contract is contingent upon an annual appropriation by the Legislature" - This provision is required for any agreement that crosses fiscal years. If an agreement is to be paid from a continuing appropriation (such as FCO), this provision is not applicable. However, it is the agency's responsibility to identify the payment as coming from a continuing appropriation.

ADDITIONAL REQUIREMENTS FOR AGREEMENTS SIGNED AFTER START OF SERVICES

Section 287.058 (2), F.S., requires that both parties shall sign a written agreement or contract prior to the rendering of the services for contractual service agreements costing in excess of Category Two threshold except in the case of a valid emergency as certified by the agency head. The certification of an emergency must be prepared within thirty (30) days after the contractor begins rendering the service and must state the particular facts and circumstances which precluded the execution of the written agreement prior to the rendering of the service.



If the agency fails to have the contract signed by the agency head and the contractor prior to rendering the contractual service, and if an emergency does not exist, the agency head must, no later than 30 days after the contractor begins rendering the service, certify the specific conditions and circumstances to DMS as well as describe actions taken to prevent recurrence of such noncompliance.

Noncompliance with these requirements will necessitate that the agency and the contractor enter into a settlement agreement. See "**Settlement of Claims against the State.**"

PURCHASING CARD TRANSACTIONS – SERVICES

Agencies may use the purchasing card for service direct billings that do not exceed \$75,000 in a State fiscal year. The provisions of ss. 287.057 and 287.058, F.S., must be documented in the agency's files. The purchasing card system cannot be used to sub-divide purchases to circumvent State purchasing laws.

Section 287.058(4), F.S., stipulates that procurement of contractual services of the value of the threshold amount included in s. 287.017, F.S., for Category Two or less shall be supported by a written agreement or purchase order. Signed and dated purchasing card receipts meet this requirement for purchases of contractual services for Category Two amounts or less. Purchases exceeding Category Two must be preceded by a contract document, whether by written agreement or purchase order.

AGREEMENTS— CONTRACT REVIEW PROCESS



All executed agreements must be uploaded to FACTS and are subject to review by the Bureau.

The Bureau will focus its review on the scope of work, deliverables, financial consequences, compliance with the state term contract (if applicable) and payment terms as well as the compliance requirements for state and federal financial assistance established by Chief Financial Officer Memorandum No. 1 (2019-20). The Bureau will complete the review and provide its conclusions to the submitting agency. Payments related to an agreement pending review will not be held pending completion of that review.

The Bureau will complete the review and provide its conclusions to the submitting agency through DFS's Contract Audit System (CAS). Agencies will have fourteen (14) days to provide a response to the review. DFS will review agency responses and update the review results accordingly. Failure to respond within the timeline will result in a system finalization of the review. Payments may be delayed on agreements that do not meet the statutory requirements (scope of work, deliverables, financial consequences, etc.). The Bureau may work with the agency in implementing corrective action for those agreements that are deficient.



AMERICANS WITH DISABILITIES ACT



The Americans with Disabilities Act (ADA), PL 101-336, requires that agencies, as employers, make several determinations when an applicant or employee requests "reasonable accommodation" for a disability and provide the "reasonable accommodation." The ADA provides that records related to an individual's disability must be kept confidential. In

order to comply with the requirements of the ADA and still maintain some measure of accountability for State

funds expended, the need for purchasing items necessary for an agency to comply with the ADA should be documented in the following manner.

When a payment is requested pursuant to the American with Disabilities Act (ADA), the payment request shall include a signed statement from the agency head or designee certifying that:

1. An employee of the agency, an applicant for a position or other covered person has requested a "reasonable accommodation" pursuant to ADA to assist him/her in performing his/her duties, applying for a position or other covered activity.
2. The agency has determined that the individual is a "qualified individual with a disability" as defined in the ADA.
3. The agency has determined that the purchase of the item in question is a "reasonable accommodation" pursuant to ADA for that employee, applicant or person.
4. The agency will maintain all records related to this purchase for seven years and make those records available for review to those persons authorized to review such records.

The ADA provides that records related to an individual's disability must be kept confidential; therefore, payment information related to providing a "reasonable accommodation" shall contain a file number or other code by which the voucher can be readily traced to the confidential records maintained by the agency.

ARTWORK IN STATE BUILDINGS



Section 255.043, F.S., allows for the purchase of artwork for state buildings when included in the appropriation for the original construction of such building in an amount of 0.5 percent of the total appropriations, not to exceed \$100,000. Evidence of notification by the agencies receiving original appropriations for construction to the Florida Arts Council must be included with invoices submitted for payment pursuant to this section.



ASSIGNMENT OF PAYMENTS



Pursuant to s. 215.965, F.S., payments due to vendors or employees cannot be assigned by changing the payee's name from ultimate beneficiary to an assignee. However, subject to approval of each individual agency, state warrants may be issued in favor of an employee or a vendor and be delivered to the assignee. Authorization from the payee and agency should be on file prior to payment.

For the majority of vendor contracts the ultimate beneficiary is the vendor supplying the service, but on some contracts, the ultimate beneficiary may be a third party that the vendor owes a legal monetary obligation. In these situations, the contract may be amended to correctly state the party who is the ultimate beneficiary of state funds and the party who will be supplying the services to the State. These cases must be analyzed on a case-by-case basis. Such a contract would have all parties in agreement, especially between the vendor and the third party. The liability of the State should be addressed in the contract by the vendor supplying the service and the ultimate beneficiary. Nevertheless, the best way to handle these situations will be to have the vendor and the third party settle their financial matters between themselves and the State pay the vendor supplying the service.



AWARDS



Awards

When requesting payment for individual awards, each voucher for payment must identify the name(s) of each award recipient.

SATISFACTORY SERVICE AWARDS

Pursuant to s. 110.1245, F.S., each department head is authorized to incur expenditures for giving awards in the following situations:

1. Retiring state employees whose service has been satisfactory may be awarded suitable framed certificates, pins and other tokens of appreciation and recognition. Awards may not exceed \$100 each, plus applicable taxes and shipping/handling.
2. Each department head is authorized to incur expenditures to award suitable framed certificates, pins, or other tokens of recognition to state employees who demonstrate satisfactory service in the agency or to the State, in appreciation and recognition of such service. Such awards may not cost in excess of \$100 each, plus applicable taxes and shipping/handling.
3. Any appointed member of a state board or commission, whose service to the State has been satisfactory, upon the expiration of the board or commission member's final term in the position may be awarded suitable framed certificates, plaques or other tokens of appreciation and recognition not to exceed \$100 each, plus applicable taxes and shipping/handling.

EMPLOYEE GATHERING FOR AWARDS PRESENTATION – STATE OWNED SPACE



While there may be benefits in bringing employees together to witness the presentation of awards, in terms of improved employee motivation and morale, such benefits are often difficult to measure. Agencies are encouraged to consider the full costs of such events against the benefits derived from such costs and reevaluate the decision to hold such events at taxpayer expense. The cost of such a

gathering can be calculated in terms of the time involved in such an event and the salaries of the employees participating.

This includes not only the time of those actually attending the event (time spent going to the location of the event, at the event and returning to their workstations), but also the time spent by employees in arranging such events and in notifying employees of the time and location of the event. In addition to the salary (including overtime and compensatory time), there may be costs associated with travel that must be included.

RENTAL SPACE AND TRAVEL COSTS

The cost of renting space for the purpose of gathering employees together for the sole purpose of witnessing the presentation of awards or the travel costs incurred for the sole purpose of attending an awards presentation event are **not allowable state expenditures**. However, travel expenses for award winners to travel to an awards presentation event may be paid by state funds.

VOLUNTEER RECOGNITION

Pursuant to s. 110.503(5), F.S., each department or agency using the services of volunteers is authorized to incur expenditures not to exceed \$100 each, plus applicable taxes for suitable framed certificates, plaques or other tokens of recognition to honor, reward or encourage volunteers for their service.

Pursuant to s. 110.504(6), F.S., incidental recognition benefits or incidental non-monetary awards may be furnished to volunteers serving in state departments to award, recognize or encourage volunteers for their service. The awards may not cost in excess of \$100 each plus applicable tax.



BAR DUES

If specifically authorized by law, each state agency, at the discretion of the agency head, may expend funds for bar dues and for legal education courses for attorneys employed by the State as legal staff. Attorneys are defined as individuals employed by the State of Florida as a general counsel, deputy general counsel, assistant general counsel, or attorney performing work as legal staff.

Payment for bar dues is limited to The Florida Bar basic annual dues found under the membership fees section of the annual membership form. Payment will not be made for:

- Section or division dues.
- Local bar dues.
- Bar dues applicable to another state or jurisdiction unless the agency can demonstrate that the legal staff's membership is essential to the performance of his or her duties.

See "**Membership**" for additional information.



BUILDING LEASES — PRIVATE SECTOR

Pursuant to ss. 255.25 and 255.254, F.S., any agency requiring lease space must obtain approval from the Department of Management Services (DMS). Agreements for leases should be uploaded in FACTS.

Vouchers for the payment of building leases must include the approved lease number from DMS, if applicable. Leases may not be paid in advance; however, vouchers may be submitted for payment after the 20th of the month for which payment is required.



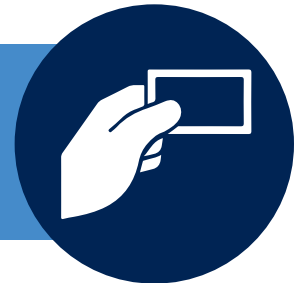


Prior to leasing buildings that require renovation at state expense, agencies should determine if it is in the best interest of the State to lease the building rather than leasing space that meets the agency's needs. Justification must be maintained by the agency and furnished to the Bureau of Auditing upon request.

PURCHASING CARD TRANSACTIONS – LEASES OF BUILDINGS

Agencies may use purchasing cards for leasing buildings in accordance with the above guidelines.

BUSINESS CARDS



State agencies should review the necessity of business cards for its employees and limit the purchase of business cards to those employees who actually need the cards to carry out their official duties and responsibilities. Gold sealed cards may be purchased for employees filling Selected Exempt, Senior Management and equivalent or higher positions. The more economical one-color cards may be purchased for other employees who need cards.



Payment request for business cards other than the most economical one-color cards must include information showing that the employee for whom the cards are being purchased is filling a Selected Exempt, Senior Management, or equivalent position.



CASH AND BUDGET RELEASE BALANCES

Sufficient cash and release balances must be available prior to posting of vouchers submitted through the Voucher Audit System. Additionally, agencies must ensure that sufficient cash and release balances are available in each appropriate account prior to submission of each payroll.



CELL PHONES AND OTHER MOBILE COMMUNICATION DEVICES

GENERAL

Charges for Universal Service Support (also known as Universal Community Charges or Federal Universal Service Fees) may be paid from state funds. These are NOT taxes; therefore, the State of Florida is not exempt.

The State of Florida and its political subdivisions are exempt from federal communication tax on communications services defined as local telephone services, toll telephone services and teletypewriter exchange services. Federal communication tax included on invoices for such services should be deleted from the invoices prior to processing of payment.

CELLULAR TELEPHONES AND MOBILE COMMUNICATION DEVICES – STATE OWNED

Cellular telephones and other mobile communication devices such as tablets should only be used for conducting official state business when a conventional telephone is not readily available. State agencies should have established internal controls over the use of state-owned or leased cellular telephones and mobile devices to ensure that payments relating to the telephone or device usage serve a specific authorized public purpose. Billing options should be reviewed to determine that the most economical option is selected considering the specific usage requirements of the user.

Personal use of state-owned or leased cellular telephones and mobile devices should be discouraged. State agencies should have established policies and procedures to ensure cellular telephones and other mobile communication devices are being used for state business and not for personal use.

CELLULAR TELEPHONES OR MOBILE DEVICES – PERSONAL

Reimbursement to employees for occasional use of personal cellular telephones or mobile devices to conduct official state business will be made only when substantiated by documentation showing that the call was necessarily made for the official state business of the agency. If the business call or data usage made on the employee's personal cellular telephone or mobile device **does not** result in additional charges to the employee, reimbursement for the business call or data usage is disallowed. However, if the state business call results in additional charges, the employee may be reimbursed up to the per-minute or data usage rate charged, plus applicable taxes, for the excess minutes or data incurred as a result of usage for official state business. Employees will be required to provide a statement certifying that the calls or data usage was necessary and were for official state business. No payment will be made for any portion of the employee's personal monthly charges, taxes on the basic monthly fee, or charges related to obtaining documentation listing individual telephone calls or data usage.

If it is necessary for an employee to consistently use his or her personal cellular telephone or mobile device to conduct the duties and responsibilities of a state agency, then the agency should consider providing these devices.



PURCHASING CARD TRANSACTIONS – MOBILE DEVICES AND CELLULAR TELEPHONES

Agencies may use purchasing cards to pay the monthly usage and airtime fees for state-owned or leased cellular telephones and mobile devices.

If agencies elect to use purchasing cards to pay cellular telephone or mobile device vendors, the payments to the card provider must be paid in full. Reimbursement of personal calls or data usage should be documented and attached to the PCard transaction in Works.



CLAIMS AGAINST THE STATE — LIMITATIONS

Section 95.11(2) (b), F.S., places a **five-year** limitation on legal or equitable actions on a contract, obligation or liability **founded on a written instrument**. Section 95.11(3) (k), F.S., places a **four-year** limitation on actions on a contract, obligation, or liability **not founded on a written instrument**, including an action for the sale and delivery of goods, wares, and merchandise. Any claim exceeding the time limits provided herein shall be considered past the statute of limitations for claims against the State.



Settlement Agreements

See "Settlement of Claims
Against the State" section



CONTRABAND FORFEITURE ACT

Section 932.704 (7), Florida Statutes, authorizes seizing law enforcement agencies to settle Florida Contraband Forfeiture actions prior to the conclusion of forfeiture proceedings, subject to the settlement agreement being reviewed by the court, a mediator, or arbitrator, unless such review is waived by the claimant in writing.

The following documentation must be attached to the voucher submitted for payment:

1. A copy of the fully executed settlement agreement; and
2. Copies of the following items, as appropriate:
 - a. The claimant's written waiver of settlement agreement review
 - b. Documentation evidencing the court, mediator, or arbitrator's review of the settlement agreement; and
 - c. Documentation evidencing the agreement of the claimant and seizing law enforcement agency for appointment of the mediator or arbitrator.

COST ANALYSIS

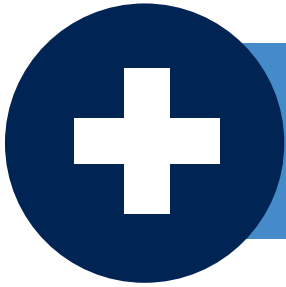


All grant agreements and vendor contracts in excess of the threshold amount of Category Two provided in s. 287.017, F.S. awarded on a non-competitive basis must comply with the requirements of s. 216.3475, F.S. Agencies are required to maintain records to support a cost analysis for these agreements. Detailed budgets are required to be submitted by the person or entity awarded a grant or contract and must be reviewed by the agency.



The agency must document its review of the individual cost elements from the submitted budget for allowability, reasonableness, and necessity. The cost analysis form to be used by the agencies is attached to CFOM No. 2, (2019-20).

If an agency desires to use an alternate form, the form must be submitted to the Bureau of Auditing for review and approval prior to its use.



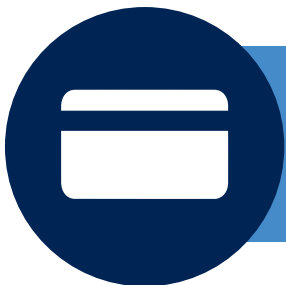
COUNTY HEALTH UNIT TRUST FUND

Pursuant to s. 154.02, F.S., monies of a county health unit trust fund may be expended by the Department of Health for the respective county health departments in accordance with budgets and plans agreed upon by the county authorities of each health unit and the Department of Health. County health units are subject to s. 287.57, F.S., for procurement requirements unless the payment information includes a written certification from the agency stating that county purchasing procedures were followed. The certification must contain a cross reference to the specific sections of the county purchasing procedures being applied.



COURT REPORTER SERVICES

Court reporting services and fees must be in compliance with the procurement requirements of ss. 287.059(14) and (15), F.S.



CREDIT CARD FEES

Annual fees may not be paid to any credit card company.



DEFERRED-PAYMENT COMMODITY CONTRACTS



These purchases must be made in accordance with s. 287.063, F.S. An agency entering into any commodity contract requiring deferred payments and payment of interest must be sent to the Bureau of Financial Reporting for prior approval and pre-audit.

Agencies seeking to finance equipment must use the “Consolidated Equipment Financing Program” (CEFP). Information on this program may be found on the DFS website, <https://www.myfloridacfo.com/division/aa/all-forms>.

Agencies who would like an exemption from this program must have approval from the Bureau of Financial Reporting Accounting. Chapter 69I-3, F.A.C. provides guidance on the CEFP and exemptions from the program.

Examples of equipment financed through this program are computers, copiers, communication systems, laboratory equipment, medical equipment and printers.

Payments that include interest shall be object coded 610006 (interest), and 620006 (principal).

Universities can also use the CEFP. The CEFP has historically provided more favorable interest rates than what an individual agency could procure in the financial market.

DIGITAL SIGNATURES



Some agencies have automated document workflows with digital signatures that are used as authorizations. A digital signature is a type of electronic signature that encrypts documents with codes that are difficult to duplicate and therefore authenticates the individual performing the authorization as part of voucher processing, the Bureau of Auditing accepts these digital signatures on documents. It is imperative that each agency can attest to the internal controls and authentication of these signatures to ensure the validity of payment requests.



EDUCATIONAL COURSES AND OTHER TRAINING

GENERAL

Section 110.1099, F.S., provides that a state employee may receive a voucher or grant for matriculation fees to attend work-related courses at public community colleges, public career centers, or public universities. State agencies may reimburse an employee for educational courses that are designed to improve the efficiency of an employee when the courses are directly related to the employee's current job duties. All required books associated

with the course may also be reimbursed from state funds. Any books purchased with state funds must become the property of the State. Cost for courses that are not in compliance with the statute will not be paid. The invoice for payment must include the improved efficiency or the benefit to the State derived from the course and the position title of the employee.



State agencies may pay for other training that is directly related to an employee's current job duties and is primarily of benefit to the State. The invoice submitted for payment must include the employee's position title and the benefits to the State. Courses designed to obtain a professional designation, a professional license, or professional certification can only be paid by a State agency when expressed statutory authority and/or appropriations exists.

COMMUNITY LEADERSHIP COURSES

Generally, Community Leadership courses do not fall within the statutory duties and responsibilities of state agencies. Therefore, a payment by a state agency for an employee to attend such a course would not be a proper expenditure of state funds.

Various chambers of commerce throughout the State offer training courses. The courses are entitled "Leadership (city or area)." The stated purpose of these courses is to improve the quality, quantity and effectiveness of leadership in the city or area by:



1. Identifying and selecting current and potential leaders from diverse backgrounds.
2. Exposing the participants to social, economic and political issues facing the city or area in order to stimulate their interest in seeking leadership positions within the community.
3. Providing the participants with factual information about the city or area.
4. Building and maintaining networks of community leaders who know and respect each other.

Agencies with specific statutory authority to provide this training to employees and wishing to send an employee to community leadership courses should request prior approval from the:

Department of Financial Services
Bureau of Auditing
200 East Gaines Street
Tallahassee, Fl. 32399-0355

Requests must cite the specific statutory authority for the agency to send employees to the classes or cite the specific statutory duty or responsibility, which necessitates the agency sending an employee to such a class. Any payment request that does not include prior approval may be denied.



EMPLOYEE-EMPLOYER RELATIONSHIP DETERMINATION

When entering into agreements for personal services, agencies should determine if an employer-employee relationship exists. The IRS generally provides that the relationship of employer and employee exists when the person or persons for whom the services are performed have the right to control and direct the individual who performs the services, not only as the result to be accomplished by the work but also as to the details and means by which that result is accomplished. If it is determined that such a relationship does exist, the employee should be paid through the payroll system and not as an independent contractor. It is incumbent on each agency to evaluate the circumstances of each contractual relationship. Any penalties that may be imposed by the IRS for failure to make the proper determination of the employment relationship will be borne by the agency making the initial determination.

Circumstances of an employment relationship may be submitted to the IRS for its determination using a Form SS-8.

As an aid to assist agencies in making a determination of the employee-employer relationship, the following twenty factors have been established. These factors have been developed only as guides for determining whether an individual is an employee. Special scrutiny is required in applying the twenty factors to assure that formalistic aspects of an arrangement designed to achieve a particular status do not obscure the substance of the arrangement. The twenty factors are as follows:

1. **Instructions.** A worker who is required to comply with other persons' instructions about when, where and how he or she is to work is ordinarily an employee. This control factor is present if the person or persons for whom the services are performed have the right to require compliance with instructions.
2. **Training.** Training a worker by requiring an experienced employee to work with the worker by corresponding with the worker, by requiring the worker to attend meetings or by using other methods, indicates that the person or persons for whom the services are performed want the services performed in a particular method or manner.
3. **Integration.** Integration of the worker's services into the business operations generally shows that the worker is subject to direction and control. When the success or continuation of a business depends to an appreciable degree

upon the performance of certain services, the workers who perform those services must necessarily be subject to a certain amount of control by the owner of the business.

4. **Services Rendered Personally.** If the services must be rendered personally, presumably the person or persons for whom the services are performed are interested in the methods used to accomplish the work as well as in the results.
5. **Hiring, Supervising and Paying Assistants.** If the person or persons for whom the services are performed hire, supervise and pay assistants, that factor generally shows control over the workers on the job. However, if one worker hires, supervises, and pays the other assistants pursuant to a contract under which the worker agrees to provide materials and labor and under which the worker is responsible only for the attainment of a result, this factor indicates an independent contractor status.
6. **Continuing Relationship.** A continuing relationship between the worker and the person or persons for whom the services are performed indicates that an employer-employee relationship exists. A continuing relationship may exist where work is performed at frequently recurring although irregular intervals.
7. **Set Hours of Work.** The establishment of set hours of work by the person or persons for whom the services are performed is a factor indicating control.
8. **Full-Time Required.** If the worker must devote substantially full time to the business of the person or persons for whom the services are performed, such person or persons have control over the amount of time the worker spends working and impliedly restricts the worker from doing other gainful work. An independent contractor, on the other hand, is free to work when and for whom he or she chooses.
9. **Doing Work on Employer's Premises.** If the work is performed on the premises of the person or persons for whom the services are performed, that factor suggests control over the worker, especially if the work could be done elsewhere. Work done off the premises of the person or persons receiving the services, such as at the office of the worker, indicates some freedom from control. However, this fact by itself does not mean that the worker is not an employee. The importance of this factor depends on the nature of the service involved and the extent to which an employer generally would require that employees perform such services on the employer's premises. Control over the place of work is indicated when the person or persons for whom the services are performed have the right to compel the worker to travel a designated route, to canvass a territory within a certain time or to work at specific places as required.

10. **Order of Sequence Set.** If a worker must perform services in the order or sequence set by the person or persons for whom the services are performed, that factor shows that the worker is not free to follow the worker's own pattern of work but must follow the established routines and schedules of the person or persons for whom the services are performed. Often, because of the nature of an occupation, the person or persons for whom the services are performed do not set the order of the services or set the order infrequently. It is sufficient to show control, however, if such a person or persons retain the right to do so.
11. **Oral or Written Reports.** A requirement that the worker submit regular or written reports to the person or persons for whom the services are performed indicates a degree of control.
12. **Payment by Hour, Week, Month.** Payment by the hour, week or month generally points to an employer-employee relationship, provided that this method of payment is not just a convenient way of paying a lump sum agreed upon as the cost of a job. Payment made by the job or on a straight commission generally indicates that the worker is an independent contractor.
13. **Payment of Business and/or Traveling Expenses.** If the person or persons for whom the services are performed ordinarily pay the worker's business and/or traveling expenses, the worker is ordinarily an employee. An employer, to be able to control expenses, generally retains the right to regulate and direct the worker's business activities.
14. **Furnishing of Tools and Materials.** The fact that the person or persons for whom the services are performed furnish significant tools, materials and other equipment tends to show the existence of an employer-employee relationship.
15. **Significant Investment.** If the worker invests in facilities that are used by the worker in performing services and are not typically maintained by employees (such as the maintenance of an office rented at fair value from an unrelated party), that factor tends to indicate that the worker is an independent contractor. On the other hand, lack of investment in facilities indicates dependence on the person or persons for whom the services are performed for such facilities and, accordingly, the existence of an employer-employee relationship.
16. **Realization of Profit or Loss.** A worker who can realize a profit or suffer a loss as a result of the worker's services (in addition to the profit or loss ordinarily realized by employees) is generally an independent contractor, but the worker who cannot is an employee.

17. **Working for More Than One Firm at a Time.** If a worker performs more than the minimum service for a multiple of unrelated persons or firms at the same time, that factor generally indicates that the worker is an independent contractor.
18. **Making a Service Available to General Public.** The fact that a worker makes his or her services available to the general public on a regular and consistent basis indicates an independent contractor relationship.
19. **Right to Discharge.** The right to discharge a worker is a factor indicating that the worker is an employee and the person possessing the right is an employer. An employer exercises control through the threat of dismissal, which causes the worker to obey the employer's instructions. An independent contractor, on the other hand, cannot be fired so long as the independent contractor produces a result that meets the contract specifications.
20. **Right to Terminate.** If the worker has the right to end his or her relationship with the person for whom the services are performed at any time, he or she wishes without incurring liability, that factor indicates an employer-employee relationship.

EQUIPMENT LEASES



Equipment leases that have an annual cost anticipated to exceed the purchasing Category Two threshold established in s. 287.017, F.S., require prior approval from the Bureau of Financial Reporting. If the monthly lease cost for equipment is greater than one-twelfth of the Category Two threshold, but the annual cost will be less than the Category Two threshold, each voucher submitted for payment should include documentation indicating that the annual cost will not exceed the Category Two threshold.

In computing the total lease cost for determination as to whether the annual lease cost exceeds the Category Two threshold, maintenance and other periodic costs to be incurred by the lessee for the equipment must be added to the lease payments. Equipment is defined as a functional unit and not as an individual component. For example, an agency may not acquire, by lease, equipment costing less than Category Two threshold annually, avoiding Bureau of Financial Reporting approval, and then add other components to the equipment which increases the total annual cost above the threshold.

Requests for Bureau of Financial Reporting approval to lease equipment above the Category Two threshold must be submitted with the Lease Checklist to Financing@MyFloridaCFO.com or to:

Department of Financial Services
Bureau of Financial Reporting
200 East Gaines Street Tallahassee, Florida 32399-0354

The lease checklist is available at:
<https://myfloridacfo.com/division/aa/all-forms>

Vouchers submitted for payment of leases requiring prior approval of the Bureau of Financial Reporting must show the lease approval number assigned by the Bureau of Financial Reporting.

Regardless of the annual cost of the lease or the acquisition method, it shall be the responsibility of the procuring agency to evaluate and maintain documentation to support that a lease is economically prudent and cost-effective.

Agencies with special needs for leasing equipment, such as short-term needs for surveying, monitoring and research connected with wildlife studies or preservation are exempt from the requirement to obtain prior approval.



A certification from the agency head or designee supporting the decision to lease must be attached to the voucher submitted for payment.

The Bureau of Financial Reporting will review leases less than or equal to Category Two, upon agency request.

PURCHASING CARD TRANSACTIONS – LEASES OF EQUIPMENT

Agencies may use purchasing cards for payment on leased equipment in accordance with the above requirements.

EXECUTIVE ORDERS



The Governor has the authority to sign executive orders under s. 252.36, F.S. All executive orders have the full force and effect of law. Most executive orders are for emergencies dealing with hurricanes, tropical storms, wildfires, floods, tornadoes, citrus canker and other states of emergency. An executive order may suspend the purchasing rules and regulations.

EXPENDITURE OF STATE FUNDS



An expenditure of State funds must be authorized by law and the expenditure must meet the intent and spirit of the law authorizing the payment.

In cases where the item for payment is generally used solely for the personal convenience of employees (for example: portable heaters, fans, refrigerators, stoves, microwaves, coffee pots and supplies, picture frames, wall hangings, various decorations, etc.) and which generally are not necessary in order for a State agency to carry out its statutory duties, the agency must provide justification for the purchase of these items or perquisite approval by an appropriate official. Also, State funds cannot be expended to satisfy the personal preference of employees (for example: an agency may not purchase more expensive office furniture or equipment than is necessary to perform its official duties because the employee prefers a more expensive item).



Each voucher must contain documentation which shows the legal authority for the requested payment, if the authority is not obvious from the face of the voucher. In order to reduce the number of voucher returns, agencies should ensure that each voucher meets this requirement prior to submission to the Bureau of Auditing.



EXPENSE, OCO, OR FCO DETERMINATION

A determination of whether a purchase should be made from an Expense or OCO appropriation is based on the cost of the functional unit. A functional unit is defined as a collection of items purchased at the same time that must be combined or used together to achieve a particular purpose. For example, when purchasing computer hardware, a functional unit would include the central processing unit with RAM, hard drive, video monitor, keyboard, external drives, and mouse. Total system upgrades or the adding of new components costing \$5,000 or greater should be paid from OCO appropriations. However, upgrades, repairs or replacements of individual components may be made from expense appropriations if the cost of the item is less than \$5,000. Additionally, actual costs to restore a functional unit to its original condition may be paid from Expense appropriations.

Another example is the purchase of modular furniture. Modular furniture must be purchased from OCO or FCO appropriations, if the cost of each functional unit exceeds \$5,000. If wall panels are to be used as part of a modular workstation, the cost of the entire functional workstation unit would determine whether the payment is made from Expense, OCO, or FCO appropriations. Reconfigurations should be paid from Expense appropriations.

If the functional unit was originally purchased from an FCO appropriation, the replacement unit may be purchased using OCO funds or Expense, depending on the cost.



FCO — GRANTS AND AIDS APPROPRIATION

FCO Grants and Aids Appropriations to certain Non-profit entities may be required to comply with some or all of the requirements of s. 216.348, F.S. if specified in the legislative bill.

FUEL CARD TRANSACTIONS



Agencies are required to maintain invoices/receipts for all charges and to have a system of internal control in place to ensure that all charges are valid State expenditures.

Payment requests submitted to the Bureau of Auditing must include: the summary invoice; the detail transaction list from the fuel card company; and supporting documentation for transactions that do not contain sufficient detail for a proper pre-audit. The Bureau has determined transactions that do not include sufficient detail for our pre-audit include, but are not limited to;

fuel adjustments, miscellaneous fuel purchases, other miscellaneous transactions, and miscellaneous repairs. Therefore, invoices/receipts will need to be submitted to the Bureau for payment of these charges.



State agencies may use the State purchasing card (PCard) as an alternative to using the fuel card for repairs and maintenance. Agencies interested in using the PCard for state vehicle repair and maintenance transactions must comply with the following:

- Submit an addendum to your Agency's PCard Plan, which includes applicable internal controls for state vehicle repairs and maintenance.
- A new Merchant Category Code Group (MCCG) or modification of an existing MCCG may be necessary (contact the Enterprise PCard Administrator's Office for review and approval).

Each agency's Scoped Administrator must contact the Enterprise PCard Administrator's Office for assistance with the MCCG determination. Appropriate notification must be made to Bank of America prior to implementing the use of the PCard for state vehicle repair and maintenance transactions.



FURNITURE

While state agencies may purchase office and public area furniture in accordance with the state term contract in effect at the time of purchase, price limits have been established for purchasing the following furniture:

1. Chairs (ergonomic)	\$750
2. Sofas 3 seat	\$1,500
3. Love Seats 2 seat	\$1,200
4. Wing Back (or similar chair)	\$875
5. End Tables	\$450
6. Coffee or 48" Conf. Table	\$675
7. Task Lighting	\$175 each

***Note: Item Nos. 2, 3, 4, 5, and 6 listed above may only be purchased for reception or other public areas.**

The price limits stated above also apply to furniture purchased under contracts entered into by an agency including furniture purchased from PRIDE.

If an agency needs to purchase a chair that exceeds the established limit in order to provide a reasonable accommodation under the ADA, the agency must process the invoice in accordance with the instructions in Americans with Disabilities Act section.

All other exceptions must be fully justified by the agency and approved in advance by the Bureau of Auditing. Requests for exceptions should be addressed to:

Department of Financial Services
Bureau of Auditing
200 East Gaines Street
Tallahassee, Fl. 32399-0355

HYBRID CAR RENTALS



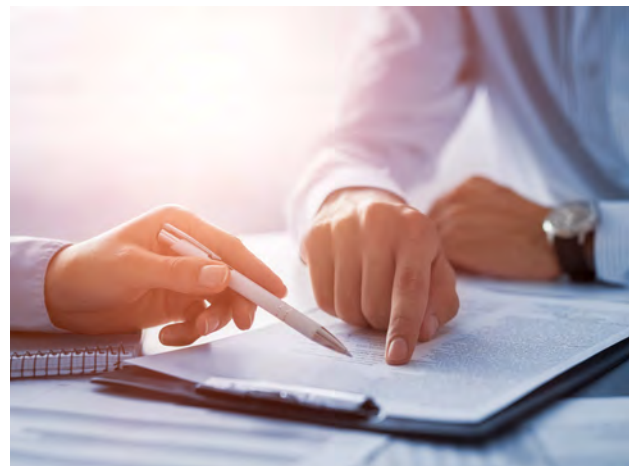
The State may incur a hybrid car rental expense when it has been determined to be the most economical method of travel. Agency heads or their designees have the authority to "designate the most economical method of travel for each trip," pursuant to s. 112.061, Florida Statutes. An agency head may include environmental factors in determining the most economical method of travel. Each agency should develop a written policy for determining when the use of hybrid cars is appropriate. When an agency approves and submits a travel voucher containing hybrid rental car charges, it is certifying the hybrid's use was the most economical method of travel. Documentation must be retained on file at the agency to support the agency's decision.



INSURANCE



For agencies subject to the provisions of s. 287.022, F.S., payments for the purchase of insurance, with the exception of title insurance for land purchases, must have proof of approval by DMS or a certification of emergency. Such documentation shall be submitted with each payment request.





INTERCHANGE OF PERSONNEL AMONG STATE AGENCIES



Section 112.24, F.S., authorizes employee interchange agreements among State of Florida Agencies in order to encourage economical and effective use of public employees. Interchange agreements are exempt from the provision requirements of s. 287.058, F.S., and the terms and conditions of such agreements should be in accordance with the requirements set forth in s. 112.24, F.S. All invoices for payment must be reconcilable to these terms and conditions listed in the agreements.



INVOICES

GENERAL

Agencies shall only schedule those disbursements or transfers of funds authorized by law. If such authority is not apparent, the agency must cite the law which either provides the authority to expend funds for the purpose under consideration or necessarily implies the authority to carry out the authorized duty or function. The requirement for legal authority may not be satisfied by demonstrating that the requested disbursement or transfer has been done or approved previously.



All invoices scheduled for the disbursement or transfer of funds must be submitted in accordance with Rule 69I-40, F.A.C., and scheduled using the standard voucher format prescribed by the Department of Financial Services. The information listed in this section provides general guidelines that are common to all expenditures.

INVOICE REQUIREMENTS

The following requirements apply to all invoices submitted for payment.

1. An invoice submitted to DFS for payment must be a legible copy. The original invoice is filed and maintained by the agency. If an agency is filing a copy of the invoice as its original, it must contain the statement "original invoice not available, agency records show that this obligation has not been previously paid" with the signature of the person certifying the statement. Thermo fax copies, because of their temporary nature, shall not be filed as the original at the agency. It should be copied on a standard photocopy machine.
2. Invoices for commodities must clearly reflect a description of the item or items, number of units and cost per unit. Numerical code descriptions alone (i.e. part number instead of actual part name) will not be accepted.
3. Invoices for services must clearly identify the specific deliverable(s) (also known as units of service) that were completed. The invoice (or invoice backup) must also demonstrate that each deliverable's minimum performance levels were met. Payment will only be made for completed deliverables. In addition to identifying the completed deliverables, cost reimbursement invoices must also be itemized by expenditure category. Only expenditures for categories in the approved agreement budget may be reimbursed.

Please refer to the "Payment Processing" section of this Guide for additional requirements for payments for services.

4. No balances for prior purchases will be paid unless supported by an invoice.
5. A statement will not be paid unless it can be clearly shown that the vendor intended it to be used as an invoice that meets all invoice requirements.
6. All invoices shall be processed in accordance with s. 215.422, F.S., and the rules set forth in Rule 69I-24, F.A.C.
7. Invoices that are split payments require information showing the distribution of charges between funds for such invoice and a cross- reference of the statewide document numbers for all related vouchers.
8. Invoices and other supporting documentation included in a voucher must be grouped by vendor and arranged in the same order as the vendors are listed on the voucher schedule. If the voucher includes multiple invoices from the same vendor, the voucher must include a calculator tape or other evidence showing that the total of the invoices is equal to the amount shown on the voucher schedule.
9. Acronyms and non-standard abbreviations for programs or organizational units within an agency should not be used in the supporting documentation unless an explanation is also included.

INVOICE REQUIREMENTS – PURCHASING CARD TRANSACTIONS

A purchasing card transaction must be supported by a receipt (See “**Receipt Requirements - Purchasing Card Transactions**” for additional information.). However, when a receipt is not available from the vendor/merchant, a statement or invoice from the vendor may be used if it meets the following criteria:

1. It is clearly intended to be used as a receipt.
It provides the same information as a receipt
2. It is not used to make payment for a prior unpaid balance.



INVOICE SAMPLING



A selected sample of invoices for disbursement requests equal to or less than the established dollar threshold for an agency must be submitted to the Bureau of Auditing for pre-audit review. Sampling thresholds may vary by agency and/or voucher processing site and could be changed at any point in time. Invoices equal to or less than the established dollar threshold for an agency, and not included in the sample, will be systematically posted and should not be submitted to the Bureau of Auditing.

The Bureau of Auditing must account for all sampled invoices. Sampled invoices which are deleted at the agency's request must be submitted along with an explanation for the deletion. Sampled invoices audited and deleted by the Bureau, must be re-submitted with the Bureau's return form. Additionally, the invoices must be re-vouchered using the bookkeeping indicator (BKI) "A" unless the BKI "Z" is needed in order to bypass Central FLAIR's contract system.

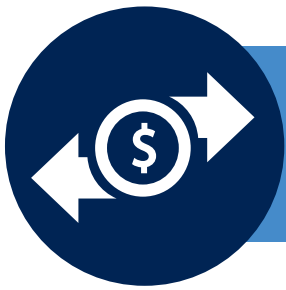
Flags can be set in the Voucher Audit System to identify invoices that require special review. Vouchers and copies of supporting documentation for these invoices must be submitted to this office, regardless of the dollar amount.

JUSTICE ADMINISTRATIVE COMMISSION - DISBURSEMENTS



Payment vouchers for attorney's fees to private court-appointed counsel must comply with the applicable limitations set forth in s. 27.5304, F.S. In those cases where payments exceed the flat fee established by the General Appropriations Act, the requested payment must be supported by all of the following documentation:

1. A copy of a written notification to counsel from the JAC that the attorney's fee invoice submitted by counsel exceeds the applicable statutory limitation for the type of representation involved;
2. Any written objection to the payment of the fees submitted by the JAC to the court having jurisdiction of the matter in which the representation occurred;
3. A court order directing payment of the fees which contains specific findings that the fees claimed are reasonable and incurred as the result of unusual or extraordinary circumstances associated with the representation; and all invoices submitted for payment must be in sufficient detail for a proper pre-audit and must be submitted on the standard voucher format as required by s. 69I-40.001, F.A.C. This format requires a certification statement that the "transactions are in accordance with the Florida Statutes, and all applicable laws and rules of the State of Florida." The title and signature of the person making the certification must be shown on the voucher schedule.
4. An itemized invoice with a detailed description of hours worked by counsel in connection with the representation for which payment is sought.



JOURNAL TRANSFERS

Journal transfers (JTs) are vouchers (transactions) that allow state agencies to make payments directly to other state agencies in lieu of issuing a state warrant, correct disbursements made in error, allocate costs within an agency, make transfers or distributions that are required by law and restore current year expenditure refunds to their original disbursement accounts. Pursuant to Rule 69I-40.002(24), F.A.C., all payments to state agencies shall be made by journal transfer unless the necessity for making payment by warrant is documented by the agency and approved by the Bureau of Auditing.



There are three types of journal transfers: JT-1, JT-2 and JT-3. A JT-1 is referred to as a journal redistribution. A JT-2 can be one of four different voucher types: a journal advice, an operating disbursement, a non-operating transfer or an expenditure refund. A JT-3 involves the transfer of budget release between accounts with different Internal Budget Indicators (IBI). The JT-3 will not be discussed in this reference manual as it is a function of the Bureau of Financial Reporting.

JOURNAL TRANSFER ONE (JT-1)

Journal Redistribution

The journal redistribution (JT-1) is used to make corrections of disbursements made in error and/or to allocate costs and budgets **within** an agency. The allocation of costs within an agency usually occurs when an agency wants to issue one warrant/EFT to a vendor and subsequently reallocate the disbursement to individual sections or other units for their pro rata share of the total cost. JT-1s should not be used to correct non-operating transfers or service charge journal transfers **or for making payments to other state agencies**.

State agencies must maintain documentation to support the correction of errors and the original documentation for disbursements which are being re-allocated. Documentation to support JT-1s must be submitted to the Bureau of Auditing upon request. Central FLAIR Transaction codes 20 and 21 are used to update the accounting system as follows:

Transaction Code 20 – INCREASE (disbursing/initiating side of a JT-1):

- Increase Journal disbursement (and disbursements year-to-date)
- Decrease Unexpended release balance (budget)
- Decrease cash balance

Transactions Code 21 – DECREASE (receiving/benefiting side of a JT-1):

- Decrease Journal disbursements (and disbursements year-to-date)
- Increase unexpended release balance (budget)
- Increase cash balance

JOURNAL TRANSFER TWO (JT-2)

As stated earlier, the JT-2 can be one of four different voucher types: journal advice, operating disbursement, non-operating transfer and expenditure refund.

I. Journal Advice

The journal advice, JT Exhibit 2 is primarily used to make payments to other state agencies for goods and services received. Supporting information for payments to other state agencies should include at a minimum the invoice that provides a description of the goods or services, the benefiting agency's account code, the invoice period, the DO or Contract Summary Form, the receiving report or evidence supporting the delivery of service signed by the contract manager, and the amount being requested as per the agreement terms. Any additional information necessary to substantiate the payment based on the type of purchase being made must also be included.

Agencies will also use the journal advice to make payments of the service charge to general revenue, to invest funds with the DFS, Division of Treasury, and to process payments to the Division of State Group Insurance (DSGI).

Investments

The purpose of the investment journal advice is to allow agencies to invest funds with the Division of Treasury. Investment JT-2s will have an object code of 8400XX. Investment JT-2s received in the Bureau of Auditing by 2:00 pm will be processed on that date. Investments received after 2:00 p.m. will be processed the following day.

Service Charges to General Revenue Fund

Pursuant to s. 215.20, F.S., a service charge shall be deducted from income of a revenue nature deposited in certain trust funds. This service charge is transferred to the General Revenue Fund via a JT-2 submitted to the Bureau of Auditing. Service charge JT-2s will have an object code of 880XXX. The Bureau of Auditing will forward these JT-2s to the Bureau of Financial Reporting for processing.

Employer/Employee Contributions

Payments to employer/employee contributions must have approval from the DSGI prior to being submitted to the Bureau of Auditing. The approval must be stamped on the face of the voucher schedule.

II. Category 10XXXX – Operating Disbursements

This type of transaction is used when the agency receives the appropriation in a special category (10XXXX) through the General Appropriations Act and is required to “transfer” the funds to another state entity. If the 10XXXX category used has been identified as “H” in the Itemization of Expenditures (IOE) records in LAS/PBS, the receipt category must be 001000, state grants. These are operating receipts and disbursements, though nothing is being purchased and no benefit is received by the paying agency. The authority for the operating disbursement must be reflected on the voucher submitted to the Bureau of Auditing. Object code 8300XX must be used with these operating disbursements.

Transaction codes 25 and 45 are used, with the journal advice, to update the Central Accounting System as follows:

Transaction Code 25 – INCREASE (disbursing/initiating side of a journal advice):

- Increase journal disbursements (and year-to-date disbursements)
- Decrease unexpended release balance (budget)
- Decrease cash balance

Transaction Code 45 – INCREASE (receiving/benefiting side of a journal advice):

- Increase journal receipts
- Increase cash balance

III. Non-Operating Transfer

This type of cash transfer is intended only for purposes not directly related to operations of the agency and does not serve to change or redistribute the operating budget in any manner. These are non-operating receipts and disbursements. The non-operating transfer has three unique characteristics.

1. The disbursement category is usually 180000(or 18XXXX), although categories 170000 or 31XXXX (Special categories non-operating) may occasionally be used.
2. The receipt category must be 0015XX or 0016XX, transfers required by law.
3. The disbursement object code must be 8100XX.

Transfers between Governmental Accounting, Auditing and Financial Reporting (GAAFR) funds constitute a unique type of non-operating transfer. There are two separate cash control accounts identical in all respects except for the GAAFR fund code. Since GAAFR funds exist only in FLAIR, and are a separate classification from the state funds, the transfer of cash between GAAFR funds is a bookkeeping entry only and requires no budget approval. The disbursing category is 310400 and the benefiting category is 003100

Journal transfer vouchers submitted to the Bureau of Auditing for non-operating transfers must contain an explanation of the transfer or a reference to the statutory requirement for the transfers. Transaction codes 29 and 49 are used to update the Central Accounting System as follows:

Transaction Code 29 – INCREASE (disbursing/initiating side of a transfer):

- Increase transfer disbursements (and disbursements year-to-date)
- Decrease unexpended release balance (budget)
- Decrease cash balance

Transaction Code 49 – INCREASE (receiving/benefiting side of a transfer):

- Increase transfer receipts
- Increase cash balance

IV. Expenditure Refund

The current year expenditure refund is used to restore cash and budget to the current year disbursement account, which generated the payment on which the refund is based. Current year refunds may only be processed for refunds received and deposited during the same fiscal year that the warrant was issued for the disbursement. A cash deposit is made to a receipt account and is then transferred by JT from the receipt account to the disbursing account. Vouchers submitted to the Bureau of Auditing must contain a form DFS-A2-1896 (available at <https://myfloridacfo.com/division/aa/all-forms>)

The DFS-A2-1896 form includes the 29-digit FLAIR codes where the original disbursement occurred, the original warrant number and date, the original object code and signatures of the preparer and the authorized personnel. A Letter of Authorization approved by the Bureau of Auditing may be substituted for the information requirements of the DFS-A2-1896. The Letter of Authorization number is valid for the types of cash refunds being processed without reference to the original warrant number and date. The Letter of Authorization may be used for frequent small dollar refunds upon which obtaining the original warrant number and date is not feasible. The Letter of Authorization is only valid for items that are listed on the Authorization as approved.

When an expenditure refund is deleted from the system, it does not affect the original cash deposit made into the receipt account. It does, however, remove the transaction created to restore the cash and budget back to agencies current year disbursement account. Auditors will make every effort not to delete a line item or an entire voucher of a cash refund unless it has been absolutely determined that the transaction is incorrect and should be deleted.

Transaction codes 39 and 38 are used with the expenditure refunds to update the central accounting system as follows:

Transaction Code 39 – DECREASE (disbursement/initiating side of a cash refund)

- Decrease journal disbursements (and year-to-date disbursements)
- Increase unexpended release balance (budget)

Transaction Code 38 – DECREASE (receiving/benefiting side a cash refund):

- Decrease journal receipts

Note: Negative Journal Transfers

The general purpose of a negative journal transfer is to correct a previous JT processed in error. These transactions may occur on a JT-1 or a JT-2. Negative JT-1 and JT-2 transactions that are correcting an entry that affects only the initiating agency's accounts (within OLO) are proper transactions. However, a negative JT-1 or JT-2 that crosses OLOs should not be processed without additional justification of the circumstances since it will allow one agency to debit the account of another agency.

PURCHASING CARD TRANSACTION – INTERAGENCY CONTRACT PAYMENTS

The use of the purchasing card to make payments to state agencies for goods or services is allowable, if the receiving agency has determined that this method is most effective for payments.

LAND PURCHASES



Vouchers submitted to the Bureau requesting payment for the purchase of land must include:

1. An Opinion of Clear Title stating that upon closing on this purchase, the fee simple title will vest in the Board of Trustees of the Internal Improvement Trust Fund of the State of Florida and the title insurance policy insuring marketability of title to the said parcel shall be delivered to the State;
2. Evidence of Governor and Cabinet approval;
3. The sales contract;
4. The legal description of the property.

LEGAL ADVERTISING



Pursuant to ss. 50.031 and 50.041, F.S., legal advertisements shall be supported by proof of publication made by uniform affidavit. Such documentation shall be submitted with each payment request.



LEGAL SERVICES

Contracts for private attorney services must be in accordance with s. 287.059, F.S. Prior approval of the Attorney General must be obtained, where applicable, and shall include a statement that the private attorney services requested cannot be provided by the Office of the Attorney General or that such private attorney services are cost effective in the opinion of the Attorney General. Where applicable, evidence of approval by the Office of the Attorney General to contract for private attorney services must be included with the first payment submitted to the Bureau of Auditing.



LEVIES/LIENS

DEPARTMENT OF REVENUE

The Department of Revenue (DOR) will periodically provide DFS with a file of vendors with delinquent state taxes pursuant to s. 213.67, F.S. Upon receiving a request for payment to a delinquent vendor, the Bureau of Auditing will inquire from DOR whether the lien is active. When DOR indicates the vendor lien is still active, the Bureau of Auditing will delete the payment request and return the payment request to the agency. Upon notification from the Bureau that the lien is active, agency staff must contact DOR regarding the settlement of the lien.



INTERNAL REVENUE SERVICE

Levies are received by DFS from the Internal Revenue Service (IRS) notifying the State that federal taxes are owed by a particular vendor. Upon receipt of the levies, a flag is placed on the Federal Employer Identification Number (FEIN) and the vendor name to ensure that any payment made to that vendor is scheduled to the U.S. Treasury on behalf of the vendor. If a payment request is received for a vendor that has an IRS levy and is not scheduled to the U.S. Treasury, the payment will be deleted and returned to the agency, along with a copy of the levy, requesting that the agency reschedule appropriately.

If an agency receives an IRS levy or a release of levy, it should be forwarded to DFS, Bureau of Auditing, 200 East Gaines Street, Tallahassee, Florida 32399-0355, so that appropriate action may be taken.

When a release of levy is received from the IRS indicating that a vendor has satisfied the levy requirements, the flag will be removed from the FEIN and vendor name.



Purchasing Card Transaction – Department of Revenue Liens

Agencies shall not knowingly use the purchasing card to make a purchase from a merchant/vendor who has a DOR lien.

LOBBYIST



Section 11.062(1), F. S., prohibits the use of state funds by the executive or judicial branch to pay a person that is not an employee, for the purpose of lobbying the Florida Legislature. Funds for salaries, travel expenses, and per diem may be used for lobbying purposes of full-time employees of an agency, but funds may not be used to retain, by contract, an outside lobbyist.

Section 11.062(2)(a), F. S., states, “a department of the executive branch, a state university, a community college, or a water management district may not use public funds to retain a lobbyist to represent it before the legislative or executive branch.”

Full-time employees of a department of the executive branch, a state university, a community college, or a water management district may register as lobbyist to represent their respective employers before the legislative or executive branch. Except as full-time employees, they may not accept any public funds from a department of the executive branch, a state university, a community college, or a water management district for lobbying.

This does not prohibit a department of the executive branch, a state university, a community college, or a water management district from retaining a lobbyist for purposes of representing the entity before the executive or legislative branch of the Federal Government.

Section 216.347, F.S. Disbursement of grants and aids appropriations for lobbying is prohibited. A state agency, a water management district, or the judicial branch may not authorize or make any disbursement of grants and aids appropriations pursuant to a contract or grant to any person or organization unless the terms of the grant or contract prohibit the expenditure of funds for the purpose of lobbying the Legislature, the judicial branch, or a state agency. The provisions of this section are supplemental to the provisions of s. 11.062 and any other law prohibiting the use of state funds for lobbying purposes. However, for the purposes of this section and s.11.62, the payment of funds for the purpose of registering as a lobbyist shall not be considered a lobbying purpose.



MEMBERSHIP DUES, LICENSE FEES AND PROFESSIONAL CERTIFICATIONS



Pursuant to s. 216.345, F.S., public funds may be expended for the purpose of paying professional and/or organizational membership dues upon approval by the agency head or designee, provided that the membership is essential to the statutory duties and responsibilities of the state agency.

Payment of individual membership dues may be paid from state funds when it has been certified by the professional or other

organization that it does not accept institutional memberships and the membership is essential to the statutory duties of the organization. Payment of membership dues shall not be paid for maintenance of an individual's professional or trade status except in cases where agency or branch membership is necessary and more economical.

Payment information maintained at the agency pertaining to the payment of membership dues must contain a statement that the records of the organization, as they pertain to the public agency from which or on whose behalf the payments are made, shall be public records pursuant to s. 119.01 (3), F.S.

It is important to distinguish between professional certifications and licensure. A certification verifies that a professional has met a certain set of criteria for a skill or job as measured by a third-party assessment. A license is verification by a government agency that a professional is able to perform a particular occupation in a particular locations, such as a certain state. State agencies may incur reasonable costs for certain certifications, if those certifications are essential for employee positions.

Unless specifically authorized by law, the following items related to occupational licenses will not be paid:

1. Florida or other Bar dues.
2. Professional license fees.
3. Occupational license fees.
4. Driver license fees.
5. Other fees for licenses required for an individual to perform his or her official duties.
6. Tuition for fees designed to help an individual pass the examination for any of the above licenses, unless the training is directly related to the person's current official duties.
7. Tuition or fees for continuing education classes for the sole purpose of maintaining any License.
8. Tuition and Examination fees for occupational or professional licenses required for a person to perform his or her official duties.

State funds may be spent only for a public purpose or function which the public officer or agency is expressly authorized by law to carry out or which must be necessarily implied to carry out the purpose or function expressly authorized. Unless expressed in statute or through Legislative proviso, tuition and examination fees are considered a personal benefit.





MOTOR VEHICLES

PROCUREMENT OF MOTOR VEHICLES

Pursuant to Chapter 287, Part II, F.S., payment for purchase and continuous lease of motor vehicles must include:

1. Documentation showing that funds were appropriated by the Legislature or were approved by the Executive Office of the Governor. Examples of such documentation include the legislative budget form D3-A, the budget amendment from the Governor's Office or the appropriation line item;
2. Evidence of approval from DMS, Fleet Management;
3. A purchase order.

Motor Vehicles purchased by the following entities need only provide evidence of approval by DMS pursuant to 69I-40.002 (17) and s. 287.155, F.S.

- Department of Children and Families for DCF managed institutions.
- Department of Corrections for DOC managed institutions.



REPAIRS OR MAINTENANCE

Invoices submitted for payment for the repair or maintenance of state-owned vehicles must include the state property number or the license tag number of the vehicle. If repairs are the result of an accident, a copy of the accident report must be provided.

PERSONAL VEHICLE DAMAGE – DEPARTMENT OF CORRECTIONS

Pursuant to s. 944.0611, F.S., employees of the Department of Corrections required to use their personal vehicles in the performance of their duty may file claims for damages made to their personal vehicles while on official state business. Such claims shall be filed in accordance with Rule 33-203.701, F.A.C., and shall be limited to an amount for repairs at the insurance deductible amount.

VEHICLE PURCHASES FROM SURPLUS PROPERTY

The payment of the transfer fee for the purchase of a surplus property vehicle may be made from an expense appropriation.

MOVING EXPENSES — EMPLOYEE



Expenditures properly chargeable to employee moving expenses include the cost of moving household goods or moving an employee's privately-owned mobile home. Payments of moving expenses may include moving of household goods by common carrier, a state-owned vehicle or a rental truck or trailer. The payment of employee moving expenses is a perquisite and requires the approval of the agency head or agency head designee and may only be paid when it is in the best interest of the State due to the exceptional or unique requirements of the position. This approval must be obtained before the move of the household goods.

Pursuant to Attorney General Opinion 81-34, an agency head or designee may approve the payment of travel expenses pursuant to Section 112.061, F.S., to an agency employee who is reassigned and required to relocate to new official headquarters within the agency in order to carry out the duties and functions of the agency. Under these circumstances moving expenses do not have to be paid in order for an employee to receive reimbursement of travel expense.



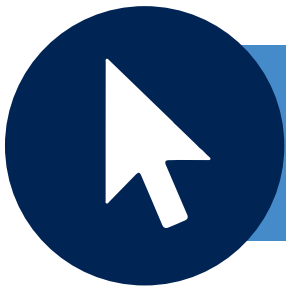
Vouchers submitted to the Bureau of Auditing for the payment of employee moving expenses should include the following documentation: Invoice, purchase order and agency head or agency head designee approval including a statement as to why the payment is in the best interest of the State. Vouchers submitted to the Bureau of Auditing for reimbursing the employee for moving expenses, paid by the employee, require the same documentation listed above however, must include paid receipts in lieu of the invoice. Documentation must be attached to a properly completed Reimbursement Other Than Travel Form.

The 2018 Tax Cuts and Jobs Act requires that all moving expenses, without exception, are taxable to the employee, regardless to whom the payment is made.

Payment of extra charges for picking up household goods from more than one location may be paid for an employee's approved move if the second location is in the same immediate geographic area as the primary residence.

PURCHASING CARD TRANSACTIONS – EMPLOYEE MOVING EXPENSES

In order to ensure compliance with Section 132, Internal Revenue Code, an Accountholder shall not use his/her purchasing card to pay for any moving expenses.



MYFLORIDAMARKETPLACE (MFMP)

In addition to the Invoice Requirements and Payment processing requirements contained herein, MFMP transactions must also adhere to the following requirements:

- Each vendor invoice must have its own Invoice Reconciliation (IR). Electronic invoices for goods or services submitted through the Electronic Invoicing (invoicing) function [currently Ariba Supplier Network] must include the vendor's dates of service (invoice period) in the comment field.
- With the exception of Electronic Invoices, a copy of the invoice and the required supporting documentation must be scanned and attached to the Invoice Tab or Exceptions Tab.
- The Contract or Order's Paid to Date total must be listed as a comment on the Invoice Tab or Exceptions Tab. Conversely, this requirement may be fulfilled by attaching a completed Contract Summary Form to the Invoice Tab or the Exceptions Tab.
- For certification and receipting requirements, see CFO Memo No. 3 (2019-20) and the Receipt and Certification of Goods or Services- Documentation Requirements section of this Guide.

Payment Requirement	Format	Location on IR
Invoice	PDF attachment or MFMP Electronic Invoicing (eInvoicing)	Invoice Tab or Exceptions Tab.
Documentation Supporting Invoice's Deliverables and Minimum Performance Levels	PDF attachment	Invoice Tab or Exceptions Tab.
Purchase Order or Contract Paid to Date Total	Comment, completed Contract Summary Form, or Cumulative Paid to Date tally sheet	Invoice Tab or Exceptions Tab.
Contract Manager's Certification Statement	Comment, stamp on invoice, or completed Contract Summary Form	Invoice Tab or Exceptions Tab.

Note: Do not attach any of the requirements above to the Order Tab/Contract Tab or the Purchase Requisition/Contract Requisition Tab.

NOTARY



Reimbursement for the cost of notary commission and seal may be made, if it can be shown that such is for the benefit of the state agency. Such documentation must be submitted with the payment request.



PAYMENT PROCESSING



Each payment request submitted to the Bureau of Auditing must include:

- Invoice (for more information, see "**Invoices**")
- Authorization to incur the expenditure (PO, Contract, Grant, Etc.)
- Documentation evidencing the receipt of good and services
- Additional documentation that shows compliance with applicable laws and rules.





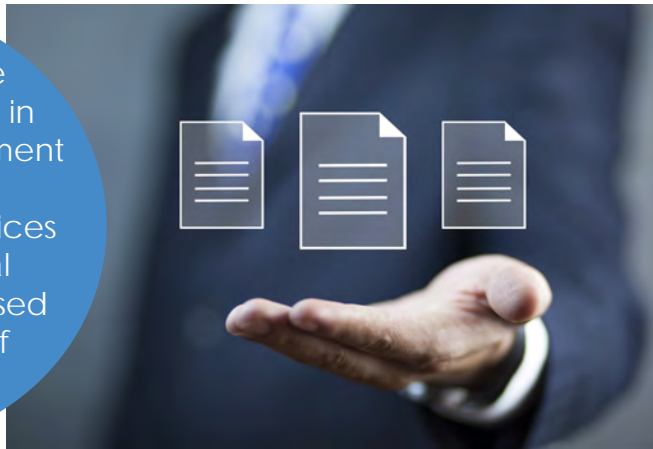
PAYMENT PROCESSING — AGREEMENTS FOR SERVICES

These payment processing requirements apply to agreements for services provided by vendors and recipients/sub-recipients.

Agencies are required to complete and submit a FACTS Contract Summary Form with each payment for agreements for services related to a two-party written agreement (including payments to recipients/sub-recipients). The FACTS Contract Summary Form information will be used by the Bureau of Auditing to pre-audit the invoice, so the form must be complete and reflect specific information from the agreement. Information should clearly identify the specific deliverables including the minimum performance requirements and the payment amount for each deliverable.

The FACTS Contract Summary Form is available on the Department of Financial Services website at www.MyFloridaCFO.com/aadir/summary_csa.htm.

In addition to the requirements listed in “Invoices” and “Payment Processing,” agreements for services require additional documentation based on the method of payment.



DELIVERABLES PAID ON A FIXED FEE/UNIT RATE BASIS

Service agreements with deliverables paid on a fixed fee/unit rate basis are for “as needed” services in which the specific quantity of units to be completed each period are variable. Fixed Fee/ Unit Rate deliverables are generally used when the agreements’ tasks are finite and are not complex. Service types may include language translation services (in which the deliverable is each minute of translation services) or health screening test services (in which the deliverable is each health screening test completed.) Invoices for fixed fee/unit rate payment type deliverables must identify the deliverable(s) (unit of service), the number of units completed and the cost per unit. Fixed fee unit rate agreements for recipients/subrecipients of state of federal financial assistance must follow the requirements of Section 215.971, F.S.

DELIVERABLES PAID ON A FIXED BASIS

Service agreements with deliverables paid on a fixed price basis are for services in which the quantity of units or tasks to be completed are known and defined in the agreement. Agreements for services with fixed price deliverables are for tasks that are generally more complex. The units are larger (months or quarters, for example, or a milestones, phases, and tasks) and encapsulate a required level of performance that is quantifiable and measurable. For example, agreements paying for months of prevention services for 25 youth or to create a museum exhibit (to be paid out in phases upon reaching specified percentages of completion) are frequently paid on a fixed price basis. Invoices for deliverables paid on a fixed price basis must identify the deliverable(s) that was completed and the price per completed deliverable. In addition, the invoice (or invoice backup) must demonstrate that the minimum performance level was met for each deliverable. Fixed price agreements for recipients/subrecipients of state of federal financial assistance must follow the requirements of Section 215.971, F.S.

DELIVERABLES PAID ON A COST REIMBURSEMENT BASIS

Deliverable requirements for Cost Reimbursement payment type agreements are the same as those for Fixed Price payment type deliverables described above. Therefore, the invoice must identify the deliverable(s) that were completed and the invoice (or invoice backup) must demonstrate that the minimum performance level was met for each deliverable. Additionally, the total amount requested for cost reimbursement payment type agreements must include an itemization of the costs by budget expenditure category on the invoice. The expenditure categories cited must reconcile to the categories identified in the agreement's budget. Only expenditures incurred for the completion of the invoiced deliverables may be reimbursed. Cost Reimbursement agreements for recipients/subrecipients of state of federal financial assistance must follow the requirements of Section 215.971, F.S.

Reconciliation and Fiscal Supporting Documentation Requirements for Cost Reimbursement Payments:

Agencies must submit an itemized invoice by expenditure category (salaries, travel, expenses, etc.). Each agency is required to maintain detailed supporting documentation and to make it available for audit purposes. By submission of the payment request, the agency is certifying that the detailed documentation to support each item on the itemized invoice is on file at the agency and is available for audit.

Supporting documentation shall be maintained in support of expenditure payment requests for cost reimbursement contracts as provided in Comptroller's Memorandum No. 04 (2019-20). Documentation for each amount for which reimbursement is being claimed must indicate that the item has been paid. Check numbers may be provided in lieu of copies of actual checks. Each piece of documentation should clearly reflect the dates of service. Only expenditures for categories in the approved agreement budget may be reimbursed. These expenditures must be allowable (pursuant to law) and directly related to the services being provided.

Types and examples of supporting documentation for cost reimbursement agreements by expenditure category:

Salaries

Timesheets that support the hours worked on the project or activity must be kept. A payroll register, or similar documentation should be maintained. The payroll register should show gross salary charges, fringe benefits, other deductions and net pay. If an individual for whom reimbursement is being claimed is paid by the hour, a document reflecting the hours worked times the rate of pay will be acceptable.

Fringe benefits

Fringe benefits should be supported by invoices showing the amount paid on behalf of the employee, e.g., insurance premiums paid. If the contract specifically states that fringe benefits will be based on a specified percentage rather than the actual cost of fringe benefits, then the calculation for the fringe benefits amount must be shown. Exception: Governmental entities are not required to provide check numbers or copies of checks for fringe benefits.

Travel

Reimbursement for travel must be in accordance with s. 112.061, F.S., which includes submission of the claim on the approved state travel voucher along with supporting receipts and invoices.

Other direct costs

Reimbursement will be made based on paid invoices/receipts and proof of payment processing (canceled/processed checks and bank statements). If nonexpendable property is purchased using state funds, the contract should include a provision for the transfer of the property to the State when services are terminated. Documentation must be provided to show compliance with DMS Rule 60A-1.017, F.A.C., regarding the requirements for contracts which include services and that provide for the contractor to purchase tangible personal property as defined in s. 273.02, F.S., for subsequent transfer to the State.

Indirect costs

If the contract stipulates that indirect costs will be paid based on a specified rate, then the calculation should be shown. Indirect costs must be in the approved agreement budget and the entity must be able to demonstrate that the costs are not duplicated elsewhere as direct costs. All indirect cost rates must be evaluated for reasonableness and for allowability and must be allocated consistently.

Contracts between state agencies may submit alternative documentation to substantiate the reimbursement request, which may be in the form of FLAIR reports or other detailed reports.

PERQUISITES



Section 216.262(1)(f), F.S., the term “perquisites” means those things, or the use thereof, or services that confer on the officers or employees receiving them a benefit that is in the nature of additional compensation, or that reduce to some extent the normal personal expenses of the officer or employee receiving them. The term includes, but is not limited to, such things as quarters, subsistence, utilities, laundry services, medical service and the use of state-owned vehicles for other than state purposes.

Perquisites may not be furnished by a state agency, or by the judicial branch, unless approved by DMS or otherwise delegated to the agency head or by the Chief Justice, respectively, during each fiscal year.

Whenever a state agency or the judicial branch is to furnish perquisites, DMS or the agency head to which the approval has been delegated, or the Chief Justice, respectively, must approve the kind and monetary value of such perquisites before they may be furnished. Perquisites may be furnished only when in the best interest of the State due to the exceptional or unique requirements of the position. **All payment requests of perquisites submitted to the Bureau of Auditing must include the above-referenced annual approval.**

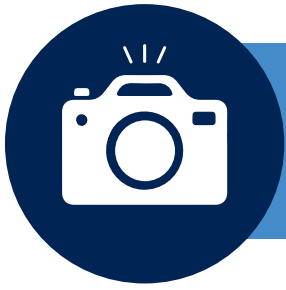


Some perquisites are taxable fringe benefits and must be processed through the Bureau of State Payrolls in accordance with the Payroll Preparation Manual. ([BOSP Manual](#))

Items that are required by the employer for safety, security or health purposes, such as uniforms, safety equipment, special footwear, protective clothing, etc., and are issued or purchased by the agency are considered non-reportable/nontaxable events for federal tax purposes and may be processed by the Bureau of Auditing.

However, providing allowances, advances or reimbursements for the original purchase, maintenance or replacement of such items are reportable and taxable events unless the employer maintains an accountable plan in accordance with the Payroll Preparation Manual. Payments for such items for which an accountable plan is maintained may also be processed by the Bureau of Auditing and must include evidence of approval of the accountable plan by the Bureau of State Payrolls.

Additional information regarding perquisites may be found in Rule 60L-32.004, F.A.C.



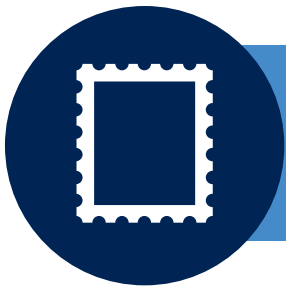
PHOTOS OF PUBLIC OFFICIALS — MAKING AND DISSEMINATING

Unless an agency has legislative authority and funds properly appropriated or budgeted for the purpose of making and disseminating photographs of a public official to his or her employees or private citizens, public funds may not be used for this purpose.

State agencies may expend small sums for the purpose of taking photographs of Department leaders so that they will be available should there be press inquiries.



Payments for this purpose shall specifically include the statutory authority for the purchase. If such authority is implied, then why such expenditures are necessary in order to carry out legislative duties or responsibilities of the agency should be included in the payment request. (Attorney General Opinion 75-299)



POSTAGE



The purchase of postage for postage meters shall include the number of the postage meter. Stamp purchases must show the quantity and denomination. Bulk mail permit shall indicate the permit number. Such documentation shall be submitted with each payment request.

PROCUREMENT DOCUMENTATION REQUIREMENTS – PURSUANT TO CHAPTER 287, F.S.



Agencies shall maintain documentation demonstrating the method of procurement along with supporting documentation for purchases of commodities and contractual services exceeding the threshold amount provided in s. 287.017, F.S., for Category Two.

Agencies will also need to maintain all documentation applicable to quotes and informal bids for purchases equal to or less than the threshold amount provided ins. 287.017, F.S., for Category Two. Although this documentation will not need to be submitted with payment requests, it must be furnished upon request by DFS.

COST ANALYSIS

Agreements for services which are awarded on a non-competitive basis must comply with the “**Cost Analysis**” requirements of s. 216.3475, F.S. For more information, see “**Cost Analysis**”

PROFESSIONAL SERVICES



Invoices for payment for professional services contracts includes, but are not limited to:

1. **Cost reimbursements** – For more information, see “**Payment Processing – Agreements for Services**”
2. **Percentage of Completion** – Payment request must include an invoice which shows the total lump sum amount times the percentage of work completed, less the amount paid to date to arrive at the current amount due. The changes in completion should have a documented basis as it relates to the project and not be strictly a function of time.
3. **Fixed Payment** – This payment type may be fixed rate or fixed fee. The fixed-rate payment request must include an invoice that shows unit of deliverables and applicable unit rates to arrive at the total invoice amount. The fixed-fee payment request must provide the deliverable along with the scheduled fixed amount authorized in the contract.
4. **Cost Plus Fixed** – This payment type may be a combination of items 1 and 2 or items 1 and 3 above.



PROHIBITED EXPENDITURES

Expenditures from state funds for items listed below are prohibited unless “expressly provided by statute or proviso”:

- Congratulatory telegrams.
- Flowers and/or telegraphic condolences.
- Entertainment for visiting dignitaries.
- Refreshments such as coffee and doughnuts.
- Decorative items (globe, statues, potted plants, picture frames, desk plaques etc.).
- Greeting Cards: Per s. 286.27, F.S., use of state funds for greeting cards is prohibited.

An expenditure of state funds must be authorized by law and the expenditure must meet the intent and spirit of the law authorizing the payment. The payment of items used generally for the personal convenience of employees, (example: portable heaters, fans, refrigerators, microwaves, clocks for private offices, coffee pots and supplies, etc.), and which are not apparently necessary in order for a state agency to carry out its statutory duties must provide justification for the purchase of these items or perquisite approval. State funds cannot be expended to satisfy the personal preference of employees (example: an agency may not purchase more expensive office furniture or equipment than is necessary to perform its official duties because the employee prefers a more expensive item).

Each voucher must contain documentation which shows the legal authority for the requested payment if the authority is not obvious from the face of the voucher.

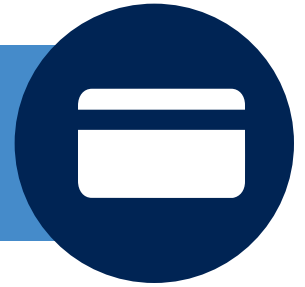


PROMOTIONAL ITEMS



Payment requests for the purchase of promotional items must cite the specific statutory authority and/or document that the expenditure is included in the agency's approved budget from which the payment is being made. Note: promotional items are generally prohibited unless expressly provided by statute or proviso.

PURCHASING CARD TRANSACTIONS



Unless otherwise stated in this Reference Guide, purchasing card transactions are subject to the same rules and regulations as any other agency purchase and disbursement. For more information about purchasing card transactions, see specific topic sections.

RECEIPT AND CERTIFICATION OF GOODS AND SERVICES — DOCUMENTATION REQUIREMENTS



FLAIR AND MFMP TRANSACTIONS

Commodities purchases require a receiving report that contains the following information:

- Agency name
- Purchase Order//Contract number
- Vendor name
- Description of item(s)
- Quantity received
- Date received
- Signature of person receiving item(s)

Commodity purchases made through MFMP, which have been receipted through the MFMP receiving function, do not require a receiving report. Proper completion of the **Receipts Tab in MFMP** fulfills this requirement.

Payments for services require the contract manager's written certification that the services were satisfactorily received in accordance with the agreement terms and that payment is due in accordance with CFO Memo #5 (2019-20).

NOTE - Contractual service transactions in MFMP require the contract manager's certification per CFO Memo #5 (2019-20) on the Invoice or Exceptions Tab.

PURCHASING CARD TRANSACTIONS

Purchasing Card transactions must be supported by a legible receipt depicting that the goods/services were paid by credit card. A combination of documents from the vendor (such as quotes, orders, packing slips, website screen-prints) may also be required to adequately support the transaction; however, those documents must not be used in lieu of a receipt.

Receipts and supporting documentation must include the following:

1. Receipts must include:
 - a. Vendor/Merchant Name
 - b. Description of goods/services acquired (numerical codes alone, acronyms and non-standard abbreviations are not sufficient)
 - c. Units purchased
 - d. Cost per unit
 - e. Total amount of the purchase
2. Thermo fax receipts should not be maintained as original documents, due to the temporary nature of the documents. A copy of this type of receipt, with a statement that the "original receipt was a thermo fax document; agency records show that this obligation has not been previously paid", should be used.
3. Acronyms and non-standard abbreviations for programs or organizational units within an agency should not be used on supporting documentation, unless an explanation is also included.

Statements and invoices are not acceptable unless the documents meet the criteria in the Invoice Requirements Section.

RECIPIENT/SUB-RECIPIENT AGREEMENTS



See “**Agreements for Services – Recipient/Sub-recipients.**”

RECYCLING PROCEEDS



The following are the guidelines for use of proceeds from the sale of recyclable materials under s. 403.7145, F.S.:

- Recyclable materials mean those materials that are capable of being recycled and which would otherwise be processed or disposed of by an agency as solid waste.
- As provided for in s. 403.7145(2), F.S., the proceeds from the sale of recyclable materials may be expended by an agency for employee benefits and other purposes in order to provide incentives for its employees to participate in the recycling program. This includes, but is not limited to, the following items if the agency can demonstrate that the use of the funds for these purposes will provide incentives to employees to participate in the recycling program: promotional or acknowledgment items, such as gift certificates, pens, mugs, T-shirts, paperweights, letter openers, lapel pens, posters and plaques; agency picnics, luncheons, breakfasts, refreshments; paper,



supplies and maintenance for copiers; and rental of facilities for agency meetings. Promotional items, such as mugs and T-shirts, do not have to contain references to recycling. Acknowledgments may be made to individuals or to groups of individuals. In summary, the proceeds may be expended for any purpose designated by the agency to provide incentives to employees to participate in the recycling program, unless the expenditure is prohibited by law. Upon request, the agency must provide information to demonstrate that the expenditure provides incentives to employees to participate in the recycling program.

- Proceeds from the sale of recyclable materials may be treated as Current Year Refunds. The accounting information required on Form DFS-A2-1896 will be waived when the transaction is identified as proceeds from the sale of recyclable materials. Agencies will be responsible for maintaining accurate records of receipts, disbursements and a running balance of proceeds available, subject to review by the Bureau of Auditing. The proceeds must be deposited in the General Revenue Fund or any appropriate trust fund within the state treasury, unless the agency has authority to deposit the funds outside the state treasury.
- Inasmuch as expenditures authorized under this program may represent items that are not normally allowable, payment requests should clearly indicate that the proposed expenditures are being made from proceeds from the sale of recyclable materials.



RETENTION SCHEDULE

The originating agencies are required to maintain the original vouchers, purchasing card transaction receipts and all supporting documentation for a minimum of five fiscal years, provided all applicable audits have been completed.



SETTLEMENT CLAIMS AGAINST THE STATE



Pursuant to s. 17.03, F.S., the CFO is charged with the responsibility to settle all accounts, claims and demands, whatsoever, against the State, and issue a warrant in an amount allowed by the CFO thereon.

For purposes of this manual, a settlement is defined as an agreement obligating the State or agency to expend state funds to discharge a debt due a person, entity or group of persons when the amount owed, pursuant to a contract, purchase order, or other form of indebtedness, is in dispute, including but not limited to the following examples of disputes:

- To settle a lawsuit, damages or legal fees
- The absence of an executed agreement or other appropriate authorization
- An agreement executed after services were rendered or in non-compliance with s. 287.058(2), F.S.
- Performance of services not included in the agreement
- Services rendered after the agreement expires
- Contract Dispute

In submitting all settlement agreement payment requests, an agency must submit the following information:

1. A letter addressed to the Bureau Chief of the Bureau of Auditing, that contains:
 - A description of the transactions or events that created each claim against the agency
 - The period of time(s) covered by the settlement agreement
 - An explanation of the methodology used to determine the settlement amount(s)
 - A brief description of why the settlement is in the State's best interest under the circumstances
 - A brief description of what measures the agency will take to avoid a recurrence
 - agency contact information

2. An executed settlement that:

- Is signed by the agency head or designee. The proper authorization should be provided in the form of a delegation of authority
- Language must summarize the situation creating the need for settling the dispute. A brief outline of the events is necessary so that the parties involved clearly understand what is being settled
- Contains a provision that legally releases the State and its agents from future claims arising from the dispute
- The agreement must define the service period that is being settled. The identified service period must cover the complete time period for all disputed claims
- Includes a statement that the settlement is contingent upon the Chief Financial Officer approval
- Language noting the vendor's assertion of a colorable claim

3. If the settlement is the result of a lawsuit, copies of the notices required by s. 45.062, F.S.

4. Copies of all related agreements.

5. When vouchering a settlement agreement, an "A" must be placed in the bookkeeping indicator field and "SETTLEMENT AGREEMENT" noted on the voucher schedule. In addition, a FLAIR Contract ID must be assigned.

If a settlement voucher is submitted for payment without the required information, it may result in a delay in payment. Note - If the settlement involves a current or former state employee, the settlement must be sent to the Bureau of State Payrolls (BOSP) for processing. (See Volume IV, Section 13, BOSP Payroll Preparation Manual — [BOSP Manual](#))

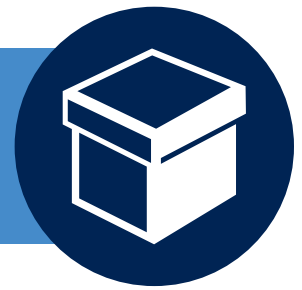


SPORTS EQUIPMENT — DEPARTMENT OF CORRECTIONS

Requests for payment to purchase or repair sports equipment using General Revenue appropriations to provide athletic, recreational and leisure activities to youthful offenders pursuant to s. 958.12, F.S., will be approved upon the Department of Corrections providing evidence that the Legislature has appropriated funds for these specific purposes.

Also, payment requests to provide sports equipment purchased from general revenue appropriations for death row inmates pursuant to the court order entered in *Dougan. et al. v. Singletary, et al.*, will be approved for the purchase of the items specified in the order. A letter from the general counsel of the Department of Corrections affirming that the order is still effective must be included as supporting documentation.

SURPLUS PROPERTY



Section 273.055(3), F.S., sets forth the requirements for disposing of state-owned tangible personal property that has been certified as surplus. The sale of surplus property by utilizing eBay's electronic auction venue is consistent with the legislative intent behind Chapter 273 and is in the best interest of the State. The state purchasing card may be used to pay eBay's listing fee.

TAXES



SALES TAXES ON PURCHASES BY STATE AGENCIES

Pursuant to s. 212.08(6), F.S., state agencies are not liable for the payment of Florida sales tax. Exemption certificates may be obtained from the Department of Revenue.

However, the sales tax exemption does not apply when a state employee pays for a purchase on behalf of the State, even though that employee is subsequently reimbursed by the state agency. The exemption is only acceptable for sales tax in the State of Florida. State agencies are liable for sales taxes on purchases or payments for out-of-state.

PURCHASING CARD TRANSACTIONS – SALES TAX

Pursuant to s. 212.08(6), F.S., state agency purchases made from Florida vendors are exempt from Florida sales tax. As such, purchasing cards are imprinted with the phrase "Tax Exempt"; however, Accountholder may be required to provide their agencies' Consumer's Certificate of Exemption to Florida vendors.

It is the responsibility of the Accountholder to make the Florida vendor aware of the tax exemption. In the event the vendor refuses to grant the tax exemption, the Accountholder may allow the tax to be charged on his/her purchasing card.

DFS believes it is not cost effective for an agency to seek a credit from the vendor for the Florida sales tax charges when the charge amount of the sale is \$100 or less. However, an agency may elect to establish a lower dollar amount for seeking a credit for the tax.



TRAVEL

GENERAL INFORMATION

Expenditures properly chargeable to travel include registration payments, reimbursements of mileage for use of a privately-owned vehicle, per diem and subsistence allowance, common carrier transportation and other expenses incidental to travel which are authorized by law. Section 112.061, F.S., Rule 69I-42, F.A.C., and periodically the General Appropriations Act governs travel expenses.

Requests for travel reimbursement payments must include:

- The travel voucher;
- Itemized hotel receipts, if applicable;
- Applicable transportation receipts for common carrier travel;
- Applicable incidental receipts;
- In the case of a conference or convention, the benefits to the State must be provided along with the pages of the agenda that itemizes the registration cost.

AUTOMATED TRAVEL SYSTEM

Agencies will no longer be able to request the utilization of an agency automated travel system due to the impending implementation of the Statewide Travel Management System – **STMS**.

CONFERENCE AND CONVENTIONS



Registration Fees

If the agency engages an instructor to perform training sessions for its employees, the fee will be a contractual service. However, if an employee enrolls in a workshop/seminar, etc., which is routinely offered to the public, the fee will be a registration fee.

Registration fees will not be paid for intra-agency or interagency meetings, seminars and workshops. All expenses related to

such gatherings must be processed as a regular expenditure of the appropriate agency. However, registration fees may be paid to universities, DMS or other agencies for routine training classes conducted for employees of other agencies.

Reimbursement for registration fees and travel expenses in connection with attendance at conferences or conventions will not be paid unless:

1. The main purpose of the convention or conference is directly related to the statutory duties and responsibilities of the agency.
2. The duties and responsibilities of the traveler is related to the objectives of the convention or conference.
3. The activity provides a direct benefit supporting the work and public purpose of the person attending.

Vouchers submitted for payment of the registration fee or for a conference or convention must include a statement of the benefits to the State, a copy of those pages of the agenda that itemizes the registration fee and a copy of the travel voucher or a statement that no travel costs were incurred, if applicable. These vouchers should be scheduled as “pay and charge”.

Meals Included in Registration Fee or Provided by Hotel or Airline

When a meal is included in a registration fee, the meal allowance cannot be claimed for reimbursement, even if the traveler decides for personal reasons not to eat the meal. As provided in Attorney General Opinion 81-53, a continental breakfast is considered a meal and cannot be claimed for meal reimbursement if included in a registration fee for a convention or conference. Pursuant to s. 112.061(8)(a) 5, F.S., actual expenses for banquets and other meal functions that are not a part of a basic registration fee may be reimbursed if participation in such event will directly enhance the public purpose of the agency.



In the case where a meal is provided by a hotel or airline, the traveler will be allowed to claim the meal allowance provided by law.

Food Purchases Related Conference/Conventions/Workshops

Food purchases for a conference or convention or in connection with the rental of a meeting room for agency workshops or meetings are prohibited unless expressly provided by law. Also, the negotiated price for the rental of a room should not include food and beverages.

DIRECT BILLING TRAVEL CARDS

Prior approval by the Chief, Bureau of Auditing, DFS, 200 East Gaines Street, Tallahassee Florida 32399-0355 shall be obtained by agencies desiring to use direct billing travel cards. The approval request must be in writing and accompanied by a copy of the proposed contract. The proposed contract for the direct-billing travel card must include a clause stating that the State is not liable for payment.

DIRECT PAYMENT

Direct payment of travel expenses may be made in situations that result in a cost savings to the State pursuant to s. 112.061(13), F.S. Avoidance of sales tax shall not be considered a cost savings to the State. Evidence of prior approval granted by the agency head or his designee detailing the cost savings shall be included with the payment information. The payment shall be vouchered and processed in the same manner as common carrier payments. Examples of criteria for cost savings include discount for earlier payment, documented savings in processing costs or free use of a hotel meeting room if the agency has a need for such room. These vouchers should be scheduled as "pay and charge."



Direct payment to vendors for the meals and lodging of an employee required to travel on emergency notice must be vouchered in favor of the vendor with the traveler as sub-vendor listing the traveler's name, employee ID and cost. Any required receipts along with a copy of the travel voucher must be included with the original voucher maintained at the agency. The payment information should clearly state that payments to vendors are requested due to the employee being required to travel on emergency notice.

EMERGENCY SITUATIONS

When a public officer, employee or authorized person away from his or her official headquarters on personal time is required to travel because of an emergency situation, the following shall apply:

1. The traveler may be reimbursed for travel expenses incurred by him/her in traveling from their actual point of origin to their point of destination, which may be their official headquarters.
2. If personal circumstances necessitate the traveler to return to their actual point of origin after the emergency situation has ended rather than returning to or staying at their official headquarters, the traveler may be reimbursed their travel expenses to return.

For example, an individual on personal time in California whose official headquarters is Tallahassee is required to travel back to Tallahassee because of an emergency situation. If due to personal circumstances the individual is required to travel back to California after the emergency situation has ended instead of remaining in Tallahassee, the individual may be reimbursed their travel expenses to return to California.

3. If the traveler is able to return to or remain at their official headquarters, they may only be reimbursed the excess of their necessary travel expenses for the emergency situation over what they would have incurred for their own personal convenience. Detail of the cost shall be provided showing the net cost of what the traveler would have incurred against their actual cost of returning.
4. The traveler's reimbursement request of travel expenses claimed from an actual point of origin rather than their official headquarters shall contain an explanation of the emergency situation that necessitated their travel from such point.
5. If an authorized traveler has incurred certain unrecoverable costs associated with personal plans and is unable to carry out such plans due to an emergency situation, such costs that are not recoverable may be reimbursed by the agency. Requests for reimbursement must provide the circumstances of the emergency situation.

Requests for reimbursement of the emergency situations stated above must be presented in writing to the Bureau Chief, Bureau of Auditing, DFS, 200 East Gaines Street, Tallahassee, Florida 32399-0355 prior to being vouchered for payment.



FOREIGN TRAVEL

Travel costs of authorized travelers for foreign travel should be reimbursed at the current rates as specified in the U.S. Department of State, Office of Allowances' federal publication "Per Diem Allowances for Travel in Foreign Areas" and must comply to Office of Allowances' "Standardized Regulations (DSSR)" and GSA's Office of Government-wide Policy "Federal Travel Regulations".

Rates for foreign travel shall not begin until the date and time of arrival in the foreign country from the United States and shall terminate on the date and time of departure from the foreign country to the United States.

Reimbursement allowances for lodging and meals while traveling in foreign areas are listed in the monthly publication "Maximum Travel Per Diem Allowances for Foreign Areas." The amounts listed in the column labeled "Maximum Lodging Amount" are

the maximum amounts that may be claimed for lodging. Receipts are required for reimbursement of lodging costs. If the actual lodging expense of the traveler is less than the maximum amount listed, the lesser amount will be reimbursed.

Incidental expenses must be claimed and supported as provided in s. 112.061(8), F.S., and Rule 69I-42.010, F.A.C.

Meal allowance amounts are found in the column labeled "M&IE Rate." An adjustment must be made to the amount listed in this column because this amount includes an allowance for incidental expenses. Since incidental expenses are reimbursed as stated in the above paragraph, the amount allowed for incidental expenses must be deducted from the total amount shown in the M&IE column. Receipts are not required for meal expense reimbursement. The meals and incidentals expense breakdown are located in Chapter 301-Federal Travel Regulation, Appendix B.

EXAMPLE: ROME, ITALY

Maximum Lodging Amount (lodging receipts required)	\$232
-------------------------------------------------------	-------

Meals and Incidental Expense (M&IE)	\$134
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M&IE Rate Breakdown:

Breakfast	\$ 20
Lunch	34
Dinner	<u>53</u>
	107

Incidentals	<u>27</u>
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Total	134
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The total daily allowance for meals would be:
\$134 less \$27 for incidentals = \$107

When a traveler goes from one foreign location to another, reimbursement for meals and lodging shall be based on the allowance listed for the referenced location during the meal or lodging period. For example: If the traveler departed Rome at 3:00 p.m. for Paris, the Rome allowance for breakfast and lunch would be used and the Paris allowance for dinner and lodging would be used.

The State of Florida per diem rate (currently \$80), may not be combined with reimbursement of foreign travel costs pursuant to the allowances under the federal guidelines for the same travel day. The two methods of reimbursement, state per diem and foreign allowances, cannot be claimed on the same travel day.

HOTEL AND AUTO RENTAL RECEIPTS

Itemized receipts for hotel expenses must be included as supporting documentation to the Voucher for Reimbursement of Travel Expenses when reimbursement for such expenses is being claimed for **both foreign and domestic travel**. While justification will not be required by the Bureau of Auditing in all cases where hotel expenses for in-state travel exceeds \$175 per night (room rate only), authorized travelers are reminded that the most economical use of hotel is required in all situations (in-state and out-of-state travel). Travelers should be prepared to justify situations where hotel costs appear excessive for the areas in which the traveler is staying.



When a non-traditional accommodation is used, any additional mandatory fees such as cleaning and/or service charge fees that would normally be included in a hotel stay must be added to the nightly rate to derive the per night rate.

In the event a hotel receipt is lost, and the hotel cannot provide a duplicate, the traveler shall provide a certification that the receipt was lost. The certification must include detailed hotel charges, the dates and location of travel, the name of the hotel and the city in which the traveler stayed.

Receipts for auto rental are also required when such expenses are being claimed.

INCIDENTAL TRAVEL EXPENSES

The following information shall be required with the traveler's reimbursement request when claiming reimbursement for incidental expenses pursuant to Rule 69I-42.010 F.A.C.

1. Receipts for taxi fares in excess of \$25 on a per-fare basis.
2. Receipts for storage, parking fees or tolls in excess of \$25 on a per transaction basis. Such fees are not allowed on a weekly or monthly basis unless it can be established that such method results in a savings to the State.
3. A statement that communication expenses were business related. This includes fax charges. Please note: personal telephone calls made to a traveler's family are not a reimbursable communication expense (Attorney General Opinion 75-7).
4. Receipts for dry-cleaning, laundry and pressing expenses when official travel extends beyond seven days and such expenses are necessarily incurred to complete the official business portion of the trip.

5. Receipts for baggage fees are required. Baggage fees for more than one bag must be justified.
6. Receipts for passport and visa fees required for official travel.
7. Receipts for necessary fees charged to purchase traveler's checks for official travel expenses.
8. Receipts for fee charged to exchange currency necessary to pay official travel expenses.
9. Receipts for costs of maps necessary for conducting official state business.
10. Receipts or canceled checks for registration fees paid by the traveler.
11. Other travel expenses may be reimbursed if deemed to be in the best interest of the State and have approval of the Bureau of Auditing.

The following do not require a receipt.

1. Tips paid to taxi drivers that do not exceed fifteen percent of the taxi fare.
2. Tips paid for mandatory valet parking not to exceed \$1 per incident.
3. Portage paid shall not exceed \$1 per bag not to exceed \$5 per incident. Portage charges exceeding \$5 per incident will require additional justification. Examples of an incident will be if the traveler's bags are taken into the airport from the vehicle, then are carried from the airport to the vehicle upon reaching the destination, etc. The number of bags must be included on the travel reimbursement request.
4. Photocopy charges that are business related.



Hotel safe charges are reimbursable by state funds only if the charges are mandatory by the hotel.



Expenses related to lost keys or keys locked in a vehicle due to employee negligence are not reimbursable from public funds.



Limousine services should not be used instead of taxi service unless it can be shown that it is the most economical method.

MEALS, FOOD, BEVERAGES, AND TRAVEL EXPENSES FOR EMERGENCY OPERATION AND RELIEF STAFF DURING TIMES OF DISASTER/EMERGENCY ASSISTANCE

The standardized language in the Governor's Executive Order provides the State Coordinating Officer with the discretion to approve the suspension of s. 112.061, F.S., to the extent that the suspension is related to the delivery of disaster/emergency assistance. Under the suspension, the State Coordinating Officer is provided with the discretion to purchase meals, food, and beverages for the staff operating the Emergency Operation Center on a 24- hour basis during an emergency. The State Coordinating Officer's decision to approve the suspension of s. 112.061, F.S., must be made only after consultation with the Governor or his authorized staff.



Following the suspension of s. 112.061, F.S., each agency should adhere to the following guidelines:

1. The food service should not exceed the per diem amounts and the service should be carefully controlled.
2. Each agency head should be allowed to determine when food should be made available to the agency's workers.
3. Each agency is responsible for the payment of its bills and seeking federal reimbursement.
4. In order to ensure the workers' health, all catered food should be from a licensed establishment meeting health inspection standard.

These guidelines are flexible depending upon the facts of each emergency. The agency head must approve any departure from the guidelines.

PER DIEM AND SUBSISTENCE ALLOWANCES

Computation of Travel for Reimbursement

For purposes of calculating the per diem and subsistence allowances provided in s. 112.061(6), F.S., the following guidelines are prescribed:

1. Class A travel is continuous travel of 24 hours or more away from official headquarters. The travel day for Class A is based on a calendar day (midnight to midnight).
2. Class B travel is continuous travel of less than 24 hours which involves overnight absence away from official headquarters. The travel day for Class B travel begins at the same time as the travel period.
3. Class C travel is short or day trips in which the traveler is not away from his/her official headquarters overnight. Class C allowances are NOT authorized to be reimbursed or paid from State Appropriations.

SUBSISTENCE ALLOWANCE IS AS FOLLOWS:

Breakfast

\$6.00

When travel begins before 6 a.m. and extends beyond 8 a.m.

Lunch

\$11.00

When travel begins before 12 noon and extends beyond 2 p.m.

Dinner

\$19.00

When travel begins before 6 p.m. and extends beyond 8 p.m. or when travel occurs during nighttime hours due to special assignment.



Class C Allowances – Taxable Income

When provided for in statute, Class C travel meal allowance is defined as taxable income and must be shown as a separate item on the travel voucher. Employee Class C travel should be deducted from the total claimed and processed through the Bureau of State Payrolls via the employee travel function of the State Payroll System.

Calculation of Per Diem and Subsistence Allowances

Allowable rates for per diem are provided for in s. 112.061(6), F.S. All claims for per diem and subsistence must be within the limitations set forth in this section of the statutes. All travelers are allowed the authorized per diem for each day of travel or if actual expenses exceed the allowable per diem, the amount allowed for meals as provided in s. 112.061(6) (b), F.S., plus actual expenses for lodging at a single occupancy rate. Per diem shall be calculated using four six-hour periods (quarters) beginning at midnight for Class A or when travel begins for Class B travel. Travelers may only switch from actual to per diem while on Class A travel on a midnight to midnight basis. A traveler on Class A or B travel who elects to be reimbursed on a per diem basis is allowed \$20.00 for each quarter from the time of departure until the time of return.

Volunteer Travel Allowances

See “**Volunteers.**”

Per Diem or Subsistence Allowance – Mileage Limitations

A traveler may not claim per diem or lodging reimbursement for overnight travel within 50 miles (one-way) of his or her headquarters or residence unless the circumstances necessitating the overnight stay are fully explained by the traveler and approved by the agency head.

Reimbursement of Travel Expenditures by Individuals with Disabilities

When a payment reimbursement request is made for travel expenses in excess of those ordinarily authorized pursuant to s. 112.061, F.S., and Rule 69I-42, F.A.C., and such excess travel expenses were incurred to permit the safe travel of an individual with disabilities, those excess expenses will be paid to the extent that the expenses were reasonable and necessary to the safe travel of the individual. All claims for reimbursement shall be submitted in accordance with the instructions in the “Americans with Disabilities Act” section of this reference guide.



TRANSPORTATION



GENERAL

Transportation expenses incurred in connection with the performance of an activity, which serves a public purpose authorized by law to be performed by the agency, may be paid directly to common carriers or to individual travelers. The traveler must use the most direct route from the traveler's headquarters, unless it can be demonstrated that travel from another location is more economical. If the traveler uses an indirect route for his/her convenience, any extra cost must be borne by the traveler. The agency head should designate the most economical method of travel for each trip, keeping in mind the following conditions:

1. The nature of the business.
2. The most efficient and economical means of travel (considering time of the traveler, cost of transportation and per diem or subsistence required).
3. The number of persons making the trip and the amount of equipment being transported. If the class of travel is other than the most economical method of travel, the agency head must authorize the expense in writing and describe the circumstances requiring such travel. This documentation shall be attached to the travel voucher.

COMMON CARRIER

Travelers whose transportation is by common carrier shall make use of any state term aircraft or auto rental contract which may be in effect at the time. Failure to use state term contracts will require justification to be provided with the reimbursement information. Justification must be as allowed by the state term contracts.

Aircraft travel for which a state term contract does not exist must be the most economical rate and class available. Exceptions will be allowed only when fully justified. Any cost in excess of state term contracts that is not fully justified will be borne by the traveler. Travelers will not be reimbursed for use of a car larger than the B-car class on the rental car contract because of the size or stature of the individual unless the requirements of the ADA are met.

HYBRID CAR RENTALS

Agency heads or their designees may authorize the rental of hybrid cars for official travel when it has been determined to be the most economical method of travel. Each agency should develop a written policy for determining when the use of hybrid cars is appropriate. Documentation must be retained on file at the agency to support the agency's decision.

DIRECT BILLING – COMMON CARRIER

Common carrier charges may be billed directly to the agency pursuant to Rule 69I-42.007(6), F.A.C., or the traveler may pay his or her common carrier charges and request reimbursement. Request for reimbursement of common carrier charges billed directly to the agency shall be vouchered separately by the agency in favor of the vendor with the traveler as sub-vendor (pay and charge voucher). The traveler's employee ID, name and cost of common carrier transportation shall be listed separately and properly object coded. Sufficient information must be included with the original voucher maintained by the agency, which relates to the common carrier charges. Common carrier charges paid by the traveler shall be included on the traveler's reimbursement request.

DISCOUNTED AIRLINE TICKET AND TICKET CANCELLATION AND EXCHANGE PENALTY TICKETS

Penalties for cancellation of discounted airline tickets may be paid from state funds only if the cause for cancellation is in the best interest of the State. The cost of unused nonrefundable tickets or cancellation penalties incurred are allowable for the convenience of the State and if the traveler has to cancel a trip due to illness of the traveler or death of a member of the traveler's immediate family, for which an employee is authorized to use sick or administrative leave. For non-employees, the cost of non-refundable tickets or cancellation penalties may be



paid in circumstances which the traveler would have been authorized to use sick or administrative leave if they had been a state employee. If a ticket is canceled for the convenience of the traveler, the cancellation penalty may not be reimbursed from state funds. Agencies and travelers should carefully evaluate the circumstances and risk of cancellation prior to purchase of discounted tickets.

Vouchers submitted for payment of unused nonrefundable tickets, cancellation penalties or exchange penalties must include documentation indicating that the costs were necessarily incurred in conducting state business or the costs were incurred

because of the illness of the traveler or the illness or death of a member of the traveler's immediate family. Documentation verifying that the unused ticket has been submitted to the agency must also be included in the voucher requesting payment.

LOST AIRLINE TICKETS

Charges related to lost airline tickets are only allowable if the agency provides justification as to why the expenditure is necessary in order for the agency to carry out its statutory responsibilities. Tickets lost because of employee negligence are not considered allowable charges against the State.

METHOD AND CLASS OF TRAVEL

When the class of travel approved by the agency head is other than the "most economical class of transportation", the approval must come from the agency head as defined in Section 112.061(2)(b), Florida Statutes, and may not be delegated. A letter signed by the agency head authorizing the class of travel and describing the circumstances requiring such travel shall be attached to the travel voucher.

Agency heads should consider all travel alternatives when deciding the most economical class of transportation in carrying out the business of the agency. This could include arriving a day early in lieu of incurring the higher class of airfare.

OVERBOOKING OR OTHER ACTION BY A COMMON CARRIER

If additional costs are incurred by a traveler due to overbooking or any other action of an airline or other common carrier and the traveler chooses to have such cost paid directly or indirectly by the State, then any compensation, in whatever form, received by the traveler from the common carrier for his inconvenience, shall accrue to the benefit of the State. In such instances, if the traveler is allowed to elect the form of compensation, the decision shall be based on the best interest of the State.

In determining if additional costs are incurred in such situations, the compensation to the traveler (overtime pay, etc.), if applicable, as well as travel costs (additional per diem, meals, lodging, etc.) must be taken into consideration.

If no additional costs are incurred or the additional costs are borne by the traveler, then any compensation from the common carrier for the traveler's inconvenience shall accrue to the traveler.



TRANSPORTATION – PRIVATELY-OWNED VEHICLES

Agency heads may authorize the use of privately-owned vehicles for official travel in lieu of publicly-owned vehicles or common carriers. The traveler is entitled to a mileage allowance at a fixed rate of 44.5 cents per mile. When calculating mileage reimbursement, the amount must be rounded down. Reimbursement for expenditures relating to the operation, maintenance and ownership of a vehicle shall not be allowed when privately-owned vehicles are used on public business.



When the class of travel approved by the agency head is other than the "most economical class of transportation", the approval must come from the agency head as defined in Section 112.061(2)(b), Florida Statutes, and may not be delegated. A letter signed by the agency head authorizing the class of travel and describing the circumstances requiring such travel shall be attached to the travel voucher. Agency heads should consider all travel alternatives when deciding the most economical class of transportation in carrying out the business of the agency. This could include arriving a day early in lieu of incurring the higher class of airfare.

Travelers shall not be paid a mileage allowance for travel between their residence and their headquarters or regular work location (See Attorney General Opinion 82-34). If travel begins more than one hour before or one hour after the traveler's regular work hours, the point of origin may be the traveler's residence, provided that miles claimed may not exceed the miles actually driven.

MILEAGE ALLOWANCES



TRAVELERS GRATUITOUSLY TRANSPORTED

Mileage or transportation expenses allowed or allowable are intended to reimburse travelers for expenses incurred in conducting official state business. Therefore, no traveler who is entitled to mileage or transportation expense shall be allowed either mileage or transportation expense when he/she is gratuitously transported by another traveler. The traveler's payment information shall indicate complimentary travel.

TRAVELERS PILOTING PERSONAL OR RENTED AIRCRAFT

If a traveler is piloting his/her own aircraft, he/she may claim either the mileage rate specified in s. 112.061(7), F.S., or the lesser of the state contract fare and the most economical commercial direct airfare available for the same trip.

If a rented aircraft is used, and additional travelers are passengers on the aircraft, the pilot may be reimbursed for the lesser of the actual cost to rent the aircraft or the total of the airfare that would have been paid by the pilot and the passengers for the most economical commercial direct airfare for the same trip.

In both situations, if there is no state contract fare and no direct commercial airfare available between the points of travel, reimbursement is limited to the mileage rate specified in s. 112.061(7), F.S., or the most economical commercial airfare closest to the point of origin and the point of destination.

PASSENGER ON PRIVATE AIRCRAFT

A passenger on a private aircraft may be reimbursed for the actual amount charged and paid up to:

- The mileage rate specified in s. 112.061(7), F.S., or the lesser of the state contract fare or the cost of the most economical direct commercial airfare available for the trip. If no direct commercial flight is available, the most economical commercial airfare closest to the point of origin and the point of destination may be used.
- A traveler on a private aircraft shall be reimbursed the actual amount charged and paid for the fare for such transportation up to the cost of the lesser of the state contract fare and the most economical direct commercial airline ticket for the same flight, even though the owner or pilot of such aircraft is also entitled to transportation expense for the same flight. If there is no state contract fare and no direct commercial flight, then reimbursement may be up to the most economical commercial flight closest to the point of origin and the point of destination.



RENTED AIRCRAFT

If a rented aircraft is used, the reimbursement claimed by any traveler on the aircraft may not exceed a pro rata share of the actual cost of renting the aircraft and the reimbursement is subject to the limitations provided in subsections (II) and (III) of this section.

The most economical direct airfare means a commercial flight between the same points of travel as a private flight. For example, if a rented aircraft is traveling from Miami to Tampa, then the traveler would be entitled to reimbursement up to the amount of the most economical commercial flight from Miami to Tampa.

MONTHLY MILEAGE ALLOWANCES

Agency heads may grant monthly allowances in fixed amounts for use of privately owned vehicles on official business in lieu of individual trips. Such allowance may be changed at any time and shall be made on the basis of a signed statement of the traveler filed before the allowance is granted or changed, or at least annually

thereafter. The statement must show the places and distances for an average typical month's travel on official business, and the amounts that would be allowed under the approval rate per mile for the travel shown on the statements, if payment had been made based upon 44.5 cents per mile. A copy of the average typical months travel must be submitted with each request for payment of the monthly allowance. These payments must be directed to the Bureau of State Payrolls.

TRAVEL ADVANCES



ADVANCE REQUESTS

Advances may be made or authorized by an agency head or his designee to cover anticipated costs of travel for travelers who have not been assigned the use of a State PCard. Such advancements may include the costs of subsistence and travel of any person transported in the care or custody of the traveler in the performance of his/her duties. A travel advance may not exceed 80 percent of the estimated travel expense payable to the traveler. An exception may be made to take advantage of a substantially



discounted common carrier ticket. The travel advance may be an amount equal to 100 percent of the cost of the substantially discounted ticket plus 80 percent of the remaining estimated travel expenses. Other exceptions to the 80 percent restriction may be made if approved by the Bureau of Auditing. Requests for such approval must be in writing and must clearly demonstrate that the increased travel advance is in the best interest of the State. Approval will be in writing and must be included as documentation in the travel advance request for payment.

Travel advances shall not be requested earlier than 10 workdays before the travel period begins unless the traveler can provide justification of circumstances that may make this necessary. It is the responsibility of the authorizing agency to ensure that the traveler does not have more than one outstanding advance at any time. Some exceptions to having more than one outstanding advance include discounted airline tickets and multiple advances for extended trips.

APPLICATION FOR ADVANCE ON TRAVEL EXPENSES

The Application for Advance on Travel, Form DFS-AA-25, or other approved form shall be used by all state officers, employees and authorized persons when requesting an advance for travel expenses to be incurred. This form is available at <https://www.MyFloridaCFO.com/division/aa/all-forms>

TRAVEL ADVANCE SETTLEMENT

The traveler must complete a travel reimbursement voucher form when the travel period has ended and submit it to the authorizing agency within ten workdays of the traveler's return to headquarters. The travel reimbursement request shall reference the statewide document number of the original advance. The travel expenses payable to the traveler shall be reconciled to the travel advance. If the travel advance exceeds the actual amount payable, then the traveler



shall reimburse the agency within ten workdays of their return to headquarters. If the amount payable to the traveler exceeds the travel advance, the traveler shall receive the net amount owed in the form of a warrant from the agency.

Travel advances made from an approved revolving fund must be settled through the revolving fund. The revolving fund shall not be reimbursed for the advance until the advance has been settled pursuant to Rule 69I-23.005(4)(e), F.A.C.

TRAVEL FORMS



Section 112.061(11), F.S., requires DFS to provide uniform Travel Authorization and Voucher Reimbursement forms. Rule 69I-42.003(3), F.A.C., provides for the use of the Application for Advance on Travel Expenses. All officers, employees and authorized persons must use the forms authorized or furnished by DFS or DFS approved automated systems when requesting authorization to attend a conference or convention, an advance for travel, or reimbursement of travel expenses. Agencies desiring to use an alternative form or automated system to meet the unique needs of the agency shall first obtain the approval of the Bureau of Auditing. However, forms or systems must comply with the requirements of s. 112.061(11), F.S. Requests shall be submitted to:

Department of Financial Services
Bureau of Auditing
200 East Gaines Street
Tallahassee, Florida 32399-0355

THE AUTHORIZATION TO INCUR TRAVEL EXPENSE



Travel authorization shall be completed for each person requesting approval for the performance of travel to a conference or convention on the approved Form DFS-AA-13 (available at <https://www.MyFloridaCFO.com/division/aa/all-forms> or other approved form or means. It is not necessary to submit the travel authorization to the Bureau of Auditing. A statement disclosing the benefits to the State must be included with the information submitted to the Bureau of Auditing for reimbursement of expenses incurred in connection with a conference or convention. All travel authorization requests shall contain evidence of approval by the agency head or his or her designee.



THE VOUCHER FOR REIMBURSEMENT OF TRAVEL EXPENSES

The request for reimbursement of travel expenses must be made on the approved form DFS-AA-15 (available at <https://www.MyFloridaCFO.com/division/aa/all-forms> or other approved means (i.e., computer file). All travel reimbursement requests submitted for reimbursement shall include evidence of approval by the official authorizing the travel. The traveler and the official authorizing the travel must sign the travel voucher either manually or by electronic means. Travel vouchers on file at the agency must contain original signatures in written or electronic form. When using the electronic format, each agency is responsible for ensuring that the internal controls are effective so that the traveler and the individual approving the voucher are the actual individuals.

In the effort to reduce identity theft, state agencies are authorized, at their discretion, to omit an authorized traveler's social security number (SSN) on the Voucher for Reimbursement of Travel Expenses. The agency must ensure procedures and security measures are in place to correctly identify the authorized traveler. The taxpayer's employee identification number is required for entering the transaction into the State's accounting system (Florida Accounting Information Resource-FLAIR).



PURCHASING CARD TRANSACTIONS — TRAVEL

AIRLINE TICKETS

Agencies may process purchasing card transactions for airline ticket in advance of the completion of the Accountholder's travel.

CONVENIENCE FEES – TOLLS

The agency may pay the convenience fee related to a rental car tolling service only if the following conditions are met:

1. an agency supplied transponder was not available to the traveler;
2. the toll was paid at a toll plaza that did not accept cash.

Documentation must be attached to the transaction in Works.

CO-TRAVELER'S TRAVEL COSTS

An Accountholder shall not use his/her purchasing card to pay for any travel expenses incurred by anyone other than the Accountholder or allow another individual to use his/her purchasing card to pay for such expenses, unless the agency has DFS-approved procedures in the agency's PCard Plan that addresses the required internal controls. If approved, the transactions must be properly recorded in Works as follows:

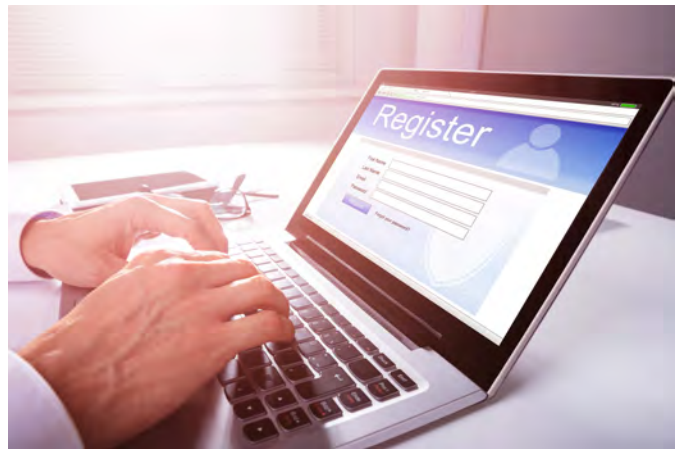
- The Accountholder's People First ID should be recorded in the Sub-Vendor field and the traveler's name(s) in the Description field (following the STMS Master Trip Invoice #, if required).
- If the transaction is divided in Works:
 - » The traveler's expenses must be recorded in the Amount field of each divided transaction
 - » The traveler's name must be recorded in the Description field (following the STMS Master Trip Invoice #, if required) of each divided transaction.

This procedure allows for the total transaction to appear under the Accountholder's name in Works and FLAIR; however, the details of the divided transactions will be stored in Information Warehouse (IW) to identify individual travel costs.

MULTIPLE REGISTRATION FEES

When paying via PCard for multiple registrations, the fees should be charged as separate transactions even if the registrations are paid with the same PCard. However, if a vendor charges multiple registrations on one transaction, the transaction should be divided in Works. The attendee's name should be recorded in the Description field and the name of the conference/convention/training should be recorded in ODN field or Comments. These details will

be recorded in Information Warehouse (IW) to ensure the integrity of the State's accounting records. If the PCard charge is for more than 100 co-attendees, a journal entry must be made in the State's accounting records to appropriately associate the registrations with the attendees.



TRAVEL VOUCHERS

See "**Agreements for Services – Vendors.**"



VOLUNTEERS

A volunteer is a person who, of his or her own free will, provides goods or services to any state agency or nonprofit organization with no monetary or material compensation. Every state agency, through the agency head, is authorized to recruit, train, and accept the services of volunteers to assist in programs administered by the agency.

The following sections in the Florida Statutes provide specific information regarding volunteers:

Section 110.501, F.S. - Definitions of volunteer types.

Section 110.502, F.S. - Information on the status of volunteers.

Section 110.503, F.S. - Responsibilities of agencies using the services of volunteers including recognition of volunteers. Please see the "Awards-Volunteer Recognition" section of this Guide for additional information on volunteer recognition

Section 110.504, F.S. - Volunteer benefits.



VOUCHER SCHEDULE

GENERAL

Invoices to be submitted to the Chief Financial Officer for payment must be scheduled by the agency wishing to make payment using a standard voucher format prescribed by the Department of Financial Services and the Chief Financial Officer. The voucher schedule must be signed by an authorized individual as evidenced by an Authorized Signature Card (form #DFS AA-29) on file with the Bureau of Auditing.

Blank cards may be requested from:

Department of Financial Services
200 East Gaines Street
Bureau of Auditing
434 Fletcher Building
Tallahassee, FL 32399-0355
Ph. 850-413-5512



**DIVISION OF ACCOUNTING AND AUDITING
BUREAU OF AUDITING**

200 East Gaines Street
Tallahassee, FL 32399-0318

(850) 413-5510

Select Year: 2022 ▼ Go

The 2022 Florida Statutes

Title X	Chapter 112	View Entire Chapter
PUBLIC OFFICERS, EMPLOYEES, AND RECORDS	PUBLIC OFFICERS AND EMPLOYEES: GENERAL PROVISIONS	

112.061 Per diem and travel expenses of public officers, employees, and authorized persons; statewide travel management system.—

(1) **LEGISLATIVE INTENT.**—To prevent inequities, conflicts, inconsistencies, and lapses in the numerous laws regulating or attempting to regulate travel expenses of public officers, employees, and authorized persons in the state, it is the intent of the Legislature:

(a) To establish standard travel reimbursement rates, procedures, and limitations, with certain justifiable exceptions and exemptions, applicable to all public officers, employees, and authorized persons whose travel is authorized and paid by a public agency.

(b) To preserve the standardization established by this law:

1. The provisions of this section shall prevail over any conflicting provisions in a general law, present or future, to the extent of the conflict; but if any such general law contains a specific exemption from this section, including a specific reference to this section, such general law shall prevail, but only to the extent of the exemption.

2. The provisions of any special or local law, present or future, shall prevail over any conflicting provisions in this section, but only to the extent of the conflict.

(2) **DEFINITIONS.**—For the purposes of this section, the following words shall have the meanings indicated:

(a) **Agency or public agency**—Any office, department, agency, division, subdivision, political subdivision, board, bureau, commission, authority, district, public body, body politic, county, city, town, village, municipality, or any other separate unit of government created pursuant to law.

(b) **Agency head or head of the agency**—The highest policymaking authority of a public agency, as herein defined.

(c) **Officer or public officer**—An individual who in the performance of his or her official duties is vested by law with sovereign powers of government and who is either elected by the people, or commissioned by the Governor and has jurisdiction extending throughout the state, or any person lawfully serving instead of either of the foregoing two classes of individuals as initial designee or successor.

(d) **Employee or public employee**—An individual, whether commissioned or not, other than an officer or authorized person as defined herein, who is filling a regular or full-time authorized position and is responsible to an agency head.

(e) **Authorized person**—

1. A person other than a public officer or employee as defined herein, whether elected or commissioned or not, who is authorized by an agency head to incur travel expenses in the performance of official duties.

2. A person who is called upon by an agency to contribute time and services as consultant or adviser.

3. A person who is a candidate for an executive or professional position.

(f) **Traveler**—A public officer, public employee, or authorized person, when performing authorized travel.

(g) **Travel expense, traveling expenses, necessary expenses while traveling, actual expenses while traveling, or words of similar nature**—The usual ordinary and incidental expenditures necessarily incurred by a traveler.

(h) **Common carrier**—Train, bus, commercial airline operating scheduled flights, or rental cars of an established rental car firm.

(i) Travel day—A period of 24 hours consisting of four quarters of 6 hours each.

(j) Travel period—A period of time between the time of departure and time of return.

(k) Class A travel—Continuous travel of 24 hours or more away from official headquarters.

(l) Class B travel—Continuous travel of less than 24 hours which involves overnight absence from official headquarters.

(m) Class C travel—Travel for short or day trips where the traveler is not away from his or her official headquarters overnight.

(n) Foreign travel—Travel outside the United States.

(3) AUTHORITY TO INCUR TRAVEL EXPENSES.—

(a) All travel must be authorized and approved by the head of the agency, or his or her designated representative, from whose funds the traveler is paid. The head of the agency shall not authorize or approve such a request unless it is accompanied by a signed statement by the traveler's supervisor stating that such travel is on the official business of the state and also stating the purpose of such travel.

(b) Travel expenses of travelers shall be limited to those expenses necessarily incurred by them in the performance of a public purpose authorized by law to be performed by the agency and must be within the limitations prescribed by this section.

(c) Travel by public officers or employees serving temporarily in behalf of another agency or partly in behalf of more than one agency at the same time, or authorized persons who are called upon to contribute time and services as consultants or advisers, may be authorized by the agency head. Complete explanation and justification must be shown on the travel expense voucher or attached thereto.

(d) Travel expenses of public employees for the sole purpose of taking merit system or other job placement examinations, written or oral, shall not be allowed under any circumstances, except that upon prior written approval of the agency head or his or her designee, candidates for executive or professional positions may be allowed travel expenses pursuant to this section.

(e) Travel expenses of public officers or employees for the purpose of implementing, organizing, directing, coordinating, or administering, or supporting the implementation, organization, direction, coordination, or administration of, activities related to or involving travel to a terrorist state shall not be allowed under any circumstances. For purposes of this section, "terrorist state" is defined as any state, country, or nation designated by the United States Department of State as a state sponsor of terrorism.

(f) The agency head, or a designated representative, may pay by advancement or reimbursement, or a combination thereof, the costs of per diem of travelers for foreign travel at the current rates as specified in the federal publication "Standardized Regulations (Government Civilians, Foreign Areas)" and incidental expenses as provided in this section.

(g) A traveler who becomes sick or injured while away from his or her official headquarters and is therefore unable to perform the official business of the agency may continue to receive subsistence as provided in subsection (6) during this period of illness or injury until such time as he or she is able to perform the official business of the agency or returns to his or her official headquarters, whichever is earlier. Such subsistence may be paid when approved by the agency head or his or her designee.

(h) The State Surgeon General or a designee may authorize travel expenses incidental to the rendering of medical services for and on behalf of clients of the Department of Health. The Department of Health may establish rates lower than the rate provided in this section for these travel expenses.

(4) OFFICIAL HEADQUARTERS.—The official headquarters of an officer or employee assigned to an office shall be the city or town in which the office is located except that:

(a) The official headquarters of a person located in the field shall be the city or town nearest to the area where the majority of the person's work is performed, or such other city, town, or area as may be designated by the agency head provided that in all cases such designation must be in the best interests of the agency and not for the convenience of the person.

(b) When any state employee is stationed in any city or town for a period of over 30 continuous workdays, such city or town shall be deemed to be the employee's official headquarters, and he or she shall not be allowed per

diem or subsistence, as provided in this section, after the said period of 30 continuous workdays has elapsed, unless this period of time is extended by the express approval of the agency head or his or her designee.

(c) A traveler may leave his or her assigned post to return home overnight, over a weekend, or during a holiday, but any time lost from regular duties shall be taken as annual leave and authorized in the usual manner. The traveler shall not be reimbursed for travel expenses in excess of the established rate for per diem allowable had he or she remained at his or her assigned post. However, when a traveler has been temporarily assigned away from his or her official headquarters for an approved period extending beyond 30 days, he or she shall be entitled to reimbursement for travel expenses at the established rate of one round trip for each 30-day period actually taken to his or her home in addition to pay and allowances otherwise provided.

¹(d) A Lieutenant Governor who permanently resides outside of Leon County, may, if he or she so requests, have an appropriate facility in his or her county designated as his or her official headquarters for purposes of this section. This official headquarters may only serve as the Lieutenant Governor's personal office. The Lieutenant Governor may not use state funds to lease space in any facility for his or her official headquarters.

1. A Lieutenant Governor for whom an official headquarters is established in his or her county of residence pursuant to this paragraph is eligible for subsistence at a rate to be established by the Governor for each day or partial day that the Lieutenant Governor is at the State Capitol to conduct official state business. In addition to the subsistence allowance, a Lieutenant Governor is eligible for reimbursement for transportation expenses as provided in subsection (7) for travel between the Lieutenant Governor's official headquarters and the State Capitol to conduct state business.

2. Payment of subsistence and reimbursement for transportation between a Lieutenant Governor's official headquarters and the State Capitol shall be made to the extent appropriated funds are available, as determined by the Governor.

3. This paragraph expires July 1, 2023.

(5) **COMPUTATION OF TRAVEL TIME FOR REIMBURSEMENT.**—For purposes of reimbursement and methods of calculating fractional days of travel, the following principles are prescribed:

(a) The travel day for Class A travel shall be a calendar day (midnight to midnight). The travel day for Class B travel shall begin at the same time as the travel period. For Class A and Class B travel, the traveler shall be reimbursed one-fourth of the authorized rate of per diem for each quarter, or fraction thereof, of the travel day included within the travel period. Class A and Class B travel shall include any assignment on official business outside of regular office hours and away from regular places of employment when it is considered reasonable and necessary to stay overnight and for which travel expenses are approved.

(b) A traveler shall not be reimbursed on a per diem basis for Class C travel, but shall receive subsistence as provided in this section, which allowance for meals shall be based on the following schedule:

1. Breakfast—When travel begins before 6 a.m. and extends beyond 8 a.m.
2. Lunch—When travel begins before 12 noon and extends beyond 2 p.m.
3. Dinner—When travel begins before 6 p.m. and extends beyond 8 p.m., or when travel occurs during nighttime hours due to special assignment.

No allowance shall be made for meals when travel is confined to the city or town of the official headquarters or immediate vicinity; except assignments of official business outside the traveler's regular place of employment if travel expenses are approved. The Chief Financial Officer shall establish a schedule for processing Class C travel subsistence payments at least on a monthly basis.

(6) **RATES OF PER DIEM AND SUBSISTENCE ALLOWANCE.**—For purposes of reimbursement rates and methods of calculation, per diem and subsistence allowances are provided as follows:

(a) All travelers shall be allowed for subsistence when traveling to a convention or conference or when traveling within or outside the state in order to conduct bona fide state business, which convention, conference, or business serves a direct and lawful public purpose with relation to the public agency served by the person attending such meeting or conducting such business, either of the following for each day of such travel at the option of the traveler:

1. Eighty dollars per diem; or
2. If actual expenses exceed \$80, the amounts permitted in paragraph (b) for subsistence, plus actual expenses for lodging at a single-occupancy rate to be substantiated by paid bills therefor.

When lodging or meals are provided at a state institution, the traveler shall be reimbursed only for the actual expenses of such lodging or meals, not to exceed the maximum provided for in this subsection.

(b) All travelers shall be allowed the following amounts for subsistence while on Class C travel on official business as provided in paragraph (5)(b):

1. Breakfast. \$6
2. Lunch. \$11
3. Dinner. \$19

(c) No one, whether traveling out of state or in state, shall be reimbursed for any meal or lodging included in a convention or conference registration fee paid by the state.

(7) TRANSPORTATION.—

(a) All travel must be by a usually traveled route. In case a person travels by an indirect route for his or her own convenience, any extra costs shall be borne by the traveler; and reimbursement for expenses shall be based only on such charges as would have been incurred by a usually traveled route. The agency head or his or her designee shall designate the most economical method of travel for each trip, keeping in mind the following conditions:

1. The nature of the business.
2. The most efficient and economical means of travel (considering time of the traveler, impact on the productivity of the traveler, cost of transportation, and per diem or subsistence required). When it is more efficient and economical to either the traveler or the agency head, jet service offered by any airline, whether on state contract or not, may be used when the cost is within an approved threshold determined by the agency head or his or her designee.
3. The number of persons making the trip and the amount of equipment or material to be transported.

(b) The Department of Financial Services may provide any form it deems necessary to cover travel requests for traveling on official business and when paid by the state.

(c) Transportation by common carrier when traveling on official business and paid for personally by the traveler, shall be substantiated by a receipt therefor. Federal tax shall not be reimbursable to the traveler unless the state and other public agencies are also required by federal law to pay such tax. In the event transportation other than the most economical class as approved by the agency head is provided by a common carrier on a flight check or credit card, the charges in excess of the most economical class shall be refunded by the traveler to the agency charged with the transportation provided in this manner.

(d)1. The use of privately owned vehicles for official travel in lieu of publicly owned vehicles or common carriers may be authorized by the agency head or his or her designee. Whenever travel is by privately owned vehicle:

- a. A traveler shall be entitled to a mileage allowance at a rate of 44.5 cents per mile; or
 - b. A traveler shall be entitled to the common carrier fare for such travel if determined by the agency head to be more economical.
2. Reimbursement for expenditures related to the operation, maintenance, and ownership of a vehicle shall not be allowed when privately owned vehicles are used on public business and reimbursement is made pursuant to this paragraph, except as provided in subsection (8).

3. All mileage shall be shown from point of origin to point of destination and, when possible, shall be computed on the basis of the current map of the Department of Transportation. Vicinity mileage necessary for the conduct of official business is allowable but must be shown as a separate item on the expense voucher.

(e) Transportation by chartered vehicles when traveling on official business may be authorized by the agency head when necessary or where it is to the advantage of the agency, provided the cost of such transportation does not exceed the cost of transportation by privately owned vehicle pursuant to paragraph (d).

(f) The agency head or his or her designee may grant monthly allowances in fixed amounts for use of privately owned automobiles on official business in lieu of the mileage rate provided in paragraph (d). Allowances granted pursuant to this paragraph shall be reasonable, taking into account the customary use of the automobile, the roads customarily traveled, and whether any of the expenses incident to the operation, maintenance, and ownership of the automobile are paid from funds of the agency or other public funds. Such allowance may be changed at any time, and shall be made on the basis of a signed statement of the traveler, filed before the allowance is granted or changed, and at least annually thereafter. The statement shall show the places and distances for an average typical month's travel on official business, and the amount that would be allowed under the approved rate per mile for the travel shown in the statement, if payment had been made pursuant to paragraph (d).

(g) No contract may be entered into between a public officer or employee, or any other person, and a public agency, in which a depreciation allowance is used in computing the amount due by the agency to the individual for the use of a privately owned vehicle on official business; provided, any such existing contract shall not be impaired.

(h) No traveler shall be allowed either mileage or transportation expense when gratuitously transported by another person or when transported by another traveler who is entitled to mileage or transportation expense. However, a traveler on a private aircraft shall be reimbursed the actual amount charged and paid for the fare for such transportation up to the cost of a commercial airline ticket for the same flight, even though the owner or pilot of such aircraft is also entitled to transportation expense for the same flight under this subsection.

(8) OTHER EXPENSES.—

(a) The following incidental travel expenses of the traveler may be reimbursed:

1. Taxi fare.
2. Ferry fares; and bridge, road, and tunnel tolls.
3. Storage or parking fees.
4. Communication expense.
5. Convention registration fee while attending a convention or conference which will serve a direct public purpose with relation to the public agency served by the person attending such meetings. A traveler may be reimbursed the actual and necessary fees for attending events which are not included in a basic registration fee that directly enhance the public purpose of the participation of the agency in the conference. Such expenses may include, but not be limited to, banquets and other meal functions. It shall be the responsibility of the traveler to substantiate that the charges were proper and necessary. However, any meals or lodging included in the registration fee will be deducted in accordance with the allowances provided in subsection (6).

(b) Other expenses which are not specifically authorized by this section may be approved by the Department of Financial Services pursuant to rules adopted by it. Expenses approved pursuant to this paragraph shall be reported by the Department of Financial Services to the Auditor General annually.

(9) RULES.—

(a) The Department of Financial Services shall adopt such rules, including, but not limited to, the general criteria to be used by a state agency to predetermine justification for attendance by state officers and employees and authorized persons at conventions and conferences, and prescribe such forms as are necessary to effectuate the purposes of this section. The department may also adopt rules prescribing the proper disposition and use of promotional items and rebates offered by common carriers and other entities in connection with travel at public expense; however, before adopting such rules, the department shall consult with the appropriation committees of the Legislature.

(b) Each state agency shall adopt such additional specific rules and specific criteria to be used by it to predetermine justification for attendance by state officers and employees and authorized persons at conventions and conferences, not in conflict with the rules of the Department of Financial Services or with the general criteria to be used by a state agency to predetermine justification for attendance by state officers and employees and authorized persons at conventions, as may be necessary to effectuate the purposes of this section.

(c) The Department of Management Services may adopt rules to administer the provisions of this section which relate to the statewide travel management system.

(10) **FRAUDULENT CLAIMS.**—Claims submitted pursuant to this section shall not be required to be sworn to before a notary public or other officer authorized to administer oaths, but any claim authorized or required to be made under any provision of this section shall contain a statement that the expenses were actually incurred by the traveler as necessary travel expenses in the performance of official duties and shall be verified by a written declaration that it is true and correct as to every material matter; and any person who willfully makes and subscribes any such claim which he or she does not believe to be true and correct as to every material matter, or who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under the provisions of this section of a claim which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such claim, is guilty of a misdemeanor of the second degree, punishable as provided in s. [775.082](#) or s. [775.083](#). Whoever shall receive an allowance or reimbursement by means of a false claim shall be civilly liable in the amount of the overpayment for the reimbursement of the public fund from which the claim was paid.

(11) **TRAVEL AUTHORIZATION AND VOUCHER FORMS.**—

(a) *Authorization forms.*—The Department of Financial Services shall furnish a uniform travel authorization request form which shall be used by all state officers, employees, and authorized persons when requesting approval for the performance of travel to a convention or conference. The form shall include, but not be limited to, provision for the name of each traveler, purpose of travel, period of travel, estimated cost to the state, and a statement of benefits accruing to the state by virtue of such travel. A copy of the program or agenda of the convention or conference, itemizing registration fees and any meals or lodging included in the registration fee, shall be attached to, and filed with, the copy of the travel authorization request form on file with the agency. The form shall be signed by the traveler and by the traveler's supervisor stating that the travel is to be incurred in connection with official business of the state. The head of the agency or his or her designated representative shall not authorize or approve such request in the absence of the appropriate signatures. A copy of the travel authorization form shall be attached to, and become a part of, the support of the agency's copy of the travel voucher.

(b) *Voucher forms.*—

1. The Department of Financial Services shall furnish a uniform travel voucher form which shall be used by all state officers, employees, and authorized persons when submitting travel expense statements for approval and payment. No travel expense statement shall be approved for payment by the Chief Financial Officer unless made on the form prescribed and furnished by the department. The travel voucher form shall provide for, among other things, the purpose of the official travel and a certification or affirmation, to be signed by the traveler, indicating the truth and correctness of the claim in every material matter, that the travel expenses were actually incurred by the traveler as necessary in the performance of official duties, that per diem claimed has been appropriately reduced for any meals or lodging included in the convention or conference registration fees claimed by the traveler, and that the voucher conforms in every respect with the requirements of this section. The original copy of the executed uniform travel authorization request form shall be attached to the uniform travel voucher on file with the respective agency.

2. Statements for travel expenses incidental to the rendering of medical services for and on behalf of clients of the Department of Health shall be on forms approved by the Department of Financial Services.

(12) **ADVANCEMENTS.**—Notwithstanding any of the foregoing restrictions and limitations, an agency head or his or her designee may make, or authorize the making of, advances to cover anticipated costs of travel to travelers. Such advancements may include the costs of subsistence and travel of any person transported in the care or custody of the traveler in the performance of his or her duties.

(13) **DIRECT PAYMENT OF EXPENSES BY AGENCY.**—Whenever an agency requires an employee to incur either Class A or Class B travel on emergency notice to the traveler, such traveler may request the agency to pay his or her expenses for meals and lodging directly to the vendor, and the agency may pay the vendor the actual expenses for meals and lodging during the travel period, limited to an amount not to exceed that authorized pursuant to this section. In emergency situations, the agency head or his or her designee may authorize an increase in the amount paid for a specific meal, provided that the total daily cost of meals does not exceed the total amount authorized

for meals each day. The agency head or his or her designee may also grant prior approval for a state agency to make direct payments of travel expenses in other situations that result in cost savings to the state, and such cost savings shall be documented in the voucher submitted to the Chief Financial Officer for the direct payment of travel expenses. The provisions of this subsection shall not be deemed to apply to any legislator or to any employee of the Legislature.

(14) APPLICABILITY TO COUNTIES, COUNTY OFFICERS, DISTRICT SCHOOL BOARDS, SPECIAL DISTRICTS, AND METROPOLITAN PLANNING ORGANIZATIONS.—

(a) The following entities may establish rates that vary from the per diem rate provided in paragraph (6)(a), the subsistence rates provided in paragraph (6)(b), or the mileage rate provided in paragraph (7)(d) if those rates are not less than the statutorily established rates that are in effect for the 2005-2006 fiscal year:

1. The governing body of a county by the enactment of an ordinance or resolution;
2. A county constitutional officer, pursuant to s. 1(d), Art. VIII of the State Constitution, by the establishment of written policy;
3. The governing body of a district school board by the adoption of rules;
4. The governing body of a special district, as defined in s. 189.012, except those special districts that are subject to s. 166.021(9), by the enactment of a resolution; or
5. Any metropolitan planning organization created pursuant to s. 339.175 or any other separate legal or administrative entity created pursuant to s. 339.175 of which a metropolitan planning organization is a member, by the enactment of a resolution.

(b) Rates established pursuant to paragraph (a) must apply uniformly to all travel by the county, county constitutional officer and entity governed by that officer, district school board, special district, or metropolitan planning organization.

(c) Except as otherwise provided in this subsection, counties, county constitutional officers and entities governed by those officers, district school boards, special districts, and metropolitan planning organizations, other than those subject to s. 166.021(9), remain subject to the requirements of this section.

(15) CLASS C TRAVEL.—Moneys appropriated from the State Treasury may not be used to pay per diem or subsistence related to Class C travel.

(16) STATEWIDE TRAVEL MANAGEMENT SYSTEM.—

(a) For purposes of this subsection, “statewide travel management system” means the system developed by the Department of Management Services to:

1. Collect and store information relating to public officer or employee travel information;
2. Standardize and automate agency travel management;
3. Allow for travel planning and approval, expense reporting, and reimbursement; and
4. Allow travel information queries.

(b) Each executive branch state government agency and the judicial branch must report on the statewide travel management system all public officer and employee travel information, including, but not limited to, name and position title; purpose of travel; dates and location of travel; mode of travel; confirmation from the head of the agency or designee authorization, if required; and total travel cost. Each executive branch state government agency and the judicial branch must use the statewide travel management system for purposes of travel authorization and reimbursement.

(c) Travel reports made available on the statewide travel management system may not reveal information made confidential or exempt by law.

History.—ss. 1, 3, ch. 22830, 1945; ss. 1, 2, 3, ch. 23892, 1947; ss. 1, 3, ch. 25040, 1949; ss. 1, 3, ch. 26910, 1951; s. 1, ch. 28303, 1953; s. 1, ch. 29628, 1955; s. 1, ch. 57-230; s. 1, ch. 61-183; s. 1, ch. 61-43; s. 1, ch. 63-5; s. 1, ch. 63-192; s. 1, ch. 63-122; s. 1, ch. 63-400; ss. 2, 3, ch. 67-371; ss. 1, 2, ch. 67-2206; s. 1, ch. 69-193; s. 1, ch. 69-381; ss. 12, 23, 31, 35, ch. 69-106; s. 65, ch. 71-136; s. 1, ch. 72-213; s. 1, ch. 72-217; s. 1, ch. 72-324; s. 26, ch. 72-404; s. 1, ch. 73-169; s. 1, ch. 74-15; s. 1, ch. 74-246; s. 1, ch. 74-365; ss. 1, 2, ch. 75-33; s. 1, ch. 76-166; s. 2, ch. 76-208; ss. 1, 2, ch. 76-250; s. 1, ch. 77-174; s. 1, ch. 77-231; ss. 1, 2, ch. 77-437; s. 2, ch. 78-95; s. 51, ch. 79-190; s. 1, ch. 79-205; s. 1, ch. 79-303; s. 1, ch. 79-412; ss. 1, 2, ch. 81-207; ss. 1, 2, ch. 83-307; s. 1, ch. 85-140; s. 1, ch. 87-407; s. 4, ch. 88-235; s. 12, ch. 89-291; s. 18, ch. 91-45; s. 1, ch. 94-139; s. 1403, ch. 95-147; s. 26, ch. 95-312; s. 5, ch. 96-310; s. 43, ch. 96-399; s. 23, ch. 98-136; s. 9, ch. 99-8; s. 7, ch. 99-155; s. 16, ch. 99-399; ss. 48, 53, ch. 2001-254; ss. 46, 79, ch. 2002-402; s. 2, ch. 2003-

125; s. 123, ch. 2003-261; s. 49, ch. 2003-399; s. 5, ch. 2004-5; s. 32, ch. 2004-269; s. 23, ch. 2005-71; s. 12, ch. 2006-1; s. 6, ch. 2006-18; ss. 14, 53, ch. 2006-26; s. 1, ch. 2006-41; s. 3, ch. 2006-54; s. 2, ch. 2007-196; s. 6, ch. 2008-6; s. 13, ch. 2008-153; s. 2, ch. 2010-4; s. 4, ch. 2011-143; s. 58, ch. 2014-22; s. 103, ch. 2019-116; s. 6, ch. 2019-118; s. 95, ch. 2020-114; s. 56, ch. 2021-37; s. 82, ch. 2022-157.

¹**Note.**—Section 82, ch. 2022-157, amended paragraph (4)(d) “[i]n order to implement Specific Appropriation 2599 of the 2022-2023 General Appropriations Act.”

CHAPTER 69I-42 TRAVEL EXPENSES

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69I-42.001 Applicability.

These rules shall apply to all state agencies in the payment of travel expenses from such state agencies' funds unless such expenses are otherwise provided by law.

Rulemaking Authority 17.075(1), 17.29, 112.061(9) F.S. Law Implemented 17.075, 112.061 F.S. History--New 3-5-90, Formerly 3A-42.001.

69I-42.002 Definitions.

The terms defined in section 112.061(2), F.S., shall have the same meanings when used in this chapter and are incorporated herein by reference. Additionally the following terms shall have the following meanings:

(1) "Actual point of origin" means the geographic location where the travel begins, which is other than the "point of origin" as defined in subsection (15) hereof.

(2) "Chief Financial Officer" or "Department" shall mean the State of Florida, Department of Financial Services or its statutorily appointed head, the Chief Financial Officer, and the terms shall have the same meaning and be used interchangeably.

(3) "Conference" means the coming together of persons with a common interest or interests for the purpose of deliberation, interchange of views, or for the removal of differences or disputes and for discussion of their common problems and interests. The term also includes similar meetings such as seminars and workshops which are large formal group meetings that are programmed and supervised to accomplish intensive research, study, discussion and work in some specific field or on a governmental problem or problems. A conference does not mean the coming together of agency or interagency personnel.

(4) "Convention" means an assembly of a group of persons representing persons and groups, coming together for the accomplishment of a purpose of interest to a larger group or groups. A convention does not mean the coming together of agency or interagency personnel.

(5) "Emergency notice" means for purposes of section 112.061(13), F.S., notification of less than twenty-four (24) hours prior to scheduled departure. Such notification may be written or oral.

(6) "Emergency situation" means circumstances in which there is an immediate danger or a threat of immediate danger to the public health, safety or welfare or of other substantial loss to the state requiring emergency action.

(7) "Meal allowance" means the amount authorized by section 112.061(6)(b), F.S., for each meal during the travel period.

(8) "Most economical class of transportation" means the class having the lowest fare which is available.

(9) "Most economical method of travel" means the mode of transportation (state owned vehicle, privately owned vehicle, common carrier, etc.) designated by an agency head in accordance with criteria prescribed by section 112.061, F.S.

(10) "Nonbusiness day" means, for a public officer or employee, a weekend or an authorized State holiday; for an authorized person means a day on which such person was not scheduled to be performing service or contributing time to an agency.

(11) "Official headquarters" means the geographic location specified by section 112.061(4), F.S.

(12) "Per diem rate" means the amount authorized by section 112.061(6)(a), F.S.

(13) "Personal time" means the time outside the regular work-hours of a business day, a nonbusiness day or a day for which the

officer or employee had prior approval for a leave of absence.

(14) “Physically handicapped” means any person diagnosed as having a physical disability, including but not limited to blindness, or the loss of one or more life functions leaving that person mobility-impaired (or sensory-impaired) requiring the use of trained animal companions or prosthetic equipment, including, but not limited to, crutches, walkers, canes, or wheelchairs.

(15) “Point of origin” means the geographic location of the traveler’s official headquarters or the geographic location where travel begins, whichever is lesser distance from the destination. (Refer to Attorney General Opinion 75-275.)

Rulemaking Authority 17.075(1), 17.29, 112.061(9) FS. Law Implemented 17.075, 112.061 FS. History—New 3-5-90, Formerly 3A-42.002.

69I-42.003 Forms.

(1) The Voucher for Reimbursement of Travel Expenses, Form DFS-AA-15, (revised 07/06), is hereby incorporated by reference. Unless an alternative form is approved pursuant to this Section, Form DFS-AA-15 (07/06) shall be used by travelers when requesting claims for reimbursement of travel expenses and shall be prepared in strict compliance with section 112.061, F.S. All copies or electronic transmissions of travel vouchers (Form DFS-AA-15 or other approved form) submitted to the Chief Financial Officer for reimbursement of travel expenses shall contain the signatures of the traveler and the official authorizing the travel. Travel vouchers on file at the agency shall contain the original signatures in written or electronic form. Other evidence of approval of the travel voucher by the supervisor will be accepted if a copy or electronic transmission of the travel voucher is not available and would result in an unreasonable delay in reimbursing the traveler. State agencies are authorized to omit an authorized traveler’s social security number on Form DFS-AA-15 or other approved form if procedures, including security measures, are in place to correctly identify the authorized traveler. The authorized traveler’s federal tax identification number will be required for entering the transaction into the State’s accounting system.

(2) The Authorization to Incur Travel Expense, Form DFS-AA-13 (11/89), is hereby incorporated by reference as if fully set forth herein and shall be used by all state officers, employees, and authorized persons when requesting approval for the performance of travel to a convention or conference. The form shall be signed by such person and his supervisor, stating that the travel is to be incurred in connection with official business of the State, and the agency head or his designated representative shall not authorize or approve such request in the absence of the appropriate signatures.

(3) The Application for Advance on Travel Expenses, Form DFS-AA-25 (revised 07/98), is hereby incorporated by reference as if fully set forth herein and shall be used by all state officers and employees when requesting an advance for travel expenses to be incurred.

(4) The Department has prescribed certain forms and alternative methods of travel voucher information submission to be used in the processing of travel expenses. Agencies desiring to use an alternative form or method to meet agency unique needs shall first obtain the approval of the Department, which approval shall not be unreasonably withheld. Such requests shall be submitted in writing to:

Bureau of Auditing
Department of Financial Services
200 East Gaines Street
Tallahassee, Florida 32399-0355

Once approved, such alternative forms or methods may be used in lieu of the uniform form. Upon request, the uniform forms will be provided to agencies for duplicating purposes. Requests clearly indicating the form needed should be directed to:

Mail and Supply Center
Department of Financial Services
200 East Gaines Street
Tallahassee, Florida 32399-0317

Rulemaking Authority 17.075(1), 17.29, 112.061(9), (11) FS. Law Implemented 17.075, 112.061 FS. History—New 3-5-90, Amended 1-8-95, 12-29-96, 1-7-98, 11-15-98, Formerly 3A-42.003, Amended 12-27-06.

69I-42.004 Conferences and Conventions.

(1) No public funds shall be expended for attendance at conferences or conventions unless:

(a) The main purpose of the conference or convention is in connection with the official business of the state and directly related to the performance of the statutory duties and responsibilities of the agency participating;

- (b) The activity provides a direct educational or other benefit supporting the work and public purpose of the person attending;
- (c) The duties and responsibilities of the traveler attending such meetings are compatible with the objectives of the particular conference or convention; and
- (d) The request for payment of travel expenses is otherwise in compliance with these rules.
- (2) An Authorization to Incur Travel Expenses, Form DFS-AA-13, shall be completed for each person who will be attending a conference or convention, which shall include a statement of the benefits accruing to the State of Florida by virtue of his attendance. This statement of benefits shall also be included on the Voucher for Reimbursement of Travel Expenses, DFS-AA-15, or a copy of Form DFS-AA-13 shall be provided. The original Form DFS-AA-13 shall be filed at the agency.
- (3) A copy of only those pages of the program or agenda of the conference or convention itemizing the registration fees and any meals or lodging included in the registration fee shall be attached to the Form DFS-AA-15, and submitted for payment or shall be maintained at the agency.
- (4) Agencies may pay the registration fee directly to the conference or convention sponsor or allow the traveler to include the registration fee in the calculation of his travel costs and reimburse the traveler.
- (a) Requests for direct payment of a registration fee by the agency shall be vouchered in favor of the conference or convention sponsor or designee, shall list the traveler as an subvendor, including the traveler's social security number, name, appropriate travel object code, and cost of registration (pay and charge voucher). The voucher shall include a copy of the conference or convention registration form and a statement of the benefits accruing to the State by virtue of the traveler's attendance.
- (b) Direct payment of registration fees shall not be requested earlier than twenty workdays before the travel period is to begin unless written justification of the circumstances which necessitate an exception to this restriction is submitted to and approved by the Chief Financial Officer. Criteria for approval shall include discount for earlier payment and earlier payment required for a reservation.
- (c) Agencies and travelers shall carefully evaluate the circumstances and risk of cancellation prior to making direct payment of a registration fee, in order to avoid or minimize any cancellation penalty or risk of loss of funds.
- (d) If direct payment of a registration fee is made by an agency, the traveler's travel voucher shall indicate "Registration Fee Paid Direct by Agency" and shall also comply with subsections (2) and (3) of this rule, by providing a statement of benefits to the State and a copy of the agenda of the conference or convention.
- (5) Registration fees will not be paid for intra-agency or interagency meetings, seminars and workshops. All expenses related to such gatherings must be processed as a regular expenditure of the appropriate agency. Registration fees may be paid to universities, the Department of Management Services or other agencies for routine training classes conducted for employees of other agencies.

Rulemaking Authority 17.075(1), 17.29, 112.061(9) FS. Law Implemented 17.075, 112.061, 215.42 FS. History—New 3-5-90, Amended 1-8-95, 12-29-96, Formerly 3A-42.004.

69I-42.005 Travel Advances.

- (1) Travel advances shall not exceed 80 percent of the estimated travel expenses which will ultimately be reimbursed to the traveler. An exception may be made to this 80 percent restriction in order to take advantage of a substantially discounted common carrier ticket. In the event such arrangement is made, the travel advance may be an amount equal to 100 percent of the cost of the substantially discounted common carrier ticket plus 80 percent of the remaining estimated travel expenses. Other exceptions to this 80 percent restriction may be made if approved by the Chief Financial Officer. Requests for such approval must be in writing and must clearly demonstrate that the increased travel advance is in the best interest of the state. Approval will be in writing and must be included in the voucher submitted for travel advances.
- (2) Requests for travel advance payments shall not be commingled with other requests for payment, but shall be separately vouchered and object coded either Travel Advances or Travel Advance – Training, as appropriate.
- (3) Each traveler requesting an advance shall properly complete and execute a Request for Travel Advance, Form DFS-AA-25, and the same shall be attached to the voucher requesting the advance.
- (4) When the travel period has ended, the traveler shall properly complete the Voucher for Reimbursement of Travel Expenses, Form DFS-AA-15, and submit it to the authorizing agency within ten workdays of the traveler's return to headquarters. The traveler shall complete the portion of the travel voucher, Form DFS-AA-15, relating to the travel advance.
- (a) If additional funds are due the traveler, the completed Form DFS-AA-15 shall be vouchered, clearly marked as a settlement of a travel advance and submitted to the Department.

(b) If a traveler was advanced funds in excess of the travel expenses allowed for a particular travel period, the agency shall obtain a refund from the traveler within ten workdays of the traveler's return to headquarters, and then prepare a cash refund journal voucher including as documentation the Forms DFS-AA-15 and DFS-AA-25.

(c) If the travel expenses claimed are equal to the amount of the advance, Form DFS-AA-15 shall be completed by the traveler and submitted to the Department by the agency within ten workdays of the traveler's return to headquarters.

(5) A travel advance may be made to an authorized person without regard to whether such person is filling an established position.

(6) A traveler shall not have more than one travel advance outstanding at any time without written justification of circumstances which necessitate an exception to this restriction and approval of the Chief Financial Officer. Criteria for approval shall include discount airline tickets and multiple advances for extended trips.

(7) Travel advances shall not be requested earlier than 10 workdays before the travel period begins without a written justification of the circumstances which necessitate an exception to this restriction.

(8) Authorized travel advances made from approved revolving funds shall be settled through such revolving funds. At a minimum, they should be handled within the time limitations otherwise prescribed in this section. The agency administering the revolving fund may adopt more stringent requirements regarding the timing of the transactions.

Rulemaking Authority 17.075(1), 17.29, 112.061(9) FS. Law Implemented 17.075, 112.061, 215.42 FS. History--New 3-5-90, Amended 1-8-95, 6-8-97, 1-7-98, Formerly 3A-42.005.

69I-42.006 Per Diem and Subsistence Allowance.

(1) Travelers (Class A) who desire to claim reimbursement pursuant to section 112.061(6)(a)2., F.S. (actual lodging at the single occupancy rate plus meal allowances), for some periods and pursuant to section 112.061(6)(a)1., F.S. (per diem), for other periods while on the same trip may only change methods on a travel day basis (midnight to midnight).

(2) For Class A travel, lodging expenses shall be calculated on a travel day basis beginning on the day of departure, regardless of when such expenses are actually paid.

(3) No traveler shall be reimbursed for more than one lodging expense during any travel day unless fully justified by the traveler in writing.

(4) A traveler claiming less than the full meal allowance or per diem authorized by section 112.061(6), F.S., shall include on his travel voucher a statement that he understands that he is entitled to the full meal allowance provided by law but has voluntarily chosen to claim a lesser amount.

(5) Lodging expenses shall qualify for reimbursement pursuant to section 112.061(6)(a)2., F.S., only if they are incurred at a duly established commercial lodging facility and are substantiated by itemized paid receipts or bills therefor.

(6) Rates for foreign travel shall not begin until the date and time of arrival in the foreign country from the United States. Rates for foreign travel shall terminate on the date and time of departure from the foreign country to the United States. Rates for foreign travel shall not be claimed for any quarter in which meal allowances or per diem is claimed. When a traveler goes from one foreign geographic location to another within the same quarterly period, reimbursement shall be calculated at the applicable rate where the majority of the quarter was spent regardless of which area has a higher reimbursement rate.

(7) A traveler may not claim per diem or reimbursement for lodging for overnight travel within 50 miles of his headquarters or residence, unless the circumstances necessitating such overnight travel are fully explained by the traveler and approved by the agency head. Criteria for approval shall include late night or early morning job responsibilities and excessive travel time because of traffic conditions.

(8) The Class C meal allowance authorized by section 112.061(6)(b), F.S., is defined as taxable income by the Internal Revenue Service and is subject to withholding of income and social security taxes. It is required to be reported as wages on the traveler's W-2 form. Class C meal allowances must be shown on the traveler's travel voucher, deducted from the total claimed and submitted to the Bureau of State Payrolls for payment through the payroll system.

Rulemaking Authority 17.075(1), 17.29, 112.061(9) FS. Law Implemented 17.075, 112.061, 215.42 FS. History--New 3-5-90, Amended 1-8-95, 6-8-97, 1-7-98, Formerly 3A-42.006.

69I-42.007 Transportation – Common Carriers.

(1) Travelers whose transportation is provided by scheduled aircraft shall purchase the airline tickets in accordance with any

state term contract for the purchase of scheduled aircraft transportation which may be in effect at the time travel is scheduled. Failure to purchase airfare in accordance with the terms of the current state term contract may result in disallowance of reimbursement claims for unauthorized purchases of airfare. Noncompliance with the state term contract will require written justification on the traveler's Form DFS-AA-15. In the event the traveler fails to justify his non-compliance with the terms of the state term contract, any cost in excess of such state term contract will be borne by the traveler.

(2) Travel using scheduled aircraft on routes for which there is not a state term contract provider shall be by the most economical class of transportation. Exceptions will be allowed only when fully justified. In the event the traveler fails to justify his use of other than the most economical class of transportation, any additional cost will be borne by the traveler.

(3) Travelers whose transportation is provided by rental vehicles shall make use of any state term contract for rental vehicles which may be in effect at the time of the travel. Failure to use the state term contract for rental vehicles will require written justification on the traveler's Form DFS-AA-15. In the event the traveler fails to justify his use of other than a state term contract, any additional cost will be borne by the traveler.

(4) If additional costs are incurred by a traveler due to overbooking or any other action of an airline or other common carrier, and the traveler chooses to have such costs paid directly or indirectly by the State, then any compensation, in whatever form, received by the traveler from the airline for his inconvenience, shall accrue to the benefit of the State. In such instances, if the traveler is allowed to elect the form of compensation, his decision shall be based on the best interests of the State. In determining whether additional costs have been incurred in such situations, the compensation of the traveler, if applicable, as well as travel costs, must be taken into consideration. If no additional costs are incurred or the additional costs are borne by the traveler, then such compensation for the traveler's inconvenience shall accrue to the traveler.

(5) When a state contract is not available, State employees are also encouraged to consider discounted fares, commonly referred to as "super saver" tickets, instead of the more costly full-fare refundable tickets. Many of these tickets are either non-refundable or require payment of a penalty if canceled. Penalties for cancellation of discounted airline tickets, may be paid from state funds only if the cause for cancellation is in the best interest of the State, or if the cancellation is due to illness of the traveler or illness or death of a member of the traveler's immediate family, for which an employee is authorized to use sick or administrative leave. For non-employees, such penalties may be paid in circumstances in which the traveler would have been authorized to use sick or administrative leave if they had been a State employee. If the ticket is cancelled for the convenience of the traveler, the cancellation penalty may not be paid or reimbursed from State funds. Although the savings realized from the use of such tickets may be considerable, agency personnel shall also keep in mind that the penalties for cancellation of the tickets are generally substantial. Agencies and travelers shall carefully evaluate the circumstances and risk of cancellation prior to the purchase of each such ticket in order to avoid or at least minimize the cancellation penalty on these tickets. When an agency determines that it is in the best interest of the State to cancel a "super saver" ticket and pay the cancellation penalty, justification must be included in the voucher submitted for payment of the cancellation penalty detailing the circumstances necessitating payment of the penalty from State Funds. Documentation verifying that the unused ticket has been submitted to the Agency must also be included in payment request information. Exchange penalties will be treated in the same manner as cancellation penalties.

(6) Common carrier charges may be billed directly to the agency pursuant to subsection 69I-42.011(3), F.A.C., or the traveler may pay for his common carrier charges and request reimbursement therefor on his Form DFS-AA-15.

(a) Requests for payment of common carrier charges billed directly to the agency shall be vouchered separately by the agency, in favor of the vendor, shall list the traveler as a subvendor (pay and charge voucher) and shall also reflect the traveler's social security number, name, and cost of each traveler's transportation by common carrier. Each payment shall be appropriately object coded within the classifications established by the Department of Financial Services. The voucher maintained at the agency shall have sufficient information to substantiate the payment of the common carrier charges.

(b) Common carrier charges which are paid by the traveler shall be included on the traveler's reimbursement request filed on Form DFS-AA-15.

Rulemaking Authority 17.075(1), 17.29, 112.061(9) FS. Law Implemented 17.075, 112.061, 215.42 FS. History—New 3-5-90, Amended 1-8-95, 12-29-96, 6-8-97, 1-7-98, Formerly 3A-42.007.

69I-42.008 Transportation – Privately Owned Vehicles.

(1) For purposes of section 112.061(7)(d), F.S., the term privately owned vehicle shall include any motor vehicle which is not publicly owned, whether or not title to such vehicle is in the name of the traveler.

(2) A traveler using a rental car of an established rental car firm may claim mileage at the statutory rate per mile provided that the amount claimed for mileage does not exceed the amount due the rental car company for the allowable mileage claimed.

(3) If authorized travel is by private aircraft:

(a) The pilot may claim either the mileage rate specified in section 112.061(7), F.S., or the lesser of the state contract fare and the most economical commercial direct airfare available for the same trip. If no state contract fare and no commercial airfare is available directly between the points of travel, reimbursement shall be limited to the mileage rate specified in section 112.061(7), F.S., or the most economical commercial airfare closest to the point of origin and the point of destination.

(b) A passenger on a private aircraft may be reimbursed for the actual amount charged and paid for his fare up to:

1. The mileage rate specified in section 112.061(7), F.S., or

2. The lesser of: (i) the state contract fare or (ii) the cost of the most economical direct commercial airfare available for the trip. If no direct commercial flight is available, the most economical commercial airfare closest to the point of origin and the point of destination may be used.

(c) If a rented aircraft is used, the reimbursement claimed by any traveler on the aircraft may not exceed a pro rata share of the actual cost of renting the aircraft and the reimbursement is subject to the limitations provided in paragraphs (a) and (b).

(4) Travelers shall not be paid a mileage allowance for travel between their residence and their headquarters or regular work location (See AGO 082-34). If travel begins more than one hour before or one hour after the travelers regular work hours, the point of origin may be the travelers residence, provided that miles claimed may not exceed the miles actually driven.

Rulemaking Authority 17.075(1), 17.29, 112.061(9) FS. Law Implemented 17.075, 112.061, 215.42 FS. History--New 3-5-90, Amended 1-8-95, 1-7-98, 4-8-98, Formerly 3A-42.008.

69I-42.009 Transportation - Complimentary.

Pursuant to section 112.061(7)(h), F.S., when a traveler is gratuitously transported by another person or when he is transported by another traveler who is entitled to mileage or transportation expense, he shall indicate on his Voucher for Reimbursement of Traveling Expenses, Form DFS-AA-15, that his transportation was "Complimentary" or "Comp."

Rulemaking Authority 17.075(1), 17.29, 112.061(9) FS. Law Implemented 17.075, 112.061 FS. History--New 3-5-90, Formerly 3A-42.009.

69I-42.010 Other Incidental Traveling Expenses.

(1) The following supporting information shall be required and maintained at the agency with the traveler's Voucher for Reimbursement of Travel Expenses, Form DFS-AA-15, when the traveler is claiming reimbursement for incidental travel expenses authorized by section 112.061(8)(a), F.S.:

(a) Receipts for taxi fares in excess of \$25 on a per fare basis.

(b) Receipts for storage, parking fees or tolls in excess of \$25. Such fees shall not be allowed on a weekly or monthly basis for privately owned automobiles unless it can be established that such method results in savings to the State.

(c) A statement that communication expenses being claimed were for state business. Communication expenses to contact the traveler's family or other nonbusiness purposes are not eligible for reimbursement.

(2) Reasonable tips and gratuities may be reimbursed the traveler as per the following:

(a) Actual tips paid to taxi drivers which shall not exceed fifteen percent of the fare.

(b) Actual amount paid for mandatory valet parking which shall not exceed \$1 per occasion and which was incurred in the performance of public business.

(c) Actual portage charges paid which shall not exceed \$1 per bag not to exceed total of \$5 per incident.

(3) Other incidental travel expenses of the traveler may be reimbursed upon presentation of a receipt therefor as follows:

(a) Actual laundry, dry cleaning and pressing expenses when official travel extends beyond seven days and such expenses are necessarily incurred to complete the official business portion of the trip.

(b) Actual passport and visa fees required for official travel.

(c) Actual and necessary fees charged to purchase traveler's checks for official travel expenses.

(d) Actual fee charged to exchange currency necessary to pay official travel expenses.

(e) Actual cost of maps necessary for conducting official business.

(f) Other incidental travel expenses not listed above shall be reimbursed if approved by the Chief Financial Officer. Requests for such approval must be in writing and must clearly demonstrate that reimbursement of such expenses is in the best interest of the

State. Approval will be in writing and must be included in any voucher submitted for reimbursement of such expenses.

(4) When a public officer, employee, or authorized person on personal time is required to travel because of an emergency situation, such officer, employee, or authorized person may be reimbursed travel expenses incurred by him in traveling from his actual point of origin to his point of destination, which may be his official headquarters, as required by his agency head. Nothing herein shall be construed to authorize reimbursement for expenses in traveling between a traveler's home and the traveler's regular place of employment. If because of personal circumstances it is necessary for the officer, employee, or authorized person to return to the actual point of origin rather than returning to or staying at his official headquarters, the traveler may be reimbursed his travel expenses to return. However, in the event the traveler is able to return directly to or stay at his official headquarters, such traveler shall only be reimbursed the excess of his necessary actual travel expenses over what he would have incurred for his own personal convenience. The traveler's request for reimbursement of travel expenses claimed from an actual point of origin shall contain an explanation of the emergency which necessitated his travel from such point. In the event the traveler returns to or stays at his official headquarters, he shall detail the cost that he would have incurred and net such cost against his actual cost of returning. Requests for reimbursement of travel expenses pursuant to this subsection shall be presented in writing or electronic form prior to being vouchered by the agency, to the Chief, Bureau of Auditing, Department of Financial Services, 200 East Gaines Street, Tallahassee, Florida 32399-0355.

(5) In the event a public officer, employee, or authorized person has made plans for his personal time and has incurred certain costs in conjunction with such plans and is unable to carry out such plans due to an emergency situation, such costs which are not recoverable by such person may be reimbursed by the agency. Requests for reimbursement of costs pursuant to this subsection shall be presented in writing or electronic form to the Chief, Bureau of Auditing, Department of Financial Services, 200 East Gaines Street, Tallahassee, Florida 32399-0355, prior to being vouchered by the agency. Such requests shall detail the circumstances of the emergency situation which prevented such person from carrying out his plans and shall clearly document the unrecoverable costs incurred by the person.

Rulemaking Authority 17.075(1), 17.29, 112.061(8)(b), (9) FS. Law Implemented 17.075, 112.061, 215.42 FS. History—New 3-5-90, Amended 1-8-95, 12-29-96, Formerly 3A-42.010.

69I-42.011 Direct Payment of Expenses by Agency.

(1) Direct payment to vendors for the meals and lodging of an employee required to travel on emergency notice shall be processed in the same manner as common carrier payments under paragraph 69I-42.007(6)(a), F.A.C. The voucher shall clearly disclose that payments to vendors are requested due to the employee being required to travel on emergency notice.

(2) Direct payment of travel expenses may be granted with the prior approval of the agency head or his designee in situations that result in a cost savings to the State. Avoidance of state sales tax shall not be considered a cost savings to the State. Direct payment of travel expenses cannot be approved solely for the convenience of the traveler. The approval must document the cost savings and shall be included with the voucher submitted for such direct payments, which shall be supported by sufficient information from the travel vouchers and be processed in the same manner as common carrier payments under paragraph 69I-42.007(6)(a), F.A.C. Direct payment may not be made for Class C meals for state employees. Criteria for cost savings include but are not limited to discount for earlier payment or free use of a hotel meeting room if the agency has a need for such room.

(3) The prior approval of the Department shall be obtained by agencies desiring to use direct billing travel cards. The written request for approval, accompanied by a copy of the proposed contract, shall be submitted to the Department prior to execution of the contract. Requests shall be directed as indicated in subsection (2), above. Vouchers for the direct payment of common carrier charges shall list each traveler as a subvendor (pay and charge voucher) and be supported by copies of travel vouchers.

Rulemaking Authority 17.075(1), 17.29, 112.061(9) FS. Law Implemented 17.075, 112.061, 215.42 FS. History—New 3-5-90, Amended 1-8-95, 12-29-96, Formerly 3A-42.011.

69I-42.012 Requirements for Reimbursement of Expenditures by Physically Handicapped Travelers.

(1) Purpose. To remedy inequities, conflicts and inconsistencies in the reimbursement of expenditures by physically handicapped public officers, employees and authorized persons whose traveling expenses are paid by a public agency.

(2) General Requirements. When a physically handicapped traveler incurs travel expenses in excess of those ordinarily authorized pursuant to the travel law and these rules, and such excess travel expenses were incurred to permit the safe travel of that handicapped traveler, those excess expenses will be reimbursed by the agency to the extent that the expenses were reasonable and

necessary to the safe travel of the individual. All such claims for reimbursement of excess travel expenses shall be submitted in accordance with the requirements of the Americans With Disabilities Act of 1990, 42 U.S.C. §§12101 et seq.

(3) When a payment is requested pursuant to the Americans With Disabilities Act (ADA), which would not otherwise be a lawfully authorized use of state funds, the voucher must include a signed statement from the agency head or his designee certifying that:

(a) An employee of the agency, an applicant for a position or other covered person has requested a “reasonable accommodation” pursuant to the ADA, to assist him in performing his duties, applying for a position, or other covered activity.

(b) The agency has determined that the individual is a “qualified individual with a disability” as defined in the ADA.

(c) The agency has determined that the payment is for a “reasonable accommodation” pursuant to the ADA, for that employee, applicant or person.

(d) The agency will maintain all records related to this request for seven years and make those records available for review to persons authorized to review such records.

(4) All vouchers related to providing a “reasonable accommodation” shall contain a file number or other code by which the voucher can be readily traced to the confidential records maintained by the agency pursuant to paragraph (3)(d), above.

Rulemaking Authority 17.075(1), 17.29, 112.061(9) FS. Law Implemented 17.075, 112.061, 215.42 FS. History—New 3-5-90, Amended 1-8-95, Formerly 3A-42.012.

Florida Attorney General Advisory Legal Opinion

Number: AGO 81-53

Date: July 14, 1981

Subject: Continental breakfast; reimbursement

TRAVEL EXPENSES AND PER DIEM--REDUCTION OF PER DIEM FOR CONTINENTAL BREAKFAST INCLUDED IN CONVENTION REGISTRATION FEES

To: Ms. Lenora H. Harman, Executive Director, Judicial Administrative
Commission

Prepared by: William D. Hall, Jr., Assistant Attorney General

QUESTION:

If a traveler attends a function where the cost of a continental breakfast is included in a registration fee, must he reduce his state travel voucher by the amount allowed for breakfast even though he has eaten and paid for a regular meal?

SUMMARY:

Pending legislative clarification, under the existing provisions of s. 112.061, F.S., a "continental breakfast" is a "meal" within the purview of ss. 112.061(6)(a)2., 112.061(6)(d), 112.061(8)(e) and 112.061(11)(a) and (b), F.S., and where any such breakfast is included in the registration fee for any convention or conference lawfully attended by a state officer or employee, it must be deducted from the registration fees claimed by such officer or employee in accordance with the subsistence allowances provided in s. 112.061(6)(d)1., for "breakfast", or the per diem claimed must be appropriately reduced for any meals included in the convention or conference registration fees claimed by such officer or employee as provided in s. 112.061(11)(b), F.S.

Section 112.061(8), F.S., provides that certain incidental traveling expenses of a traveler (as defined by s. 112.061(2)(f), F.S.), including convention registration fees while attending a convention or conference, may be reimbursed. However, s. 112.061(8)(e) requires that "any meals . . . included in the registration fee will be deducted in accordance with the allowances provided in subsection (6)" of s. 112.061, F.S. Subsection (6)(a)2. allows all travelers subsistence when traveling to a convention or conference "[u]p to the amounts permitted in paragraph (d) . . . for meals, plus actual expenses for lodging" Paragraph (d) of subsection (6) has reference to and is subtitled "meals only", and provides for subsistence allowances for breakfast, lunch and dinner. Pursuant to s. 112.061(11)(a), the uniform travel authorization request form which is used by all state officers and employees must have attached

thereto a copy of the program or agenda of a convention or conference to be attended "itemizing registration fees and any meals . . . included in the registration fee . . ." Section 112.061(11)(b), requires the uniform travel voucher which is used by all state officers and employees to provide, among other things, "that per diem claimed has been appropriately reduced for any meals or lodging included in the convention or conference registration fees claimed by the traveler . . ."

While the travel expense law does not specifically define "meals" or "breakfast" quantitatively or for any particular purpose, in the context of s. 112.061(8)(e), requiring any meals included in the registration fee to be deducted *in accordance with the allowances provided in subsection (6)*, and s. 112.061(6)(a)2., and (d), allowing up to \$3.00 for "[b]reakfast" as 1 of 3 "meals" for which subsistence allowances are provided, it seems clear that the Legislature has treated "breakfast" as one of the several "meals" provided for in connection with subsistence allowances and as a "meal" within the intent and scope of ss. 112.061(6)(a)2., 112.061(8)(e) and 112.061(11)(a) and (b), F.S. The word "breakfast" is nowhere qualified or restricted or distinguished from any other meal or repast, or "regular meal" as stated in your question. This office is, of course, without authority to interject any such clarification, distinction or qualification into the statute or anyway alter the text thereof.

The Random House Dictionary of the English Language, the Unabridged Edition, defines "meal" as one of the regular occasions during the day when food is taken, as breakfast, lunch, or supper; the food served or eaten at such occasions. See also *Davar Products, Inc. v. United States*, U.S. Cust. Ct., 303 F. Supp. 1058, 1063 (1969); cf. *Sandelin v. Collins*, 33 P.2d 1009, 1012, 1013 (Cal. 1934). That dictionary defines "breakfast" as the first meal of the day; the food eaten at the first meal of the day, *Id.*, at 182 and "continental breakfast" as a breakfast consisting of bread and a hot beverage, as croissants (rolls of leavened dough or puff paste shaped into a crescent and baked, *Id.*, at 345) and cafe au lait (hot coffee poured in equal portions with scalded milk, *Id.*, at 208). *Id.*, at 316.

Therefore, pending legislative clarification, I must conclude that under the existing provisions of s. 112.061, F.S., a "continental breakfast" is a "meal" within the purview of ss. 112.061(6)(a)2., 112.061(8)(e) and 112.061(11)(a) and (b), F.S., and where any such breakfast is included in the registration fee for any convention or conference lawfully attended by a state officer or employee, it must be deducted from the registration fees claimed by such officer or employee in accordance with the subsistence allowances provided in s. 112.061(6)(d)1. for "breakfast", or the per diem claimed must be appropriately reduced for any meals included in the convention or conference registration fees claimed by such officer or employee as provided in s. 112.061(11)(b), F.S.

Florida Attorney General Advisory Legal Opinion

Number: AGO 82-34

Date: May 5, 1982

Subject: Reimbursement for travel expenses

Board of County Commissioners
Sumter County
Post Office Box 8
Bushnell, Florida 33513

Attention: Mr. James Guy Simmons, Director of Public Services

RE: TRAVEL EXPENSES AND PER DIEM--Reimbursement to county employees required to return to workplace for zoning board meeting after normal work hours unauthorized

Dear Mr. Simmons:

This is in response to your request for an opinion on substantially the following question:

Are employees of the Sumter County Planning, Zoning and Building Division who are, on occasion, required to return back to their workplace to attend zoning board meetings after normal work hours entitled to reimbursement for travel expenses incurred by this additional trip back to the workplace from home?

Section 112.061(1)(a) and (b), F.S., states that it is the Legislature's intent that the travel expenses and per diem of all public officers, employees, or authorized persons whose travel expenses are paid by a public agency are subject to, and controlled by, the rates and limitations set forth in the uniform travel expense law, s. 112.061, F.S., unless expressly and specifically exempted by general law or by the provisions of a special or local law. It appears that the Sumter County Planning, Zoning and Building Division is an "agency or public agency" as defined in s. 112.061(2)(a), F.S., for the purposes of s. 112.061. In addition, no express and specific exemption from the provisions of the uniform travel expense law by general, special or local law has been brought to the attention of this office regarding your particular situation. Accordingly, the provisions and limitations of the uniform travel expense law, s. 112.061, F.S., will govern in determining whether the county employees required to return back to work to attend zoning board meetings after normal work hours are entitled to receive reimbursement for travel expenses incurred by the additional trip back to work.

This office has consistently interpreted s. 112.061, F.S., to authorize reimbursement for travel expenses incurred only for travel away from the traveler's official headquarters as defined in s. 112.061(4), F.S. See, AGO's 077-123, 077-117, 076-56 and 074-132. Two additional opinions of this office particularly relevant to your factual situation are AGO 078-84, in which this office concluded that members of an airport authority were not entitled to reimbursement under s. 112.061 for travel expenses

incurred in traveling to and from their homes and the airport authority office and AGO 075-237, in which this office concluded that district school board members were not entitled to reimbursement under s. 112.061 for mileage in traveling from their homes to the district's administrative headquarters. This interpretation is in keeping with the general principle that "[u]nless the legislature has expressly and explicitly included in the expenses to be allowed public officers the cost of travel from their homes to the places where their regular duties are to be performed, such expenses are not a legitimate public charge." 67 C.J.S. *Officers* s. 225a., p. 719. *Accord*, AGO's 064-21 (circuit judges); 072-248 (state attorneys); 074-132 (district courts of appeal judges); 075-237 (district school board members); and 078-84 (airport authority members).

Section 112.061, F.S., does not expressly authorize reimbursement for mileage or travel expenses incurred in traveling from the residence of the county employees at issue herein to their workplace or official headquarters and return. *Compare*, s. 480.035(7), F.S., in which the Legislature expressly authorized members of the Board of Massage to receive per diem and mileage as provided in s. 112.061 from their place of residence to the place of the board meeting and return; *see also*, s. 462.09, F.S. (State Board of Naturopathic Examiners), and s. 477.015(7), F.S. (State Board of Cosmetology), which contain similar provisions. In the absence of such express legislative authorization relative to the employees and travel at issue herein, I am compelled to conclude that reimbursement of any travel expenses incurred in traveling from home to work or work to home is unauthorized.

Although it is true that in the particular factual situation posed in your letter and subsequent telephone conversation with this office some employees are required to make an additional or second trip back to the office or workplace in one day, their attendance at the zoning board meeting after normal working hours is required of them by their employment as part of their duties and is thus no different than the initial morning trip made from home to the official headquarters or workplace to perform regular duties which is not reimbursable under s. 112.061, F.S. The same rationale would hold true for travel to the workplace to perform unfinished work over the weekend. In any event, s. 112.061 does not authorize or make any provision for reimbursement for such additional or second trips back to the official headquarters or workplace of any public employees. Absent such express authorization by law, such travel expenses may not be paid by a public agency.

In summary, unless and until legislatively determined otherwise, it is my opinion that s. 112.061, F.S., does not authorize the reimbursement of travel expenses to employees of the Sumter County Planning, Zoning and Building Division who are, on occasion, required to return back to their workplace to attend zoning board meetings after normal work hours.

Sincerely,

Jim Smith
Attorney General

Prepared By:

Linda Lettera
Assistant Attorney General

CHAPTER 2022-157

House Bill No. 5003

An act implementing the 2022-2023 General Appropriations Act; providing legislative intent; incorporating by reference certain calculations of the Florida Education Finance Program; providing that funds for instructional materials must be released and expended as required in the General Appropriations Act; amending s. 1013.62, F.S.; extending for 1 fiscal year specified charter school capital outlay funding provisions; providing for the future expiration and reversion of specified statutory text; amending s. 1011.62, F.S.; extending for 1 fiscal year authorization for the Legislature to provide a funding compression and hold harmless allocation; modifying the manner of prorating appropriations made under the funding compression and hold harmless allocation; reenacting s. 1001.26(1), F.S., relating to the public broadcasting program system; authorizing the Department of Education to provide certain appropriated funds to certain education television stations and public colleges and universities for public broadcasting; providing for the future expiration and reversion of specified statutory text; amending s. 1002.45, F.S.; revising conditional approval for virtual instruction programs to remain valid for 2 school years, rather than 1 school year; providing for the future expiration and reversion of specified statutory text; amending s. 1008.36, F.S.; revising provisions addressing the Florida School Recognition Program to provide financial rewards to public schools, including charter schools, that met certain criteria between defined time periods; providing for the future expiration and reversion of specified statutory text; authorizing Florida State University to use certain revenues derived from student facilities use fees to pay and secure debt subject to certain criteria for the university's new student union project; authorizing the Agency for Health Care Administration, in consultation with the Department of Health, to submit a budget amendment to realign funding for specified purposes; specifying requirements for such realignment; authorizing the agency to request nonoperating budget authority for transferring certain federal funds to the Department of Health; authorizing the Agency for Health Care Administration to submit a budget amendment to realign Medicaid funding for specified purposes, subject to certain limitations; authorizing the Agency for Health Care Administration and the Department of Health to each submit a budget amendment to realign funding within the Florida Kidcare program appropriation categories or increase budget authority for certain purposes; specifying the time period within each such budget amendment must be submitted; amending s. 381.986, F.S.; extending for 1 year the exemption of certain rules pertaining to the medical use of marijuana from certain rulemaking requirements; reenacting and amending s. 14, chapter 2017-232, Laws of Florida; exempting certain rules pertaining to medical marijuana adopted to replace emergency rules from specified rulemaking requirements; providing for the future expiration and reversion of specified law; authorizing the Agency for Health Care

Administration to submit a budget amendment seeking additional spending authority to implement specified programs; authorizing the Department of Children and Families to submit a budget amendment to realign funding within the specified areas of the department based on implementation for the Guardianship Assistance Program; authorizing the Department of Children and Families to submit a budget amendment to realign funding within the Family Safety Program for specified purposes; authorizing the Department of Children and Families to submit a budget amendment to realign funding between appropriations categories to support contracted staffing equivalents at the state's mental health treatment facilities; authorizing the Department of Health to submit a budget amendment to increase budget authority for the HIV/AIDS Prevention and Treatment Program if a certain condition is met; authorizing the Department of Health to submit a budget amendment to increase budget authority for the department if additional federal revenues specific to COVID-19 relief funds become available; reenacting and amending s. 21 of chapter 2021-37, Laws of Florida; prohibiting the Agency for Health Care Administration from including certain contracts in a specified project for the Florida Medicaid program; extending by 1 fiscal year provisions governing the Agency for Health Care Administration's replacement of the Florida Medicaid Management Information System and fiscal agent operations; requiring the Agency for Health Care Administration, in consultation with the Department of Health, the Agency for Persons with Disabilities, the Department of Children and Families, and the Department of Corrections, to competitively procure a contract with a vendor to negotiate prices for certain prescribed drugs and biological products; providing requirements for such contract; authorizing the unexpended balance of funds provided to the Department of Children and Families for the Family Support of Suncoast Community Based Care lead agency to be carried forward and made available to the lead agency for the same purpose; requiring the Department of Health to exclude a specific amount of money from the General Revenue Fund when calculating the allocation of funds to certain cancer center under a specified law; requiring the department to distribute the excluded funds to certain cancer centers using a specific methodology; amending s. 216.262, F.S.; extending for 1 fiscal year the authority of the Department of Corrections to submit a budget amendment for additional positions and appropriations under certain circumstances; requiring review and approval by the Legislative Budget Commission; amending s. 1011.80, F.S.; extending by 1 fiscal year the manner by which state funds for postsecondary workforce programs may be used for inmate education; providing for the future expiration and reversion of specified statutory text; amending s. 215.18, F.S.; extending for 1 fiscal year the authority and related repayment requirements for temporary trust fund loans to the state court system which are sufficient to meet the system's appropriation; requiring the Department of Juvenile Justice to review county juvenile detention payments to determine whether a county has met specified financial responsibilities; requiring amounts owed by the county for such financial responsibilities to be deducted from certain county funds;

requiring the Department of Revenue to transfer withheld funds to a specified trust fund; requiring the Department of Revenue to ensure that such reductions in amounts distributed do not reduce distributions below amounts necessary for certain payments due on bonds and to comply with bond covenants; requiring the Department of Revenue to notify the Department of Juvenile Justice if bond payment requirements mandate a reduction in deductions for amounts owed by a county; reenacting s. 27.40(1), (2)(a), (3)(a), (5), (6), and (7), F.S., relating to court-appointed counsel; extending for 1 fiscal year provisions governing the appointment of court-appointed counsel; providing for the future expiration and reversion of specified statutory text; reenacting and amending s. 27.5304, F.S., extending for 1 fiscal year limitations on compensation for representation in criminal proceedings; providing for the future expiration and reversion of specified statutory text; providing funds from the General Revenue Fund in addition to a specified inflation pay adjust provided in the General Appropriations Act to the Department of Corrections for certain special pay adjustments; requiring the Department of Management Services to use tenant broker services to renegotiate or reprocore certain private lease agreements for office or storage space; requiring the Department of Management Services to provide a report to the Governor and the Legislature by a specified date; prohibiting an agency from transferring funds from a data processing category to another category that is not a data processing category; requiring the Department of Management Services to contract with the Northwest Regional Data Center to manage, operate, and staff the state data center; providing contract criteria; transferring functions, records, personnel, contracts and agreements, and assets in the Department of Management Services state data center to the Northwest Regional Data Center; authorizing the Executive Office of the Governor to transfer funds appropriated for a specified data center category between departments for a specified purpose; authorizing the Executive Office of the Governor to transfer funds between departments for purposes of aligning amounts paid for risk management insurance and for human resources services purchased per statewide contract; authorizing the Department of Management Services to use a specified percentage of facility disposition funds to offset relocation expenses; authorizing the Department of Management Services to use certain facility disposition funds from the Architects Incidental Trust Fund to pay for certain relocation expenses; authorizing the Department of Management Services to submit budget amendments for certain purposes related to the relocation; amending s. 550.135, F.S.; authorizing certain pari-mutuel fees to be used to fund the operation of the Florida Gaming Control Commission; deleting a provision that provides for excess unappropriated funds in the Pari-mutuel Wagering Trust Fund to be deposited with the Chief Financial Officer to the credit of the General Revenue Fund; providing for the future expiration and reversion of specified statutory text; amending s. 849.086, F.S.; correcting cross-references; providing for the future expiration and reversion of specified statutory text; reenacting and amending s. 72 of chapter 2020-114, Laws of Florida; extending for 1 fiscal year provisions requiring the Department

of Financial Services to replace specified components of the Florida Accounting Information Resource Subsystem and the Cash Management Subsystem; revising the composition of the executive steering committee overseeing the replacement of FLAIR and CMS; requiring the chair of the executive steering committee to request input on agenda items before a committee meeting; revising certain duties of the executive steering committee; reenacting s. 282.709(3), F.S., relating to the state agency law enforcement radio system and interoperability network; providing for future expiration and reversion of specified statutory text; authorizing state agencies and other eligible users of the Statewide Law Enforcement Radio System to use the Department of Management Services contract to purchase of equipment and services; requiring a specified transaction fee percentage for use of the online procurement system; amending s. 24.105, F.S.; specifying how rules are to be adopted, except certain rules for 1 year regarding the commission for Florida Lottery ticket sales; limiting additional retailer compensation in a specified manner; providing for the future expiration and reversion of specified statutory text; amending s. 215.18, F.S.; extending for 1 fiscal year the authority of the Governor, if there is a specified temporary deficiency in a land acquisition trust fund in the Department of Agriculture and Consumer Services, the Department of Environmental Protection, the Department of State, or the Fish and Wildlife Conservation Commission, to transfer funds from other trust funds in the State Treasury as a temporary loan to such trust fund; providing a deadline for the repayment of a temporary loan; requiring the Department of Environmental Protection to transfer designated proportions of the revenues deposited in the Land Acquisition Trust Fund within the department to land acquisition trust funds in the Department of Agriculture and Consumer Services, the Department of State, and the Fish and Wildlife Conservation Commission according to specified parameters and calculations; defining the term “department”; requiring the Department of Environmental Protection to make transfers to land acquisition trust funds monthly; specifying the method of determining transfer amounts; authorizing the Department of Environmental Protection to advance funds from its land acquisition trust fund to the Fish and Wildlife Conservation Commission’s land acquisition trust fund for specified purposes; amending s. 576.045, F.S.; extending by 1 year the expiration dates for provisions related to nitrogen and phosphorus management practices that are scheduled to expire; amending s. 375.041, F.S.; extending by 1 year the time that certain funds for projects dedicated to restoring Lake Apopka shall be appropriated as provided in the General Appropriations Act; reenacting s. 570.93(1)(a), F.S., relating to the agricultural water conservation program of the Department of Agriculture and Consumer Services; extending for 1 fiscal year provisions governing administration of a cost-share program; providing for the future expiration and reversion of specified statutory text; reenacting s. 376.3071(15)(g), F.S., relating to the Inland Protection Trust Fund; exempting specified costs incurred by certain petroleum storage system owners or operators during a specified period from the prohibition against making payments in excess of amounts approved by the Department of

Environmental Protection; providing for the future expiration and reversion of specified statutory text; exempting the Department of Environmental Protection from the competitive procurement requirements for certain commodities or contractual services in order to expedite the closure of the Piney Point facility located in Manatee County; authorizing the Department of Agriculture and Consumer Services to a lease an existing facility and administer a program to expedite the expansion of citrus tree propagation; requiring the Department of Citrus to enter into agreements to expedite the increased production of disease free citrus trees and commercialize certain technologies; specifying a timeframe for entering into such agreements; requiring a specified certification; amending s. 321.04, F.S.; extending for 1 fiscal year the requirement that the Department of Highway Safety and Motor Vehicles assign one or more patrol officers to the office of Lieutenant Governor for security purposes, upon request of the Governor; extending for 1 fiscal year the requirement that the Department of Highway Safety and Motor Vehicles assign a patrol officer to a Cabinet member under certain circumstances; amending s. 215.559, F.S.; providing for the Manufactured Housing and Mobile Home Mitigation and Enhancement Program to be operated by the Gulf Coast State College; delaying the repeal of provisions governing the Division of Emergency Management's Hurricane Loss Mitigation Program; amending s. 288.0655, F.S.; specifying the manner of distributing grant funds for rural infrastructure for Florida Panhandle counties for the 2022-2023 fiscal year; amending s. 288.80125, F.S.; extending for 1 fiscal year a requirement that funds in the Triumph Gulf Coast Trust Fund be related to Hurricane Michael recovery; amending s. 339.08, F.S.; deleting obsolete language; appropriating funds to the State Transportation Trust Fund from the General Revenue Fund as appropriated in the General Appropriations Act; amending s. 339.135, F.S.; extending by 1 year the authority for the chair and vice chair of the Legislative Budget Commission to approve certain work program amendments under specified circumstances; amending s. 288.9015, F.S.; deleting the authority for Enterprise Florida, Inc. to carry forward unexpended state appropriations; providing for the future expiration and reversion of specific statutory text; amending s. 420.0005, F.S.; providing that funds in the State Housing Trust Fund may be used as provided in the General Appropriations Act for the 2022-2023 fiscal year; amending s. 331.3101, F.S.; revising requirements for Space Florida's annual report to the Legislature relating to expenses; revising requirements relating to travel and entertainment expenses of Space Florida; prohibiting Space Florida from expending certain funds for specified purposes; providing a cap on lodging expenses for board members, staff, and employees of Space Florida under certain circumstances; authorizing board members, staff, and employees of Space Florida to expend their own funds for lodging expenses in excess of the cap; creating s. 251.001, F.S.; creating the Florida State Guard; providing for authorization; providing definitions; authorizing the maximum numbers of specified personnel; providing authority of Adjutant General; providing for commissioning of officers and warrant officers by Governor; authorizing creation of ranks; providing for training and

equipment of personnel; authorizing use of certain state facilities; providing for criteria for activation; providing for reimbursement and compensation in specified circumstances; providing protection from litigation for personnel in certain circumstances; providing limitations on liability; providing for workers' compensation coverage; requiring rulemaking; amending s. 338.165, F.S.; providing that toll rates may not be adjusted for inflation during the 2022-2023 fiscal year; amending s. 112.061, F.S.; extending for 1 fiscal year the authorization for the Lieutenant Governor to designate an alternative official headquarters under certain conditions; specifying restrictions, limitations, eligibility for the subsistence allowance, reimbursement of transportation expenses, and payment thereof; requiring the Department of Management Services to release certain competitive procurements by a specified date; providing requirements for such procurements; providing legislative intent; authorizing the department to enter into contracts that may require the payment of administrative fees under a specified amount; requiring the department to maintain and offer the same health insurance options for participants of the State Group Health Insurance Program for the 2022-2023 fiscal year as applied in the preceding fiscal year; prohibiting a state agency from initiating a competitive solicitation for a product or service under certain circumstances; providing an exception; providing that the annual salaries of the members of the Legislature be maintained at a specified level; reenacting s. 215.32(2)(b), F.S.; relating to the authorization for transferring unappropriated cash balances from selected trust funds to the Budget Stabilization Fund and General Revenue Fund; providing for future expiration and reversion of specific statutory text; specifying the type of travel which may be used with state employee travel funds; providing exceptions; providing a monetary cap on lodging costs for state employee travel to certain meetings organized or sponsored by a state agency or the judicial branch; authorizing employees to expend their own funds for lodging expenses that exceed the monetary caps; amending s. 216.181, F.S.; authorizing the Legislative Budget Commission to approve budget amendments for new fixed capital outlay projects or increase the amounts appropriated for fixed capital outlay projects; authorizing a state agency or an entity of the judicial branch to submit budget amendments for additional funding for appropriations or reappropriations for specified purposes; specifying funds from which such funding requests shall be drawn; providing for expiration; amending s. 350.0614, F.S.; extending by 1 year provisions governing the budget of the Office of Public Counsel; requiring the presiding officers of the Legislature to jointly approve the operating budget of the office; requiring the Public Counsel to submit an annual budget request to the Legislature in a specified manner; authorizing the Public Counsel to employ specified personnel, subject to applicable provisions of the Joint Policies and Procedures of the Presiding Officers; requiring certain input of the presiding officers regarding administrative matters of the office not addressed in the joint policies and procedures; amending s. 112.3144, F.S.; revising the date by which full and public disclosures of financial interests must be filed electronically with the Commission on Ethics; conforming provisions to changes

made by the act; providing for the future expiration and reversion of specified statutory text; providing transitional provisions governing the filing of full and public disclosures of financial interests before full implementation of the electronic filing system; requiring the commission to take certain actions regarding notice provided to filers and the acceptance of disclosures; amending s. 112.3145, F.S.; revising the date by which statements of financial interests must be filed electronically with the commission; conforming provisions to changes made by the act; providing for the future expiration and reversion of specified statutory text; amending s. 288.860, F.S.; prohibiting state agencies, political subdivisions, public schools, state colleges, and state universities from enter into any agreement with or accept any grant from the Russian Federation; requiring the Department of Management Services to review state agency contracts to determinate whether state funds are being spent on goods and services from Russian-based companies; requiring the department to submit a report to the Legislature by a date certain; providing conditions under which the veto of certain appropriations or proviso language in the General Appropriations Act voids language that implements such appropriation; providing for the continued operation of certain provisions notwithstanding a future repeal or expiration provided by the act; providing severability; providing effective dates.

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

Section 1. It is the intent of the Legislature that the implementing and administering provisions of this act apply to the General Appropriations Act for the 2022-2023 fiscal year.

Section 2. In order to implement Specific Appropriations 5, 6, 86, and 87 of the 2022-2023 General Appropriations Act, the calculations of the Florida Education Finance Program for the 2022-2023 fiscal year included in the document titled "Public School Funding: The Florida Education Finance Program (FEFP) Fiscal Year 2022-2023," dated March 10, 2022, and filed with the Clerk of the House of Representatives, are incorporated by reference for the purpose of displaying the calculations used by the Legislature, consistent with the requirements of state law, in making appropriations for the Florida Education Finance Program. This section expires July 1, 2023.

Section 3. In order to implement Specific Appropriations 5 and 86 of the 2022-2023 General Appropriations Act, and notwithstanding ss. 1002.20, 1003.02, 1006.28-1006.42, 1011.62(6)(b)3., and 1011.67, Florida Statutes, relating to the expenditure of funds provided for instructional materials, for the 2022-2023 fiscal year, funds provided for instructional materials shall be released and expended as required in the proviso language for Specific Appropriation 86 of the 2022-2023 General Appropriations Act. This section expires July 1, 2023.

Section 4. In order to implement Specific Appropriation 15 of the 2022-2023 General Appropriations Act, subsection (1) of section 1013.62, Florida Statutes, is amended to read:

1013.62 Charter schools capital outlay funding.—

(1) For the ~~2022-2023~~ 2021-2022 fiscal year, charter school capital outlay funding shall consist of state funds appropriated in the ~~2022-2023~~ 2021-2022 General Appropriations Act. Beginning in fiscal year ~~2023-2024~~ 2022-2023, charter school capital outlay funding shall consist of state funds when such funds are appropriated in the General Appropriations Act and revenue resulting from the discretionary millage authorized in s. 1011.71(2) if the amount of state funds appropriated for charter school capital outlay in any fiscal year is less than the average charter school capital outlay funds per unweighted full-time equivalent student for the 2018-2019 fiscal year, multiplied by the estimated number of charter school students for the applicable fiscal year, and adjusted by changes in the Consumer Price Index issued by the United States Department of Labor from the previous fiscal year. Nothing in this subsection prohibits a school district from distributing to charter schools funds resulting from the discretionary millage authorized in s. 1011.71(2).

(a) To be eligible to receive capital outlay funds, a charter school must:

1.a. Have been in operation for 2 or more years;

b. Be governed by a governing board established in the state for 2 or more years which operates both charter schools and conversion charter schools within the state;

c. Be an expanded feeder chain of a charter school within the same school district that is currently receiving charter school capital outlay funds;

d. Have been accredited by a regional accrediting association as defined by State Board of Education rule;

e. Serve students in facilities that are provided by a business partner for a charter school-in-the-workplace pursuant to s. 1002.33(15)(b); or

f. Be operated by a hope operator pursuant to s. 1002.333.

2. Have an annual audit that does not reveal any of the financial emergency conditions provided in s. 218.503(1) for the most recent fiscal year for which such audit results are available.

3. Have satisfactory student achievement based on state accountability standards applicable to the charter school.

4. Have received final approval from its sponsor pursuant to s. 1002.33 for operation during that fiscal year.

5. Serve students in facilities that are not provided by the charter school's sponsor.

(b) A charter school is not eligible to receive capital outlay funds if it was created by the conversion of a public school and operates in facilities provided by the charter school's sponsor for a nominal fee, or at no charge, or if it is directly or indirectly operated by the school district.

Section 5. The amendments to s. 1013.62(1), Florida Statutes, by this act expire July 1, 2023, and the text of that subsection shall revert to that in existence on June 30, 2020, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 6. In order to implement Specific Appropriations 5 and 86 of the 2022-2023 General Appropriations Act, subsection (15) of section 1011.62, Florida Statutes, is amended to read:

1011.62 Funds for operation of schools.—If the annual allocation from the Florida Education Finance Program to each district for operation of schools is not determined in the annual appropriations act or the substantive bill implementing the annual appropriations act, it shall be determined as follows:

(15) FUNDING COMPRESSION AND HOLD HARMLESS ALLOCATION.—The Legislature may provide an annual funding compression and hold harmless allocation in the General Appropriations Act. The allocation is created to provide additional funding to school districts if the school district's total funds per FTE in the prior year were less than the statewide average or if the school district's district cost differential in the current year is less than the prior year. The total allocation shall be distributed to eligible school districts as follows:

(a) Using the most recent prior year FEFP calculation for each eligible school district, subtract the total school district funds per FTE from the state average funds per FTE, not including any adjustments made pursuant to paragraph (17)(b). The resulting funds per FTE difference, or a portion thereof, as designated in the General Appropriations Act, shall then be multiplied by the school district's total unweighted FTE.

(b) Multiply the absolute value of the difference between the eligible school district's current year district cost differential and the prior year district cost differential by a hold harmless factor as designated in the General Appropriations Act. The result is the district cost differential hold harmless index. Multiply the index by the eligible school district's weighted FTE and by the base student allocation as designated in the General Appropriations Act.

(c) For each district, select the greater of the amounts calculated in paragraphs (a) and (b) and upon summation, if the total amount is greater than the amount included in the General Appropriations Act, the allocation shall be prorated to the appropriation amount based on each participating school district's share.

This subsection expires July 1, 2023 2022.

Section 7. In order to implement Specific Appropriation 114 of the 2022-2023 General Appropriations Act, subsection (1) of section 1001.26, Florida Statutes, is reenacted to read:

1001.26 Public broadcasting program system.—

(1) There is created a public broadcasting program system for the state. The department shall provide funds, as specifically appropriated in the General Appropriations Act, to educational television stations qualified by the Corporation for Public Broadcasting or public colleges and universities that are part of the public broadcasting program system. The program system must include:

(a) Support for existing Corporation for Public Broadcasting qualified program system educational television stations.

(b) Maintenance of quality broadcast capability for educational stations that are part of the program system.

(c) Interconnection of all educational stations that are part of the program system for simultaneous broadcast and of such stations with all universities and other institutions as necessary for sharing of resources and delivery of programming.

(d) Establishment and maintenance of a capability for statewide program distribution with facilities and staff, provided such facilities and staff complement and strengthen existing educational television stations.

(e) Provision of both statewide programming funds and station programming support for educational television to meet statewide priorities. Priorities for station programming need not be the same as priorities for programming to be used statewide. Station programming may include, but shall not be limited to, citizens' participation programs, music and fine arts programs, coverage of public hearings and governmental meetings, equal air time for political candidates, and other public interest programming.

Section 8. The text of s. 1001.26(1), Florida Statutes, as carried forward by this act expires July 1, 2023, and the text of that subsection shall revert to that in existence on June 30, 2018, except that any amendment enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 9. In order to implement Specific Appropriations 5 and 86 of the 2022-2023 General Appropriations Act, paragraph (a) of subsection (2) of section 1002.45, Florida Statutes, is amended to read:

1002.45 Virtual instruction programs.—

(2) PROVIDER QUALIFICATIONS.—

(a) The department shall annually publish online a list of providers approved to offer virtual instruction programs. To be approved by the department, a provider must document that it:

1. Is nonsectarian in its programs, admission policies, employment practices, and operations;

2. Complies with the antidiscrimination provisions of s. 1000.05;

3. Locates an administrative office or offices in this state, requires its administrative staff to be state residents, requires all instructional staff to be Florida-certified teachers under chapter 1012 and conducts background screenings for all employees or contracted personnel, as required by s. 1012.32, using state and national criminal history records;

4. Provides to parents and students specific information posted and accessible online that includes, but is not limited to, the following teacher-parent and teacher-student contact information for each course:

a. How to contact the instructor via phone, e-mail, or online messaging tools.

b. How to contact technical support via phone, e-mail, or online messaging tools.

c. How to contact the administration office via phone, e-mail, or online messaging tools.

d. Any requirement for regular contact with the instructor for the course and clear expectations for meeting the requirement.

e. The requirement that the instructor in each course must, at a minimum, conduct one contact with the parent and the student each month;

5. Possesses prior, successful experience offering online courses to elementary, middle, or high school students as demonstrated by quantified student learning gains in each subject area and grade level provided for consideration as an instructional program option. However, for a provider without sufficient prior, successful experience offering online courses, the department may conditionally approve the provider to offer courses measured pursuant to subparagraph (8)(a)2. Conditional approval shall be valid for 2 1 school years year only and, based on the provider's experience

in offering the courses, the department shall determine whether to grant approval to offer a virtual instruction program;

6. Is accredited by a regional accrediting association as defined by State Board of Education rule;

7. Ensures instructional and curricular quality through a detailed curriculum and student performance accountability plan that addresses every subject and grade level it intends to provide through contract with the school district, including:

a. Courses and programs that meet the standards of the International Association for K-12 Online Learning and the Southern Regional Education Board.

b. Instructional content and services that align with, and measure student attainment of, student proficiency in the Next Generation Sunshine State Standards.

c. Mechanisms that determine and ensure that a student has satisfied requirements for grade level promotion and high school graduation with a standard diploma, as appropriate;

8. Publishes for the general public, in accordance with disclosure requirements adopted in rule by the State Board of Education, as part of its application as a provider and in all contracts negotiated pursuant to this section:

a. Information and data about the curriculum of each full-time and part-time program.

b. School policies and procedures.

c. Certification status and physical location of all administrative and instructional personnel.

d. Hours and times of availability of instructional personnel.

e. Student-teacher ratios.

f. Student completion and promotion rates.

g. Student, educator, and school performance accountability outcomes;

9. If the provider is a Florida College System institution, employs instructors who meet the certification requirements for instructional staff under chapter 1012; and

10. Performs an annual financial audit of its accounts and records conducted by an independent certified public accountant which is in accordance with rules adopted by the Auditor General, is conducted in compliance with generally accepted auditing standards, and includes a

report on financial statements presented in accordance with generally accepted accounting principles.

Section 10. The amendment to s. 1002.45, Florida Statutes, by this act expires July 1, 2023, and the text of that subsection shall revert to that in existence on June 30, 2022, except that any amendment enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 11. In order to implement Specific Appropriation 87A of the 2022-2023 General Appropriations Act, subsections (1), (2), (3), and (4) of section 1008.36, Florida Statutes, are amended to read:

1008.36 Florida School Recognition Program.—

(1) ~~The Legislature finds that there is a need for a performance incentive program to reward school districts and charter schools for putting parents first and complying with the provisions of emergency rules promulgated by the Department of Health related to face covering mandates during the 2020-2021 or 2021-2022 school years for outstanding faculty and staff in highly productive schools. The Legislature further finds that performance-based incentives are commonplace in the private sector and should be infused into the public sector as a reward for productivity.~~

(2) The Florida School Recognition Program is created to recognize the efforts of outstanding faculty and staff from school districts and charter schools that overcame pandemic-related learning disruptions to maintain highly productive schools by providing ~~provide~~ financial awards to public schools that for the 2021-2022 school year:

(a) Sustained ~~sustain~~ high performance by receiving a school grade of “A,” making excellent progress; or

(b) Demonstrated ~~demonstrate~~ exemplary improvement due to innovation and effort by improving at least one letter grade compared to the 2018-2019 school year ~~or by improving more than one letter grade and sustaining the improvement the following school year.~~

(3) All public schools, including charter schools, that received ~~receive~~ a school grade pursuant to s. 1008.34 and were not found in violation of emergency rules promulgated by the Department of Health related to face covering mandates during the 2020-2021 or 2021-2022 school year are eligible to participate in the program.

(4)(a) The Department of Education may distribute the funds appropriated in Specific Appropriation 88A when the official school grades for the 2021-2022 school year are available. The results of these school grades shall be used to calculate the distribution of the appropriated funds. The amount for each eligible school district and charter school shall be based on the school district's and charter school's proportionate share of the total eligible

~~full-time equivalent students All selected schools shall receive financial awards depending on the availability of funds appropriated and the number and size of schools selected to receive an award.~~

(b) Funds must be distributed to the school's fiscal agent and placed in the school's account and must be used for purposes listed in subsection (5) as determined jointly by the school's staff and school advisory council. If school staff and the school advisory council cannot reach agreement by February 1, the awards must be equally distributed to all classroom teachers currently teaching in the school. If a school selected to receive a school recognition award is no longer in existence at the time the award is paid, the district school superintendent shall distribute the funds to teachers who taught at the school in the previous year in the form of a bonus.

Notwithstanding statutory provisions to the contrary, incentive awards are not subject to collective bargaining.

Section 12. The amendments to s. 1008.36(1), (2), (3), and (4), Florida Statutes, made by this act expire July 1, 2023, and the text of those subsections shall revert to those in existence on June 30, 2022, except that any amendment enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 13. In order to implement Specific Appropriation 145 of the 2022-2023 General Appropriations Act, Florida State University is authorized under s. 1010.62(2)(a), Florida Statutes, to use revenues derived from the student facilities use fees authorized by s. 1009.24(14)(p), Florida Statutes, to pay and secure debt with annual debt service in an amount not to exceed \$4 million to finance or refinance the university's new student union project. This section expires July 1, 2023.

Section 14. In order to implement Specific Appropriations 197 through 224 and 524 of the 2022-2023 General Appropriations Act, and notwithstanding ss. 216.181 and 216.292, Florida Statutes, the Agency for Health Care Administration, in consultation with the Department of Health, may submit a budget amendment, subject to the notice, review, and objection procedures of s. 216.177, Florida Statutes, to realign funding within and between agencies based on implementation of the managed medical assistance component of the Statewide Medicaid Managed Care program for the Children's Medical Services program of the Department of Health. The funding realignment shall reflect the actual enrollment changes due to the transfer of beneficiaries from fee-for-service to the capitated Children's Medical Services network. The Agency for Health Care Administration may submit a request for nonoperating budget authority to transfer the federal funds to the Department of Health pursuant to s. 216.181(12), Florida Statutes. This section expires July 1, 2023.

Section 15. In order to implement Specific Appropriations 197 through 224 of the 2022-2023 General Appropriations Act, and notwithstanding ss.

216.181 and 216.292, Florida Statutes, the Agency for Health Care Administration may submit a budget amendment, subject to the notice, review, and objection procedures of s. 216.177, Florida Statutes, to realign funding within the Medicaid program appropriation categories to address projected surpluses and deficits within the program and to maximize the use of state trust funds. A single budget amendment shall be submitted in the last quarter of the 2022-2023 fiscal year only. This section expires July 1, 2023.

Section 16. In order to implement Specific Appropriations 176 through 181 and 524 of the 2022-2023 General Appropriations Act, and notwithstanding ss. 216.181 and 216.292, Florida Statutes, the Agency for Health Care Administration and the Department of Health may each submit a budget amendment, subject to the notice, review, and objection procedures of s. 216.177, Florida Statutes, to realign funding within the Florida Kidcare program appropriation categories, or to increase budget authority in the Children's Medical Services network category, to address projected surpluses and deficits within the program or to maximize the use of state trust funds. A single budget amendment must be submitted by each agency in the last quarter of the 2022-2023 fiscal year only. This section expires July 1, 2023.

Section 17. In order to implement Specific Appropriations 467 through 469, 473, 475, and 478 of the 2022-2023 General Appropriations Act, subsection (17) of section 381.986, Florida Statutes, is amended to read:

381.986 Medical use of marijuana.—

(17) Rules adopted pursuant to this section before July 1, 2023 ~~2022~~, are not subject to ss. 120.54(3)(b) and 120.541. This subsection expires July 1, 2023 ~~2022~~.

Section 18. In order to implement Specific Appropriations 467 through 469, 473, 475, and 478 of the 2022-2023 General Appropriations Act, subsection (1) of section 14 of chapter 2017-232, Laws of Florida, as amended by section 15 of chapter 2021-37, Laws of Florida, is reenacted and amended to read:

Section 14. Department of Health; authority to adopt rules; cause of action.—

(1) EMERGENCY RULEMAKING.—

(a) The Department of Health and the applicable boards shall adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, and this section necessary to implement ~~s. ss. 381.986 and 381.988~~, Florida Statutes. If an emergency rule adopted under this section is held to be unconstitutional or an invalid exercise of delegated legislative authority, and becomes void, the department or the applicable boards may adopt an emergency rule pursuant to this section to replace the rule that has become void. If the emergency rule

adopted to replace the void emergency rule is also held to be unconstitutional or an invalid exercise of delegated legislative authority and becomes void, the department and the applicable boards must follow the nonemergency rulemaking procedures of the Administrative Procedures Act to replace the rule that has become void.

(b) For emergency rules adopted under this section, the department and the applicable boards need not make the findings required by s. 120.54(4)(a), Florida Statutes. Emergency rules adopted under this section are exempt from ss. 120.54(3)(b) and 120.541, Florida Statutes. The department and the applicable boards shall meet the procedural requirements in s. 120.54(4)(a), Florida Statutes, if the department or the applicable boards have, before July 1, 2019, held any public workshops or hearings on the subject matter of the emergency rules adopted under this subsection. Challenges to emergency rules adopted under this subsection are subject to the time schedules provided in s. 120.56(5), Florida Statutes.

(c) Emergency rules adopted under this section are exempt from s. 120.54(4)(c), Florida Statutes, and shall remain in effect until replaced by rules adopted under the nonemergency rulemaking procedures of the Administrative Procedures Act. Rules adopted under the nonemergency rulemaking procedures of the Administrative Procedures Act to replace emergency rules adopted under this section are exempt from ss. 120.54(3)(b) and 120.541, Florida Statutes. By July 1, ~~2023~~ 2022, the department and the applicable boards shall initiate nonemergency rulemaking pursuant to the Administrative Procedures Act to replace all emergency rules adopted under this section by publishing a notice of rule development in the Florida Administrative Register. Except as provided in paragraph (a), after July 1, ~~2023~~ 2022, the department and applicable boards may not adopt rules pursuant to the emergency rulemaking procedures provided in this section.

Section 19. The amendments to section 14(1) of chapter 2017-232, Laws of Florida, as amended by section 15 of chapter 2021-37, Laws of Florida, and as amended by this act expire July 1, 2023, and the text of that subsection shall revert to that in existence on June 30, 2019, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 20. In order to implement Specific Appropriations 203, 207, and 211 of the 2022-2023 General Appropriations Act, the Agency for Health Care Administration may submit a budget amendment pursuant to chapter 216, Florida Statutes, requesting additional spending authority to implement the federally approved Directed Payment Program for hospitals providing inpatient and outpatient services to Medicaid managed care enrollees and the Indirect Medical Education (IME) Program. This section expires July 1, 2023.

Section 21. In order to implement Specific Appropriations 326, 328, 357, and 358 of the 2022-2023 General Appropriations Act, and notwithstanding

ss. 216.181 and 216.292, Florida Statutes, the Department of Children and Families may submit a budget amendment, subject to the notice, review, and objection procedures of s. 216.177, Florida Statutes, to realign funding within the department based on the implementation of the Guardianship Assistance Program, between the specific appropriations for guardianship assistance payments, foster care Level 1 room and board payments, relative caregiver payments, and nonrelative caregiver payments. This section expires July 1, 2023.

Section 22. In order to implement Specific Appropriations 307 through 316, 318 through 319, 321 through 323, and 326 through 327 of the 2022-2023 General Appropriations Act, and notwithstanding ss. 216.181 and 216.292, Florida Statutes, the Department of Children and Families may submit a budget amendment, subject to the notice, review, and objection procedures of s. 216.177, Florida Statutes, to realign funding within the Family Safety Program to maximize the use of Title IV-E and other federal funds. This section expires July 1, 2023.

Section 23. In order to implement Specific Appropriations 283, 297, 307, 329, 334 through 336, 342, and 362 of the 2022-2023 General Appropriations Act, and notwithstanding ss. 216.181 and 216.292, Florida Statutes, the Department of Children and Families may submit a budget amendment, subject to the notice, review, and objection procedures of s. 216.177, Florida Statutes, to realign funding between appropriations categories to support contracted staffing equivalents to sustain forensic bed capacity and resident-to-workforce ratios at the state's mental health treatment facilities. This section expires July 1, 2023.

Section 24. In order to implement Specific Appropriations 470 and 509 of the 2022-2023 General Appropriations Act, and notwithstanding ss. 216.181 and 216.292, Florida Statutes, the Department of Health may submit a budget amendment, subject to the notice, review, and objection procedures of s. 216.177, Florida Statutes, to increase budget authority for the HIV/AIDS Prevention and Treatment Program if additional federal revenues specific to HIV/AIDS prevention and treatment become available in the 2022-2023 fiscal year. This section expires July 1, 2023.

Section 25. In order to implement Specific Appropriations 423 through 552 of the 2022-2023 General Appropriations Act, and notwithstanding ss. 216.181 and 216.292, Florida Statutes, the Department of Health may submit a budget amendment, subject to the notice, review, and objection procedures of s. 216.177, Florida Statutes, to increase budget authority for the department if additional federal revenues specific to COVID-19 relief funds become available in the 2022-2023 fiscal year. This section expires July 1, 2023.

Section 26. In order to implement Specific Appropriation 191 of the 2022-2023 General Appropriations Act, section 21 of chapter 2021-37, Laws of Florida, is reenacted and amended to read:

Section 21. (1) The Agency for Health Care Administration shall replace the current Florida Medicaid Management Information System (FMMIS) and fiscal agent operations with a system that is modular, interoperable, and scalable for the Florida Medicaid program that complies with all applicable federal and state laws and requirements. The agency may not include in the project to replace the current FMMIS and fiscal agent contract:

(a) Functionality that duplicates any of the information systems of the other health and human services state agencies; or

(b) Procurement for agency requirements external to Medicaid programs with the intent to leverage the Medicaid technology infrastructure for other purposes without legislative appropriation or legislative authorization to procure these requirements. The new system, the Florida Health Care Connection (FX) system, must provide better integration with subsystems supporting Florida's Medicaid program; uniformity, consistency, and improved access to data; and compatibility with the Centers for Medicare and Medicaid Services' Medicaid Information Technology Architecture (MITA) as the system matures and expands its functionality; or

(c) Any contract executed after July 1, 2022, not including staff augmentation services purchased off the Department of Management Services Information Technology staff augmentation state term contract that are not deliverables based fixed price contracts.

(2) For purposes of replacing FMMIS and the current Medicaid fiscal agent, the Agency for Health Care Administration shall:

(a) Prioritize procurements for the replacement of the current functions of FMMIS and the responsibilities of the current Medicaid fiscal agent, to minimize the need to extend all or portions of the current fiscal agent contract.

(b) Comply with and not exceed the Centers for Medicare and Medicaid Services funding authorizations for the FX system.

(c) Ensure compliance and uniformity with published MITA framework and guidelines.

(d) Ensure that all business requirements and technical specifications have been provided to all affected state agencies for their review and input and approved by the executive steering committee established in paragraph (g).

(e) Consult with the Executive Office of the Governor's working group for interagency information technology integration for the development of competitive solicitations that provide for data interoperability and shared information technology services across the state's health and human services agencies.

(f) Implement a data governance structure for the project to coordinate data sharing and interoperability across state healthcare entities.

(g) Implement a project governance structure that includes an executive steering committee composed of:

1. The Secretary of Health Care Administration, or the executive sponsor of the project.

2. A representative of the Division of Operations of the Agency for Health Care Administration, appointed by the Secretary of Health Care Administration.

3. Two representatives from the Division of Medicaid of the Agency for Health Care Administration, appointed by the Secretary of Health Care Administration.

4. A representative of the Division of Health Quality Assurance of the Agency for Health Care Administration, appointed by the Secretary of Health Care Administration.

5. A representative of the Florida Center for Health Information and Transparency of the Agency for Health Care Administration, appointed by the Secretary of Health Care Administration.

6. The Chief Information Officer of the Agency for Health Care Administration, or his or her designee.

7. The state chief information officer, or his or her designee.

8. Two representatives of the Department of Children and Families, appointed by the Secretary of Children and Families.

9. A representative of the Department of Health, appointed by the State Surgeon General.

10. A representative of the Agency for Persons with Disabilities, appointed by the director of the Agency for Persons with Disabilities.

11. A representative from the Florida Healthy Kids Corporation.

12. A representative from the Department of Elderly Affairs, appointed by the Secretary of Elderly Affairs.

13. A representative of the Department of Financial Services who has experience with the state's financial processes including development of the PALM system, appointed by the Chief Financial Officer.

(3) The Secretary of Health Care Administration or the executive sponsor of the project shall serve as chair of the executive steering committee, and the committee shall take action by a vote of at least 10

affirmative votes with the chair voting on the prevailing side. A quorum of the executive steering committee consists of at least 11 members.

(4) The executive steering committee has the overall responsibility for ensuring that the project to replace FMMIS and the Medicaid fiscal agent meets its primary business objectives and shall:

(a) Identify and recommend to the Executive Office of the Governor, the President of the Senate, and the Speaker of the House of Representatives any statutory changes needed to implement the modular replacement to standardize, to the fullest extent possible, the state's healthcare data and business processes.

(b) Review and approve any changes to the project's scope, schedule, and budget which do not conflict with the requirements of subsections (1) and (2).

(c) Ensure that adequate resources are provided throughout all phases of the project.

(d) Approve all major project deliverables.

(e) Review and verify that all procurement and contractual documents associated with the replacement of the current FMMIS and Medicaid fiscal agent align with the scope, schedule, and anticipated budget for the project.

(5) This section expires July 1, 2023 2022.

Section 27. In order to implement Specific Appropriations 211, 212, 279, 337, 487, 703, 704, and 705 of the 2022-2023 General Appropriations Act, the Agency for Health Care Administration, in consultation with the Department of Health, the Agency for Persons with Disabilities, the Department of Children and Families, and the Department of Corrections, shall competitively procure a contract with a vendor to negotiate, for these agencies, prices for prescribed drugs and biological products excluded from the programs established under s. 381.02035, Florida Statutes and ineligible under 21 U.S.C. s. 384, including, but not limited to, insulin and epinephrine. The contract may allow the vendor to directly purchase these products for participating agencies when feasible and advantageous. The contracted vendor will be compensated on a contingency basis, paid from a portion of the savings achieved by its price negotiation or purchase of the prescription drugs and products. This section expires July 1, 2023.

Section 28. In order to implement Specific Appropriation 325A of the 2022-2023 General Appropriations Act, and notwithstanding s. 409.990(5), Florida Statutes, the unexpended balance of funds provided to the Department of Children and Families for the Family Support Services of Suncoast Community Based Care lead agency shall be carried forward and made available to the lead agency for the same purpose. This section expires July 1, 2023.

Section 29. In order to implement Specific Appropriation 457 of the 2022-2023 General Appropriations Act, and notwithstanding the allocation calculation under s. 381.915, Florida Statutes, from funds appropriated in the General Revenue Fund to the Department of Health, the department shall exclude \$37,771,257 from the calculation for the distribution of funds pursuant to s. 381.915, Florida Statutes. The funds remaining in the General Revenue Fund shall first be distributed pursuant to the allocation formula in s. 381.915, Florida Statutes, and the excluded funds shall then be distributed to the cancer centers participating in the Florida Consortium of National Cancer Institute Centers Program in the same proportion as is required to be allocated to each cancer center in s. 381.915, Florida Statutes. This section expires July 1, 2023.

Section 30. In order to implement Specific Appropriations 581 through 684A and 696 through 731 of the 2022-2023 General Appropriations Act, subsection (4) of section 216.262, Florida Statutes, is amended to read:

216.262 Authorized positions.—

(4) Notwithstanding the provisions of this chapter relating to increasing the number of authorized positions, and for the ~~2022-2023~~ ~~2021-2022~~ fiscal year only, if the actual inmate population of the Department of Corrections exceeds the inmate population projections of the ~~January 13, 2022~~ ~~March 17, 2021~~, Criminal Justice Estimating Conference by 1 percent for 2 consecutive months or 2 percent for any month, the Executive Office of the Governor, with the approval of the Legislative Budget Commission, shall immediately notify the Criminal Justice Estimating Conference, which shall convene as soon as possible to revise the estimates. The Department of Corrections may then submit a budget amendment requesting the establishment of positions in excess of the number authorized by the Legislature and additional appropriations from unallocated general revenue sufficient to provide for essential staff, fixed capital improvements, and other resources to provide classification, security, food services, health services, and other variable expenses within the institutions to accommodate the estimated increase in the inmate population. All actions taken pursuant to this subsection are subject to review and approval by the Legislative Budget Commission. This subsection expires July 1, ~~2023~~ ~~2022~~.

Section 31. In order to implement Specific Appropriation 719 of the 2022-2023 General Appropriations Act, paragraph (b) of subsection (8) of section 1011.80, Florida Statutes, is amended to read:

1011.80 Funds for operation of workforce education programs.—

(8)

(b) State funds provided for the operation of postsecondary workforce programs may not be expended for the education of state or federal inmates, except to the extent that such funds are specifically appropriated for such purpose in the ~~2022-2023~~ ~~2021-2022~~ General Appropriations Act.

Section 32. The text of s. 1011.80(8)(b), Florida Statutes, as amended by section 24 of chapter 2021-37, Laws of Florida, and by this act, expires July 1, 2023, and the text of that paragraph shall revert to that in existence on June 30, 2019, and any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 33. In order to implement Specific Appropriations 3201 through 3267 of the 2022-2023 General Appropriations Act, subsection (2) of section 215.18, Florida Statutes, is amended to read:

215.18 Transfers between funds; limitation.—

(2) The Chief Justice of the Supreme Court may receive one or more trust fund loans to ensure that the state court system has funds sufficient to meet its appropriations in the 2022-2023 ~~2021-2022~~ General Appropriations Act. If the Chief Justice accesses the loan, he or she must notify the Governor and the chairs of the legislative appropriations committees in writing. The loan must come from other funds in the State Treasury which are for the time being or otherwise in excess of the amounts necessary to meet the just requirements of such last-mentioned funds. The Governor shall order the transfer of funds within 5 days after the written notification from the Chief Justice. If the Governor does not order the transfer, the Chief Financial Officer shall transfer the requested funds. The loan of funds from which any money is temporarily transferred must be repaid by the end of the 2022-2023 ~~2021-2022~~ fiscal year. This subsection expires July 1, 2023 ~~2022~~.

Section 34. In order to implement Specific Appropriations 1113 through 1123 of the 2022-2023 General Appropriations Act:

(1) The Department of Juvenile Justice is required to review county juvenile detention payments to ensure that counties fulfill their financial responsibilities required in s. 985.6865, Florida Statutes. If the Department of Juvenile Justice determines that a county has not met its obligations, the department shall direct the Department of Revenue to deduct the amount owed to the Department of Juvenile Justice from the funds provided to the county under s. 218.23, Florida Statutes. The Department of Revenue shall transfer the funds withheld to the Shared County/State Juvenile Detention Trust Fund.

(2) As an assurance to holders of bonds issued by counties before July 1, 2022, for which distributions made pursuant to s. 218.23, Florida Statutes, are pledged, or bonds issued to refund such bonds which mature no later than the bonds they refunded and which result in a reduction of debt service payable in each fiscal year, the amount available for distribution to a county shall remain as provided by law and continue to be subject to any lien or claim on behalf of the bondholders. The Department of Revenue must ensure, based on information provided by an affected county, that any reduction in amounts distributed pursuant to subsection (1) does not reduce

the amount of distribution to a county below the amount necessary for the timely payment of principal and interest when due on the bonds and the amount necessary to comply with any covenant under the bond resolution or other documents relating to the issuance of the bonds. If a reduction to a county's monthly distribution must be decreased in order to comply with this section, the Department of Revenue must notify the Department of Juvenile Justice of the amount of the decrease, and the Department of Juvenile Justice must send a bill for payment of such amount to the affected county.

(3) This section expires July 1, 2023.

Section 35. In order to implement Specific Appropriations 741 through 762A, 913 through 1056, and 1077 through 1112 of the 2022-2023 General Appropriations Act, subsection (1), paragraph (a) of subsection (2), paragraph (a) of subsection (3), and subsections (5), (6), and (7) of section 27.40, Florida Statutes, are reenacted to read:

27.40 Court-appointed counsel; circuit registries; minimum requirements; appointment by court.—

(1) Counsel shall be appointed to represent any individual in a criminal or civil proceeding entitled to court-appointed counsel under the Federal or State Constitution or as authorized by general law. The court shall appoint a public defender to represent indigent persons as authorized in s. 27.51. The office of criminal conflict and civil regional counsel shall be appointed to represent persons in those cases in which provision is made for court-appointed counsel, but only after the public defender has certified to the court in writing that the public defender is unable to provide representation due to a conflict of interest or is not authorized to provide representation. The public defender shall report, in the aggregate, the specific basis of all conflicts of interest certified to the court. On a quarterly basis, the public defender shall submit this information to the Justice Administrative Commission.

(2)(a) Private counsel shall be appointed to represent persons in those cases in which provision is made for court-appointed counsel but only after the office of criminal conflict and civil regional counsel has been appointed and has certified to the court in writing that the criminal conflict and civil regional counsel is unable to provide representation due to a conflict of interest. The criminal conflict and civil regional counsel shall report, in the aggregate, the specific basis of all conflicts of interest certified to the court. On a quarterly basis, the criminal conflict and civil regional counsel shall submit this information to the Justice Administrative Commission.

(3) In using a registry:

(a) The chief judge of the circuit shall compile a list of attorneys in private practice, by county and by category of cases, and provide the list to the clerk of court in each county. The chief judge of the circuit may restrict

the number of attorneys on the general registry list. To be included on a registry, an attorney must certify that he or she:

1. Meets any minimum requirements established by the chief judge and by general law for court appointment;
2. Is available to represent indigent defendants in cases requiring court appointment of private counsel; and
3. Is willing to abide by the terms of the contract for services, s. 27.5304, and this section.

To be included on a registry, an attorney must enter into a contract for services with the Justice Administrative Commission. Failure to comply with the terms of the contract for services may result in termination of the contract and removal from the registry. Each attorney on the registry is responsible for notifying the clerk of the court and the Justice Administrative Commission of any change in his or her status. Failure to comply with this requirement is cause for termination of the contract for services and removal from the registry until the requirement is fulfilled.

(5) The Justice Administrative Commission shall approve uniform contract forms for use in procuring the services of private court-appointed counsel and uniform procedures and forms for use by a court-appointed attorney in support of billing for attorney's fees, costs, and related expenses to demonstrate the attorney's completion of specified duties. Such uniform contracts and forms for use in billing must be consistent with s. 27.5304, s. 216.311, and the General Appropriations Act and must contain the following statement: "The State of Florida's performance and obligation to pay under this contract is contingent upon an annual appropriation by the Legislature."

(6) After court appointment, the attorney must immediately file a notice of appearance with the court indicating acceptance of the appointment to represent the defendant and of the terms of the uniform contract as specified in subsection (5).

(7)(a) A private attorney appointed by the court from the registry to represent a client is entitled to payment as provided in s. 27.5304 so long as the requirements of subsection (1) and paragraph (2)(a) are met. An attorney appointed by the court who is not on the registry list may be compensated under s. 27.5304 only if the court finds in the order of appointment that there were no registry attorneys available for representation for that case and only if the requirements of subsection (1) and paragraph (2)(a) are met.

(b)1. The flat fee established in s. 27.5304 and the General Appropriations Act shall be presumed by the court to be sufficient compensation. The attorney shall maintain appropriate documentation, including contemporaneous and detailed hourly accounting of time spent representing the client. If the attorney fails to maintain such contemporaneous and detailed hourly

records, the attorney waives the right to seek compensation in excess of the flat fee established in s. 27.5304 and the General Appropriations Act. These records and documents are subject to review by the Justice Administrative Commission and audit by the Auditor General, subject to the attorney-client privilege and work-product privilege. The attorney shall maintain the records and documents in a manner that enables the attorney to redact any information subject to a privilege in order to facilitate the commission's review of the records and documents and not to impede such review. The attorney may redact information from the records and documents only to the extent necessary to comply with the privilege. The Justice Administrative Commission shall review such records and shall contemporaneously document such review before authorizing payment to an attorney. Objections by or on behalf of the Justice Administrative Commission to records or documents or to claims for payment by the attorney shall be presumed correct by the court unless the court determines, in writing, that competent and substantial evidence exists to justify overcoming the presumption.

2. If an attorney fails, refuses, or declines to permit the commission or the Auditor General to review documentation for a case as provided in this paragraph, the attorney waives the right to seek, and the commission may not pay, compensation in excess of the flat fee established in s. 27.5304 and the General Appropriations Act for that case.

3. A finding by the commission that an attorney has waived the right to seek compensation in excess of the flat fee established in s. 27.5304 and the General Appropriations Act, as provided in this paragraph, shall be presumed to be correct, unless the court determines, in writing, that competent and substantial evidence exists to justify overcoming the presumption.

Section 36. The text of s. 27.40(1), (2)(a), (3)(a), (5), (6), and (7), Florida Statutes, as carried forward from chapter 2019-116, Laws of Florida, by this act expires July 1, 2023, and the text of those subsections and paragraphs, as applicable, shall revert to that in existence on June 30, 2019, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 37. In order to implement Specific Appropriations 741 through 762A, 913 through 1056, and 1077 through 1112 of the 2022-2023 General Appropriations Act, subsection (13) of section 27.5304, Florida Statutes, is reenacted and amended, and subsections (1), (3), (7), and (11), and paragraphs (a) through (e) of subsection (12) of that section are reenacted, to read:

27.5304 Private court-appointed counsel; compensation; notice.—

(1) Private court-appointed counsel appointed in the manner prescribed in s. 27.40(1) and (2)(a) shall be compensated by the Justice Administrative Commission only as provided in this section and the General Appropriations

Act. The flat fees prescribed in this section are limitations on compensation. The specific flat fee amounts for compensation shall be established annually in the General Appropriations Act. The attorney also shall be reimbursed for reasonable and necessary expenses in accordance with s. 29.007. If the attorney is representing a defendant charged with more than one offense in the same case, the attorney shall be compensated at the rate provided for the most serious offense for which he or she represented the defendant. This section does not allow stacking of the fee limits established by this section.

(3) The court retains primary authority and responsibility for determining the reasonableness of all billings for attorney fees, costs, and related expenses, subject to statutory limitations and the requirements of s. 27.40(7). Private court-appointed counsel is entitled to compensation upon final disposition of a case.

(7) Counsel eligible to receive compensation from the state for representation pursuant to court appointment made in accordance with the requirements of s. 27.40(1) and (2)(a) in a proceeding under chapter 384, chapter 390, chapter 392, chapter 393, chapter 394, chapter 397, chapter 415, chapter 743, chapter 744, or chapter 984 shall receive compensation not to exceed the limits prescribed in the General Appropriations Act. Any such compensation must be determined as provided in s. 27.40(7).

(11) It is the intent of the Legislature that the flat fees prescribed under this section and the General Appropriations Act comprise the full and complete compensation for private court-appointed counsel. It is further the intent of the Legislature that the fees in this section are prescribed for the purpose of providing counsel with notice of the limit on the amount of compensation for representation in particular proceedings and the sole procedure and requirements for obtaining payment for the same.

(a) If court-appointed counsel moves to withdraw prior to the full performance of his or her duties through the completion of the case, the court shall presume that the attorney is not entitled to the payment of the full flat fee established under this section and the General Appropriations Act.

(b) If court-appointed counsel is allowed to withdraw from representation prior to the full performance of his or her duties through the completion of the case and the court appoints a subsequent attorney, the total compensation for the initial and any and all subsequent attorneys may not exceed the flat fee established under this section and the General Appropriations Act, except as provided in subsection (12).

This subsection constitutes notice to any subsequently appointed attorney that he or she will not be compensated the full flat fee.

(12) The Legislature recognizes that on rare occasions an attorney may receive a case that requires extraordinary and unusual effort.

(a) If counsel seeks compensation that exceeds the limits prescribed by law, he or she must file a motion with the chief judge for an order approving payment of attorney fees in excess of these limits.

1. Before filing the motion, the counsel shall deliver a copy of the intended billing, together with supporting affidavits and all other necessary documentation, to the Justice Administrative Commission.

2. The Justice Administrative Commission shall review the billings, affidavit, and documentation for completeness and compliance with contractual and statutory requirements and shall contemporaneously document such review before authorizing payment to an attorney. If the Justice Administrative Commission objects to any portion of the proposed billing, the objection and supporting reasons must be communicated in writing to the private court-appointed counsel. The counsel may thereafter file his or her motion, which must specify whether the commission objects to any portion of the billing or the sufficiency of documentation, and shall attach the commission's letter stating its objection.

(b) Following receipt of the motion to exceed the fee limits, the chief judge or a single designee shall hold an evidentiary hearing. The chief judge may select only one judge per circuit to hear and determine motions pursuant to this subsection, except multicounty circuits and the eleventh circuit may have up to two designees.

1. At the hearing, the attorney seeking compensation must prove by competent and substantial evidence that the case required extraordinary and unusual efforts. The chief judge or single designee shall consider criteria such as the number of witnesses, the complexity of the factual and legal issues, and the length of trial. The fact that a trial was conducted in a case does not, by itself, constitute competent substantial evidence of an extraordinary and unusual effort. In a criminal case, relief under this section may not be granted if the number of work hours does not exceed 75 or the number of the state's witnesses deposed does not exceed 20.

2. Objections by or on behalf of the Justice Administrative Commission to records or documents or to claims for payment by the attorney shall be presumed correct by the court unless the court determines, in writing, that competent and substantial evidence exists to justify overcoming the presumption. The chief judge or single designee shall enter a written order detailing his or her findings and identifying the extraordinary nature of the time and efforts of the attorney in the case which warrant exceeding the flat fee established by this section and the General Appropriations Act.

(c) A copy of the motion and attachments shall be served on the Justice Administrative Commission at least 20 business days before the date of a hearing. The Justice Administrative Commission has standing to appear before the court, and may appear in person or telephonically, including at the hearing under paragraph (b), to contest any motion for an order approving payment of attorney fees, costs, or related expenses and may

participate in a hearing on the motion by use of telephonic or other communication equipment. The Justice Administrative Commission may contract with other public or private entities or individuals to appear before the court for the purpose of contesting any motion for an order approving payment of attorney fees, costs, or related expenses. The fact that the Justice Administrative Commission has not objected to any portion of the billing or to the sufficiency of the documentation is not binding on the court.

(d) If the chief judge or a single designee finds that counsel has proved by competent and substantial evidence that the case required extraordinary and unusual efforts, the chief judge or single designee shall order the compensation to be paid to the attorney at a percentage above the flat fee rate, depending on the extent of the unusual and extraordinary effort required. The percentage must be only the rate necessary to ensure that the fees paid are not confiscatory under common law. The percentage may not exceed 200 percent of the established flat fee, absent a specific finding that 200 percent of the flat fee in the case would be confiscatory. If the chief judge or single designee determines that 200 percent of the flat fee would be confiscatory, he or she shall order the amount of compensation using an hourly rate not to exceed \$75 per hour for a noncapital case and \$100 per hour for a capital case. However, the compensation calculated by using the hourly rate shall be only that amount necessary to ensure that the total fees paid are not confiscatory, subject to the requirements of s. 27.40(7).

(e) Any order granting relief under this subsection must be attached to the final request for a payment submitted to the Justice Administrative Commission and must satisfy the requirements of subparagraph (b)2.

(13) Notwithstanding the limitation set forth in subsection (5) and for the 2022-2023 2021-2022 fiscal year only, the compensation for representation in a criminal proceeding may not exceed the following:

(a) For misdemeanors and juveniles represented at the trial level: \$1,000.

(b) For noncapital, nonlife felonies represented at the trial level: \$15,000.

(c) For life felonies represented at the trial level: \$15,000.

(d) For capital cases represented at the trial level: \$25,000. For purposes of this paragraph, a “capital case” is any offense for which the potential sentence is death and the state has not waived seeking the death penalty.

(e) For representation on appeal: \$9,000.

(f) This subsection expires July 1, 2023 ~~2022~~.

Section 38. The text of s. 27.5304(1), (3), (7), (11), and (12)(a)-(e), Florida Statutes, as carried forward from section 31 of chapter 2021-37, Laws of Florida and the amendment to s. 27.5304(13), Florida Statutes, by this act

expire July 1, 2023, and the text of those subsections and paragraphs, as applicable, shall revert to that in existence on June 30, 2019, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 39. In order to implement Specific Appropriations 603 through 695, and notwithstanding the proviso contained in Section 8 (2)(b)3. of the 2022-2023 General Appropriations Act, effective July 1, 2022, funds are provided in Specific Appropriation 2050, in addition to the inflation pay adjustment provided in paragraph (1)(b) of Section 8 of the 2022-2023 General Appropriations Act, in the amount of \$4,500,000 from the General Revenue Fund to the Department of Corrections to grant special pay adjustments to address compression issues for eligible employees in institutional and community corrections management positions which were not included in subparagraph (2)(b)1. of Section 8 of the 2022-2023 General Appropriations Act. The department may submit a budget amendment requesting the release of funds and associated salary rate pursuant to the provisions of chapter 216, Florida Statutes. Release of funds and rate are contingent upon the department submitting a spending plan that details compression issues resulting from the minimum salary increases provided in subparagraph (2)(b)1. of Section 8 of the 2022-2023 General Appropriations Act. This section expires July 1, 2023.

Section 40. In order to implement appropriations used to pay existing lease contracts for private lease space in excess of 2,000 square feet in the 2022-2023 General Appropriations Act, the Department of Management Services, with the cooperation of the agencies having the existing lease contracts for office or storage space, shall use tenant broker services to renegotiate or reprocur all private lease agreements for office or storage space expiring between July 1, 2023, and June 30, 2025, in order to reduce costs in future years. The department shall incorporate this initiative into its 2022 master leasing report required under s. 255.249(7), Florida Statutes, and may use tenant broker services to explore the possibilities of collocating office or storage space, to review the space needs of each agency, and to review the length and terms of potential renewals or renegotiations. The department shall provide a report to the Executive Office of the Governor, the President of the Senate, and the Speaker of the House of Representatives by November 1, 2022, which lists each lease contract for private office or storage space, the status of renegotiations, and the savings achieved. This section expires July 1, 2023.

Section 41. In order to implement appropriations authorized in the 2022-2023 General Appropriations Act for data center services, and notwithstanding s. 216.292(2)(a), Florida Statutes, an agency may not transfer funds from a data processing category to a category other than another data processing category. This section expires July 1, 2023.

Section 42. Effective upon this act becoming a law, in order to implement Specific Appropriations 2928 through 2938 of the 2022-2023 General Appropriations Act:

(1) The secretary of the Department of Management Services shall contract with the Northwest Regional Data Center (NWRDC) pursuant to s. 287.057(11), Florida Statutes, for the management, operation, and staffing of the state data center (SDC).

(2) The contract shall be effective as of July 1, 2022, and must comply with the following provisions:

(a) The scope of work for the contract must include only the services provided to SDC customers as of February 28, 2022. Any additional services provided to SDC customers must be provided via agreements directly between the NWRDC and agency customers.

(b) The contract must authorize NWRDC to transition SDC customer agencies to the NWRDC service catalog and its contracts. Transitioned agencies and services shall no longer be within the scope of the contract between NWRDC and the SDC.

(c) Services provided by new contracts executed to replace transferred contracts must be negotiated and executed by NWRDC and shall no longer be within the scope of the contract between NWRDC and the SDC.

(d) The cost of the contract must be reduced in proportion to the transition of SDC contracts, services, and agency customers directly to NWRDC.

(e) The Department of Management Services must make all leased data center and office space available to NWRDC, to use at NWRDC's discretion, at current rates.

(f) NWRDC must provide contract management and oversight for the contracts and interagency agreements that will be transferred.

(g) NWRDC must prepare and submit customer agency invoices for services within the scope of the contract to the SDC for review and approval.

(h) SDC must respond to the NWRDC with either approval of the invoices or requested updates within 10 business days. If SDC does not provide a response to the NWRDC within 10 business days, the invoices are deemed approved.

(i) Once approved, the NWRDC will submit the invoices to the customer agencies.

(j) Customer agencies must submit invoice payments to NWRDC directly within 30 days.

(k) The contract must be executed for a term of 5 years with an optional one time renewal.

(l) The contract must provide the state chief information officer the option of a seat on the NWRDC policy board given the current membership criteria based on cumulative revenue paid.

(m) The contract must provide the Florida Digital Service with continuous access and visibility into all state agency technology infrastructure necessary to detect cybersecurity threats and provide access to mitigate the impact of a cybersecurity incident and support timely response.

(3) This section expires July 1, 2023.

Section 43. In order to implement Specific Appropriations 2928 through 2938 in the 2022-2023 General Appropriations Act, all functions, records, personnel, contracts, interagency agreements, and assets of the current Department of Management Services state data center are transferred to the Northwest Regional Data Center. This section expires July 1, 2023.

Section 44. In order to implement the appropriation of funds in the appropriation category “Northwest Regional Data Center” in the 2022-2023 General Appropriations Act, and pursuant to the notice, review, and objection procedures of s. 216.177, Florida Statutes, the Executive Office of the Governor may transfer funds appropriated in that category between departments in order to align the budget authority granted based on the estimated costs for data processing services for the 2022-2023 fiscal year. This section expires July 1, 2023.

Section 45. In order to implement the appropriation of funds in the appropriation category “Special Categories-Risk Management Insurance” in the 2022-2023 General Appropriations Act, and pursuant to the notice, review, and objection procedures of s. 216.177, Florida Statutes, the Executive Office of the Governor may transfer funds appropriated in that category between departments in order to align the budget authority granted with the premiums paid by each department for risk management insurance. This section expires July 1, 2023.

Section 46. In order to implement the appropriation of funds in the appropriation category “Special Categories-Transfer to Department of Management Services-Human Resources Services Purchased per Statewide Contract” in the 2022-2023 General Appropriations Act, and pursuant to the notice, review, and objection procedures of s. 216.177, Florida Statutes, the Executive Office of the Governor may transfer funds appropriated in that category between departments in order to align the budget authority granted with the assessments that must be paid by each agency to the Department of Management Services for human resource management services. This section expires July 1, 2023.

Section 47. In order to implement Specific Appropriation 2797A in the 2022-2023 General Appropriations Act in the Building Relocation appropriation category from the Architects Incidental Trust Fund of the Department of Management Services, and in accordance with section 215.196, Florida Statutes, the Department of Management Services:

(1) Upon the final disposition of a state-owned building, the department may use up to 5 percent of facility disposition funds from the Architects Incidental Trust Fund to defer, offset, or otherwise pay for all or a portion of relocation expenses including furniture, fixtures and equipment for state agencies impacted by of the disposition of the department's managed facilities in the Florida Facilities Pool. The extent of the financial assistance provided to impacted state agencies shall be determined by the department.

(2) The Department of Management Services may submit budget amendments for an increase in appropriation if necessary for the implementation of this section pursuant to the provisions of chapter 216, Florida Statutes. Budget amendments for an increase in appropriation shall include a detailed plan providing all estimated costs and relocation proposals.

(3) This section expires July 1, 2023.

Section 48. In order to implement Specific Appropriations 1353 through 1391 of the 2022-2023 General Appropriations Act, section 550.135, Florida Statutes, is amended to read:

550.135 Division of moneys derived under this law.—All moneys that are deposited with the Chief Financial Officer to the credit of the Pari-mutuel Wagering Trust Fund shall be distributed as follows:

(1) The daily license fee revenues collected pursuant to s. 550.0951(1) shall be used to fund the operating cost of the Florida Gaming Control Commission division and to provide a proportionate share of the operation of the office of the secretary and the Division of Administration of the Department of Business and Professional Regulation; however, other collections in the Pari-mutuel Wagering Trust Fund may also be used to fund the operation of the commission division in accordance with authorized appropriations.

~~(2) All unappropriated funds in excess of \$1.5 million in the Pari-mutuel Wagering Trust Fund, collected pursuant to this chapter, shall be deposited with the Chief Financial Officer to the credit of the General Revenue Fund.~~

~~(2)(3)~~ The slot machine license fee, the slot machine occupational license fee, and the compulsive or addictive gambling prevention program fee collected pursuant to ss. 551.106, 551.107(2)(a)1., and 551.118 shall be used to fund the direct and indirect operating expenses of the commission's ~~division's slot machine regulation~~ operations and to provide funding for relevant enforcement activities in accordance with authorized appropriations. Funds deposited into the Pari-mutuel Wagering Trust Fund pursuant

~~to ss. 551.106, 551.107(2)(a)1., and 551.118 shall be reserved in the trust fund for slot machine regulation operations. On June 30, any unappropriated funds in excess of those necessary for incurred obligations and subsequent year cash flow for slot machine regulation operations shall be deposited with the Chief Financial Officer to the credit of the General Revenue Fund.~~

Section 49. The amendments to s. 550.135, Florida Statutes, made by this act expire July 1, 2023, and the text of that section shall revert to that in existence on June 30, 2022, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 50. Paragraph (g) of subsection (13) of section 849.086, Florida Statutes, is amended to read:

849.086 Cardrooms authorized.—

(13) TAXES AND OTHER PAYMENTS.—

(g) All of the moneys deposited in the Pari-mutuel Wagering Trust Fund, except as set forth in paragraph (h), shall be utilized and distributed in the manner specified in s. 550.135(1) ~~and (2)~~. However, cardroom tax revenues shall be kept separate from pari-mutuel tax revenues and shall not be used for making the disbursement to counties provided in former s. 550.135(1).

Section 51. The amendment to s. 849.086, Florida Statutes, made by this act expires July 1, 2023, and the text of that section shall revert to that in existence on June 30, 2022, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 52. In order to implement Specific Appropriations 2394 through 2398 of the 2022-2023 General Appropriations Act, section 72 of chapter 2020-114, Laws of Florida, as amended by section 39 of chapter 2021-37, Laws of Florida, is reenacted and amended to read:

Section 72. (1) The Department of Financial Services shall replace the four main components of the Florida Accounting Information Resource Subsystem (FLAIR), which include central FLAIR, departmental FLAIR, payroll, and information warehouse, and shall replace the cash management and accounting management components of the Cash Management Subsystem (CMS) with an integrated enterprise system that allows the state to organize, define, and standardize its financial management business processes and that complies with ss. 215.90-215.96, Florida Statutes. The department may not include in the replacement of FLAIR and CMS:

(a) Functionality that duplicates any of the other information subsystems of the Florida Financial Management Information System; or

(b) Agency business processes related to any of the functions included in the Personnel Information System, the Purchasing Subsystem, or the Legislative Appropriations System/Planning and Budgeting Subsystem.

(2) For purposes of replacing FLAIR and CMS, the Department of Financial Services shall:

(a) Take into consideration the cost and implementation data identified for Option 3 as recommended in the March 31, 2014, Florida Department of Financial Services FLAIR Study, version 031.

(b) Ensure that all business requirements and technical specifications have been provided to all state agencies for their review and input and approved by the executive steering committee established in paragraph (c), including any updates to these documents.

(c) Implement a project governance structure that includes an executive steering committee composed of:

1. The Chief Financial Officer or the executive sponsor of the project.
2. A representative of the Division of Treasury of the Department of Financial Services, appointed by the Chief Financial Officer.
3. The Chief Information Officers ~~A representative of the Division of Information Systems of the Department of Financial Services and the Department of Environmental Protection,~~ appointed by the Chief Financial Officer.
4. ~~Two~~ Four employees from the Division of Accounting and Auditing of the Department of Financial Services, appointed by the Chief Financial Officer. Each employee must have experience relating to at least one of the four main components that compose FLAIR.
5. Two employees from the Executive Office of the Governor, appointed by the Governor. One employee must have experience relating to the Legislative Appropriations System/Planning and Budgeting Subsystem.
6. One employee from the Department of Revenue, appointed by the executive director, who has experience using or maintaining relating to the department's finance and accounting systems ~~SUNTAX system.~~
7. Two employees from the Department of Management Services, appointed by the Secretary of Management Services. One employee must have experience relating to the department's personnel information subsystem and one employee must have experience relating to the department's purchasing subsystem.
8. ~~A~~ Three state agency administrative services director ~~directors,~~ appointed by the Governor. ~~One director must represent a regulatory and~~

licensing state agency and one director must represent a health care-related state agency.

9. The executive sponsor of the Florida Health Care Connection (FX) System or his or her designee, appointed by the Secretary of Health Care Administration.

10. The State Chief Information Officer, or his or her designee, as a nonvoting member. The State Chief Information Officer, or his or her designee, shall provide monthly status reports to the Executive Steering Committee pursuant to the oversight responsibilities in s. 282.0051, Florida Statutes.

11. One employee from the Department of Business and Professional Regulation who has experience in finance and accounting and FLAIR, appointed by the Secretary of the Department of Business and Professional Regulation.

12. One employee from the Florida Fish and Wildlife Conservation Commission who has experience using or maintaining the commission's finance and accounting systems, appointed by the Chair of the Florida Fish and Wildlife Conservation Commission.

13. The budget director of the Department of Education, or his or her designee.

(3)(a) The Chief Financial Officer or the executive sponsor of the project shall serve as chair of the executive steering committee, and the committee shall take action by a vote of at least eight affirmative votes with the Chief Financial Officer or the executive sponsor of the project voting on the prevailing side. A quorum of the executive steering committee consists of at least 10 members.

(b) No later than 14 days before a meeting of the executive steering committee, the chair shall request input from committee members on agenda items for the next scheduled meeting.

(c) The chair shall establish, by July 31, 2022, a working group consisting of FLAIR users, state agency technical staff who maintain applications that integrate with FLAIR, and no less than four state agency finance and accounting or budget directors. The working group shall meet at least monthly to review PALM functionality, assess project impacts to state financial business processes and agency staff, and develop recommendations to the Executive Steering Committee for improvements. The chair shall request input from the working group on agenda items for each scheduled meeting. The PALM project team shall dedicate a staff member to the group and provide system demonstrations and any project documentation, as needed, for the group to fulfill its duties.

(4) The executive steering committee has the overall responsibility for ensuring that the project to replace FLAIR and CMS meets its primary business objectives and shall:

(a) Identify and recommend to the Executive Office of the Governor, the President of the Senate, and the Speaker of the House of Representatives any statutory changes needed to implement the replacement subsystem that will standardize, to the fullest extent possible, the state's financial management business processes.

(b) Review and approve any changes to the project's scope, schedule, and budget which do not conflict with the requirements of subsection (1).

(c) Ensure that adequate resources are provided throughout all phases of the project.

(d) Approve all major project deliverables and any cost changes to each deliverable over \$250,000.

(e) Approve contract amendments and changes to all contract-related documents associated with the replacement of FLAIR and CMS.

(f) Ensure compliance with ss. 216.181(16), 216.311, 216.313, 282.318(4)(h), and 287.058, Florida Statutes.

(5) This section expires July 1, 2023 ~~2022~~.

Section 53. In order to implement Specific Appropriation 2923 of the 2022-2023 General Appropriations Act, subsection (3) of section 282.709, Florida Statutes, is reenacted to read:

282.709 State agency law enforcement radio system and interoperability network.—

(3) In recognition of the critical nature of the statewide law enforcement radio communications system, the Legislature finds that there is an immediate danger to the public health, safety, and welfare, and that it is in the best interest of the state to continue partnering with the system's current operator. The Legislature finds that continuity of coverage is critical to supporting law enforcement, first responders, and other public safety users. The potential for a loss in coverage or a lack of interoperability between users requires emergency action and is a serious concern for officers' safety and their ability to communicate and respond to various disasters and events.

(a) The department, pursuant to s. 287.057(10), shall enter into a 15-year contract with the entity that was operating the statewide radio communications system on January 1, 2021. The contract must include:

1. The purchase of radios;

2. The upgrade to the Project 25 communications standard;
3. Increased system capacity and enhanced coverage for system users;
4. Operations, maintenance, and support at a fixed annual rate;
5. The conveyance of communications towers to the department; and
6. The assignment of communications tower leases to the department.

(b) The State Agency Law Enforcement Radio System Trust Fund is established in the department and funded from surcharges collected under ss. 318.18, 320.0802, and 328.72. Upon appropriation, moneys in the trust fund may be used by the department to acquire the equipment, software, and engineering, administrative, and maintenance services it needs to construct, operate, and maintain the statewide radio system. Moneys in the trust fund from surcharges shall be used to help fund the costs of the system. Upon completion of the system, moneys in the trust fund may also be used by the department for payment of the recurring maintenance costs of the system.

Section 54. The text of s. 282.709(3), Florida Statutes, as carried forward from chapter 2021-37, Laws of Florida, by this act, expires July 1, 2023, and the text of that subsection shall revert to that in existence on June 1, 2021, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 55. In order to implement appropriations relating to the purchase of equipment and services related to the Statewide Law Enforcement Radio System (SLERS) as authorized in the 2022-2023 General Appropriations Act, and notwithstanding s. 287.057, Florida Statutes, state agencies and other eligible users of the SLERS network may use the Department of Management Services SLERS contract for purchase of equipment and services. This section expires July 1, 2023.

Section 56. In order to implement Specific Appropriations 2815 through 2826A of the 2022-2023 General Appropriations Act, and notwithstanding rule 60A-1.031, Florida Administrative Code, the transaction fee as identified in s. 287.057(24)(c), Florida Statutes, shall be collected for use of the online procurement system and is 0.7 percent for the 2022-2023 fiscal year only. This section expires July 1, 2023.

Section 57. In order to implement Specific Appropriations 2759A through 2759X of the 2022-2023 General Appropriations Act, paragraph (i) of subsection (9) of section 24.105, Florida Statutes, is amended to read:

24.105 Powers and duties of department.—The department shall:

(9) Adopt rules governing the establishment and operation of the state lottery, including:

(i) The manner and amount of compensation of retailers, except for the 2022-2023 fiscal year only, effective July 1, 2022, the commission for Florida Lottery ticket sales shall be 5.75 percent of the purchase price of each ticket sold or issued as a prize by a retailer. Any additional retailer compensation is limited to the Florida Lottery Retailer Bonus Commission program appropriated in Specific Appropriation 2759U of the 2022-2023 General Appropriations Act.

Section 58. The amendment to s. 24.105, Florida Statutes, made by this act expires July 1, 2023, and the text of that subsection shall revert to that in existence on June 30, 2022, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 59. In order to implement specific appropriations from the land acquisition trust funds within the Department of Agriculture and Consumer Services, the Department of Environmental Protection, the Department of State, and the Fish and Wildlife Conservation Commission, which are contained in the 2022-2023 General Appropriations Act, subsection (3) of section 215.18, Florida Statutes, is amended to read:

215.18 Transfers between funds; limitation.—

(3) Notwithstanding subsection (1) and only with respect to a land acquisition trust fund in the Department of Agriculture and Consumer Services, the Department of Environmental Protection, the Department of State, or the Fish and Wildlife Conservation Commission, whenever there is a deficiency in a land acquisition trust fund which would render that trust fund temporarily insufficient to meet its just requirements, including the timely payment of appropriations from that trust fund, and other trust funds in the State Treasury have moneys that are for the time being or otherwise in excess of the amounts necessary to meet the just requirements, including appropriated obligations, of those other trust funds, the Governor may order a temporary transfer of moneys from one or more of the other trust funds to a land acquisition trust fund in the Department of Agriculture and Consumer Services, the Department of Environmental Protection, the Department of State, or the Fish and Wildlife Conservation Commission. Any action proposed pursuant to this subsection is subject to the notice, review, and objection procedures of s. 216.177, and the Governor shall provide notice of such action at least 7 days before the effective date of the transfer of trust funds, except that during July ~~2022~~ 2021, notice of such action shall be provided at least 3 days before the effective date of a transfer unless such 3-day notice is waived by the chair and vice-chair of the Legislative Budget Commission. Any transfer of trust funds to a land acquisition trust fund in the Department of Agriculture and Consumer Services, the Department of Environmental Protection, the Department of State, or the Fish and Wildlife Conservation Commission must be repaid to the trust funds from which the moneys were loaned by the end of the ~~2022-2023~~ 2021-2022 fiscal year. The Legislature has determined that the repayment of the other trust fund

moneys temporarily loaned to a land acquisition trust fund in the Department of Agriculture and Consumer Services, the Department of Environmental Protection, the Department of State, or the Fish and Wildlife Conservation Commission pursuant to this subsection is an allowable use of the moneys in a land acquisition trust fund because the moneys from other trust funds temporarily loaned to a land acquisition trust fund shall be expended solely and exclusively in accordance with s. 28, Art. X of the State Constitution. This subsection expires July 1, 2023 ~~2022~~.

Section 60. (1) In order to implement specific appropriations from the land acquisition trust funds within the Department of Agriculture and Consumer Services, the Department of Environmental Protection, the Department of State, and the Fish and Wildlife Conservation Commission, which are contained in the 2022-2023 General Appropriations Act, the Department of Environmental Protection shall transfer revenues from the Land Acquisition Trust Fund within the department to the land acquisition trust funds within the Department of Agriculture and Consumer Services, the Department of State, and the Fish and Wildlife Conservation Commission, as provided in this section. As used in this section, the term “department” means the Department of Environmental Protection.

(2) After subtracting any required debt service payments, the proportionate share of revenues to be transferred to each land acquisition trust fund shall be calculated by dividing the appropriations from each of the land acquisition trust funds for the fiscal year by the total appropriations from the Land Acquisition Trust Fund within the department and the land acquisition trust funds within the Department of Agriculture and Consumer Services, the Department of State, and the Fish and Wildlife Conservation Commission for the fiscal year. The department shall transfer the proportionate share of the revenues in the Land Acquisition Trust Fund within the department on a monthly basis to the appropriate land acquisition trust funds within the Department of Agriculture and Consumer Services, the Department of State, and the Fish and Wildlife Conservation Commission and shall retain its proportionate share of the revenues in the Land Acquisition Trust Fund within the department. Total distributions to a land acquisition trust fund within the Department of Agriculture and Consumer Services, the Department of State, and the Fish and Wildlife Conservation Commission may not exceed the total appropriations from such trust fund for the fiscal year.

(3) In addition, the department shall transfer from the Land Acquisition Trust Fund to land acquisition trust funds within the Department of Agriculture and Consumer Services, the Department of State, and the Fish and Wildlife Conservation Commission amounts equal to the difference between the amounts appropriated in chapter 2021-36, Laws of Florida, to the department’s Land Acquisition Trust Fund and the other land acquisition trust funds, and the amounts actually transferred between those trust funds during the 2021-2022 fiscal year.

(4) The department may advance funds from the beginning unobligated fund balance in the Land Acquisition Trust Fund to the Land Acquisition Trust Fund within the Fish and Wildlife Conservation Commission needed for cash flow purposes based on a detailed expenditure plan. The department shall prorate amounts transferred quarterly to the Fish and Wildlife Conservation Commission to recoup the amount of funds advanced by June 30, 2023.

(5) This section expires July 1, 2023.

Section 61. In order to implement Specific Appropriations 1472 through 1481 of the 2022-2023 General Appropriations Act, subsection (8) of section 576.045, Florida Statutes, is amended to read:

576.045 Nitrogen and phosphorus; findings and intent; fees; purpose; best management practices; waiver of liability; compliance; rules; exclusions; expiration.—

(8) EXPIRATION OF PROVISIONS.—Subsections (1), (2), (3), (4), and (6) expire on December 31, 2023 ~~2022~~. Subsections (5) and (7) expire on December 31, 2027.

Section 62. In order to implement appropriations from the Land Acquisition Trust Fund within the Department of Environmental Protection in the 2022-2023 General Appropriations Act, paragraph (b) of subsection (3) of section 375.041, Florida Statutes, is amended to read:

375.041 Land Acquisition Trust Fund.—

(3) Funds distributed into the Land Acquisition Trust Fund pursuant to s. 201.15 shall be applied:

(b) Of the funds remaining after the payments required under paragraph (a), but before funds may be appropriated, pledged, or dedicated for other uses:

1. A minimum of the lesser of 25 percent or \$200 million shall be appropriated annually for Everglades projects that implement the Comprehensive Everglades Restoration Plan as set forth in s. 373.470, including the Central Everglades Planning Project subject to Congressional authorization; the Long-Term Plan as defined in s. 373.4592(2); and the Northern Everglades and Estuaries Protection Program as set forth in s. 373.4595. From these funds, \$32 million shall be distributed each fiscal year through the 2023-2024 fiscal year to the South Florida Water Management District for the Long-Term Plan as defined in s. 373.4592(2). After deducting the \$32 million distributed under this subparagraph, from the funds remaining, a minimum of the lesser of 76.5 percent or \$100 million shall be appropriated each fiscal year through the 2025-2026 fiscal year for the planning, design, engineering, and construction of the Comprehensive Everglades Restoration Plan as set forth in s. 373.470, including the Central Everglades Planning Project, the Everglades Agricultural Area Storage Reservoir Project, the

Lake Okeechobee Watershed Project, the C-43 West Basin Storage Reservoir Project, the Indian River Lagoon-South Project, the Western Everglades Restoration Project, and the Picayune Strand Restoration Project. The Department of Environmental Protection and the South Florida Water Management District shall give preference to those Everglades restoration projects that reduce harmful discharges of water from Lake Okeechobee to the St. Lucie or Caloosahatchee estuaries in a timely manner. For the purpose of performing the calculation provided in this subparagraph, the amount of debt service paid pursuant to paragraph (a) for bonds issued after July 1, 2016, for the purposes set forth under paragraph (b) shall be added to the amount remaining after the payments required under paragraph (a). The amount of the distribution calculated shall then be reduced by an amount equal to the debt service paid pursuant to paragraph (a) on bonds issued after July 1, 2016, for the purposes set forth under this subparagraph.

2. A minimum of the lesser of 7.6 percent or \$50 million shall be appropriated annually for spring restoration, protection, and management projects. For the purpose of performing the calculation provided in this subparagraph, the amount of debt service paid pursuant to paragraph (a) for bonds issued after July 1, 2016, for the purposes set forth under paragraph (b) shall be added to the amount remaining after the payments required under paragraph (a). The amount of the distribution calculated shall then be reduced by an amount equal to the debt service paid pursuant to paragraph (a) on bonds issued after July 1, 2016, for the purposes set forth under this subparagraph.

3. The sum of \$5 million shall be appropriated annually each fiscal year through the 2025-2026 fiscal year to the St. Johns River Water Management District for projects dedicated to the restoration of Lake Apopka. This distribution shall be reduced by an amount equal to the debt service paid pursuant to paragraph (a) on bonds issued after July 1, 2016, for the purposes set forth in this subparagraph.

4. The sum of \$64 million is appropriated and shall be transferred to the Everglades Trust Fund for the 2018-2019 fiscal year, and each fiscal year thereafter, for the EAA reservoir project pursuant to s. 373.4598. Any funds remaining in any fiscal year shall be made available only for Phase II of the C-51 reservoir project or projects identified in subparagraph 1. and must be used in accordance with laws relating to such projects. Any funds made available for such purposes in a fiscal year are in addition to the amount appropriated under subparagraph 1. This distribution shall be reduced by an amount equal to the debt service paid pursuant to paragraph (a) on bonds issued after July 1, 2017, for the purposes set forth in this subparagraph.

5. The sum of \$50 million shall be appropriated annually to the South Florida Water Management District for the Lake Okeechobee Watershed Restoration Project in accordance with s. 373.4599. This distribution must be reduced by an amount equal to the debt service paid pursuant to paragraph (a) on bonds issued after July 1, 2021, for the purposes set forth in this subparagraph.

6. Notwithstanding subparagraph 3., for the ~~2022-2023~~ 2021-2022 fiscal year, funds shall be appropriated as provided in the General Appropriations Act. This subparagraph expires July 1, ~~2023~~ 2022.

Section 63. In order to implement Specific Appropriation 1408 of the 2022-2023 General Appropriations Act, paragraph (a) of subsection (1) of section 570.93, Florida Statutes, is reenacted to read:

570.93 Department of Agriculture and Consumer Services; agricultural water conservation and agricultural water supply planning.—

(1) The department shall establish an agricultural water conservation program that includes the following:

(a) A cost-share program, coordinated with the United States Department of Agriculture and other federal, state, regional, and local agencies when appropriate, for irrigation system retrofit and application of mobile irrigation laboratory evaluations, and for water conservation and water quality improvement pursuant to s. 403.067(7)(c).

Section 64. The text of s. 570.93(1)(a), Florida Statutes, as amended by chapter 2021-37, Laws of Florida, as carried forward by this act expires July 1, 2023, and the text of that paragraph shall revert to that in existence on June 30, 2019, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 65. In order to implement Specific Appropriation 1713 of the 2022-2023 General Appropriations Act, and notwithstanding the expiration date in section 48 of chapter 2021-37, Laws of Florida, paragraph (g) of subsection (15) of section 376.3071, Florida Statutes, is reenacted to read:

376.3071 Inland Protection Trust Fund; creation; purposes; funding.—

(15) ETHANOL OR BIODIESEL DAMAGE; PREVENTIVE MEASURES.—The department shall pay, pursuant to this subsection, up to \$10 million each fiscal year from the fund for the costs of labor and equipment to repair or replace petroleum storage systems that may have been damaged due to the storage of fuels blended with ethanol or biodiesel, or for preventive measures to reduce the potential for such damage.

(g) Payments may not be made for the following:

1. Proposal costs or costs related to preparation of the application and required documentation;

2. Certified public accountant costs;

3. Except as provided in paragraph (j), any costs in excess of the amount approved by the department under paragraph (b) or which are not in substantial compliance with the purchase order;

4. Costs associated with storage tanks, piping, or ancillary equipment that has previously been repaired or replaced for which costs have been paid under this section;

5. Facilities that are not in compliance with department storage tank rules, until the noncompliance issues have been resolved; or

6. Costs associated with damage to petroleum storage systems caused in whole or in part by causes other than the storage of fuels blended with ethanol or biodiesel.

Section 66. The amendment to s. 376.3071(15)(g), Florida Statutes, as carried forward from chapter 2021-37, Laws of Florida, by this act, expires July 1, 2023, and the text of that paragraph shall revert to that in existence on June 30, 2020, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portion of text which expires pursuant to this section.

Section 67. In order to implement section 110 of the 2022-2023 General Appropriations Act, and in order to expedite the closure of the Piney Point facility located in Manatee County, the Department of Environmental Protection is exempt from the competitive procurement requirements of s. 287.057, Florida Statutes, for any procurement of commodities or contractual services in support of the site closure or to address environmental impacts associated with the system failure. This section expires July 1, 2023.

Section 68. In order to implement Specific Appropriation 1538A of the 2022-2023 General Appropriations Act, and notwithstanding chapter 255, Florida Statutes, the Department of Agriculture and Consumer Services may lease an existing facility that meets the requirements of s. 581.1843(7), Florida Statutes, and may administer a program to expedite the expansion of the propagation of citrus sinensis or citrus sinensis-like budwood trees and seedlings that show tolerance or resistance to citrus greening, and to commercialize technologies that produce tolerance or resistance to citrus greening in trees. This section expires July 1, 2023.

Section 69. In order to implement Specific Appropriation 2214A of the 2022-2023 General Appropriations Act, and notwithstanding chapter 287, Florida Statutes, the Department of Citrus shall enter into agreements for the purpose of increasing production of trees that show tolerance or resistance to citrus greening and to commercialize technologies that produce tolerance or resistance to citrus greening in trees. The department shall enter into these agreements no later than August 31, 2022, and shall file with the department's Inspector General a certification of conditions and

circumstances justifying each agreement entered into without competitive solicitation. This section expires July 1, 2023.

Section 70. In order to implement Specific Appropriation 2656 of the 2022-2023 General Appropriations Act, paragraph (b) of subsection (3) and subsection (5) of section 321.04, Florida Statutes, are amended to read:

321.04 Personnel of the highway patrol; rank classifications; probationary status of new patrol officers; subsistence; special assignments.—

(3)

(b) For the 2022-2023 ~~2021-2022~~ fiscal year only, upon the request of the Governor, the Department of Highway Safety and Motor Vehicles shall assign one or more patrol officers to the office of the Lieutenant Governor for security services. This paragraph expires July 1, 2023 ~~2022~~.

(5) For the 2022-2023 ~~2021-2022~~ fiscal year only, the assignment of a patrol officer by the department shall include a Cabinet member specified in s. 4, Art. IV of the State Constitution if deemed appropriate by the department or in response to a threat and upon written request of such Cabinet member. This subsection expires July 1, 2023 ~~2022~~.

Section 71. In order to implement Specific Appropriations 2637 and 2645 of the 2022-2023 General Appropriations Act, paragraph (b) of subsection (2) and subsection (7) of section 215.559, Florida Statutes, are amended to read:

215.559 Hurricane Loss Mitigation Program.—A Hurricane Loss Mitigation Program is established in the Division of Emergency Management.

(2)

(b)1. The Manufactured Housing and Mobile Home Mitigation and Enhancement Program is established. The program shall require the mitigation of damage to or the enhancement of homes for the areas of concern raised by the Department of Highway Safety and Motor Vehicles in the 2004-2005 Hurricane Reports on the effects of the 2004 and 2005 hurricanes on manufactured and mobile homes in this state. The mitigation or enhancement must include, but need not be limited to, problems associated with weakened trusses, studs, and other structural components caused by wood rot or termite damage; site-built additions; or tie-down systems and may also address any other issues deemed appropriate by the Gulf Coast State College Tallahassee Community College, the Federation of Manufactured Home Owners of Florida, Inc., the Florida Manufactured Housing Association, and the Department of Highway Safety and Motor Vehicles. The program shall include an education and outreach component to ensure that owners of manufactured and mobile homes are aware of the benefits of participation.

2. The program shall be a grant program that ensures that entire manufactured home communities and mobile home parks may be improved

wherever practicable. The moneys appropriated for this program shall be distributed directly to the Gulf Coast State College Tallahassee Community College for the uses set forth under this subsection.

3. Upon evidence of completion of the program, the Citizens Property Insurance Corporation shall grant, on a pro rata basis, actuarially reasonable discounts, credits, or other rate differentials or appropriate reductions in deductibles for the properties of owners of manufactured homes or mobile homes on which fixtures or construction techniques that have been demonstrated to reduce the amount of loss in a windstorm have been installed or implemented. The discount on the premium must be applied to subsequent renewal premium amounts. Premiums of the Citizens Property Insurance Corporation must reflect the location of the home and the fact that the home has been installed in compliance with building codes adopted after Hurricane Andrew. Rates resulting from the completion of the Manufactured Housing and Mobile Home Mitigation and Enhancement Program are not considered competitive rates for the purposes of s. 627.351(6)(d)1. and 2.

4. On or before January 1 of each year, the Gulf Coast State College Tallahassee Community College shall provide a report of activities under this subsection to the Governor, the President of the Senate, and the Speaker of the House of Representatives. The report must set forth the number of homes that have taken advantage of the program, the types of enhancements and improvements made to the manufactured or mobile homes and attachments to such homes, and whether there has been an increase in availability of insurance products to owners of manufactured or mobile homes.

The Gulf Coast State College Tallahassee Community College shall develop the programs set forth in this subsection in consultation with the Federation of Manufactured Home Owners of Florida, Inc., the Florida Manufactured Housing Association, and the Department of Highway Safety and Motor Vehicles. The moneys appropriated for the programs set forth in this subsection shall be distributed directly to the Gulf Coast State College Tallahassee Community College to be used as set forth in this subsection.

(7) This section is repealed June 30, 2023 ~~2022~~.

Section 72. In order to implement Specific Appropriation 2287 of the 2022-2023 General Appropriations Act, subsection (7) of section 288.0655, Florida Statutes, is amended to read:

288.0655 Rural Infrastructure Fund.—

(7) For the 2022-2023 ~~2021-2022~~ fiscal year, the funds appropriated for the grant program for Florida Panhandle counties shall be distributed pursuant to and for the purposes described in the proviso language associated with Specific Appropriation 2287 ~~2237~~ of the 2022-2023 ~~2021-2022~~ General Appropriations Act. This subsection expires July 1, 2023 ~~2022~~.

Section 73. In order to implement section 157 of the 2022-2023 General Appropriations Act, subsection (3) of section 288.80125, Florida Statutes, is amended to read:

288.80125 Triumph Gulf Coast Trust Fund.—

(3) For the ~~2022-2023~~ 2021-2022 fiscal year, funds shall be used for the Rebuild Florida Revolving Loan Fund program to provide assistance to businesses impacted by Hurricane Michael as provided in the General Appropriations Act. This subsection expires July 1, ~~2023~~ 2022.

Section 74. In order to implement section 195 of the 2022-2023 General Appropriations Act, subsections (4) and (5) of section 339.08, Florida Statutes, are amended to read:

339.08 Use of moneys in State Transportation Trust Fund.—

~~(4) Notwithstanding the provisions of this section and ss. 215.32(2)(b)4. and 339.09(1), and for the 2021-2022 fiscal year only, funds may be transferred from the State Transportation Trust Fund to the General Revenue Fund as specified in the General Appropriations Act. Notwithstanding ss. 206.46(3) and 206.606(2), the total amount transferred shall be reduced from total state revenues deposited into the State Transportation Trust Fund for the calculation requirements of ss. 206.46(3) and 206.606(2). This subsection expires July 1, 2022.~~

~~(4)(5) Notwithstanding any other law, and for the 2022-2023 2021-2022 fiscal year only, funds are appropriated to the State Transportation Trust Fund from the General Revenue Fund shall be used on State Highway System projects and grants to Florida ports as provided in the General Appropriations Act. The department is not required to deplete the resources transferred from the General Revenue Fund for the fiscal year as required in s. 339.135(3)(b), and the funds may not be used in calculating the required quarterly cash balance of the trust fund as required in s. 339.135(6)(b). The department shall track and account for such appropriated funds as a separate funding source for eligible projects on the State Highway System and grants to Florida ports. This subsection expires July 1, 2023 2022.~~

Section 75. In order to implement Specific Appropriations 1940 through 1953, 1962 through 1964, 1972 through 1981, 1983 through 1991, and 2026 through 2039 of the 2022-2023 General Appropriations Act, paragraph (h) of subsection (7) of section 339.135, Florida Statutes, is amended to read:

339.135 Work program; legislative budget request; definitions; preparation, adoption, execution, and amendment.—

(7) AMENDMENT OF THE ADOPTED WORK PROGRAM.—

(h)1. Any work program amendment that also adds a new project, or phase thereof, to the adopted work program in excess of \$3 million is subject to approval by the Legislative Budget Commission. Any work program

amendment submitted under this paragraph must include, as supplemental information, a list of projects, or phases thereof, in the current 5-year adopted work program which are eligible for the funds within the appropriation category being used for the proposed amendment. The department shall provide a narrative with the rationale for not advancing an existing project, or phase thereof, in lieu of the proposed amendment.

2. If the department submits an amendment to the Legislative Budget Commission and the commission does not meet or consider the amendment within 30 days after its submittal, the chair and vice chair of the commission may authorize the amendment to be approved pursuant to s. 216.177. This subparagraph expires July 1, 2023 ~~2022~~.

Section 76. In order to implement Specific Appropriation 2300 of the 2022-2023 General Appropriations Act, paragraph (e) of subsection (2) of section 288.9015, Florida Statutes, is amended to read:

288.9015 Powers of Enterprise Florida, Inc.; board of directors.—

(2) The board of directors of Enterprise Florida, Inc., may:

~~(e)—Carry forward any unexpended state appropriations into succeeding fiscal years.~~

Section 77. The amendment to s. 288.9015, Florida Statutes, made by this act expires July 1, 2023, and the text of that section shall revert to that in existence on June 30, 2022, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of the text which expire pursuant to this section.

Section 78. In order to implement Specific Appropriation 2289 of the 2022-2023 General Appropriations Act, subsection (2) of section 420.0005, Florida Statutes, is amended to read:

420.0005 State Housing Trust Fund; State Housing Fund.—

(2) For the 2022-2023 ~~2020-2021~~ fiscal year, funds may be used as provided in the General Appropriations Act. This subsection expires July 1, 2023 ~~2021~~.

Section 79. In order to implement Specific Appropriations 2305 and 2306 of the 2022-2023 General Appropriations Act, subsections (5) and (6) are added to section 331.3101, Florida Statutes, to read:

331.3101 Space Florida; travel and entertainment expenses.—

(5) In addition to the requirements set forth for the annual report under subsection (3), the 2022 annual report by Space Florida must also:

(a) Provide an itemized accounting, by date of travel, of all travel, entertainment, and incidental expenses incurred;

(b) To the extent such expenses exceed the generally allowable expense limits under s. 112.061, provide reasons behind the need to exceed the statutory expense limits in s. 112.061;

(c) Categorize expenses for Space Florida board members, staff, employees, and business clients. The report must also set forth any expenses authorized by the board or its designee for a guest; and

(d) Include information related to corrective actions and steps taken by Space Florida to address the findings in the Auditor General Report number 2022-049.

This subsection expires July 1, 2023.

(6) Notwithstanding the provisions of this section, travel and entertainment expenses incurred by Space Florida may only be for expenses that are solely and exclusively incurred in connection with the performance of its statutory duties and made in accordance with this subsection.

(a) For the 2022-2023 fiscal year, Space Florida may not expend any funds, whether appropriated by the Legislature or from income earned by Space Florida, on travel and entertainment expenses for the fiscal year in excess of an amount equal to 4 percent of the amount appropriated to Space Florida in the General Appropriations Act. No funds may be expended on any recreational activities for any Space Florida board member, staff, employee, business client, or guest.

(b) For the 2022-2023 fiscal year, lodging expenses for a board member, staff, or employee of Space Florida may not exceed \$150 per day, excluding taxes, unless Space Florida is participating in a negotiated group rate discount or Space Florida provides documentation of at least three comparable alternatives demonstrating that such lodging at the required rate is not available. However, a board member, staff, or employee of Space Florida may expend his or her own funds for any lodging expenses in excess of \$150 per day.

(c) This subsection expires July 1, 2023.

Section 80. In order to implement Specific Appropriations 3024 through 3033A of the 2022-2023 General Appropriations Act, section 251.001, Florida Statutes, is created to read:

251.001 Florida State Guard Act.

(1) CREATION AND AUTHORIZATION.—The Florida State Guard is created as authorized under federal law for use exclusively within the state, activated only by the Governor under the specific limitations created by this section, and is at all times under the final command and control of the

Governor as commander in chief of all military and guard forces of the state. The Florida State Guard is created and authorized as a component of the organized guard separate and apart from the Florida National Guard and shall be used exclusively within the state for the purposes stated in this section and may not be called, ordered, or drafted into the armed forces of the United States. The authorized maximum number of personnel that may be commissioned, enrolled, or employed as members of the Florida State Guard is 400.

(2) DEFINITIONS.—As used in this section:

(a) The terms “active duty”, “armed forces”, “enlisted personnel”, “National Guard”, and “rank” have the same meanings as in s. 250.01.

(b) “Department” means the Department of Military Affairs.

(c) “Officer” means an officer commissioned by the Governor.

(d) “Organized guard” means an organized military force that is authorized by law.

(e) “Warrant officer” means a technical specialist commissioned as a warrant officer by the Governor.

(3) ADJUTANT GENERAL.—The Adjutant General is the commanding general of the Florida State Guard subject at all times to the Governor as commander in chief. The Adjutant General is responsible for organizing, recruiting, training, equipping, managing, and disciplining the Florida State Guard, including selecting units for activation by the Governor, selecting candidates for commissioning by the Governor, and approving applicants as enlisted personnel.

(4) PERSONNEL.—

(a) Subject to approval by the Governor, the Adjutant General shall determine the number of officers, warrant officers, and enlisted personnel necessary to meet the staffing and operational requirements of the Florida State Guard, and determine the specific ranks and number of personnel within each rank.

(b) The Governor shall commission all officers and warrant officers of the Florida State Guard.

(c) Each applicant for the Florida State Guard shall meet the following qualifications:

1. The applicant shall be a citizen of the United States and a resident of the state.

2. The applicant cannot have a felony conviction. Each applicant shall submit a complete set of fingerprints and all information required by state

and federal law to process fingerprints for purposes of conducting a criminal background check.

3. The applicant may not be an active duty servicemember, a member of the armed forces reserves, or a member of the Florida National Guard.

4. If the applicant is a former member of the armed forces, the applicant must have been separated under terms no less than a general discharge under honorable conditions.

(d) The Adjutant General shall establish minimum standards for the age, physical and health condition, and physical fitness of applicants which are no less than the standards required for recruitment, enrollment, and retention in the Florida National Guard.

(e) The Adjutant General shall develop and implement a code of regulations for the administration and discipline of members of the Florida State Guard that shall provide no less protection and impose no more severe sanctions than as provided in s. 250.35, except the Adjutant General shall have no authority to impose any term of incarceration.

(5) TRAINING AND EQUIPMENT.—The Adjutant General shall develop and implement a program for training for members of the Florida State Guard.

(a) All training programs for the Florida State Guard shall be at least equivalent to the training requirements for members of the Florida National Guard under applicable federal law at the time the training is conducted. As required by the Adjutant General, all members of the Florida State Guard shall complete initial training within 180 days after their appointment or enrollment and periodic ongoing training.

(b) The Adjutant General may provide for staff to prepare and conduct training required in this section. The staff may include members of the Florida National Guard whose duty assignments may include conducting training under this section but who may not be considered members of the Florida State Guard.

(c) The Adjutant General shall provide all equipment necessary for the training and service of members of the Florida State Guard. The provisions of s. 250.44 apply to the allocation, delegation, use of, and accounting for all equipment furnished under this section.

(d) The Adjutant General may make available for training and other purposes under this section the facilities controlled and operated by the department.

(6) ACTIVATION OF THE FLORIDA STATE GUARD.—

(a) The Florida State Guard, by component units or in total, may be activated during any period when any part of the Florida National Guard is

in active federal service and the Governor has declared a state of emergency. The Florida State Guard may be activated as part of an emergency order issued by the Governor or in a separate executive order issued during a declared state of emergency.

(b) The Florida State Guard may be activated only to preserve the public peace, execute the laws of the state, enhance domestic security, respond to terrorist threats or attacks, respond to an emergency as defined in s. 252.34 or imminent danger thereof, or respond to any need for emergency aid to civil authorities as specified in s. 252.38.

(c) The Florida State Guard shall be deactivated by the expiration of the order of activation or a separate order by the Governor deactivating the Florida State Guard.

(7) REIMBURSEMENT AND COMPENSATION.

(a) The department may reimburse members of the Florida State Guard for per diem and travel expenses incurred to attend required training or in the course of active service as provided in s. 112.061.

(b) Members of the Florida State Guard may be compensated for time spent training or in the course of active service at rates established by the Adjutant General.

(c) No member of the Florida State Guard may make any purchase or enter into any contract or agreement for purchases or services as a charge against the state without the authority of the Adjutant General.

(8) EMPLOYMENT PROTECTION, SUSPENSION OF PROCEEDINGS, LIABILITY, AND WORKERS' COMPENSATION.—

(a) The protections for members of the Florida National Guard provided in ss. 250.48, 250.481, 250.4815, 250.482, 250.483, 250.5201, 250.5202, 250.5204, and 250.5205 shall apply to each member of the Florida State Guard engaged in required training or active service.

(b) Members of the Florida State Guard ordered into active service or engaged in required training are not liable for any lawful act done in performance of their duties under this section while acting in good faith within the scope of those duties.

(c) While activated or in training, members of the Florida State Guard are considered volunteers for the state, as defined in s. 440.02(15)(d)6., and are entitled to workers' compensation protections pursuant to chapter 440.

(9) RULEMAKING AUTHORITY.—The Adjutant General, as head of the department, shall adopt rules to implement the provisions of this section.

(10) APPROPRIATION.—This section is subject to an appropriation in the General Appropriations Act.

(11) EXPIRATION.—This section expires July 1, 2023.

Section 81. In order to implement Specific Appropriations 1940 through 1953, 1962 through 1964, 1972 through 1981, 1983 through 1991, and 2026 through 2039, subsection (3) of section 338.165, Florida Statutes, is amended to read:

338.165 Continuation of tolls.—

(3)(a) Notwithstanding any other provision of law, the department, including the turnpike enterprise, shall index toll rates on existing toll facilities to the annual Consumer Price Index or similar inflation indicators. Toll rate adjustments for inflation under this subsection may be made no more frequently than once a year and must be made no less frequently than once every 5 years as necessary to accommodate cash toll rate schedules. Toll rates may be increased beyond these limits as directed by bond documents, covenants, or governing body authorization or pursuant to department administrative rule.

(b) No toll rate adjustment for inflation may be made under this subsection for the 2022-2023 fiscal year. This paragraph expires July 1, 2023.

Section 82. In order to implement Specific Appropriation 2599 of the 2022-2023 General Appropriations Act, paragraph (d) of subsection (4) of section 112.061, Florida Statutes, is amended to read:

112.061 Per diem and travel expenses of public officers, employees, and authorized persons; statewide travel management system.—

(4) OFFICIAL HEADQUARTERS.—The official headquarters of an officer or employee assigned to an office shall be the city or town in which the office is located except that:

(d) A Lieutenant Governor who permanently resides outside of Leon County, may, if he or she so requests, have an appropriate facility in his or her county designated as his or her official headquarters for purposes of this section. This official headquarters may only serve as the Lieutenant Governor's personal office. The Lieutenant Governor may not use state funds to lease space in any facility for his or her official headquarters.

1. A Lieutenant Governor for whom an official headquarters is established in his or her county of residence pursuant to this paragraph is eligible for subsistence at a rate to be established by the Governor for each day or partial day that the Lieutenant Governor is at the State Capitol to conduct official state business. In addition to the subsistence allowance, a Lieutenant Governor is eligible for reimbursement for transportation expenses as provided in subsection (7) for travel between the Lieutenant Governor's official headquarters and the State Capitol to conduct state business.

2. Payment of subsistence and reimbursement for transportation between a Lieutenant Governor's official headquarters and the State Capitol shall be made to the extent appropriated funds are available, as determined by the Governor.

3. This paragraph expires July 1, 2023 2022.

Section 83. Effective upon this act becoming a law, in order to implement section 8 of the 2022-2023 General Appropriations Act:

(1) The Department of Management Services, pursuant to s. 110.123(3), Florida Statutes, shall release, during the 2021-2022 fiscal year or 2022-2023 fiscal year, competitive procurements for third-party administrative services for preferred provider organization plans, health maintenance organization services, and pharmacy benefits manager services to become effective January 1, 2024.

(2) Such competitive procurements and resultant contracts shall continue the State Group Health Insurance Standard Plans, State Group Health Insurance High Deductible Plans, State Group Health Maintenance Organization Standard Plans, and State Group Health Maintenance Organization High Deductible Plans within the State Group Insurance Program. Notwithstanding s. 110.123(3)(j), Florida Statutes, the benefits provided under each of the plans shall be those benefits as provided in the Plan Year 2022 State Employees' PPO Plan Group Health Insurance Plan Booklet and Benefit Document and the Plan Year 2022 Health Maintenance Organization contracts and benefit documents, modified only by revisions approved by the Legislature.

(3) It is the intent of the Legislature that state agencies operate in an efficient manner and contract for necessary services in the best interests of the state and its residents. In recognition of the limitations otherwise placed on state agencies pursuant to s. 216.311, Florida Statutes, when contracting for services, the Department of Management Services, when contracting for administrative services relating to the administration of the health plans beginning in plan year 2024, may enter into contracts that may require the payment of administrative fees not to exceed 110 percent of the amount appropriated in the 2022-2023 General Appropriations Act to the Division of State Group Insurance for such services.

(4) Notwithstanding s. 110.123(3)(f) and (j), Florida Statutes, the Department of Management Services shall maintain and offer the same PPO and HMO health plan alternatives to the participants of the State Group Health Insurance Program during the 2022-2023 fiscal year which were in effect for the 2021-2022 fiscal year.

This section expires July 1, 2023.

Section 84. In order to implement Specific Appropriations 2722 and 2723 of the 2022-2023 General Appropriations Act, and notwithstanding s.

11.13(1), Florida Statutes, the authorized salaries for members of the Legislature for the 2022-2023 fiscal year shall be set at the same level in effect on July 1, 2010. This section expires July 1, 2023.

Section 85. In order to implement the transfer of funds from the General Revenue Fund from trust funds for the 2022-2023 General Appropriations Act, paragraph (b) of subsection (2) of section 215.32, Florida Statutes, is reenacted to read:

215.32 State funds; segregation.—

(2) The source and use of each of these funds shall be as follows:

(b)1. The trust funds shall consist of moneys received by the state which under law or under trust agreement are segregated for a purpose authorized by law. The state agency or branch of state government receiving or collecting such moneys is responsible for their proper expenditure as provided by law. Upon the request of the state agency or branch of state government responsible for the administration of the trust fund, the Chief Financial Officer may establish accounts within the trust fund at a level considered necessary for proper accountability. Once an account is established, the Chief Financial Officer may authorize payment from that account only upon determining that there is sufficient cash and releases at the level of the account.

2. In addition to other trust funds created by law, to the extent possible, each agency shall use the following trust funds as described in this subparagraph for day-to-day operations:

a. Operations or operating trust fund, for use as a depository for funds to be used for program operations funded by program revenues, with the exception of administrative activities when the operations or operating trust fund is a proprietary fund.

b. Operations and maintenance trust fund, for use as a depository for client services funded by third-party payors.

c. Administrative trust fund, for use as a depository for funds to be used for management activities that are departmental in nature and funded by indirect cost earnings and assessments against trust funds. Proprietary funds are excluded from the requirement of using an administrative trust fund.

d. Grants and donations trust fund, for use as a depository for funds to be used for allowable grant or donor agreement activities funded by restricted contractual revenue from private and public nonfederal sources.

e. Agency working capital trust fund, for use as a depository for funds to be used pursuant to s. 216.272.

f. Clearing funds trust fund, for use as a depository for funds to account for collections pending distribution to lawful recipients.

g. Federal grant trust fund, for use as a depository for funds to be used for allowable grant activities funded by restricted program revenues from federal sources.

To the extent possible, each agency must adjust its internal accounting to use existing trust funds consistent with the requirements of this subparagraph. If an agency does not have trust funds listed in this subparagraph and cannot make such adjustment, the agency must recommend the creation of the necessary trust funds to the Legislature no later than the next scheduled review of the agency's trust funds pursuant to s. 215.3206.

3. All such moneys are hereby appropriated to be expended in accordance with the law or trust agreement under which they were received, subject always to the provisions of chapter 216 relating to the appropriation of funds and to the applicable laws relating to the deposit or expenditure of moneys in the State Treasury.

4.a. Notwithstanding any provision of law restricting the use of trust funds to specific purposes, unappropriated cash balances from selected trust funds may be authorized by the Legislature for transfer to the Budget Stabilization Fund and General Revenue Fund in the General Appropriations Act.

b. This subparagraph does not apply to trust funds required by federal programs or mandates; trust funds established for bond covenants, indentures, or resolutions whose revenues are legally pledged by the state or public body to meet debt service or other financial requirements of any debt obligations of the state or any public body; the Division of Licensing Trust Fund in the Department of Agriculture and Consumer Services; the State Transportation Trust Fund; the trust fund containing the net annual proceeds from the Florida Education Lotteries; the Florida Retirement System Trust Fund; trust funds under the management of the State Board of Education or the Board of Governors of the State University System, where such trust funds are for auxiliary enterprises, self-insurance, and contracts, grants, and donations, as those terms are defined by general law; trust funds that serve as clearing funds or accounts for the Chief Financial Officer or state agencies; trust funds that account for assets held by the state in a trustee capacity as an agent or fiduciary for individuals, private organizations, or other governmental units; and other trust funds authorized by the State Constitution.

Section 86. The text of s. 215.32(2)(b), Florida Statutes, as carried forward from chapter 2011-47, Laws of Florida, by this act, expires July 1, 2023, and the text of that paragraph shall revert to that in existence on June 30, 2011, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such

amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 87. In order to implement appropriations in the 2022-2023 General Appropriations Act for state employee travel, the funds appropriated to each state agency which may be used for travel by state employees are limited during the 2022-2023 fiscal year to travel for activities that are critical to each state agency's mission. Funds may not be used for travel by state employees to foreign countries, other states, conferences, staff training activities, or other administrative functions unless the agency head has approved, in writing, that such activities are critical to the agency's mission. The agency head shall consider using teleconferencing and other forms of electronic communication to meet the needs of the proposed activity before approving mission-critical travel. This section does not apply to travel for law enforcement purposes, military purposes, emergency management activities, or public health activities. This section expires July 1, 2023.

Section 88. In order to implement appropriations in the 2022-2023 General Appropriations Act for state employee travel and notwithstanding s. 112.061, Florida Statutes, costs for lodging associated with a meeting, conference, or convention organized or sponsored in whole or in part by a state agency or the judicial branch may not exceed \$175 per day. An employee may expend his or her own funds for any lodging expenses in excess of \$175 per day. For purposes of this section, a meeting does not include travel activities for conducting an audit, examination, inspection, or investigation or travel activities related to a litigation or emergency response. This section expires July 1, 2023.

Section 89. In order to implement the appropriations and reappropriations authorized in the 2022-2023 General Appropriations Act, paragraph (e) of subsection (11) of section 216.181, Florida Statutes, is amended and paragraph (f) is added to that subsection, to read:

216.181 Approved budgets for operations and fixed capital outlay.—

(11)

~~(e) Notwithstanding paragraph (b) and paragraph (2)(b), and for the 2022-2023 2021-2022 fiscal year only, the Legislative Budget Commission may approve budget amendments for new fixed capital outlay projects or increase the amounts appropriated to state agencies for fixed capital outlay projects using funds provided to the state from the General Revenue Fund. The projects must be for deferred maintenance needs in state, college, or university facilities and must be specifically identified in a funding plan submitted to the Legislative Budget Commission for approval. This paragraph expires July 1, 2023 2022.~~

(f1. For the 2022-2023 fiscal year only, the Legislative Budget Commission may approve budget amendments to increase the approved operating budgets for nonrecurring operational and fixed capital outlay expenditures

of a state agency or an entity of the judicial branch when it is deemed necessary to offset cost increases driven by inflation.

2. A state agency or an entity of the judicial branch may submit budget amendments to request additional funding for appropriations or reappropriations authorized in the 2022-2023 General Appropriations Act to maintain services that are essential to continue government operations or to continue or complete authorized fixed capital outlay projects.

3. Each budget amendment must include documentation to support the requested increase and may not include a request for employee salary increases.

4. Appropriations for such budget amendments shall be made from the General Revenue Fund. Upon approval of a budget amendment by the commission, the Chief Financial Officer shall immediately transfer an equivalent amount of funds from the Inflation Fund to the General Revenue Fund to offset the cost of the budget amendment.

5. This paragraph expires July 1, 2023.

The provisions of this subsection are subject to the notice and objection procedures set forth in s. 216.177.

Section 90. In order to implement Specific Appropriation 2727 of the 2022-2023 General Appropriations Act, subsection (4) of section 350.0614, Florida Statutes, is amended to read:

350.0614 Public Counsel; compensation and expenses.—

(4) Notwithstanding subsection (1), the operating budget, as approved jointly by the President of the Senate and the Speaker of the House of Representatives from the moneys appropriated to the Public Counsel by the Legislature, constitutes the allocation under which the Public Counsel will manage the duties of his or her office. The Public Counsel:

(a) Shall submit an annual budget request to the Legislature in the format, detail, and schedule determined by the President of the Senate and the Speaker of the House of Representatives.

(b) May employ technical and clerical personnel and retain additional counsel and experts, including expert witnesses. In employing such personnel, retaining additional counsel and experts, and exercising all other administrative duties of the office, the Public Counsel must follow applicable provisions of the most recent version of the Joint Policies and Procedures of the Presiding Officers. Any guidance for administrative issues not addressed by the Joint Policies and Procedures of the Presiding Officers requires consultation and joint agreement of the President of the Senate and the Speaker of the House of Representatives.

This subsection expires July 1, 2023 ~~2022~~.

Section 91. Effective upon this act becoming a law, in order to implement specific appropriations in the 2022-2023 General Appropriations Act for the development and implementation of the electronic filing system provided in section 112.3144, Florida Statutes, subsection (2), paragraph (c) of subsection (6), paragraph (a) of subsection (7), and paragraphs (b), (d), and (e) of subsection (8) of section 112.3144, Florida Statutes, are amended to read:

112.3144 Full and public disclosure of financial interests.—

(2) Beginning January 1, 2023 ~~2022~~, all disclosures filed with the commission must be filed electronically through an electronic filing system that is created and maintained by the commission as provided in s. 112.31446.

(6)

(c) Each separate source and amount of income which exceeds \$1,000 must be identified. Beginning January 1, 2023 ~~2022~~, a federal income tax return may not be used for purposes of reporting income, and the commission may not accept a federal income tax return or a copy thereof.

(7)(a) Beginning January 1, 2023 ~~2022~~, a filer may not include in a filing to the commission a federal income tax return or a copy thereof; a social security number; a bank, mortgage, or brokerage account number; a debit, charge, or credit card number; a personal identification number; a taxpayer identification number. If a filer includes such information in his or her filing, the information may be made available as part of the official records of the commission available for public inspection and copying unless redaction is requested by the filer. The commission is not liable for the release of social security numbers or bank account, debit, charge, or credit card numbers included in a filing to the commission if the filer has not requested redaction of such information.

(8) Forms or fields of information for compliance with the full and public disclosure requirements of s. 8, Art. II of the State Constitution shall be prescribed by the commission. The commission shall give notice of disclosure deadlines and delinquencies and distribute forms in the following manner:

(b) Not later than June 1 of each year, the commission shall distribute a copy of the form prescribed for compliance with full and public disclosure and a notice of the filing deadline to each person on the list. Beginning January 1, ~~2022~~, no paper forms will be provided by mail. The notice required under this paragraph and instructions for electronic submission must be delivered by e-mail.

(d) Disclosures must be received by the commission not later than 5 p.m. of the due date. However, any disclosure that is postmarked by the United States Postal Service by midnight of the due date is deemed to have been filed in a timely manner, and a certificate of mailing obtained from and dated by the United States Postal Service at the time of the mailing, or a receipt

from an established courier company which bears a date on or before the due date, constitutes proof of mailing in a timely manner. Beginning January 1, ~~2023~~ 2022, upon request of the filer, the commission must provide verification to the filer that the commission has received the filed disclosure.

(e) Beginning January 1, ~~2023~~ 2022, a written declaration, as provided for under s. 92.525(2), accompanied by an electronic signature satisfies the requirement that the disclosure be sworn.

Section 92. The amendments made to s. 112.3144(2), (6)(c), (7)(a), and (8)(b), (d), and (e), Florida Statutes, by this act expire July 1, 2023, and the text of those subsections and paragraphs shall revert to that in existence on the day before the date that this act became a law, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 93. Effective upon this act becoming a law, in order to implement specific appropriations in the 2022-2023 General Appropriations Act for the development and implementation of the electronic filing system provided in s. 112.31446, Florida Statutes:

(1) All full and public disclosures of financial interests filed electronically before the effective date of this act are deemed filed.

(2) Upon this act becoming a law, the Commission on Ethics shall post a notice on the webpage of the electronic filing system established pursuant to s. 112.31446, Florida Statutes, informing filers that the electronic filing system will not accept any electronic filings from the effective date of this act through January 1, 2023, and that paper forms must be used from the effective date of this act through December 31, 2022. The notice must also include appropriate supplemental instructions and links to the forms that may be used. During calendar year 2022, the commission must accept disclosure forms authorized under its rules for use in the calendar year 2021 which shall be revised to include applicable dates. Such revision shall be exempt from the requirements of chapter 120, Florida Statutes.

(3) For calendar year 2022, the notice required by s. 112.3144(8)(b), Florida Statutes, must be delivered by e-mail and include information regarding online access to forms and supplemental instructions. Such forms and instructions must be available for download from the webpage of the electronic filing system.

This section expires July 1, 2023.

Section 94. Effective upon this act becoming a law, in order to implement specific appropriations in the 2022-2023 General Appropriations Act for the development and implementation of the electronic filing system provided in s. 112.31446, Florida Statutes, paragraphs (d) and (e) of subsection (2),

paragraph (a) of subsection (4), and paragraphs (b) and (c) of subsection (8) of section 112.3145, Florida Statutes, are amended to read:

112.3145 Disclosure of financial interests and clients represented before agencies.—

(2)

(d) State officers and specified state employees shall file their statements of financial interests with the commission. Through December 31, 2023, local officers shall file their statements of financial interests with the supervisor of elections of the county in which they permanently reside. Through December 31, 2023, local officers who do not permanently reside in any county in this the state shall file their statements of financial interests with the supervisor of elections of the county in which their agency maintains its headquarters. Persons seeking to qualify as candidates for local public office shall file their statements of financial interests with the officer before whom they qualify.

(e) Beginning January 1, 2024, a statement of financial interests and a final statement of financial interests and any amendments thereto or any other form required by this section, except any statement of a candidate who is not subject to an annual filing requirement, ~~2023,~~ all statements filed with the commission must be filed electronically through an electronic filing system ~~that is~~ created and maintained by the commission as provided in s. 112.31446.

(4)(a) Beginning January 1, 2024 ~~2023,~~ a filer may not include in a filing to the commission a federal income tax return or a copy of thereof; a social security number; a bank, mortgage, or brokerage account number; a debit, charge, or credit card number; a personal identification number; or a taxpayer identification number. If a filer includes such information in his or her filing, the information may be made available as part of the official records of the commission available for public inspection and copying unless redaction is requested by the filer. The commission is not liable for the release of social security numbers, bank account numbers, or debit, charge, or credit card numbers included in a filing to the commission if the filer has not requested redaction of the information.

(8) Forms for compliance with the disclosure requirements of this section and a current list of persons subject to disclosure shall be created by the commission and provided to each supervisor of elections. The commission and each supervisor of elections shall give notice of disclosure deadlines and delinquencies and distribute forms in the following manner:

(b) Not later than June 1 of each year, the commission and each supervisor of elections, as appropriate, shall distribute a copy of the form prescribed for compliance with subsection (3) and a notice of all applicable disclosure forms and filing deadlines to each person required to file a statement of financial interests. Beginning January 1, 2024 ~~2023,~~ no paper

forms will be provided. The notice required under this paragraph and instructions for electronic submission must be delivered by e-mail.

(c) Not later than August 1 of each year, the commission and each supervisor of elections shall determine which persons required to file a statement of financial interests in their respective offices have failed to do so and shall send delinquency notices to these persons. Through December 31, 2023, delinquency notices must be sent by certified mail, return receipt requested. Each notice must state that a grace period is in effect until September 1 of the current year; that no investigative or disciplinary action based upon the delinquency will be taken by the agency head or commission if the statement is filed by September 1 of the current year; that, if the statement is not filed by September 1 of the current year, a fine of \$25 for each day late will be imposed, up to a maximum penalty of \$1,500; for notices distributed by a supervisor of elections, that he or she is required by law to notify the commission of the delinquency; and that, if upon the filing of a sworn complaint the commission finds that the person has failed to timely file the statement within 60 days after September 1 of the current year, such person will also be subject to the penalties provided in s. 112.317. Beginning January 1, 2024 ~~2023~~, notice required under this paragraph must be delivered by e-mail and must be redelivered on a weekly basis by e-mail as long as the person remains delinquent.

Section 95. The amendments made to s. 112.3145(2)(d) and (e), (4)(a), and (8)(b) and (c), Florida Statutes, by this act expire July 1, 2023, and the text of those paragraphs shall revert to that in existence on the day before the date that this act became a law, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of text which expire pursuant to this section.

Section 96. In order to implement the appropriations and reappropriations authorized in the 2022-2023 General Appropriations Act, subsection (4) is added to section 288.860, Florida Statutes, to read:

288.860 International cultural agreements.—

(4) For the 2022-2023 fiscal year, notwithstanding subsection (2), a state agency, political subdivision, public school, state college, or state university may not enter into any agreement with or accept any grant from the Russian Federation. This subsection expires July 1, 2023.

Section 97. In order to implement appropriations in the 2022-2023 General Appropriations Act relating to state purchasing, the Department of Management Services must review all state agency contracts and procurements to determinate whether state funds are being spent on goods and services from Russian-based companies. The Department of Management Services must submit its findings in a report to the President of the Senate and the Speaker of the House of Representatives by December 1, 2022. This section expires July 1, 2023.

Section 98. Any section of this act which implements a specific appropriation or specifically identified proviso language in the 2022-2023 General Appropriations Act is void if the specific appropriation or specifically identified proviso language is vetoed. Any section of this act which implements more than one specific appropriation or more than one portion of specifically identified proviso language in the 2022-2023 General Appropriations Act is void if all the specific appropriations or portions of specifically identified proviso language are vetoed.

Section 99. If any other act passed during the 2022 Regular Session of the Legislature contains a provision that is substantively the same as a provision in this act, but that removes or is otherwise not subject to the future repeal applied to such provision by this act, the Legislature intends that the provision in the other act takes precedence and continues to operate, notwithstanding the future repeal provided by this act.

Section 100. If any provision of this act or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are severable.

Section 101. Except as otherwise expressly provided in this act and except for this section, which shall take effect upon this act becoming a law, this act shall take effect July 1, 2022, or, if this act fails to become a law until after that date, it shall take effect upon becoming a law and shall operate retroactively to July 1, 2022.

Approved by the Governor June 2, 2022.

Filed in Office Secretary of State June 2, 2022.