

## Proposed Changes to MAPs

Fiscal Year 2027

FIN 1.1.D.6 – added reversion clarifying language.

FIN 2.14.D.5 – Stale Date/Escheatment of Warrant – allowing for the repayment of staled dated checks directly from the 241900 account prior to year-end.

FIN 2.15 – removed the executive attestation requirement associated with PCI self-reporting compliance reviews.

FIN 4.2.D.6-7 – added a requirement for the contracts review bureau (CRB) at GSD to be notified of prior year payments on professional service contracts (executive branch agencies only). Also added the prior year account code for the 300 category related to services.

FIN 4.3 – Expanded purchase origin guidance (FEMA EXC use and CRB applicability to statewide price agreements).

FIN 4.16.B.1 – added a requirement for executive branch agencies to notify CRB at GSD when a direct payment for professional services occurs.

FIN 5.4.D.2 & 6 – added requirement for warrant cancellations to be submitted electronically via SMARs and updated the definition of Type A and Type B cancellation types.

FIN 5.1 – Clarification that petty cash limits apply per receipt rather than per transaction.

FIN 5.6 – removed “clocks” from the prohibit list.

FIN 5.9.D.1 – added requirement that advance travel payments cannot be processed if the travel has already begun.

FIN 5.10.B.9 – increased the threshold for DFA voucher approval from \$200 to \$500.

FIN 6.4.11-14 – updated capital asset requirements per GASB 104.

FIN 7.3 – Added STO responsibility to establish rebate funds for STBs and GOBs.

FIN 9.2 – updated to incorporate requirements from the Public Finance Accountability Act.

FIN 9.3.D.3 – added language to require adequate security for disbursement under loan or credit facilities.

FIN 9.3.D.7 – created accounting requirements regarding the use of credit facilities.

FIN 9.4.D.1 – created a requirement for state agencies to use the DFA template for subrecipient agreements and contracts [related to federal awards].

FIN 9.4.D.6 – added a definition of equipment for state purposes.

FIN 9.4.D.9 – added indirect cost rate requirements and updated the single audit requirement threshold to \$1,000,000.

FIN 15.6 – new section for implementation of GASB 103 for fiscal year 2026.

FIN 16.10 – added a new section with requirements for business continuity and disaster recovery.

HR 2.5.F – updated requirements for direct deposit account update/edit access and training.

HR 2.8.F.3.c.i – added a requirement to verify overpayment deductions.

PR 1.6 – added a new section for annual leave buy-back related to collective bargaining agreements.

PR 1.7 – added a new section for requirements related to terminal leave payouts.

PR 1.8 – added a new section for final paycheck-involuntary terminations.