

DEPARTMENT OF HEALTH AND MENTAL HYGIENE
INSTITUTION
YEAR-END CLOSING CERTIFICATION
FOR THE FISCAL YEAR ENDING JUNE 30, 20_____

1. For the fiscal year being closed, all transactions have posted to history and there are no transactions remaining on the "IT" file or the error file.
2. All budget amendment transactions have been posted by GAD or the agency.
3. All budgetary accounts receivable and accrued revenue transactions have been recorded in accordance with the state policy on accounts receivable and accrued revenues. For federal and reimbursable funds, revenues have been recognized in the same accounting period as the expenditures.
4. All accounts receivable and accrued revenue transactions not recorded in accordance with the state policy on accounts receivable and accrued revenues have been identified for GAAP reporting purposes.
5. All budgetary accounts payable, accrued expenditure and encumbrance transactions have been recorded in accordance with the state policy on accounts payable, accrued expenditures and encumbrances. For federal and reimbursable funds, expenditures have been recognized in the same accounting period as the revenues.
6. Encumbrances have been adjusted to include only those objects that may be encumbered.
7. Appropriation balances remaining at the end of the fiscal year are available to be reverted.
8. All accounts payable, accrued expenditure and encumbrance transactions not recorded in accordance with the state policy on accounts payable, accrued expenditures and encumbrances have been identified for GAAP reporting purposes.
9. All fund balances carried over to the next fiscal year are in accordance with state statute, regulation or policy. All fund balances not carried over have been transferred to another fund as provided by state statute, regulation or policy or have been transferred to the general fund.
10. All fixed assets additions, disposals and transfers have been posted in the fixed asset subsystem for the fiscal year being closed.
11. There are no negative appropriation balances.
12. All program 099 chargeback clearing accounts have been properly cleared.
13. Account balances have been reviewed by GAAP fund on the DAFR8580 report and are accurate.
14. I have reviewed the DAFR9040 report and have confirmed that all prior appropriation year cash balances for Special, Non-budgeted and Reimbursable funds are zero, except in cases where funds are needed to cover encumbrances.

Date

Signature, Chief Financial Officer

Telephone #

APPN Number(s)

DHMH Agency