

MARYLAND DEPARTMENT OF HEALTH  
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 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.
3. 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.
4. 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.
5. Encumbrances have been adjusted to include only those objects that may be encumbered.
6. Appropriation balances remaining at the end of the fiscal year are available to be reverted.
7. 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.
8. 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.
9. All fixed assets additions, disposals and transfers have been posted in the fixed asset subsystem for the fiscal year being closed.
10. There are no negative appropriation balances.
11. All program 099 chargeback clearing accounts have been properly cleared.
12. Account balances have been reviewed by GAAP fund on the DAFR8580 report and are accurate.
13. The DAFR9040 report has been reviewed and 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.

\_\_\_\_\_  
Signature, Chief Financial Officer

\_\_\_\_\_  
Printed Name, Chief Financial Officer

\_\_\_\_\_  
APPN Number(s)

\_\_\_\_\_  
MDH Agency

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone #

6/2018