

FY 2027 Spending Plan Certification

Fiscal Year Ending June 30, 2027

Due July 31, 2026

Department/Agency: _____

As of: _____

Department/Agency Head Certification

I have reviewed the proposed annual spending plan for this department/agency and certify that the spending plan meets the following requirements of [M.S. 16A.14, Subd. 3](#):

- Direct appropriated amounts are accurate.
- Accounts are established consistent with legislative intent.
- All legal restrictions on spending have been satisfied.
- The spending plan is structurally balanced.
- Known obligations are included and adequately funded within spending plan resources.
- Revenue estimates are reasonable and represent the most likely scenario.

Signed: _____

(Department/Agency Head)

Chief Financial Officer/Accounting Director Certification

I have prepared the spending plan in compliance with [M.S. 16A.14, Subd. 3](#), and the [annual budget and accounting instructions](#) issued by the Commissioner of Minnesota Management and Budget. The following required reports have been submitted electronically to the [MMB Budget Document Management SharePoint site](#):

1. Program Structure Report
2. Appropriation Overview
3. Appropriation Detail
4. Revenue Budgets
5. Compensation Report
6. Negative Approps

I have reviewed the proposed annual spending plan for this agency and certify that employee training and development was considered and \$_____ has been budgeted for this purpose.

I certify that the agency has procedures and reporting mechanisms in place to monitor variances from the spending plan and to take corrective action as needed.

Signed: _____

(Chief Financial Officer/Accounting Director)

Budget Officer Certification

I certify that the spending plan has been prepared in compliance with [M.S. 16A.14, Subd. 3](#) and all relevant instructions issued by the Commissioner of Minnesota Management and Budget. I have reviewed and discussed the agency's budget monitoring process with the chief financial officer or accounting director. All approvals are subject to later amendment or modification by the Commissioner of Minnesota Management and Budget ([M.S. 16A.14](#) & [M.S. 16A.15](#)).

Signed: _____

(Executive Budget Officer)