**Section 1000.40 Catch-Up Billings For Prior Fiscal Year Amounts Due**

a) The Department shall issue catch-up billings in the subsequent fiscal year for those user agency accounts which show an accounts receivable debit balance for the prior fiscal year. Catch-up billings for prior fiscal year account balances due will be issued when the Internal Service Fund is reasonably certain that:

1) All prior fiscal year billing activity has been posted;

2) All agency payments related to prior year billing activity have been posted; and

3) No activity remains in process related to prior fiscal year accounts receivable.

b) When the Department did not have adequate information to bill a user agency for goods and services received during the prior fiscal year, the Department shall issue catch-up billings in the subsequent fiscal year once adequate documentation is received.

c) The Department shall clearly identify catch-up billings in order to avoid confusion with regular billings.

d) The Department shall make reasonable efforts to issue catch-up billings to user agencies as soon as billing information is known. Catch-up billings will be sent to agencies on a monthly basis beginning in November of the subsequent fiscal year.

e) User agencies shall reimburse the Department for catch-up billings by vouchers drawn against their appropriations for the fiscal year in which the catch-up billing is issued by the Department.

f) The Department shall not use catch-up billings as a substitute for the lapse period billing process.