**Section 1000.20 Advance Billings Based Upon Estimated Charges**

a) The Department shall make reasonable efforts to bill and collect Internal Service Fund receivables in the fiscal year in which the user agency's account liability was incurred.

b) During the lapse period, the Department may bill user agencies based on estimated charges for goods and services received by user agencies when unbilled fiscal year receivables have been identified and it is unlikely that sufficient documentation will be received by the Department in time to allow both the Department billing process and user agency payment process to be completed during the lapse period. Computation of advance billing amounts will be based upon remaining unprocessed open work orders, authorizations without vendor invoices, and/or other similar sources. Advance billing amounts shall be based upon the best information available to the Department at the time the advance billing is prepared.

c) The Department may enter into agreements with user agencies for advance billings at other times during the fiscal year based on estimated charges for goods and services to be received by the user agency during the fiscal year.

d) The Department shall not issue undocumented advance billings for the purpose of intentionally expending a user agency's remaining appropriation balances.

e) The Department shall not issue advance billings for the purpose of creating undocumented credit balances which intentionally transfer a user agency's unexpended appropriation balances to the following fiscal year through the credit process described in Section 1000.40.