

TITLE 74: PUBLIC FINANCE  
CHAPTER XII: DEPARTMENT OF INNOVATION AND TECHNOLOGY

PART 1400  
DEPARTMENT OF INNOVATION AND TECHNOLOGY FUNDS

Section

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AUTHORITY: Implementing and authorized by Section 1-15 of the Department of Innovation and Technology Act [20 ILCS 1370] and Section 6p of the State Finance Act [30 ILCS 105].

SOURCE: Adopted at 50 Ill. Reg. \_\_\_\_\_, effective \_\_\_\_\_.

**Section 1400.10 Scope**

This Part applies to each of the Internal Service Funds administered by the Department of Innovation and Technology, herein referred to as DoIT.

**Section 1400.20 Advanced Billings Based Upon Estimated Charges**

- a) DoIT shall make reasonable efforts to bill and collect Internal Service Fund receivables in the fiscal year in which the State agency's account liability was incurred.
- b) During the lapse period, DoIT may bill State agencies in advance based on estimated charges for goods and services received by State agency when unbilled fiscal year receivables have been identified and it is unlikely that sufficient documentation will be received by DoIT in time to allow both DoIT billing process and State 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 DoIT at the time the advance billing is prepared.
- c) DoIT may enter into agreements with State agencies for advance billings at other times during the fiscal year based on estimated charges for goods and services to be received by the State agency during the fiscal year.

- 44 d) DoIT shall not issue undocumented advance billings for the purpose of
- 45 intentionally expending a State agency's remaining appropriation balances.
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- 47 e) DoIT shall not issue advance billings for the purpose of creating undocumented
- 48 credit balances which internally transfer a State agency's unexpended
- 49 appropriation balances to the following fiscal year through the credit process
- 50 described in Section 1400.40.
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52 **Section 1400.30 Credits Issued For Prior Fiscal Year Overpayments**

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- 54 a) DoIT shall issue credits for application in the subsequent fiscal year for those
- 55 State agency accounts that show an accounts receivable credit balance for the
- 56 prior fiscal year. Credits for prior fiscal year accounts receivable credit balances
- 57 will be issued when the Internal Service Fund is reasonably certain that:
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- 59 1) All prior fiscal year billing activity has been posted;
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- 61 2) All agency payments related to prior year billing activity have been
- 62 posted; and
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- 64 3) No activity remains in process related to prior fiscal year accounts
- 65 receivable.
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- 67 b) Credits for accounts receivable credit balances for fiscal year overpayments will
- 68 be issued to State agencies after November 1<sup>st</sup> in the prior fiscal year.
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- 70 c) DoIT shall not use the advance billing process in Section 1400.20 with this credit
- 71 process to intentionally circumvent fiscal year budgetary controls.
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73 **Section 1400.40 Catch-Up Billings For Prior Fiscal Year Amounts Due**

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- 75 a) DoIT shall issue catch-up billings in the subsequent fiscal year for those State
- 76 agency accounts that show an accounts receivable debit balance for the prior
- 77 fiscal year. Catch-up billings for prior fiscal year account balances due will be
- 78 issued when the Internal Service Funds is reasonably certain that:
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- 80 1) All prior fiscal year billings activity has been posted;
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- 82 2) All agency payments related to prior year billing activity have been
- 83 posted; and
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- 85 3) No activity remains in process related to prior fiscal year accounts
- 86 receivable.

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- b) When DoIT does not have adequate information to bill a State agency for goods and services received during the prior fiscal year, DoIT shall issue catch-up billings in the subsequent fiscal year once adequate documentation is received.
  - c) DoIT shall clearly identify catch-up billings in order to avoid confusion with regular billings.
  - d) DoIT shall make reasonable efforts to issue catch-up billings to State 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) State agencies shall reimburse DoIT for catch-up billings by vouchers drawn against their appropriations for the fiscal year in which the catch-up billing is issued by DoIT.
  - f) DoIT shall not use catch-up billings as a substitute for the lapse period billing process.

106 **Section 1400.50 State Agency Payments**

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- a) State agencies shall process payments within 30 days after the physical receipt of Internal Service Fund bills. State agencies shall immediately notify DoIT of any additional information that is necessary to review an Internal Service Fund bill.
  - b) State agencies shall make reasonable efforts to review, approve, and pay all Internal Service Fund bills in the fiscal year in which the liability was incurred or within the fiscal year that DoIT issues a catch-up billing. State agencies shall not leave Internal Service Fund bills unpaid in order to circumvent fiscal year budgetary controls.