

CONTROLLER'S OFFICE
INTERNAL BILLING TRANSFER PROCEDURE

OVERVIEW:

Internal Service Billing procedures are critical to ensure timely accounting information for user agencies and the timely processing and payment of Internal Service Billings. The Internal Service Agency billing procedure is used to request the internal transfer of funds from the accounts of the agency/department that received billable goods or services to the agency that supplied those same goods or services.

PROCEDURE:

1. The billing agency will bill the user agency at least on a monthly basis or more often as the services are provided. The billing agency shall track all bills including the receipt of payment.
2. The billing agency will email a completed Internal Billing Transfer form with any necessary back-up related to the charges and details to the user agency.
3. The user agency should review and confirm, or dispute the charges, within two weeks from the date of the email.
4. The user agency shall print the Internal Billing Transfer form and ensure that the Expending Authority has authorized and signed form as required by **Fiscal Accountability Rule 2.1 – Expending Authority Authorized Signatures**.
5. The Internal Billing Transfer form and its back-up must be returned to the billing agency either by:
 - a. Scanning the document and transmitting electronically.
 - b. Delivering the hard copy to the billing agency.
6. The billing agency shall record the receipt of payment in their internal tracking system. The billing agency will then transmit the Internal Billing Transfer form and its back-up to the Controller's Office for processing.
7. The Controller's Office will audit the Internal Billing Transfer form and its back-up and, if complete and accurate, will enter the Internal Billing Transfer into the accounting system.
8. The billing and user agencies are responsible for resolving any disputed charges within 45 days of the email date. In the event the dispute cannot be resolved at the agency level, the Director of Budget and Management and the involved agencies shall jointly meet to resolve the dispute.