

FINANCE PROCEDURE MANUAL	TITLE: Accounts Receivable – Customer Billing	
	NUMBER: FIN-SAS-002.1	VERSION: 01
	ISSUED DATE: 6/4/2026	REVISION DATE: Click here to enter a date.

➤ **Purpose:**

To ensure all revenue-related contracts, activities or events are properly recorded and timely billing, monitoring, and collection of customer receivables. This includes, but is not limited to, facility rentals, training agreements (non-registration based), Corporate & Continuing Education agreements and other miscellaneous institutional services, to ensure accurate recording, timely invoicing, and effective internal controls.

➤ **Definitions:**

Customer: Organizations, vendors, individuals contracting with the College for goods/services (e.g., theatre rentals, facility use, continuing education contracts)

Billing (Customer Invoicing)- Refers to when invoices are generated for the purpose of collecting or recording revenue charged to a customer. Billing and Invoicing can be used interchangeably.

Workday: The online Enterprise Resource Planning (ERP) system used to track and maintain operations at the College including financial, student, and payroll/personnel records.

Receivable: Generally, refers to money owed to the College for goods/services provided.

➤ **Responsibility:**

Accounts Receivable: Establishes customer accounts in Workday, maintains receivables, and generates invoices. Reviews submitted documentation for completeness and accuracy prior to billing.

Department Contract Owner: College representative responsible for initiating and coordinating any revenue-generating contracts, ensuring appropriate approvals are obtained, and forwarding fully executed contracts to Accounts Receivable (ARbilling@pbsc.edu) for revenue recording invoicing.

Workday Strategic Sourcing (WSS) – integrated system that is part of ERP system for the management, review and approvals needed to execute a contract on behalf of the College. The WSS system and approvals are administered and facilitated by Procurement Department.

Customer: Organization, vendor, or individual requesting goods/services and responsible for payment to the College as documented by executed agreements or contracts.

➤ **Procedure Details:**

1. The Department Contract Owner works with Customer to determine goods/services that will be provided by Palm Beach State College. Several Legal Office approved Contract Templates are available, and the Department should consult with Procurement on any contract questions.
2. Once the contract details are determined and drafted, the Department Contract Owner will enter the MSWord Document into WSS for proper College review and approvals.

3. Upon completion of all required reviews and approvals, the Department Contract Liaison forwards the fully executed contract to Accounts Receivable (ARbilling@pbsc.edu).
4. Accounts Receivable verify that a Customer account in Workday exists and a completed Customer Information Request Form and W9 Form are on file.
 - a. If a form is not on file, the Customer must complete and return the form prior to account setup.
 - b. Accounts Receivable establishes the customer in Workday, assigns a unique customer number, and sets up appropriate customer contract based on the executed agreement.
5. The Department Contract Owner and/or Customer communicates with Accounts Receivable to determine how the receivables and billing will be established in Workday.
 - a. Typical rental agreements include theatre rentals, and facility use agreements.
 - b. Typical training contracts include Corporate & Continuing education agreements.
6. Accounts Receivable generates invoices based on delivery or services and reviews the invoice for accuracy and contract terms (amount, billing schedule, and service dates), prior to sending invoices to the customer.
7. The customer remits payment in accordance with the invoice terms. Payments are recorded in Workday and applied to the appropriate customer account.
8. Accounts Receivable monitors outstanding balances and follows up on unpaid invoices in accordance with established collection procedures.

➤ **References:**

Accounting Manual for Florida's College System:

http://www.palmbeachstate.edu/finance/Documents/State_of_FL_Acctg_Manual.pdf

Florida Statutes: 1001.64 and 1001.65 <http://flsenate.gov/Laws/Statutes/>