

City of Irving Financial Policies and Procedures  
**Accounts Receivables**

1. All billings for amounts due to the City of Irving are to be made through the Accounting Division of the Financial Services Department.
2. Department Directors must notify Financial Services in writing 1) whom to bill, 2) the billing address, 3) the amount due, 4) an explanation of charges, and 5) the account to which the revenue should be booked when received.
3. Financial Services shall enter the information into the accounts receivable billing system. A statement will then be generated and mailed.
4. Financial Services shall prepare a journal entry to record the receivable on the City's financial system.
5. Payments will be received by the Customer Service Division for processing. The receivable will then be cleared and the payment booked.