

CONTRACT-TO-CASH REVIEW

Find the revenue your contracts earned but billing missed.

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Your company may already have earned revenue that was never billed, collected, or correctly passed through. Contract-to-Cash reviews the complete path from signed contract to invoice and payment to identify missed billing, incorrect billing, overdue milestones, revenue leakage, duplicate charges, and collection risks.

Where earned cash gets missed

Many companies lose cash not because they lack sales, but because information is fragmented among contracts, emails, spreadsheets, project-management systems, accounting software, and employee knowledge. A contract may permit milestone billing, annual price adjustments, reimbursable expenses, late-payment charges, or additional compensation for changed work, yet these rights are often missed. In other cases, invoices are delayed because required approvals, timesheets, purchase-order numbers, or supporting documents were not obtained.

How the review works

1. You provide relevant contracts, amendments, change orders, recent invoices, receivables reports, and project records.
2. We extract the important commercial terms and compare contractual entitlement with actual billing, payment, and project activity.
3. You receive a prioritized list of potential missed revenue, billing discrepancies, overdue items, and recommended recovery actions.

The central question: Based on everything the company was contractually entitled to charge, what should have been billed, what was actually billed, what was actually paid, and what is different?

What we review

- Contracts
- Amendments
- Change orders
- Purchase orders
- Subcontracts
- Rate sheets
- Timesheets and quantities
- Evergreen and renewal terms
- Invoices
- Payments and receivables

What the client receives

- A contract-to-cash leakage assessment
- A list of potentially missed or underbilled revenue
- Identification of overdue billing milestones
- A schedule of payment terms and contractual deadlines
- Aged-receivable risks and prioritized collection actions
- Missing documentation and approval requirements
- Suggested invoice and payment-reminder communications
- A 30-, 60-, and 90-day cash-flow improvement plan

What Contract-to-Cash can identify

- **Missed change orders:** Work was approved or performed but never invoiced.
- **Missed price escalations:** The contract says rates rise annually by CPI, a fixed percentage, or another formula, but billing continued at the old rate.
- **Unbilled reimbursables:** Travel, materials, equipment, freight, permits, or other recoverable costs were incurred but not billed.
- **Missing markups:** The contract allows cost plus a markup, but only the underlying cost was invoiced.
- **Wrong rates:** The contracted rate differs from the rate actually invoiced.
- **Wrong quantities or hours:** Project records show more billable hours, units, or quantities than appear on the invoice.
- **Milestones not billed:** A contractual milestone was achieved, but an invoice was never generated.
- **Evergreen or renewal errors:** A contract renewed or pricing changed, but billing did not update.
- **Holdback / retainage missed:** Previously withheld money became payable but was never invoiced or recovered.
- **Expired credits or discounts:** A temporary credit or discount continued after its contractual expiry date.
- **Duplicate billing:** The same work, change, material, or service was charged twice.
- **Overlapping change orders:** Two changes appear to cover the same work, creating a potential overcharge.
- **Subcontractor pass-through errors:** A subcontractor cost was incurred but not passed through to the customer, or the contractual markup was omitted.
- **Scope creep:** Work outside the original scope was performed without triggering the contract's additional-work mechanism.
- **Missed minimum, mobilization, or standby charges:** Contractually earned charges were not invoiced.
- **Currency or escalation errors:** A rate, currency conversion, or escalation formula was applied incorrectly.
- **Payment discrepancies:** The amount collected does not match the amount invoiced and the difference has not been resolved.
- **Vendor or subcontractor duplicate charges:** The company may have paid the same vendor or subcontractor twice for the same work, invoice, material, or change.

Two perspectives

1. Revenue leakage

What money did we earn but fail to bill or collect? This is the strongest cash-recovery opportunity because it focuses directly on earned revenue that may have been missed.

2. Billing integrity

Did we accidentally bill something incorrectly, twice, or contrary to the contract? This helps reduce disputes, audit exposure, damaged customer relationships, and potential repayment.

What this means for your business

- Recover revenue that may already have been earned but was never billed or collected.
- Identify duplicate or unsupported payments before they become permanent losses.
- Reduce the delay between completed work, supporting documentation, and invoicing.
- Prioritize receivables using contractual payment terms, deadlines, and billing triggers.
- Create clearer support for billing adjustments, recovery actions, and collection follow-up.

Case Studies

Case Study 1 - Missed annual rate escalation

Contract	Annual rate escalation = 4%
2025 rate	\$100/hour
Required 2026 rate	\$104/hour
Actual invoices	\$100/hour
Hours billed since renewal	8,000

Finding: Rate escalation was not applied.

Potential revenue leakage: \$32,000

Action: Verify entitlement and prepare the appropriate billing adjustment and supporting documentation.

Case Study 2 - Approved change order never invoiced

Original contract	\$850,000 fixed-price project
Approved change order	CO-17 = \$46,500
Project records	Changed work completed and signed off
Billing records	No invoice line for CO-17
Payment records	No payment received for CO-17

Finding: An approved and completed change order appears to have been omitted from billing.

Potential revenue leakage: \$46,500

Action: Confirm the change-order approval and completion evidence, then issue the appropriate invoice with supporting documentation.

Case Study 3 - Duplicate subcontractor payment

Subcontractor invoice	Invoice 8841 = \$18,750
Accounts payable record A	Paid May 6
Accounts payable record B	Paid May 22
Reference	Same invoice number and same work description
Contract/project records	Only one charge supported

Finding: The same subcontractor invoice appears to have been paid twice.

Potential cash recovery: \$18,750

Action: Verify both payments, confirm no valid second charge exists, and request repayment or credit from the subcontractor.

Who this review is for

Contract-to-Cash is designed for contract-heavy businesses with approximately 10–200 employees, including construction contractors, engineering firms, consultants, staffing agencies, marketing agencies, maintenance companies, equipment suppliers, and outsourced service providers. It is especially relevant where there are significant receivables, multiple active contracts, recurring change orders, or inconsistent billing processes.

Start with a focused review

Provide several contracts, recent invoices, and your accounts-receivable aging report. We will assess whether meaningful revenue leakage, billing discrepancies, or collection gaps may exist before recommending a larger review. The goal is simple: identify measurable opportunities to recover missed revenue, accelerate invoicing, reduce payment delays, and improve cash visibility.

REQUEST A CONTRACT-TO-CASH REVIEW

Start with several contracts, recent invoices, and your A/R aging report. We will assess whether meaningful revenue leakage or billing discrepancies may exist before recommending a larger review.

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