

POLICY STATEMENT AND REGULATIONS

Number: 200.1

UNCOLLECTIBLE ACCOUNTS

POLICY OBJECTIVE

To ensure tighter expenditure control for write-offs.

POLICY

1. Write-offs or credits of uncollectible accounts under \$250.00 must be authorized by the manager of the department where the revenue originated and the Manager of Financial Services.
2. Write-offs or credits of uncollectible accounts between \$250.00. and \$2,500.00 must be authorized by the director of the department where the revenue originated and the Director of Finance.
3. Write-offs or credits of uncollectible accounts over \$2,500.00 must be authorized by Council.

Adopted: November 10, 2014