



RCRS Secondary:	GOV-02	Effective Date:	1994-MAY-30
Policy Number:	COU-111	Amendment Date/s:	
Title:	Uncollectible Accounts	Repeal Date:	
Department:	Finance	Approval Date:	1994-MAY-30 IC COUNCIL

PURPOSE:

To ensure tighter expenditure control for write-offs.

DEFINITIONS:

N/A

SCOPE:

Authority to Act – Delegated to Staff.

POLICY:

1. Write-offs or credits of uncollectible accounts under \$2,500. must be authorized by the manager of the department where the revenue originated and the Revenue Manager/Collector.
2. Write-offs or credits of uncollectible accounts between \$2,500. and \$25,000. 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 \$25,000. must be authorized by Council.

PROCESS:

N/A

RELATED DOCUMENTS:

N/A

REPEAL/AMENDS:

N/A