



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