



M. D. OF GREENVIEW NO. 16
POLICY & PROCEDURES MANUAL

Section:
ADMINISTRATION

POLICY NUMBER: AD 34

**POLICY TITLE: ACCOUNTS RECEIVABLE CANCELLATION OR
ADJUSTMENTS**

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Date Adopted by Council / Motion Number:

10.03.824

PURPOSE:

To provide effective control of adjustments and cancellations to accounts receivable.

POLICY:

The Municipality will process adjustments / cancellations only after appropriate authorization has been obtained.

- 1.0 Administration will make a minimum of three attempts to collect outstanding Accounts Receivable prior to making a recommendation for cancellation.
- 2.0 Administration will provide written documentation to Council indicating the reason the Accounts Receivable is being cancelled or adjusted.
- 3.0 Cancellation of Accounts Receivable, *excluding tax accounts*, up to and including \$100.00 requires approval of the C.A.O. Cancellation of accounts in excess of \$100.00 requires Council approval.
- 4.0 Accounting or clerical errors (including clerical errors on tax accounts), Court of Revision or Assessment Review Board changes will be cancelled or adjusted with the authorization of the C.A.O.

(Original signed copy on file)
REEVE

C.A.O.