
ACCOUNTS RECEIVABLE

Date Issued: 31.July.81
Current Revision: 31.Jan.2003

Responsibility: Finance Director

PROCEDURE

Accounts receivable are established for the purpose of collecting general revenues owed to the City for goods and services rendered to its ratepayers or external customers (this policy does not refer to tax and utility invoices).

PROCESS

1. All invoicing processed by the City must be recorded by Finance.
2. Write-offs must be approved by the Finance Director and City Manager.
3. Interest will be charged on outstanding balances.