## BOARD POLICIES

## ASSESSMENT

At the Workers' Compensation Board meeting held on May 18, 1983, the following policy was agreed upon and adopted:

## No. 25 Provision for Doubtful Accounts

There shall be an Allowance for Doubtful Assessment Receivables.

Accounts that are delinquent shall be presented to the Board by the assessment department, prior to December 31 of each year.

The Board, upon reviewing the delinquent accounts, shall determine the annual allowance. Doubtful Accounts shall be charged to assessment revenue, and recoveries shall be credited to assessment revenue.

This policy shall be deemed to be in force January 1, 1983.

-3 Booth

B. Booth Chairman