

Collection of Outstanding Receivables

Financial and Business Planning Services – Cash Control
Policy C13

Policy:	C13 – Collection of Outstanding Receivables
Policy Department(s):	Financial and Business Planning Services – Cash Control
Adoption Date:	June 14, 1999
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Policy Purpose

To provide guidelines for the collection of overdue receivables, including general receivables, utilities, and property taxes.

Policy Statement

This policy defines the actions the County will initiate to ensure receipt of funds when receivables are overdue.

Definitions

“Accounts Receivable” means the balance of money due to the County for goods or services delivered or used but not yet paid for.

“County” means the municipality of the County of Grande Prairie No. 1 having jurisdiction under the Municipal Government Act and other applicable legislation.

”CAO” also known as “County Manager” or “Chief Administrative Officer” means the person, or delegate appointed by Council to the position of Chief Administrative Officer under the Municipal Government Act for the County.

Policy Guidelines

Accounts Receivable

1. Credit will be extended to customers that are approved by the billing party at the County.
2. The County will offer 30-day terms and apply appropriate collection efforts.
3. Write-off of Accounts Receivable will only occur once all collection efforts have been applied. Refer to Schedule A for write-off approvals established by Council.

Utilities

4. The Municipal Utilities department will create/delete accounts based on service access.
5. Accounts will follow the land title for owner and person responsible for the account.

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6. Utilities are billed in accordance with the Schedule of Fees, Rates, and Charges Bylaw.
7. The County will offer 30-day terms and apply appropriate collection efforts. Unpaid balances will be added to the related tax roll.
8. Write-off of Utilities will only occur once all collection efforts have been applied. Refer to Schedule A for write-off approvals established by the County.

Taxes

9. Tax collection efforts will follow the Municipal Government Act (MGA). Refer to Schedule A for write-off approvals established by the County.

Collection Agency

10. The County is authorized to use a collection agency in the collection of unpaid balances.

Attachments

Schedule A – Current Thresholds for Collection Action and Write-off of Account

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References

Legal Authorities	Municipal Government Act, RSA 2000, c M-26 Electric Utilities Act Public Utilities Act
Related Plans, Bylaws, Policies, Etc.	Policy B1 – Policy Development Schedule of Fees, Rates and Charges Bylaw Penalties for Non-payment of Property Taxes Bylaw and Amendments Property Tax Penalties Bylaw
Other	N/A

Revision History

Review Date	Description
May 4, 2026	Reviewed and Amended
October 28, 2025	Reviewed and Amended CM20251028.006
July 15, 2024	Reviewed and Amended CM20240715.023
November 28, 2022	Reviewed and Amended CM20221128.015
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February 6, 2006	Reviewed and Amended 02/144/2006
July 19, 2004	Reviewed and Amended 07/791/2004
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Schedule A – Current Thresholds for Collection Action and Write-off of Accounts

Account Type	Approval of Write Off		
	Director, Cash Control	General Manager, Financial and Business Planning Services	Council
General Accounts Receivable	Less than or equal to \$1,000 or there was an error with invoicing.	\$1,000 to \$10,000	Exceeds \$10,000
Utilities	If there was an error in invoicing.		
Property Taxes (related to land)	If an error has been made by County staff.		All amounts unless an error made by County staff.
Property Taxes (not related to land)	If an error has been made by County staff.		All amounts unless an error made by County Staff.

- (a) Court action may be initiated for the above, excluding property taxes related to land and Designated Manufactured Homes which have not been moved out of the County, at the discretion of the General Manager, Financial and Business Planning Services in consultation with the County Manager.
- (b) The account may only be written off after all in-house attempts at collection have been exhausted
- (c) All accounts with a balance under \$5 will not be enforced for collection and written off at the direction of the Director, Cash Control.