



YUKON WORKERS'  
COMPENSATION  
HEALTH AND  
SAFETY BOARD

SUBJECT: ASSESSMENTS POLICY NO.: AS - 081  
BOARD APPROVAL: UNDER REVIEW  
APPROVAL DATE: \_\_\_\_\_  
BOARD ORDER NO.: \_\_\_\_\_  
EFFECTIVE DATE: January 01, 1993

*Revised  
Feb. 11, 1997  
David Highmer*

## POLICY STATEMENT

SECTION  
REFERENCE:

POLICY:

### 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.