



**Title:** Bad or Doubtful Debts

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**Category:** Support - Financial resource management  
**Key words:** Debts, written off, abandonment  
**File number:** F-8-3  
**Policy owner:** Director Corporate Services (Financial Services)

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**Authorisation:** 21 October 1993 by Council Minute 380  
**Review date:** This policy is to be **Revised** by 30 June 2007

**Modification history:**

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**Related legislation:**

**Related policies:**

**Related procedures:**

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- Policy:**
1. **THAT** pursuant to Clause 20(2) of the Local Government (Financial Management) Regulation, Council fix the sum above which debts due to the Council may be written-off against the annual revenue only be resolution of the Council at \$1,000.
  2. **THAT** the General Manager be given delegated authority under Section 377 of the Local Government Act 1993 to order the writing-off of debts defined by the Financial Management Regulation of \$1,000 or less.
  3. **THAT** financial records be kept showing, under appropriate headings and by lawful category, those debts which have been written-off under an order and those debts above \$1,000 which can only be written off by a resolution of the Council.
  4. **THAT**, periodically but no less than annually, a report be submitted to the Council to advise, by reference to the record of abandonment, the amount of the debts which have been written-off under an order and those above \$1,000 for which a resolution is formally required to be passed.