



Writing off of Debts Policy

Application	Corporate Service Staff
Responsible Officer	Director Corporate and Community Services
File No	CM:POL:CWP
Authorised by	Council
Effective Date	0339/18.10.2022
Distribution	Internet / Intranet

Purpose

The purpose of this policy is to fix an amount of debt above which any individual debt may only be written off by resolution of the Council. It should be noted that this policy does not cover amounts owed to Council for rates and charges.

Definitions

Council:	Carrathool Shire Council
Debt:	An amount which has been raised by tax invoice for a service, material or good supplied by Council.

Reference

This policy complements other legislation and where it is silent on matters referred to in the following legislation such matters must be followed in accordance with the legislation.

- *Local Government (General) Regulation 2021 clause 213(2).*

Policy statements

1. That any debt to the value of \$10,000 or greater must be written off by resolution of Council.
2. Any debt below \$10,000 can be written off either by resolution of Council or by order in writing of the General Manager, only:
 - if the amount is not lawfully recoverable; or
 - as a result of a decision of a court; or
 - if the council or the General Manager believes on reasonable grounds that an attempt to recover the amount would not be cost effective; or
 - if there is an error in the calculation of the charge.
3. In accordance with the Regulations, a record of a resolution or order writing off an amount must:
 - a) identify the account concerned; and
 - b) specify the amount to be written off, and
 - c) refer to a record kept by Council in which the name of the person whose debt is to be written off is recorded.

Revision Table

Minute /Date	Amendment Summary	Reason or Reference
4083 / 16.12.2003		
16.09.2011		Reviewed by General Manager
0567 / 18.03.2014		Reviewed and reformatted
0741 / 16.10.2018		Amended
0339/18.10.2022		Reviewed and Amended



Associated Documents

Nil

Review

This policy may be amended from time to time and will be reviewed within four years of its adoption (or latest amendment) with reference to any relevant legislation, best practice guides, or other factor.