

## Delegation from Council DC616 Write-off Debts

|                             |                         |
|-----------------------------|-------------------------|
| Responsible Business Unit/s | Financial Services      |
| Responsible Officer         | Chief Executive Officer |
| Affected Business Unit/s    | Financial Services      |

**Delegation to:** Chief Executive Officer

**Statutory Reference:** Sections 5.42 of the *Local Government Act 1995*

**Powers and Duties:** Authority is conferred on the delegate under section 6.12 of the *Local Government Act 1995* to write-off any single amount of money owing to the City less than \$2,000 (GST exclusive) where:

- a) The amount is too small to warrant collection;
- b) It is considered that the cost of collection is likely to be disproportionate to the amount which is owed; and
- c) The amount has not been previously identified and provided for in the Provision for Doubtful Debts.

Authority is conferred on the delegate to write-off any amount of money previously specifically identified and provided for in the Provision for Doubtful Debts where:

- d) The amount is found to be uncollectable; and
- e) Compliance with applicable Australian Accounting Standards or other professional pronouncements require the debt to be removed from the City's accounts.

**Conditions:** A record of any amounts written-off under this delegation is required to be kept and made available for external audit purposes

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| Delegation Number: | DC616  | Relevant Management Practice: | N/A                   |
| Council Adoption:  | 27/03/07   | Relevant Policy:              | N/A                   |
| Reviewed/Modified: | 09/08, 03/10, 02/11, 03/12, 03/13, 03/14, 03/15, 08/15, 03/16, 03/17, 06/18, 03/19 | Relevant Delegation:          | DM616 Write off Debts |