

CEO Handbook

Financial Management and Rates

Chapter 5

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Finance & Asset Management

Section 167 of the *Local Government Act 2019* provides that the CEO is responsible to the council to:

- ensure that proper standards of financial management are maintained, including proper controls over revenue and expenditure.
- ensure that the management of the council's operations are properly managed within the budget allocated to non-staffing expenditure approved by the council.
- ensure that financial and other records are properly made and maintained.

1. Financial management activities

The council's CEO is responsible for supporting the Council to effectively manage its financial resources. The CEO must maintain a set of accounting policies and procedures that reflect Australian Accounting Standards, legislative and regulatory requirements, and include:

- The council's fraud and corruption control policy protection plan
- Procedures in relation to depositing of cash and recording of receipts
- Asset management plans and procedures
- Policies resolved by council for credit card use
- Accountable forms policy
- A policy and register for gifts and benefits
- A register of all authorised persons and all delegations
- The council's internal controls.

Local Government (General) Regulations 2021, r6

2. Planning

2.1. Municipal, Regional or Shire plans

Each Council must have a plan for its area that is adopted by resolution between 1 March and 30 June each year. The plan must include a service delivery plan and a budget and performance indicators. Regional plans must include project and priorities for the area identified by their Local Authorities.

The plan is an important consultation and engagement mechanism with your community and local authorities and will determine your priorities and financial allocations.

Local Government Act 2019, Part 3.3

2.2. Long Term Financial Plans

All Municipal, Regional and Shire Plans must include a Long Term Financial Plan that covers at least 4 financial years. The plan must contain a statement of major initiatives the council proposes to undertake and the projected income and expenditure for each financial year to which the plan relates.

Local Government Act 2019, s200

3. Annual Budgets

Council's budget and long-term financial plan must be adopted by 30 June in the previous financial year, and

- be on an accrual basis
- include a list of budget assumptions and indicators
- include a list of **initiatives** in the budget
- include a list of major capital works and projected costings

Budget reviews are to be conducted **at least** twice per financial year

- between 1 July and 31 December
- between 1 January and 30 April

Council should not generally budget for a deficit unless the reason for the deficit can be attributed to

- depreciation
- amortisation
- asset write-downs
- expenditure of tied grant funding recorded as income in a prior year
- any other non-cash item

Local Government Act 2019, Part 10.5, Local Government (General) Regulations 2021, rrs 8-10

4. Grants and funding

4.1. Financial Assistance Grants

Federal Financial Assistance Grants (FAGs) are the primary form of discretionary operational funding available to councils. National principles govern the allocation of FAGs and their distribution to the states and territories as far as practicable on a full horizontal equalisation basis to ensure that all NT local government councils are able to function at the "average standard" of other local governing bodies in the Territory. Road funding is determined separately to the FAGs.

4.2. NT Operational Subsidy

The NT Operational Subsidy (NTOS) is untied funding provided by NT Government to the regional and shire councils in recognition of these councils' lower capacity to generate own source income. Its allocation is based on location and dispersion.

4.3. Territory Programs

Presently the Territory government administers three primary funding programs aimed to assist local government. These include:

- Indigenous Jobs Development Funding (IJDF)
 - Local Authority Project Funding
 - Community Places for People Grant
-

4.4. Agency services

Councils, particularly regional councils, deliver a high volume of agency services on behalf of other spheres of government and/or as the provider of last resort where there is market failure. Block funding of these services is rare and they are often delivered on a cost recovery/individual subsidy basis, utilising council resources and assets.

The reality of these short term, program specific grants is that they may mask the financial capacity of local government to provide services and undermine longer term outcomes and objectives and retention and development of the workforce.

Principles recently adopted by the Australian Government in relation to the community sector should guide future allocations or program funding to local government:

- Grants reflect the real costs of delivering services
- Renewed commitment to partnering with trusted community organisations with strong local links
Treated as respected partners of central government, with meaningful consultation processes in place to ensure the sector has the voice and respect it deserves.¹

5. Investment and Borrowings

5.1. Investment

A council may invest money not immediately required for their purposes in line with an investment policy. An investment policy may cover matters beyond cash-based investments where the purpose is for an expected rate of return on the investment (e.g. acquisition of property as an investment).

5.2. Borrowings

Council must seek a Minister's resolution to borrow money except if the advance or overdraft does not exceed a term of 2 months or does not exceed 2% of the council's revenue for the last financial year.

Local Government Act 2019, Parts 10.2 and 10.3, Guideline 3

6. Financial Reports to council and local authorities

6.1. Monthly reports to council or finance committee

The CEO must provide a monthly report to council (or the Finance Committee where council meets every 2 months) setting out income and expenditure to the end of the previous month and details of any material variances from the budget and a balance sheet detailing the council's statement of financial position.

¹ Department Of Social Services, A Stronger, More Diverse And Independent Community Sector, Issues Paper, Commonwealth Of Australia 2020

The monthly report must also include:

- Details of cash and investments,
- Closing cash at bank balance split between tied and untied funds
- Trade debtors and the age of debts owed to the council
- Trade creditors and the age of debts owed by the council
- Payment and reporting obligations for GST, FBT, PAYG withholding tax, superannuation and insurance.

The report should be in the prescribed form, however compliance is satisfied by including all the required elements in the council's report. Reports should be tailored to the needs of the council and presented in a way that councillors are able to understand. CEOs are encouraged to explore different presentation options to support council's engagement with the financial report.

The CEO is required to certify the monthly statement. Key issues should be highlighted and explained.

Local Government (General) Regulations 2021, r17

6.2. Financial reports to local authority

The CEO must provide a report to each local authority meeting on all local authority matters before council, including a progress and financial report on local authority projects and on service delivery within the LA.

Once in each financial year the LA agenda must include a review of the council's annual report for the previous financial year, the proposed regional plan for the next year, the council budget for proposed projects of the local authority area for the next financial year and community plans for the LA.

Guideline 1

7. Annual Report/Annual Financial Statement

The annual report of council must contain an assessment of the council's performance against budget and objectives in the council plan, of the activities of local authorities, and an audited financial statement for the year.

The council must prepare an annual financial statement for each financial year that conforms with Australian Accounting Standards, regulatory requirements and any relevant guidelines.

The annual financial statement must contain:

- The nature (capital or operating), amount and source of each grant or subsidy received during the financial year
- A disclosure of all reserves set aside for specific purposes
- A disclosure of the total remuneration of the CEO for the financial year.

The annual financial statement must be prepared and audited as soon as possible after the end of the financial year and certified by the CEO. The Annual Report and Statement are to be accepted by resolution by council and provided to the Minister and the NT Grants Commission by 15 November each year.

Local Government Act 2019 ss207 and 208, 290-291 Local Government (General) Regulations 2021, rr12-16

8. Auditing

8.1. External Audit

The council must by resolution appoint an auditor. The auditor must audit the annual financial statement and report to the council on the audit and in particular on any material irregularity, to the Minister and ICAC on any contravention of the law or serious irregularity, and provide a copy of the report to the Minister if the results provide for a disclaimer of opinion. The CEO must prepare a report on any action to be taken to implement the audit recommendations.

Local Government Act 2019 S209-213

8.2. Audit Committee

A council must establish by resolution an audit committee with an independent chair. The committee is to:

- Monitor and review the integrity of the council's financial management;
- Monitor and review internal controls;
- Make recommendations to the council about any matters the committee considers require the council's consideration.

The Audit Committee provides an extra set of eyes to look over the finances and is able to focus on making sure there are good rules in place to keep things on track and that the council has the information that it needs to make decisions.

Local Government Act 2019, Part 5.3

9. Rates and Charges

9.1. Rates

All land within a local government area is rateable unless it is considered conditionally rateable land or is exempt land. Rates may be set as a fixed or a valuation-based amount or a combination of these for each allotment. The council (CEO) must keep a rates record containing details of rateable land.

A council must declare rates for the financial year on or before 30 June in the previous financial year and may also declare an amount to be raised for a special purpose. The declaration must state the basis for the rates, details about any instalment payments and the relevant interest rate that accrues on unpaid rates.

Before a special rates declaration is made the council must publish its intention, advise ratepayers and consider submissions made in response to the notification. Special rates or levies may be time limited related to a shortfall or specific additional council that arise from time to time.

The declaration of rates must be published within 21 days of the council making the declaration. Rates notices must be issued at least 28 days before payment is due.

9.2. Charges

A council may declare a charge on land if the council carries out work or services for the benefit of the land or the occupiers, for example kerbing in front of an allotment or additional rubbish bin collection. A charge may be imposed on land that is not liable to rates.

Local Government Act 2019, Part 11.1-11.10, Local Government Regulations Division 10

10. Additional resources

Chapter 10 of the *Local Government Act 2019*.

Guideline 5 - Budgets

NT Grants Commission website: <https://cmc.nt.gov.au/supporting-government/local-government/local-government-funding/grants-commission>

Further explanatory papers are available at: [Sample documents and explanatory papers | CM&C](#)

Appendix – Local Government Act Provisions

Item	Legislative Reference	Essential Elements	Calendar Action
Municipal, regional or shire plan	s33 LGA Schedule 3 LGA	<p>Each council must have a plan for its area which must be:</p> <ul style="list-style-type: none"> • accessible on the council’s website; • available for inspection at the at the council’s public office; and • available for purchase at a fee fixed by council from the council’s public office. 	The current plan must be available for 3 years following the year it relates.
Contents of municipal, regional or shire plan	s34 LGA	<p>A council plan must include:</p> <ul style="list-style-type: none"> • a service delivery plan and council budget for relevant period; • for a regional plan – must take into account the projects and priorities identified by local authorities • the defined indicators for judging the standard of the council’s performance <p>Must include, or incorporate by reference:</p> <ul style="list-style-type: none"> • any long-term, community or strategic plan adopted for the relevant period; • the council’s long-term financial plan. <p>A municipal, regional or shire plan incorporates a plan or assessment by reference if it refers to the plan or assessment and includes a link or reference to a webpage on which the plan or assessment is accessible.</p>	The current plan must be available for 3 years following the year it relates.
Long-term financial plan	s34 LGA s200 LGA r8 LGGR	<p>A council must prepare and keep up-to-date a long-term financial plan, which must:</p> <ul style="list-style-type: none"> • relate to a period of at least 4 financial years; • contain, for the period to which the plan relates: <ul style="list-style-type: none"> • a statement of major initiatives council proposes to undertake; • projections of income and expenditure for each financial year; • any other matters prescribed by regulation. • be included in the municipal, regional or shire plan; and • be provided to the Agency by 30 June in the year preceding the first financial year of the plan. 	<p>The current plan must be available at all times.</p> <p>By 30 June</p>

<p>Annual review of municipal, regional and shire plan</p>	<p>s35 LGA</p>	<p>A council must:</p> <ul style="list-style-type: none"> • adopt by resolution the plan between 1 March and 30 June in each year; and • provide a copy to the Agency by 30 June. <p>Before adoption a council must:</p> <ul style="list-style-type: none"> • approve a draft plan at a council meeting – Elected Members must be provided with a copy of the draft plan at least 6 days before the meeting; • make the draft plan accessible on council's website; • make copies available for public inspection at the council's public offices; • invite written submissions via publication of a notice on its website and in a newspaper circulating generally in the area; and • consider the submissions and make any revisions the council considers appropriate. 	<p>Publish notice on council website and local newspaper.</p> <p>At least 21-day period required for written submissions on draft plan from date of notice.</p> <p>Adopt final plan by 30 June.</p>
<p>Annual budget</p>	<p>s201 LGA s202 LGA r10 LGGR Guideline 5: Budgets</p>	<p>A council must prepare a budget for each financial year.</p> <p>The budget must:</p> <ul style="list-style-type: none"> • outline the council's objectives; measures proposed to achieve those objectives; and indicators intended to be used to assess efficiency in achieving those objectives; • contain the projected statement of income and expenditure (differentiating between operating and capital expenditure); • list council's fees for services and estimates of revenue from each of those fees; • state the amount to be allocated to the development and maintenance of infrastructure for the financial year; • set out the rates structure and proposed rates amount to be raised; • include an assessment of the social and economic effects of rating policies; • state the allowances of council members and the amount budgeted to cover allowances; • contain a budget for each local authority in the council area; • contain any other information required by Ministerial guidelines; and • be in the form required by Ministerial guidelines or as prescribed by regulations. <p>The council must not budget for a deficit except in accordance with the regulations.</p>	<p>Initial adoption by 30 June.</p> <p>The current budget must be available at all times.</p>
<p>Annual budget adoption or amendment</p>	<p>s203 LGA s292 LGA r29 LGGR Guideline 5: Budgets</p>	<p>A council must adopt its budget on or before 30 June in the previous financial year.</p> <p>Budget amendments must not:</p> <ul style="list-style-type: none"> • increase the amount of council member allowances for the financial year; or • change the amount of local authority member allowances except in accordance with any Ministerial guidelines. 	<p>CEO certification of assessment record before budget adoption.</p> <p>Initial adoption by 30 June.</p>

		<p>As soon as practicable after adopting its budget or budget amendment council must:</p> <ul style="list-style-type: none"> • publish the budget or amendment on the council's website; • notify the Agency in writing of the adoption of the budget or amendment; and • publish in a newspaper circulating in the area informing the public that copies may be downloaded from council's website or obtained from the council's public office. <p>If an amended budget is published on the council's website, the budget as previously adopted must remain published on the council's website clearly indicating that the budget has been superseded by an amended budget.</p> <p>A council's budget and amendments form part of council's municipal, regional or shire plan.</p> <p>Prior to council adopting its budget the CEO must:</p> <ul style="list-style-type: none"> • check all available records to ensure that all rateable land is recorded in the assessment record; and • certify, in writing, to the council that, to the best of the CEO's knowledge, information and belief, the assessment record is a comprehensive record of all rateable land within the area. 	<p>Publish notice on council's website and local newspaper.</p> <p>Budget must be available on council website for 3 years from the last day of the financial year for which the budget or amended budget was adopted.</p>
<p>Annual report</p>	<p>s70 LGA s290 LGA s291 LGA s292 LGA r12 LGGR Guideline 6: Annual Report</p>	<p>A council must provide the annual report to the Minister on or before 15 November each year. As soon as practicable, after the report has been delivered to the Minister, the council must:</p> <ul style="list-style-type: none"> • Publish the annual report on the council's website; and • Publish a notice in the newspaper informing the public that copies of the report can be downloaded from the council's website or obtained from council's public office; and • Provide a copy of the report to the Agency. <p>The annual report of a council must include:</p> <ul style="list-style-type: none"> • A copy of council's audited financial statement for the year; and • An assessment of: <ul style="list-style-type: none"> ○ council's performance against objectives stated in the plan (applying indicators of performance set in the plan) ○ for regional councils – the activities of the local authorities within the council's area. • An itemisation of any shared services the council has been involved with for the relevant financial year; • Details in relation to any delegations of council functions and powers to a council committee, local authority or local government subsidiary; • An itemisation of any amounts of fees or allowances paid to committee members; 	<p>Submission to Minister by 15 November.</p> <p>Publish notice on council's website and local newspaper.</p> <p>The report must be available on the website for 3 years from the last day of the period to which the report relates.</p>

		<ul style="list-style-type: none"> • A report on the consultations undertaken by the council in the year; • An assessment of council's performance of service delivery and projects for the year, with reference to the advice and recommendations of local authorities; and • Any other information prescribed by regulation or Ministerial guidelines. <p>The annual report must be in the approved form – including a comparison of council's original budget, the most recently adopted budget and actual results, with a report on the reasons for any material variations.</p>	
Annual financial statement	s207 LGA s208 LGA s211 LGA General Instruction 2: Annual Financial Statement	<p>A council must prepare a financial statement for each financial year that must conform with:</p> <ul style="list-style-type: none"> • the Australian Accounting Standards, • any other requirements from legislation and • any Ministerial guidelines. <p>The annual financial statements must be referred to council's auditor for audit as soon as practicable after the end of the relevant financial year. The audited financial statements must be available no later than 15 November.</p> <p>The auditor must, as soon as practicable, after the financial statement has been audited:</p> <ul style="list-style-type: none"> • report to the council on the results of the audit and any material irregularity in the council's accounting practices or management of council's financial affairs; • report to the Minister and the ICAC on any evidence of a contravention of the law or serious financial irregularity; • if the results of the audit provide for a disclaimer of opinion – provide a copy of the report of the results of the audit to the Minister. <p>The auditor's report must be tabled at the next council meeting.</p> <p>The CEO must prepare a report on any action to be taken to implement any of the auditor's recommendations as a result of the audit and table the report at the next council meeting.</p>	<p>Audited financial statements to be available by 15 November.</p> <p>Auditor to report to council on the results of the audit.</p> <p>Table the audit report at the next council meeting.</p> <p>Table CEO's report on audit recommendations at the next council meeting.</p>
Annual financial statement	r13 LGGR r14 LGGR General Instruction 2: Annual Financial Statement	<p>Council's annual financial statements must have:</p> <ul style="list-style-type: none"> • a separate line with total CEO remuneration for the year; • a statement on the nature (capital or operating), amount and source (Territory, Commonwealth or other) of each grant or subsidy received in the year; and • a disclosure of all reserves set aside for specific purposes. 	<p>Audited financial statements to be available by 15 November.</p>

<p>Annual financial statement</p>	<p>r15 LGGR r16 LGGR General Instruction 2: Annual Financial Statement</p>	<p>Certification The CEO must certify in writing that:</p> <ul style="list-style-type: none"> the statement has, to the best of the CEO's knowledge, information and belief, been properly drawn up in accordance with the applicable Australian Accounting Standards, the Act and Regulations so as to present fairly the financial position of the council and the results for the relevant financial year; and the statement is in accordance with the accounting and other records of the council. <p>The Council CEO must, as soon as practicable after the financial statement audit, lay the statement before council.</p> <p>The audited financial statements must not be provided to the Minister until after council has resolved to accept the financial statements and the CEO's certification.</p> <p>Council must forward their audited financial statements to the NT Grants Commission on or before 15 November each year.</p>	<p>Council resolution to accept audited financial statements and CEO certification, prior to submission to Minister by 15 November.</p>
<p>Financial reports to council or council committee performing council's financial functions</p>	<p>r17 LGGR r19 LGGR Monthly Financial Report Form</p>	<p>The CEO must, in each month, give the council (or council committee performing the council's financial functions for that particular month) a report setting out:</p> <ul style="list-style-type: none"> the actual year-to-date income and expenditure of council; and the most recently adopted annual budget; and details of any material variances between the most recent actual income and expenditure, and the most recently adopted annual budget. <p>The report must be in the approved form.</p> <p>The report must be accompanied by the CEO's certification in writing, to the council, that to the best of the CEO's knowledge, information and belief:</p> <ul style="list-style-type: none"> the internal controls implemented by council are appropriate; and the council's financial report best reflects the financial affairs of council. <p>If the CEO cannot provide the certification, to submit written reasons for not providing the certification.</p>	<p>Report should be available within 3 working days before the council meeting, with the Agenda. <i>(Good practice, not mandatory)</i></p> <p>Report to follow the Monthly Financial Report Form template.</p> <p>CEO to provide monthly certifications.</p>
<p>Financial reports to a local authority</p>	<p>s80 LGA Guideline 1: Local Authorities</p>	<p>The local authority and the council must provide each other with reports in accordance with any guidelines that the Minister may make.</p> <p>For each local authority meeting, or provisional meeting, the council must provide a current financial report of actuals against the latest approved budget for the area. <i>(See Guideline 1 clause 14.1 on Reporting).</i></p>	<p>Local Authority (LA) financial reports for each LA meeting</p>

Investment Policy	s194 LGA r17 LGGR	<p>A council may, by resolution, adopt a policy for investing money that is consistent with the Act and the Minister's guidelines.</p> <p>A local government subsidiary may adopt a policy for investing money, approved by the constituent council or councils, that is consistent with the Act and the Minister's guidelines.</p> <p>An investment must be in accordance with the council's policy or local government subsidiary's policy for investing money.</p> <p>If the council or local government subsidiary do not have a policy for investing money, the council or local government subsidiary may only invest money by banking money in an interest bearing account with an ADI.</p> <p>The CEO must give the council monthly financial reports, including the details of all cash and investments held by council (including money held in trust).</p>	<p>In place at all times.</p> <p>Monthly reporting to council on investments held.</p>
Borrowing policy	s197 LGA Guideline 3: Borrowing	<p>The Minister's approval, given after consultation with the Treasurer, is required before a council or local government subsidiary borrows money. Exceptions are:</p> <ul style="list-style-type: none"> • The advance on overdraft not exceeding a term of 2 months, and the amount not exceeding 2% of council's total revenue income for the last financial year for which the council has an audited financial statement; • Minor transactions so classified under guidelines issued by the Minister. (See Guideline 3 clause 8 for definition of a minor transaction.) <p>Council may borrow money if it has, by resolution, sought the Minister's approval to borrow money. (See Guideline 3 clause 9 on the procedure to seek the Minister's approval to borrow.)</p> <p>Council's resolution must specify the amount to be borrowed, the proposed lender, the purpose of the loan and the terms of the loan.</p>	<p>In place at all times.</p> <p>Reports used to monitor and review the borrowing.</p>
Access to Council's rates assessment record	s230 LGA	<p>Council must maintain an assessment record containing the prescribed information.</p> <p>A person with sufficient interest in the assessment record may inspect or copy the assessment record, at a fee fixed by the council, at the council's public office.</p> <p>Council may, by resolution, adopt a policy to provide for what constitutes 'sufficient interest' in the assessment record.</p>	In place at all times
Rate concessions policy	s247 LGA	Council must, by resolution, adopt a policy for rate concessions and publish the policy on its website.	In place at all times

Investment Policy	s194 LGA r17 LGGR	<p>A council may, by resolution, adopt a policy for investing money that is consistent with the Act and the Minister's guidelines.</p> <p>A local government subsidiary may adopt a policy for investing money, approved by the constituent council or councils, that is consistent with the Act and the Minister's guidelines.</p> <p>An investment must be in accordance with the council's policy or local government subsidiary's policy for investing money.</p> <p>If the council or local government subsidiary do not have a policy for investing money, the council or local government subsidiary may only invest money by banking money in an interest bearing account with an ADI.</p> <p>The CEO must give the council monthly financial reports, including the details of all cash and investments held by council (including money held in trust).</p>	<p>In place at all times.</p> <p>Monthly reporting to council on investments held.</p>
Information to be maintained	r6 LGGR	<p>Council must maintain the following information:</p> <ul style="list-style-type: none"> • an organisational chart showing council's staff structure; • a list of relevant committees and their members (audit committees, council committees, etc.); • council's internal accounting policies and procedures; • a policy, adopted by resolution, for the responsibility for and use of credit cards by council members and the CEO; • a policy made by the CEO for the responsibility for and use of credit cards by council staff; • a policy, adopted by resolution, for relevant gifts and benefits received by the CEO; and • a policy made by the CEO for gifts and benefits (including entertainment and hospitality) received by the council's staff. 	<p>In place at all times.</p> <p>It is recommended councils schedule a document review (e.g. <i>annual or bi-annual</i>).</p>
Internal Controls	r6 LGGR	<p>Council must maintain information on its internal controls including:</p> <ul style="list-style-type: none"> • Council's fraud and corruption control policy protection plan, made by the CEO; • Procedures made by the CEO to ensure all receipts are recorded and all cash is deposited in the council's bank account in a timely manner; • A policy, adopted by resolution, for the use of accountable forms by Elected Members and the CEO; • A policy made by the CEO for the use and management of accountable forms by the council's staff; and • A policy made by the CEO for asset management. 	<p>In place at all times.</p> <p>It is recommended councils schedule a document review (e.g. <i>annual or bi-annual</i>).</p>

Item	Legislative Reference	Essential Elements	Calendar Action
Records and Registers			
Information to be maintained	r6 LGGR	<p>A council must maintain the following information:</p> <ul style="list-style-type: none"> • a register, maintained by the CEO, of all authorised persons appointed under section 183 of the Act, including any limitations and conditions of appointment; • a register, maintained by the CEO, of all delegations by the council and the CEO; 	In place at all times
Assessment record	r29 LGGR	<p>Certification Before a council adopts its budget for a financial year, the CEO must:</p> <p>(a) check all available records to ensure that all rateable land is recorded in the assessment record; and</p> <p>(b) certify, in writing, to the council that, to the best of the CEO's knowledge, information and belief, the assessment record is a comprehensive record of all rateable land within the area.</p> <p>The CEO must keep a rates record containing, for each allotment of rateable land, particulars of:</p> <ul style="list-style-type: none"> • all rates and charges levied on the allotment; • interest imposed; • the amount of rates written off (if any); • the amount of payments made; and • any rates concessions granted on the allotment. 	<p>CEO certification presented to Council before adoption of budget.</p> <p>In place at all times.</p>
Debt record	r31 LGGR	<p>The CEO must ensure proper records are kept of debts owed to council.</p> <p>Debt records must be kept in an electronic form and must be capable of being arranged according to the:</p> <ul style="list-style-type: none"> • category of the debt (distinguishing between rates and other debts); and • age of the debt. <p><i>See also Monthly Financial Report Form.</i></p>	In place at all times