

Calendar of Compliance & Reporting Requirements 2025-26

July 2025

Aug 2025

Finance

Financial statements to be audited within four months [LGA s416(1)]

4 Proposed borrowing return to be submitted to TCorp. Return available [here](#)

31 Last day for making rates [LGA s533]

31 GST Certificate to be submitted to OLG

1 Last day for rates to be levied by service of rates notice [LGA s562(4)]

31 First quarter rates or single installment due [LGA s562]

Governance

30 Public Interest Disclosures Report due to NSW Ombudsman (PIDA s78)

Reminder: written returns of interest due 30 Sept for councillors and designated persons who held office at 30 June [MCC cl4.21(b)]

Grants

Low-cost loan initiative reimbursement claim period opens – initial report or progress report due

Local Government Recovery Grants – AGRN 1012, 1025,1030/34 & \$2M, HIC Companion Animals Grants (\$375K) – YTD reporting due

New Council Implementation Fund (NCIF) progress report due

Stronger Communities Fund (SCF) progress report due

Companion Animals

31 Animal seizures – Pound data report due

Other

31 All Fresh Start Recipient organisations must provide OLG a detailed report by 31 July

Compulsorily Land Acquisition return due

Expected first installment of 2024-25 Financial Assistance Grants

Education

Calendar of Compliance & Reporting Requirements 2025-26

Sept 2025

Oct 2025

Finance

- 3** Application for Payment of Pensioner subsidy due
- 17** Request for extension to lodge financial statements due in writing to OLG [LGA s416(2), Code]
- 31** Financial Statements to be audited [LGAs416(1), Code] and lodged to OLG [LGA s417(5)] with Financial Data Return (FDR) available at [here](#)
- 31** Council's annual Permissible Income workpapers to be submitted to soc@olg.nsw.gov.au. SoC available [here](#)
- 31** Second quarter rates installment notices to be sent [LGA s562(5)]

Governance

30 Written returns of interest due for councillors and designated persons who held office at 30 June [MCC cl4.21(b)] to be lodged. GM to table returns at next Council meeting [MCC cl 4.25]

30 ARIC to have met this quarter [LG Reg s216J]

30 Annual Report of obligations under GIPA due to the Minister and the Information Commissioner [GIPA s125]

Grants

Local Government Recovery Grants – AGRN 1012, 1025,1030/34 – YTD reporting due

Companion Animals

Other

Grants Commission roads, bridges & general return due. Return available [here](#)
30 Fresh Start Recipient organization must submit a claim for funding within 5 working days of 30 September (for the period of 1 July to 30 September)

Education

25 Cyber Security Councils Forum. Registration via community@cyber.nsw.gov.au
LG Professionals – Integrated Planners Conference

Calendar of Compliance & Reporting Requirements 2025-26

Nov 2025

Dec 2025

Finance

- 30** Second quarter rates instalment due [LGA s562(3)(b)]
- 30** Last day for RAO to submit quarterly budget review statement to council [LG Reg cl 203(1)]. Councils are requested to send a copy of the QBRs to finance@olg.nsw.gov.au

- 5** Last day for financial statements to be presented to the public [LGA 418(2)]

Governance

- 30** Annual report is to be placed on council's website and notify the Minister (electronically to OLG with web link) [LGA s428] . Annual Report Checklist is available [here](#)

- 30** Model Code of Conduct Complaints Statistics to be reported to Council [Procedures 11.1]. Collection form due to OLG and available [here](#)
- 31** Delivery Program progress report to be presented to council [IP&R G/L Essential Element 4.9]
- 31** ARIC to have met this quarter [LG Reg s216J]

Grants

Companion Animals

Other

- 16** Expected second installment of 2024-25 Financial Assistance Grants
- 30** ALGA Return of National Local Road Data return due . Return available [here](#)

- 31** Fresh Start Recipient organization must submit a claim for funding within 5 working days of 31 December (for the period of 1 October to 31 December)

Education

LG NSW Annual Conference

- 4** Cyber Security Councils Forum. Registration via community@cyber.nsw.gov.au
- LG Professionals – Finance Professionals Conference

Calendar of Compliance & Reporting Requirements 2025-26

Jan 2026

Feb 2026

Finance

- 30** Third quarter rates instalment notices to be sent [LGA s562(5)]
- 31** Last day for council's ledgers to be balanced and a list of balances to be prepared for six-monthly inspections by council's auditor [LG Reg cl 228]

- 1** First day for requests to Valuer General for estimates of changes in the value of land for which supplementary valuations are required to be furnished [LGA s513]
- 28** Last day for RAO to submit quarterly budget review statement to council [LG Reg cl 203(1)]. Councils are requested to send a copy of the QBRS to finance@olg.nsw.gov.au
- 28** Third quarter rates instalment due [LGA s562(3(b))]

Governance

Grants

Local Government Recovery Grants – AGRN 1012, 1025, 1030/34 and HIC \$2M, HIC Companion Animals Grants (\$375K) - YTD Reporting due

- 1** Low-cost loan initiative reimbursement claim period opens (Initial report or Progress report due)
- New Council Implementation Fund (NCIF) progress report due
- Stronger Communities Fund (SCF) progress report due

Companion Animals

Other

Expected third installment of 2024-25 Financial Assistance Grants

Education

Calendar of Compliance & Reporting Requirements 2025-26

Mar 2026

April 2026

Finance

1 Valuer General to provide estimates of changes in the value of land for which supplementary valuations are required within one (1) month of date of request (LGA s 513(2))

Councils are reminded of the need to engage infrastructure asset valuers in a timely manner to ensure compliance with the financial reporting legislation

30 Public bodies to provide Council with a list of parcels of land to which rate rebate applies [LGA s 600(5)]

30 Fourth quarter rates instalment notices to be sent [LGA s562(5)]

30 Income Adjustments for Newly Rateable Crown Land due

Governance

31 ARIC to have met this quarter [LG Reg s216J]

Grants

Local Government Recovery Grants – AGRN 1012, 1025, 1030/34 - YTD Reporting due

Companion Animals

Other

31 Fresh Start Recipient organization must submit a claim for funding within 5 working days of 31 March (for the period of 1 January to 31 March)

Education

Revenue Professionals Conference

LG Professionals – Governance Conference

Calendar of Compliance & Reporting Requirements 2025-26

May 2026

June 2026

Finance

31 Last day for RAO to submit quarterly budget review statement to council [LG Reg cl 203(1)]. Councils are requested to send a copy of the QBRS to finance@olg.nsw.gov.au

31 Last day for requests to Valuer General for estimates of changes in the value of land for which supplementary valuations are required to be furnished [LGA s513]

31 Fourth quarterly rates instalment due [LGA s562(3)(b)]

1 Objections to the inclusion of land to be vested in public bodies must be served within two (2) months after the list is furnished (LGA s 600(6))

30 Valuer General to provide estimates of changes in the value of land for which supplementary valuations are required within one (1) month of date of request [LGA s513(2)]

Governance

30 Delivery Program Progress reports provided to council at least every six (6) months [IP&R G/L]

30 ARIC to have met this quarter [LG Reg s216J]

30 Last day for adopting operational plan 2025-26 and updating long term financial plan [LGA s 405 & IP&R Guidelines]

Grants

1 Low-cost Loan Initiative Interim Progress Report due

4 Local Infrastructure Renewals Scheme (LIRS) portal opens for claims for the month

LIRS Progress/Final Report Due

Companion Animals

Other

Expected fourth installment of 2025-26 Financial Assistance Grants

30 Fresh Start Recipient organization must submit a claim for funding within 5 working days of 30 June (for the period of 1 April to 30 June)

Education

Calendar of Compliance & Reporting Requirements 2025-26

Finance

The Responsible Accounting Officer (RAO) must report any material variances from its estimated income or expenditure, to the next meeting of council [LG Reg cl 202(b)]
The Responsible Accounting Officer (RAO) must prepare a monthly report for Council on money invested under LGA s 625
Councils to notify OLG throughout the year when loans are drawn down (LG Reg cl 230)
For non-date specific compliance, information is available: - Boundary Alterations [here](#), Capital expenditure [here](#), Financial Reporting [here](#)

Governance

Councils can apply to the Minister to dispense the need for a by-election for any casual vacancies that occur in the last 18 months of the term [LGA s 294]
Training plan required under Local Government (State) Award following consultation with the Consultative Committee. Actions arising from it should be included in Workforce Management Strategy and Delivery Program/Operational Plan, as appropriate

Companion Animals

Councils are required to report any dog attacks they are made aware of within 72 hours of being notified via the Companion Animal Register
Regular reconciliation of the Companion Animal Register payments is to be completed
All registration fees received during the month must be entered onto the Companion Animals Register within 7 days of receipt. Registration fees must be remitted as detailed on monthly invoices issued by OLG.
Councils are encouraged to enter Pound/Shelter information on the on-line reporting tool on a monthly basis.

Education

Council Portal provides additional information and webinars. Access to the portal available [here](#)
LGReg s185 – Ongoing professional development is to be delivered to the Mayor and councillors during the term of office
LG Professionals education/training available [here](#)
LG NSW education/training available [here](#)

Other

Councils should notify OLG (olg@olg.nsw.gov.au) of any senior staff or address changes via email to enable updating of the directory
Council must, at intervals of not more than 12 months, review its program for the release of government information under this section to identify the kinds of government information held by the agency that should in the public interest be made publicly available, and that can be made publicly available without imposing unreasonable additional costs on the agency [GIPA 7(3)]. More information on what the Guide should include can be found [here](#)
Council Circulars are emailed to council. Please advise OLG (olg@olg.nsw.gov.au) of any change of council email address. Council Circulars can be downloaded from OLG website at www.olg.nsw.gov.au
OLG = Office of Local Government
LGA = Local Government Act 1993
LG Reg = Local Government (General) Regulation 2021
PIDA = Public Interests Disclosures Act 2022
GIPA = Government Information (Public Access) Act 2009
IP&R G/L = Integrated Planning and Reporting Guidelines Sept 2021
MCC = Model Code of Conduct for Local Councils in NSW, 2022
MCCP = Procedures for the Administration of The Model Code of Conduct for Local Councils in NSW, 2022
Code = Local Government Code of Accounting Practice and Financial Reporting