Circular to Councils

Subject/title	Release of Quarterly Budget Review Statement Data Return Templates
Circular Details	Circular 26-01/ 21 January 2026 / A993190
Who should read this	Councillors / General Managers / Council finance staff
Contact	Council Performance Team - 02 4428 4100 - olg@olg.nsw.gov.au
Action required	Information

What's new or changing?

- The Office of Local Government (OLG) released the Quarterly Budget Review Statement Guidelines for Local Government (the Guidelines) in August 2025, with mandatory reporting to commence for the first quarter ending 30 September 2025. The second quarter ends 28 February 2026 and the return for Quarter 2 has now been released.
- The 2025-26 Quarter 2 QBRS Data Return (QDR) is available on the Council Portal.

What will this mean for council?

- The QBRS reporting requirements outlined in the Guidelines are mandatory. This includes use of standardised QBRS reporting templates to be presented to councillors, the community and to the OLG.
- The Q2 QDR has unlocked cells to only allow councils to fill in the correct cells for the Quarter.
- Both documents should be returned by 28 February 2026 to the following email addresses:
    - Q2 QBRS Data Return (QDR) (in excel format) - qbrs@olg.nsw.gov.au
    - Q2 QBRS Report - finance@olg.nsw.gov.au
- The QBRS Report is required to be tabled at a council meeting prior to submitting to OLG and must include the Responsible Accounting Officer's statement.

Key points

- Councils are required to report the Q2 QBRS under the new Guidelines by no later than 28 February 2026.
- The Q2 QBRS report and QDR are to be sent electronically to OLG by 28 February 2026.
- The Q2 QBRS Data return is available on the Council Portal here.
- Should council require an extension to lodge their Q2 QBRS return and report, the request should be forwarded, with reasons for extension request, prior to 28 February 2026 to finance@olg.nsw.gov.au.

Where to go for further information

- The suite of QBRS Guideline documents are available on the OLG website.
- The Q2 QBRS Data return is available on the Council Portal here

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