SALGFMG
South Australian Local Government
Financial Management Group Inc.

KEY DATES

The following tables summarise key dates and finance related activities as set out in the *Local Government Act 1999,* the *Local Government (Elections) Act 1999,* related Regulations and other instruments. While every effort has been made to identify and include all applicable statutory obligations, the table should not be relied upon as exhaustive, and individuals remain responsible for confirming and complying with requirements applicable to their specific circumstances.

Where an activity must be completed over a period of months, it has been included in each month within the timespan and the row has been shaded light blue.

January			
1 January of each year	Prudential review	The value that triggers the requirement to obtain and consider a prudential report is $4 000 000 (indexed) - that amount is to be adjusted on **1 January of each year**, starting on 1 January 2011, by multiplying the amount by a proportion obtained by dividing the CPI for the September quarter of the immediately preceding year by the CPI for the September quarter, 2009	Section 48 (6d) - Prudential requirements for certain activities, *Local Government Act 1999*
From 1 January in an election year	Elections	Purge of the council electoral roll: inform potential electors in its area of the requirement to apply to be enrolled on the voters roll	Section 13A (2) – *Local Government (Elections) Act 1999*
1 January in an election year	Elections	the voters roll expires on 1 January in each year in which a periodic election is to be held and a fresh voters roll is to be prepared after 1 January for the purposes of the election.	Section 15 (5a) – *Local Government (Elections) Act 1999*
Between 30 Nov and 15 Mar (incl)	Budget review	A council must prepare and consider a report showing a revised forecast of each item shown in its budgeted financial statements for the relevant financial year compared with estimates set out in the budget presented in a manner consistent with the Model Financial Statements.	Regulation 9(1)(a) – Review of budgets, *Local Government (Financial Management) Regulations 2011*
Between 30 Sept and 31 May (incl)	Budget review	A council must prepare and consider at least twice, a report showing a revised forecast of its operating and capital investment activities for the relevant financial year compared with the estimates for those activities set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances. One of these reports must be considered before the report required between 30 Nov & 15 May, and the one must be considered after the report required between 30 Nov & 15 May.	Regulation 9(1)(a) – Review of budgets, *Local Government (Financial Management) Regulations 2011*

February			
on or before 28 February	ESCOSA	Following the provision of information by a council under subsection (1e), ESCOSA, on or before 28 February in the relevant financial year for the council—(a) must provide advice to the council on the appropriateness of the relevant matters in the context of the council's long-term financial plan and infrastructure and asset management plan	Section 122 (1f) – Strategic Management Plans, *Local Government Act 1999*
Between 30 Nov and 15 Mar (incl)	Budget review	A council must prepare and consider a report showing a revised forecast of each item shown in its budgeted financial statements for the relevant financial year compared with estimates set out in the budget presented in a manner consistent with the Model Financial Statements.	Regulation 9(1)(a) – Review of budgets, *Local Government (Financial Management) Regulations 2011*
Between 30 Sept and 31 May (incl)	Budget review	A council must prepare and consider at least twice, a report showing a revised forecast of its operating and capital investment activities for the relevant financial year compared with the estimates for those activities set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances. One of these reports must be considered before the report required between 30 Nov & 15 May, and one must be considered after the report required between 30 Nov & 15 May.	Regulation 9(1)(a) – Review of budgets, *Local Government (Financial Management) Regulations 2011*

March			
March quarter	Rates	Rates declared or payable in respect of a particular financial year will fall due in 4 equal or approximately equal instalments payable in the months of September, December, March and June of the financial year for which the rates are declared	Section 181 (1) – Payment of rates, *Local Government Act 1999*
Between 30 Nov and 15 Mar (incl)	Budget review	A council must prepare and consider a report showing a revised forecast of each item shown in its budgeted financial statements for the relevant financial year compared with estimates set out in the budget presented in a manner consistent with the Model Financial Statements.	Regulation 9(1)(a) – Review of budgets, *Local Government (Financial Management) Regulations 2011*
31 March	FBT	End of Fringe Benefits Tax year, ensure that log books, declarations and other required documentation are completed by employees.	
Between 30 Sept and 31 May (incl)	Budget review	A council must prepare and consider at least twice, a report showing a revised forecast of its operating and capital investment activities for the relevant financial year compared with the estimates for those activities set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances. One of these reports must be considered before the report required between 30 Nov & 15 May, and one must be considered after the report required between 30 Nov & 15 May.	Regulation 9(1)(a) – Review of budgets, *Local Government (Financial Management) Regulations 2011*

April			
Between 30 Sept and 31 May (incl)	Budget review	A council must prepare and consider at least twice, a report showing a revised forecast of its operating and capital investment activities for the relevant financial year compared with the estimates for those activities set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances. One of these reports must be considered before the report required between 30 Nov & 15 May, and the one must be considered after the report required between 30 Nov & 15 May.	Regulation 9(1)(a) – Review of budgets, *Local Government (Financial Management) Regulations 2011*

May			
21 May	FBT	Last day to lodge Fringe Benefits Tax returns	
Between 30 Sept and 31 May (incl)	Budget review	A council must prepare and consider at least twice, a report showing a revised forecast of its operating and capital investment activities for the relevant financial year compared with the estimates for those activities set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances. One of these reports must be considered before the report required between 30 Nov & 15 May, and one must be considered after the report required between 30 Nov & 15 May.	Regulation 9(1)(a) – Review of budgets, *Local Government (Financial Management) Regulations 2011*

June			
After 31 May and before 15 August	Annual business plan & budget	An annual business plan and budget must be adopted by Council for the ensuing financial year	Section 123 (8), *Local Government Act 1999*
June quarter	Rates	Rates declared or payable in respect of a particular financial year will fall due in 4 equal or approximately equal instalments payable in the months of September, December, March and June of the financial year for which the rates are declared	Section 181 (1) – Payment of rates, *Local Government Act 1999*
30 June	Internal controls	Date by which review of internal controls must be completed for the financial year.	
On or within 60 days after 30 June	Ordinary returns	For Prescribed Officers: the timeframe within which an Ordinary Return must be submitted to the CEO.	Section 114, *Local Government Act 1999*
Annually	LTFP	Council must undertake a review of its long-term financial plan (LTFP) on an annual basis	Section 122 (4)(a), *Local Government Act 1999*
Within 2 years after general election	Strategic Management Plans	Council must undertake a comprehensive review of its strategic management plans within 2 years after each general election	Section 122 (4)(b), *Local Government Act 1999*

July			
After 31 May and before 15 August	Annual business plan & budget	An annual business plan and budget must be adopted by Council for the ensuing financial year	Section 123 (8), *Local Government Act 1999*
On or within 60 days after 30 June	Ordinary returns	For Prescribed Officers: the timeframe within which an Ordinary Return must be submitted to the CEO.	Section 114, *Local Government Act 1999*

August			
Early August	Grants	Grants Commission returns released for completion and return by 30 November.	
After 31 May and ***before 15 August***	Annual business plan & budget	An annual business plan and budget must be adopted by Council for the ensuing financial year	Section 123 (8), *Local Government Act 1999*
Election Year: Date TBC (~13 Aug)	Elections	Close of Voter's Roll	
Date set by ESCOSA (~ 15 Aug)	ESCOSA	Through the use of written notices, ESCOSA requires councils involved in the Local Government Advice Scheme for the relevant year to provide a number of documents, including the LTFP, IAMPs, CEO financial sustainability report, Audit committee report for the LTFP and Annual Business Plan by a date specified in the notice (in 2025 it was 15 August).	Section 122 (1j), *Local Government Act 1999*
31 August	Rates	Last date for declaring a general rate.	

September			
September quarter	Rates	Rates declared or payable in respect of a particular financial year will fall due in 4 equal or approximately equal instalments payable in the months of September, December, March and June of the financial year for which the rates are declared	Section 181 (1) – Payment of rates, *Local Government Act 1999*
11 September	Financial statements	Last date that financial statements, notes and other financial material must be prepared by a Council. The Chief Executive Officer and Presiding Member of a Council audit committee to provide certificates of independence with the financial statements.	
Before the second Friday in September	Financial statements	a council must prepare for each financial year: financial statements and notes as soon as is reasonably practicable after the end of the relevant financial year and before the second Friday in September.	Section 127 (2)(a), *Local Government Act 1999* and Regulation 15, *Local Government (Financial Management) Regulations 2011*

September			
On or before 30 September	ESCOSA	Provide to ESCOSA all relevant information on material amendments made or proposed to be made the council's long-term financial plan and infrastructure and asset management plans and the reasons for those amendments; revenue sources outlined in the funding plan; any other matter prescribed by regulation.	Section 122 (1e), *Local Government Act 1999*
Election Year: Date TBC (~ 22 Sept)	Elections	Close of Nominations – Caretaker period commences at close of nominations, unless Council has set an earlier date in its Caretaker Policy	

October			
Between 30 Sept and 31 May (incl)	Budget review	A council must prepare and consider at least twice, a report showing a revised forecast of its operating and capital investment activities for the relevant financial year compared with the estimates for those activities set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances. One of these reports must be considered before the report required between 30 Nov & 15 May, and the one must be considered after the report required between 30 Nov & 15 May.	Regulation 9(1)(a) – Review of budgets, *Local Government (Financial Management) Regulations 2011*

November			
Election Year: Date TBC (~12 Nov)	Elections	Polling Day Caretaker period ends at the conclusion of the election – dates may differ for each council	
Annually on the Anniversary of the periodic election	Elected Member Allowances	An Elected Member allowance determined by the Remuneration Tribunal SA is to be adjusted on the first, second and third anniversaries of the relevant periodic elections to reflect changes in the CPI	Section 76(9), *Local Government Act 1999*
Late November	Professional development	SALGFMG Annual 2 day workshop/conference – check the Events page on the SALGFMG website	
On or before 30 November	Annual report	Date by which Council must prepare and adopt the annual report for the financial year ending on 30 June	Section 131, *Local Government Act 1999*

November			
On or before 30 November	Financial statements	Date by which a copy of the audited financial statements must be submitted to the South Australian Local Government Grants Commission	Section 127 (4), *Local Government Act 1999* and Regulation 16, *Local Government (Financial Management) Regulations 2011*
Between 30 Sept and 31 May (incl)	Budget review	A council must prepare and consider at least twice, a report showing a revised forecast of its operating and capital investment activities for the relevant financial year compared with the estimates for those activities set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances. One of these reports must be considered before the report required between 30 Nov & 15 May, and one must be considered after the report required between 30 Nov & 15 May.	Regulation 9(1)(a) – Review of budgets, *Local Government (Financial Management) Regulations 2011*

December			
December quarter	Rates	Rates declared or payable in respect of a particular financial year will fall due in 4 equal or approximately equal instalments payable in the months of September, December, March and June of the financial year for which the rates are declared	Section 181 (1) – Payment of rates, *Local Government Act 1999*
Between 30 Nov and 15 Mar (incl)	Budget review	A council must prepare and consider a report showing a revised forecast of each item shown in its budgeted financial statements for the relevant financial year compared with estimates set out in the budget presented in a manner consistent with the Model Financial Statements.	Regulation 9(1)(b) – Review of budgets, *Local Government (Financial Management) Regulations 2011*
By **no later than 31 December** in each year	Financial statements	prepare and consider a report showing the audited financial results of each item shown in the statement of comprehensive income and balance sheet of the budgeted financial statements of the council, council subsidiary or regional subsidiary (as the case may be) for the previous financial year compared with the estimated financial results set out in the budget presented in a manner consistent with the Model Financial Statements. The report must include audited financial results for the previous financial year of the council's operating surplus ratio, net financial liabilities ratio and asset renewal funding ratio compared with estimates set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Financial Indicators.	Regulation 10, *Local Government (Financial Management) Regulations 2011*