

Annexure 2: Information to assist JOs prepare 2023-24 Financial Statements

Submission of Financial Statements

- The general purpose financial reports and the Auditor's Reports are to be formatted into a single PDF document, titled using the format: "JO name – Financial Statements – 2023-24".
- All JOs must lodge their financial statements by **31 October 2024**.
- The financial statements are to be sent to finance@olg.nsw.gov.au.
- Statements received after this date will be considered to be submitted late and not in accordance with the Act.
- Should the JO require an extension to lodge their financial statements, these are to be requested by the Chief Executive Officer prior to 17 October and must be forwarded to olg@olg.nsw.gov.au.

JOs Supplement to Local Government Code of Accounting Practice and Financial Reporting (Supplement)

- The Supplement must be used to prepare the annual financial statements in accordance with the Act and the Regulation.
- The Supplement is available on the OLG's website at [here](#).

JO FDR

- The 2023-24 JO FDR will be emailed under separate cover
- This is to be submitted by **31 October 2024** to jofdr@olg.nsw.gov.au in **Excel** format only.
- The JO FDR should be accurate and align with the audited financial statements. The FDR will be returned to the JO should there be any errors, discrepancies or worksheets not completed.
- The return can also be accessed via the Council Portal on the OLG website.