

Author name: N. Dillon

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Your submission for this review:

Visibility of Councillors and communities over Financial and Operating Performance - I contend that Councillors have little or very limited knowledge-of Financial Statements . My own Councillors have personally told me they do NOT understand them, and RELY on the Council Directors to explain them . This is a very poor reflection of our Local Government sector - as the Councillors are generally held accountable by their Community Therefore Councillors are NOT understanding or able to influence the budget and Financial process in a genuine and meaningful way , due to lack of knowledge & understanding. The accounting Code for Local Government is NOT widely understood - both by the general public OR Councillors. The Long Term Financial Plan Model is the "LEPHANT IN THE ROOM ". Council after Council have failed the Financial Sustainability of this Model - as evidenced by the large number of SRV applications over the last few years. In fact it is the MODEL itself which is Unsustainable. To suggest that Councils should be Fully Sustainable WITHOUT including Capital Grant Funding (and even recurrent Operational Grant Funding) is ludicrous a accounting model. My research has shown that ALL LGA's across AUSTRALIA - in every State and Territory -receive between 35 & 45% of their REVENUE from Grant Funding . If Capital Grants are excluded in the LTFP to reach a Net Operating Result Before Capital Grants & Contributions - and this depicts SUSTAINABILITY -then all NSW LGA will eventually Fail. This imposing document has been depicted by the Department of Local Government as the holy grail . Council Executives and Councilors are literally so concerned that FAILING their LTFP may mean forced Amalgamations that they do not desire , or worse still - that they are placed under Administration . Councils have ,until recently - played the game and asked their Ratepayers to fund massive SRV applications. This is the main issue that needs addressing in this Review