

Attachment C - Treasury Policy and Future Fund & Investment Policy (2025) Table of Key Changes and Comments

Treasury Policy

No	Page	Item	Change/Comment
1	3	Borrowing Risk Management	Inserted section 123 (7a) from November 2023 LG Act reform – reflect Council's budget will limit annual borrowing and other forms of financial accommodation
2	3	Cash investment Risk Management	Changed '&' symbol to 'and' for consistency
3	5	Credit Risk Management	Removed example as it is irrelevant
4	7	Relevant Legislation	Inserted ' <i>Banking Act 1959 (Cwlth)</i> '
5	7	Glossary	Inserted ' <i>Banking Act 1959 (Cwlth)</i> '
6	9	Administrative	Changed review of Policy document to be '...every 4 years in line with term of Council... and updated year to '...in 2029.'

Future Fund Reserve Policy (formerly Future Fund & Investment Policy)

No	Page	Item	Change/Comment
1		Global updates	- Changed the title of the policy to 'Future Fund Reserve Policy' and all references of the policy to 'Future Fund Reserve' - Grammatical and language changes updated throughout the document to support full review and greater clarity
2	1	Nature of fund	Replace word 'asset' with 'equity reserve' to clarify the recognition of the Future Fund Reserve
3	1	Contribution to the fund	Replace word 'non-performing' to 'under-performing' asset
4	2	Assessment of performing Investment	Moved acronym 'SA' from the front to the after the Act year
5	2	Assessment of performing Investment	Expanded the acronym for NPV, BCR and IRR to Net Present Value (NPV), Benefit-Cost Ratio (BCR), and Internal Rate of Return (IRR)
6	2	Assessment of performing investment	Extend the program to include 'procurement' as part of evaluation of performance group
7	5	Glossary	Inserted definitions for NVP, BCR and IRR
8	7	Administrative	Changed review of Policy document to be '...every 4 years in line with term of Council... and updated year to '...in 2029.'
9	7	Review history	Update table to document current review