

Attachment E - 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	<ul style="list-style-type: none"> 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