



# INVESTMENT POLICY

2026-27



## Brisbane City Council Investment Policy 2026-27

### 1. Legislation

Section 183 of the *City of Brisbane Regulation 2012* provides that Council must prepare and adopt an investment policy.

### 2. Overview

This investment policy:

- (a) outlines Council's investment objectives and overall risk philosophy; and
- (b) outlines Council's procedures for achieving the goals related to investments stated in this policy; and
- (c) sets out the principles used by Council to acquire, manage and dispose of investments.

### 3. Applicability

This investment policy is effective from the date of Council's resolution and expires on 30 June 2027.

The investment policy will be used when reviewing, preparing and applying related investment policies, procedures and guidelines.

### 4. Philosophy and Strategy for Investment and Risk

Council's philosophy and strategy for investments and risk are contained in Council's Financial Risk Management Framework. Investments are undertaken in accordance with the Queensland Government's *Statutory Bodies Financial Arrangements Act 1982*.

The intention of Council's investment strategy is to meet Council's financial obligations in a timely manner and to generate earnings within prudential guidelines.

Providing approval is given, investments may include:

- (a) surplus cash invested on the short-term money market with approved counterparties;
- (b) surplus cash held in the bank account; or
- (c) funds placed strategically in the form of shares or loans to approved organisations, including subsidiary or related entities.

### 5. Investment Objectives and Expectations

#### Investment Objectives

Investments are undertaken with the objective of achieving an acceptable return within approved risk parameters. In the case of short-term investments, the funds are placed on deposit until required by Council to meet outgoings.

#### Investment Expectations

For short-term investments, investments should be:

- (a) undertaken in accordance with the Financial Risk Management Framework;
- (b) made with suitable credit worthy financial counterparties;
- (c) generally short-term in order to meet outgoings; and
- (d) able to provide an acceptable return.

For long term investments (including infrastructure investments), investments should be:

- (a) assessed as financially affordable;
- (b) undertaken to generate overall benefits for the community; and
- (c) provided on the basis that they represent best value for money outcomes.

### 6. Procedures

Corporate Treasury manages investments for Council in order to achieve an acceptable return in accordance with the Financial Risk Management Framework. Any breach of the Financial Risk Management Framework is reported to the Chief Internal Auditor and Chief Executive Officer as soon as possible, where necessary action is taken.

### 7. Authority

Council, 25 June 2026

### 8. Policy Owner

Chief Financial Officer, Strategic Finance, Corporate Services

### 9. Review Date

30 June 2027