

Part 11

Planning and Land Use

Introduction

The Planning and Land Use portfolio delivers an effective and efficient planning system that supports the sustainable development of well-planned communities in Western Australia. The portfolio undertakes land asset management, cultural heritage conservation and management, Crown land and native title administration, land and location information and records administration, valuations, State-wide strategic planning and regulatory reform.

Summary of Recurrent and Asset Investment Expenditure

Agency	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Planning, Lands and Heritage		
– Total Cost of Services	203,774	222,508
– Asset Investment Program	7,976	17,687
Western Australian Planning Commission		
– Total Cost of Services	79,789	67,977
– Asset Investment Program	142,685	97,863
Western Australian Land Information Authority		
– Total Cost of Services	120,991	117,403
– Asset Investment Program	6,789	7,211
DevelopmentWA		
– Asset Investment Program	380,523	471,061
Heritage Council of Western Australia		
– Total Cost of Services	3,268	1,557
National Trust of Australia (WA)		
– Total Cost of Services	6,203	8,577
– Asset Investment Program	1,505	800

Ministerial Responsibilities

Minister	Agency	Services
Minister for Transport; Planning; Ports	Planning, Lands and Heritage	1. Planning Services
Minister for Housing; Lands; Homelessness; Local Government	Planning, Lands and Heritage	2. Land Administration Services
Minister for Culture and the Arts; Sport and Recreation; International Education; Heritage; Leader of the House	Planning, Lands and Heritage	3. Historical Heritage Services 4. Aboriginal Heritage Management
Minister for Finance; Racing and Gaming; Aboriginal Affairs; Citizenship and Multicultural Interests		
Minister for Housing; Lands; Homelessness; Local Government	Western Australian Land Information Authority	1. Land Titling 2. Valuations 3. Land Information and Services 4. Access to Location Information
	DevelopmentWA	n/a
Minister for Transport; Planning; Ports	Western Australian Planning Commission	1. Statutory Planning 2. Strategic Planning 3. Asset Management
Minister for Culture and the Arts; Sport and Recreation; International Education; Heritage; Leader of the House	Heritage Council of Western Australia	1. Cultural Heritage Conservation Services
	National Trust of Australia (WA)	1. Conservation and Management of Built Heritage 2. Heritage Services to the Community

Division 43 Planning, Lands and Heritage

Part 11 Planning and Land Use

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 87 Net amount appropriated to deliver services	114,559	105,455	108,724	121,810	115,618	100,092	98,024
Amount Authorised by Other Statutes							
- Salaries and Allowances Act 1975	401	404	404	407	410	414	416
Total appropriations provided to deliver services.....	114,960	105,859	109,128	122,217	116,028	100,506	98,440
CAPITAL							
Item 150 Capital Appropriation.....	7,852	2,373	2,373	5,923	3,943	3,908	3,794
TOTAL APPROPRIATIONS	122,812	108,232	111,501	128,140	119,971	104,414	102,234
EXPENSES							
Total Cost of Services	179,500	208,016	203,774	222,508	202,482	181,493	176,213
Net Cost of Services ^(a)	169,780	194,913	192,764	210,317	190,278	169,366	164,086
CASH ASSETS ^(b)	57,979	34,201	44,328	33,452	30,413	28,202	27,094

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Department's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Department's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
New Initiatives					
Aboriginal Cultural Heritage Act 2021	1,479	6,436	6,031	-	-
Baseline Funding Review	-	2,281	2,284	-	-
Cultural and Heritage Assets Program - Cyclone Seroja	784	1,176	-	-	-
Digital Capability Fund					
Aboriginal Cultural Heritage Act 2021	-	47	49	52	52
State Planning System	238	1,292	1,086	626	657
Fremantle Prison Conservation	-	893	911	930	949
Market-led Proposals	622	1,690	1,710	1,763	1,751
Ongoing Initiatives					
Bushfire Framework Review	196	508	554	561	567
Fremantle Prison - Commonwealth Grants	217	192	-	-	-
Indian Ocean Territories Service Delivery Agreement.....	234	566	188	188	188
METRONET Precinct Planning	-	2,500	2,500	-	-
Northampton Lead Tailings Project	-	1,153	-	-	-
Planning Reform Phase Two	-	3,018	3,017	-	-
Wittenoom Townsite Closure - Contribution from Water Corporation	200	-	-	-	-

Significant Issues Impacting the Agency

New Aboriginal Cultural Heritage Legislation

1. The new *Aboriginal Cultural Heritage Act 2021* was passed by Parliament in December 2021. This new legislation aligns with Commonwealth Native Title laws, focuses on agreement making and prioritises the involvement of Aboriginal people in the protection and management of their cultural heritage. A Reference Group has been appointed to oversee a co-design process to develop the key documents that will support the new legislation, including regulations and statutory guidelines.

Planning Reform

2. The Department, working with the Western Australian Planning Commission, is continuing to implement the Government's planning reform agenda to support an extended period of economic recovery. An initial phase of reforms delivered immediate changes to Western Australia's planning system through more streamlined, efficient and transparent processes. Further reforms will facilitate a strategic refocus of the system resulting in longer-term benefits and improvements.

Land Supply and Social Housing

3. The Department is leading a joint project with the Departments of the Premier and Cabinet, Communities and DevelopmentWA to deliver more social housing on Government owned land across the State. The Government, through the Housing Diversity Pipeline, is seeking to partner with industry on innovative delivery models and future development across a number of identified sites. Work is also underway to deconstrain and divest surplus land owned by the Crown and the Western Australian Planning Commission for social housing development and other strategic planning and land use objectives such as within METRONET precincts.

Land Administration Act Amendments

4. The Department is working on legislative amendments to the *Land Administration Act 1997* which are designed to remove constraints to Crown land-based developments throughout Western Australia, create economic growth and development through diversified land use, and facilitate best-practice land management and more effective administration of the pastoral estate.

Aboriginal Lands Trust Divestment

5. The Department will introduce legislative amendments to support continued transfer of Aboriginal Lands Trust estate land and built assets to Aboriginal people. Initial amendments to the *Aboriginal Affairs Planning Authority Act 1972* will remove barriers to divestment and support increased economic opportunities critical to the sustainability of Aboriginal communities in regional and remote Western Australia.

State Significant Indigenous Land Use Agreements

6. Indigenous Land Use Agreements (ILUA) aim to resolve Native Title matters and provide Aboriginal people with long-term benefits and opportunities for economic, social and cultural outcomes. The Department continues to prioritise the divestment of land to Aboriginal people and the establishment of Aboriginal heritage agreements in line with terms of the South West Native Title Settlement, Yamatji Nation ILUA, and Kariyarra and State ILUA.

Fremantle Prison

7. The Department is facilitating essential conservation and maintenance works at the World Heritage listed Fremantle Prison to support implementation of key projects identified under the Fremantle Prison Master Plan 2019-29.

Market-led Proposals

8. The Government is committed, through market-led proposals, to providing an innovative opportunity to work together with the private sector to create jobs and stimulate the economy in Western Australia. Responsibility for the market-led proposal process was transferred from the Finance portfolio to the Planning, Lands and Heritage portfolio in March 2022.

9. To date, the Government has received 67 proposals, with around 20 currently under assessment and two now complete. In addition, seven Problem and Opportunity Statements released by the Government have drawn a number of submissions.

Perth City Deal

10. The Department continues to work with the City of Perth, Commonwealth and State agencies and third parties to coordinate delivery of projects as outlined in the Perth City Deal agreement.

Bushfire Mitigation and Planning

11. In response to new information from the Commonwealth Scientific and Industrial Research Organisation, and in collaboration with Fire and Emergency Services, the Department will complete its review of State Planning Policy 3.7 - Planning in Bushfire Prone Areas to improve bushfire preparedness and reduce risk across Western Australia. Improvements to the Bushfire Practitioner Accreditation Framework will also be progressed in 2022-23.
12. The Department will continue to facilitate the treatment of priority bushfire risks on unallocated Crown land, unmanaged Crown reserves and Crown reserves under the care of eligible local government authorities, in partnership with Fire and Emergency Services, Biodiversity, Conservation and Attractions and the affected local government authorities.

Carbon Farming on Crown Land

13. The Department, through policy changes, is supporting opportunities offered by carbon farming on the Crown land estate. These projects support the Government's efforts to mitigate climate change, offer a diversification of income for pastoralists and contribute to rehabilitation of degraded pastoral lands.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Department's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcomes	Services
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	An effective planning system that supports the development of communities in Western Australia.	1. Planning Services
	An effective system for the administration of Crown land and the Aboriginal Lands Trust estate.	2. Land Administration Services
	An effective system for the conservation of cultural heritage places in Western Australia for the benefit of present and future generations.	3. Historical Heritage Services 4. Aboriginal Heritage Management

Service Summary

Expense	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Planning Services	92,914	105,731	108,116	119,077	110,609	103,240	102,162
2. Land Administration Services	63,197	76,249	68,111	71,472	62,503	54,967	50,847
3. Historical Heritage Services.....	14,430	15,483	15,642	16,162	14,633	14,633	14,730
4. Aboriginal Heritage Management	8,959	10,553	11,905	15,797	14,737	8,653	8,474
Total Cost of Services	179,500	208,016	203,774	222,508	202,482	181,493	176,213

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: An effective planning system that supports the development of communities in Western Australia:					
Percentage of applications determined within statutory timeframes	88%	85%	84%	85%	
Percentage of finalised appeals (excluding Development Assessment Panels) that are not upheld on review by the State Administrative Tribunal.....	95%	95%	98%	98%	
Percentage of Local Planning Scheme amendments processed by the Department under delegated authority and submitted to the Minister within the statutory timeframe (Basic 42 days, Standard 60 days, Complex 90 days)	81%	85%	75%	85%	1
Percentage of Development Assessment Panel applications determined within the statutory timeframe	76%	75%	75%	76%	
Outcome: An effective system for the administration of Crown land and the Aboriginal Lands Trust estate:					
Percentage of land tenure change and interest documents validly lodged with the Western Australian Land Information Authority (Landgate).....	99%	97%	99%	99%	
Number of leases or divestments of Aboriginal Lands Trust estate land to direct Aboriginal control	14	10	22	12	2
Outcome: An effective system for the conservation of cultural heritage places in Western Australia for the benefit of present and future generations:					
Percentage of visitors to Fremantle Prison satisfied with services provided by the Department.....	98%	95%	97%	97%	
Percentage of statutory approvals delivered to the Aboriginal Cultural Material Committee within set timeframes.....	68%	90%	100%	100%	3
Percentage of development/planning referrals processed within set timeframes	94%	90%	90%	90%	
Percentage of nominations progressed to preliminary review within set timeframes	92%	90%	100%	90%	4

(a) Further detail in support of the key effectiveness indicators is provided in the Department's Annual Report.

Explanation of Significant Movements

(Notes)

1. The decrease between the 2021-22 Budget and the 2021-22 Estimated Actual is due to increased complexity of applications with delays as a result of requests for further information from applicants.
2. The variance between the 2021-22 Budget and the 2021-22 Estimated Actual is due to the commencement of the South West Native Title Settlement, the appointment of the Trustee of the Noongar Boodja Trust and the incorporation of the Noongar Boodja Land Sub (the landholding body) shortly before the commencement of the 2021-22 financial year. The appointment of the Trustee and incorporation of the landholding body triggered a request for the divestment of 11 of the total 60 Aboriginal Land Trust properties in the South West Native Title Settlement Agreement Areas.
3. The increase between the 2021-22 Budget and the 2021-22 Estimated Actual reflects a commitment to complete all statutory approvals within set timeframes.
4. The increase between the 2021-22 Budget and the 2021-22 Estimated Actual is due to growth in nominations processed within the set timeframes. It is expected that the number of nominations processed will return to target levels in 2022-23 Budget Target.

Services and Key Efficiency Indicators

1. Planning Services

By shaping the pattern of development and influencing the location, scale, density, design and mix of land uses, integrated land use systems contribute to the Government Goal, 'Investing in WA's Future' by:

- ensuring flexibility to meet the demands of a changing economy and market environments;
- maximising the use of existing infrastructure rather than incurring the cost of green fields infrastructure with its resulting impact on home affordability;
- ensuring that sufficient land is available for purchase for both residential, commercial and industrial/employment purposes;
- controlling lot sizes and therefore the cost of infrastructure required to service each lot;
- minimising land supply delays and the attendant cost by making accurate, timely decisions on redevelopment and subdivision proposals; and
- providing resources to the Western Australian Planning Commission to enable:
 - other acquisition and management of properties reserved under Perth's Metropolitan Region Scheme for important urban roads, controlled access highways, parks and recreational reserves, special uses and major land redevelopment projects; and
 - other special planning projects undertaken within the Perth metropolitan area.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 92,914	\$'000 105,731	\$'000 108,116	\$'000 119,077	1
Less Income	1,778	2,389	2,410	2,427	
Net Cost of Service	91,136	103,342	105,706	116,650	
Employees (Full-Time Equivalents)	488	492	504	527	2
Efficiency Indicators					
Average cost of planning services	\$12,680.92	\$16,224.85	\$18,415.56	\$18,336.54	3

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service between the 2021-22 Estimated Actual and the 2022-23 Budget Target of \$11 million is mainly due to additional expenditure to address identified structural deficit issues and for Planning Reform Phase Two and the State Planning System. It is also due to increased project expenditure relative to 2021-22 associated with the Precinct Infrastructure Fund and the market-led proposals function which was transferred to the Department in March 2022.
2. The increase in full-time equivalents (FTEs) between the 2021-22 Estimated Actual and the 2022-23 Budget Target is mainly due to staffing to support the implementation of planning reform (21 FTEs).
3. The average cost of planning services has increased between the 2021-22 Budget and the 2021-22 Estimated Actual mainly due to a decrease in the number of planning services delivered in 2021-22. The decrease in volume reflects a slight downturn relative to the high number of applications received in 2020-21 due to COVID-19 Response measures.

2. Land Administration Services

Land Administration Services contributes to the Government Goal of 'Investing in WA's Future' by:

- administering Crown land to ensure that land is being utilised to its full value and potential;
- unlocking the land potential for the State;
- managing the risk on managed and unmanaged Crown land;
- delivering primary land tenure for strategic infrastructure projects;
- ensuring that, in the case of land subject to Native Title rights and interests, security of land tenure is provided by dealing with Native Title appropriately depending on the use and type of tenure proposed;
- administering the Government's Land Asset Sales Program, whereby surplus or underutilised Crown land assets are identified and prepared for sale. Sale of land enables the assets to be used for a higher and/or better use in a way that unlocks the full potential of the assets for the benefit of Western Australia;
- supporting the Aboriginal Lands Trust, Aboriginal people, the Minister for Aboriginal Affairs, Government and key stakeholders in relation to the management of the Aboriginal Lands Trust estate by:
 - processing of land access approvals;
 - assisting with operational management and development of land;
 - management of strategic initiatives in accordance with the Aboriginal Lands Trust Strategic Plan; and
 - facilitation of the transfer of land to the Aboriginal people.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	63,197	76,249	68,111	71,472	1
Less Income	4,679	8,177	5,961	5,945	2
Net Cost of Service	58,518	68,072	62,150	65,527	
Employees (Full-Time Equivalents)	242	273	269	278	
Efficiency Indicators					
Average cost per square kilometre to administer crown land and Aboriginal Lands Trust Estate	\$23.70	\$27.91	\$24.47	\$26.50	3

Explanation of Significant Movements

(Notes)

1. The decrease in the Total Cost of Service between the 2021-22 Budget and the 2021-22 Estimated Actual of \$8.1 million is largely due to the deferral of project expenditure for the Yamatji Nation and South West Native Title Settlement ILUA (\$5.5 million) and the Normalising Aboriginal Communities project (\$0.9 million). The increase between the 2021-22 Estimated Actual and the 2022-23 Budget Target of \$3.4 million is primarily due to an increase in project expenditure for the Yamatji Nation ILUA relative to 2021-22.
2. The Income decrease of \$2.2 million between the 2021-22 Budget and the Estimated Actual for 2021-22 is due to revised pastoral rent revenue following objections to the 2019 Rent Review. Under section 32 of the *Valuation of Land Act 1978* pastoralists have the right to object if they consider the rent to be excessive. Following numerous objections, the rate of return was reduced and a number of land values were revised leading to a reduction in the pastoral rent revenue going forward.
3. The decrease in average cost per square kilometre to administer Crown land and the Aboriginal Lands Trust Estate between the 2021-22 Budget and the 2021-22 Estimated Actual is due to the carryover of project expenditure as detailed in Note 1 above. It is expected that the average cost will increase into 2022-23 Budget Target in line with the revised project time frames.

3. Historical Heritage Services

The Department manages historical heritage conservation on behalf of the Minister for Heritage and the Heritage Council of Western Australia. This service includes the assessment of places and precincts; registration of heritage places; development and planning referrals; Heritage Agreements; conservation and protection orders, heritage grants and awards. This service aims to:

- conserve and interpret the applicable world, national, State and local heritage values of places under management (including Fremantle Prison);
- promote a sustainable future for places under management through an integrated development framework, compatible uses and delivery of visitor standards consistent with being Western Australia's premier heritage sites; and
- promote heritage success stories and engagement with the State's heritage through media, publications, tourism and interpretation.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	14,430	15,483	15,642	16,162	
Less Income	3,258	2,457	2,558	3,738	1
Net Cost of Service	11,172	13,026	13,084	12,424	
Employees (Full-Time Equivalents)	61	62	63	66	
Efficiency Indicators					
Average cost of historical heritage services	\$4,955.40	\$5,620.66	\$4,528.17	\$4,232.34	2
Average cost per visitor to Fremantle Prison	\$73.05	\$76.03	\$68.95	\$59.35	3

Explanation of Significant Movements

(Notes)

1. The increase in Income between the 2021-22 Estimated Actual and the 2022-23 Budget Target is largely due to projected ticket sales for Fremantle Prison returning to pre-COVID-19 levels.
2. The average cost of historical heritage services has decreased between the 2021-22 Budget and the 2021-22 Estimated Actual as a result of an increased number of historical heritage services provided. It is expected that number of services provided will continue to grow into the 2022-23 Budget Target.
3. The average cost of per visitor to Fremantle Prison has decreased between the 2021-22 Budget and the 2021-22 Estimated Actual mainly due to deferral of Commonwealth Government funded conservation works and the conversion of expenditure from recurrent to capital in line with Accounting Standards. It is expected the average cost will further decrease into the 2022-23 Budget Target as the number of visitors increases as interstate and international travel levels increase.

4. Aboriginal Heritage Management

Contributing to the Government Goal of “Investing in WA’s future” the Aboriginal Heritage Management includes:

- supporting the Aboriginal Cultural Material Committee;
- advice on matters relating to Aboriginal heritage;
- processing of statutory approvals and administration of heritage sites register; and
- conducting site assessments, repatriations, site audits and advice.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	8,959	10,553	11,905	15,797	1
Less Income	5	80	81	81	
Net Cost of Service	8,954	10,473	11,824	15,716	
Employees (Full-Time Equivalents)	50	58	71	87	2
Efficiency Indicators					
Average cost of Aboriginal Heritage Management services	\$3,425.07	\$3,339.86	\$5,827.33	\$6,651.06	3

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service between the 2021-22 Budget and 2021-22 Estimated Actual of \$1.4 million is largely due to part year funding for the implementation of the *Aboriginal Cultural Heritage Act 2021*, which was extended during the 2022-23 Budget leading to a further increase in the Total Cost of Service in 2022-23.
2. The increase in FTEs between the 2021-22 Budget and the 2021-22 Estimated Actual is mainly due to additional staffing for the implementation of the *Aboriginal Cultural Heritage Act 2021*. This was extended during the 2022-23 Budget leading to a further FTE increase 2022-23.
3. The average cost of Aboriginal Heritage Management services has increased between the 2021-22 Budget and the 2021-22 Estimated Actual due to the impact of COVID-19 travel restrictions to remote Aboriginal communities reducing the number of services provided. It is expected that the average cost will increase further in the 2022-23 Budget Target due to expenditure required to support the work identified in Note 1 above.

Asset Investment Program

1. The Department's Asset Investment Program for 2022-23 is \$17.7 million and is comprised primarily of accommodation, asset replacement, ICT projects and heritage conservation works.
2. The Asset Investment Program will fund a range of process improvements and works which broadly include the following:
 - 2.1. The Asset Replacement program will continue to ensure that back office corporate systems are supported. As part of aligning with the Government's ICT strategy, the Department is moving away from owning ICT infrastructure and adopting cloud-based services, shifting the requirement for capital funding towards operating expenditure.
 - 2.2. The implementation of the *Aboriginal Cultural Heritage Act 2021* requires changes to the Department's business processes and systems for the implementation of a new integrated systems solution.
 - 2.3. The State Planning System - changes to the Department's business processes and systems are required to support the planning reform initiatives and includes an easy to navigate online planning portal that offers the public a one-stop shop.
 - 2.4. Restoration works at Fremantle Prison have commenced to address a back log of priority works to minimise the risk of further dilapidation and ensure the prison continues to function as a renowned State-owned world heritage-listed asset.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
Accommodation Refurbishment and Sustainability Initiatives	7,053	5,048	500	808	399	399	399
ICT Projects							
Asset Replacement - ICT	18,848	17,114	85	1,041	231	231	231
ICT Infrastructure	31,809	27,109	2,623	1,100	1,200	1,200	1,200
COMPLETED WORKS							
COVID-19 Response							
Amendments to the <i>Planning and Development Act 2005</i>	29	29	27	-	-	-	-
Fremantle Prison Priority Conservation	1,454	1,454	746	-	-	-	-
Roebourne Gaol Conservation	880	880	880	-	-	-	-
Other Completed Works							
Acquisition of Belmont Squash Centre	1,905	1,905	830	-	-	-	-
Fremantle Prison Critical Works	250	250	250	-	-	-	-
Fremantle Prison Priority Conservation	4,547	4,547	2,008	-	-	-	-
ICT Projects - Strata Titles (and Community) Reform Implementation	76	76	27	-	-	-	-
NEW WORKS							
Fremantle Prison - Conservation	8,922	-	-	3,767	1,783	1,743	1,629
ICT Projects							
Aboriginal Cultural Heritage Act Implementation	3,830	-	-	3,830	-	-	-
State Planning System	7,141	-	-	7,141	-	-	-
Total Cost of Asset Investment Program	86,744	58,412	7,976	17,687	3,613	3,573	3,459
FUNDED BY							
Capital Appropriation			2,047	5,597	3,613	3,573	3,459
Funding Included in Department of Treasury - Digital Capability Fund			-	9,976	-	-	-
Internal Funds and Balances			5,929	2,114	-	-	-
Total Funding			7,976	17,687	3,613	3,573	3,459

Financial Statements

Income Statement

Expenses

1. The increase in Total Cost of Services between the 2021-22 Estimated Actual and the 2022-23 Budget Year of \$18.7 million is mainly due to delays in program expenditure together with additional expenditure for various programs such as implementation of the *Aboriginal Cultural Heritage Act 2021* and Planning Reform Phase Two.
2. Employee benefits have increased by \$12.9 million between the 2021-22 Estimated Actual and 2022-23 Budget Year due to an increase of 51 FTEs mainly related to the *Aboriginal Cultural Heritage Act 2021* and planning reform.

Income

3. The increased Total Income between the 2021-22 Estimated Actual and the 2022-23 Budget Year of \$1.2 million can mainly be attributed to forecast Fremantle Prison ticket revenue returning to pre-COVID-19 levels.

Statement of Financial Position

4. The \$11.3 million decrease in Cash Assets from the 2021-22 Estimated Actual to the 2022-23 Budget Year is mainly due to the deferral of budgeted payments from 2021-22 to 2022-23.
5. Employee provisions are anticipated to increase by \$1.1 million between the 2021-22 Estimated Actual and the 2022-23 Budget Year. This is due to delayed clearances of leave as a result of COVID-19 and the increase attributable to the new staff as detailed in the Income Statement commentary above.

Statement of Cashflows

6. The decrease in net cash from operating activities of \$17.6 million between the 2021-22 Estimated Actual and the 2022-23 Budget Year is mainly due to increased payments of \$18.7 million slightly offset by an increase in receipts of \$1.2 million. These have been detailed in the Income Statement commentary above.

INCOME STATEMENT (a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	96,240	101,401	102,058	114,941	111,287	99,049	98,472
Grants and subsidies ^(c)	10,336	16,634	17,073	15,254	12,075	6,432	6,017
Supplies and services	35,313	63,106	58,559	62,273	49,265	45,709	40,454
Accommodation	9,124	10,337	10,351	10,465	10,477	10,594	10,594
Depreciation and amortisation	3,499	4,837	4,837	4,830	6,640	6,639	6,639
Finance and interest costs	16	29	29	32	28	22	22
Other expenses	24,972	11,672	10,867	14,713	12,710	13,048	14,015
TOTAL COST OF SERVICES	179,500	208,016	203,774	222,508	202,482	181,493	176,213
Income							
Sale of goods and services	2,397	2,380	2,380	3,591	3,591	3,591	3,591
Regulatory fees and fines	1,740	2,717	2,717	2,753	2,753	2,753	2,753
Grants and subsidies	1,986	126	467	393	399	314	314
Other revenue	3,597	7,880	5,446	5,454	5,461	5,469	5,469
Total Income	9,720	13,103	11,010	12,191	12,204	12,127	12,127
NET COST OF SERVICES	169,780	194,913	192,764	210,317	190,278	169,366	164,086
INCOME FROM GOVERNMENT							
Service appropriations	114,960	105,859	109,128	122,217	116,028	100,506	98,440
Resources received free of charge	10,373	11,245	11,245	11,245	11,245	11,245	11,245
Royalties for Regions Fund:							
Regional Community Services Fund	4,482	5,942	5,942	5,842	5,842	2,092	2,092
Regional Infrastructure and Headworks							
Fund	-	300	300	-	-	-	-
Other revenues	48,568	56,311	57,333	61,637	53,510	52,698	50,587
TOTAL INCOME FROM GOVERNMENT	178,383	179,657	183,948	200,941	186,625	166,541	162,364
SURPLUS/(DEFICIENCY) FOR THE PERIOD	8,603	(15,256)	(8,816)	(9,376)	(3,653)	(2,825)	(1,722)

(a) Full audited financial statements are published in the Department's Annual Report.

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 841, 907 and 958 respectively.

(c) Refer to the Details of Controlled Grants and Subsidies table below for further information.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
<i>Aboriginal Cultural Heritage Act 2021 Grants ..</i>	-	-	-	250	-	-	-
Aboriginal Heritage Grants	241	250	250	250	250	250	250
Aboriginal Lands Trust Estate	3,390	3,538	3,538	3,567	2,064	2,064	2,064
Anketell Port and Strategic Industrial Area - Compensation for Lands Acquisition.....	-	1,818	1,818	1,818	1,818	-	-
Bushfire Risk Management Planning.....	3,750	3,750	3,650	3,750	3,700	-	-
Coastal Erosion Hotspots (CoastWA).....	-	2,699	2,699	2,377	1,965	1,842	1,427
Coastal Zone Management.....	639	714	714	711	708	706	706
Cossack Townsite.....	-	120	120	120	120	120	120
Cultural and Heritage Assets Program - Severe Tropical Cyclone Seroja	-	-	539	961	-	-	-
Finalising Closure of Wittenoom Townsite	-	1,325	1,325	-	-	-	-
Fire Risk Management Contribution	500	450	450	450	450	450	450
Kariyarra Indigenous Land Use Agreement.....	-	100	100	-	-	-	-
Local Government and Tourism	36	-	-	-	-	-	-
Management of Araluen Botanic Park	1,050	1,000	1,000	1,000	1,000	1,000	1,000
Mirrabooka Bushland/Bush Forever (Feasibility).....	-	100	100	-	-	-	-
Planning and Transport Research Centre.....	230	-	-	-	-	-	-
Precinct Infrastructure Fund - High Wycombe Station and Redcliffe Station	-	300	300	-	-	-	-
Restoration of Heritage Assets.....	500	470	470	-	-	-	-
TOTAL	10,336	16,634	17,073	15,254	12,075	6,432	6,017

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	53,361	29,269	39,310	28,034	24,995	22,784	21,676
Restricted cash	2,991	3,032	2,991	2,991	2,991	2,991	2,991
Receivables	8,569	6,100	8,557	8,545	8,545	8,545	8,545
Other	3,956	2,118	3,956	3,956	3,956	3,956	3,956
Total current assets	68,877	40,519	54,814	43,526	40,487	38,276	37,168
NON-CURRENT ASSETS							
Holding Account receivables	41,554	46,391	46,391	51,701	58,821	65,940	73,059
Property, plant and equipment	339,958	340,248	343,890	346,983	346,860	345,948	344,882
Intangibles	3,785	2,341	3,333	13,347	10,579	8,768	6,957
Restricted cash	1,627	1,900	2,027	2,427	2,427	2,427	2,427
Total non-current assets	386,924	390,880	395,641	414,458	418,687	423,083	427,325
TOTAL ASSETS	455,801	431,399	450,455	457,984	459,174	461,359	464,493
CURRENT LIABILITIES							
Employee provisions	21,297	20,515	22,379	23,461	24,544	25,627	26,710
Payables	70	69	70	70	70	70	70
Borrowings and leases	295	317	319	303	317	262	225
Other	4,353	4,247	4,353	4,353	4,364	4,375	4,386
Total current liabilities	26,015	25,148	27,121	28,187	29,295	30,334	31,391
NON-CURRENT LIABILITIES							
Employee provisions	3,453	3,940	3,453	3,453	3,453	3,453	3,453
Borrowings and leases	654	475	645	586	379	440	445
Total non-current liabilities	4,107	4,415	4,098	4,039	3,832	3,893	3,898
TOTAL LIABILITIES	30,122	29,563	31,219	32,226	33,127	34,227	35,289
EQUITY							
Contributed equity	235,970	235,181	238,343	254,242	258,185	262,093	265,887
Accumulated surplus/(deficit)	(11,410)	(31,053)	(20,226)	(29,602)	(33,255)	(36,080)	(37,802)
Reserves	201,119	197,708	201,119	201,118	201,117	201,119	201,119
Total equity	425,679	401,836	419,236	425,758	426,047	427,132	429,204
TOTAL LIABILITIES AND EQUITY	455,801	431,399	450,455	457,984	459,174	461,359	464,493

(a) Full audited financial statements are published in the Department's Annual Report.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	109,582	101,022	104,291	116,907	108,908	93,387	91,321
Capital appropriation	7,852	2,373	2,373	5,923	3,943	3,908	3,794
Holding Account drawdowns	562	-	-	-	-	-	-
Royalties for Regions Fund:							
Regional Community Services Fund	4,482	5,942	5,942	5,842	5,842	2,092	2,092
Regional Infrastructure and Headworks Fund	-	300	300	-	-	-	-
Other.....	49,457	56,311	57,333	71,613	53,510	52,698	50,587
Net cash provided by Government	171,935	165,948	170,239	200,285	172,203	152,085	147,794
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(93,615)	(100,373)	(101,030)	(113,913)	(110,259)	(98,021)	(97,444)
Grants and subsidies.....	(10,336)	(16,634)	(17,073)	(15,254)	(12,075)	(6,432)	(6,017)
Supplies and services	(29,666)	(52,441)	(46,822)	(52,615)	(38,600)	(35,044)	(29,789)
Accommodation	(8,396)	(9,740)	(9,754)	(9,868)	(9,880)	(9,997)	(9,997)
GST payments	(5,799)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)	(6,240)
Finance and interest costs.....	(23)	(29)	(29)	(32)	(28)	(22)	(22)
Other payments.....	(25,041)	(11,624)	(11,891)	(13,658)	(12,662)	(13,000)	(13,967)
Receipts ^(b)							
Regulatory fees and fines.....	1,784	2,717	2,717	2,753	2,753	2,753	2,753
Grants and subsidies.....	1,986	126	467	393	399	314	314
Sale of goods and services.....	2,397	3,233	3,233	4,444	4,444	4,444	4,444
GST receipts	5,760	6,233	6,233	6,233	6,233	6,233	6,233
Other receipts	4,209	7,035	4,601	4,609	4,616	4,624	4,624
Net cash from operating activities	(156,740)	(177,737)	(175,588)	(193,148)	(171,299)	(150,388)	(145,108)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(4,447)	(8,536)	(7,976)	(17,687)	(3,613)	(3,573)	(3,459)
Net cash from investing activities.....	(4,447)	(8,536)	(7,976)	(17,687)	(3,613)	(3,573)	(3,459)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases.....	(307)	(326)	(326)	(326)	(330)	(335)	(335)
Net cash from financing activities.....	(307)	(326)	(326)	(326)	(330)	(335)	(335)
NET INCREASE/(DECREASE) IN CASH HELD	10,441	(20,651)	(13,651)	(10,876)	(3,039)	(2,211)	(1,108)
Cash assets at the beginning of the reporting period	47,538	54,852	57,979	44,328	33,452	30,413	28,202
Cash assets at the end of the reporting period	57,979	34,201	44,328	33,452	30,413	28,202	27,094

(a) Full audited financial statements are published in the Department's Annual Report.

(b) A determination by the Treasurer, pursuant to section 23 of the *Financial Management Act 2006*, provides for the retention of some cash receipts by the Department. Refer to the Net Appropriation Determination table below for further information. Other receipts are retained under the authority of other relevant Acts of Parliament.

NET APPROPRIATION DETERMINATION

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Regulatory Fees and Fines							
Development Assessment Panel Fees	1,586	1,599	1,599	1,611	1,611	1,611	1,611
Regulatory Fees and Fines.....	198	1,118	1,118	1,142	1,142	1,142	1,142
Grants and Subsidies							
Grants and Subsidies	1,986	1,001	2,126	7,034	399	314	314
Sale of Goods and Services							
Sale of Goods and Services	2,397	3,533	3,533	4,744	4,744	4,744	4,744
GST Receipts							
GST Receipts.....	5,760	6,233	6,233	6,233	6,233	6,233	6,233
Other Receipts							
Other Receipts	924	5,152	5,152	3,353	2,824	2,541	784
Pastoral Leases	3,839	6,683	4,249	4,249	4,249	4,249	4,249
Receipts from Service Delivery Agreement	48,903	50,336	50,336	50,364	49,618	49,554	49,221
TOTAL	65,593	75,655	74,346	78,730	70,820	70,388	68,298

DETAILS OF ADMINISTERED TRANSACTIONS

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
INCOME							
Other							
Administered Grants and Transfer Payments.....	-	-	-	-	-	-	-
Net Assets Transferred in	92,528	19,550	59,248	-	-	-	-
Other Revenue	52,053	1,569	1,569	1,569	1,569	1,569	1,569
Rent Revenue	19,136	18,609	18,609	18,609	18,609	18,609	18,609
Sale of Land	19,664	33,000	50,330	24,000	23,000	15,000	15,000
TOTAL ADMINISTERED INCOME	183,381	72,728	129,756	44,178	43,178	35,178	35,178
EXPENSES							
Other							
Employee Expenses	716	965	965	965	965	965	965
Net Assets Transferred Out	98,522	19,550	19,663	-	-	-	-
Other Expenses.....	114,590	4,844	23,134	4,356	4,356	4,356	4,356
Payments to Consolidated Account.....	41,468	49,737	67,067	40,737	39,737	31,737	31,737
Revaluation Decrement	24,984	-	21,708	-	-	-	-
TOTAL ADMINISTERED EXPENSES	280,280	75,096	132,537	46,058	45,058	37,058	37,058

Agency Special Purpose Account Details

DAMPIER TO BUNBURY NATURAL GAS PIPELINE CORRIDOR SPECIAL PURPOSE ACCOUNT

Account Purpose: The Dampier to Bunbury Natural Gas Pipeline Corridor Special Purpose Account provides funds for the widening of the original corridor through the purchase of land and easement over land.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance	25,765	23,567	25,212	23,014
Receipts:				
Other	983	1,556	1,556	1,556
	26,748	25,123	26,768	24,570
Payments	1,536	3,754	3,754	3,754
CLOSING BALANCE	25,212	21,369	23,014	20,816

Division 44 Western Australian Planning Commission

Part 11 Planning and Land Use

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 88 Net amount appropriated to deliver services	5,850	25,259	25,259	11,690	10,577	10,222	8,132
Amount Authorised by Other Statutes - Metropolitan Region Improvement Tax Act 1959	84,744	83,897	83,897	88,098	88,028	88,728	89,435
Total appropriations provided to deliver services.....	90,594	109,156	109,156	99,788	98,605	98,950	97,567
CAPITAL							
Item 151 Capital Appropriation.....	5,400	5,400	5,400	5,400	5,400	5,400	5,400
TOTAL APPROPRIATIONS	95,994	114,556	114,556	105,188	104,005	104,350	102,967
EXPENSES							
Total Cost of Services	114,238	79,039	79,789	67,977	56,715	56,110	54,020
Net Cost of Services ^(a)	89,645	53,968	54,718	42,837	31,575	30,970	28,880
CASH ASSETS ^(b)	460,013	392,107	431,216	406,504	424,958	458,887	494,823

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Commission's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Commission's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021 are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
New Initiative					
Future of Fremantle	750	1,500	250	-	-
Other					
2022-23 Streamlined Budget Process Incentive Funding.....	-	222	-	-	-
2022-23 Tariffs, Fees and Charges	-	1,253	1,253	1,253	1,253

Significant Issues Impacting the Agency

Planning Reform

1. The Commission, in consultation with Planning, Lands and Heritage (DPLH), is continuing with the implementation of the Action Plan for Planning Reform. An initial phase of reforms delivered immediate changes to Western Australia's planning system through more streamlined, efficient and transparent processes.

METRONET

2. Land use planning to support the delivery of METRONET, in particular around proposed and existing station precincts, is ongoing. DPLH, on behalf of the Commission, is providing planning expertise and advice in addition to reviewing State planning policies to support the development of well designed, liveable communities centred around strong public transport connections and high amenity.

Land Acquisition

3. To support the delivery of major infrastructure projects, ensure the protection of Bush Forever areas and reserve land critical for future planning requirements, the Commission is responsible for strategic land acquisition on behalf of the State and is working to acquire selected sites in private ownership.

Coastal Management and Planning

4. CoastWA is a strategic response and expansion of the Commission's coastal planning and management program, and is being delivered in partnership with Transport. DPLH, on behalf of the Commission, is implementing a strategic response to the growing impact of coastal hazards via a five-year program (ending 2025-26), which includes supporting local coastal managers with additional funding, data collection, investigations and technical expertise.

Future of Fremantle

5. With Kwinana confirmed as the location for Perth's new container port, the Future of Fremantle Planning Committee has been established as a sub-committee of the Commission to consider land use and economic development opportunities around North Quay and surrounding areas, and to continue developing a new vision for a Victoria Quay Waterfront Precinct.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Commission's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Services
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	An efficient and effective planning system that promotes use and development of land in Western Australia.	<ol style="list-style-type: none"> 1. Statutory Planning 2. Strategic Planning 3. Asset Management

Service Summary

Expense	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Statutory Planning	21,693	20,432	20,432	19,899	19,689	19,698	18,441
2. Strategic Planning	4,512	25,288	26,038	13,692	11,558	10,888	9,978
3. Asset Management	88,033	33,319	33,319	34,386	25,468	25,524	25,601
Total Cost of Services	114,238	79,039	79,789	67,977	56,715	56,110	54,020

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: An efficient and effective planning system that promotes use and development of land in Western Australia:					
The proportion of residential land in the metropolitan area that is capable of multiple dwellings within 400 metres and 800 metres of the capital city, a strategic metropolitan centre, or a train station:					
400 metres	45%	45%	45%	45%	
800 metres	35%	36%	35%	36%	
The proportion of residential land that is zoned R40 and above that is within 400 metres of a major regional centre.....	66%	67%	66%	67%	
The percentage of subdivision applications determined within the statutory timeframe.....	84%	85%	79%	85%	
The percentage of development applications determined within the statutory timeframe.....	72%	85%	64%	85%	1
Vacancy rate of residential properties available for rent.....	2%	5%	2%	2%	2
Vacancy rate of commercial properties available for rent.....	9%	5%	5%	5%	

(a) Further detail in support of the key effectiveness indicators is provided in the Commission's Annual Report.

Explanation of Significant Movements

(Notes)

1. The 2021-22 Budget and 2022-23 Budget Target have increased to 85% as compared to the 2020-21 Actual of 72% to reflect the average 81% achieved in 2018-19 and 2019-20 and continued effort by the Commission to improve the management of applications within the statutory timeframes. The lower 2021-22 Estimated Actual compared to the 2021-22 Budget is due to increased complexity of applications and delays due to requests for further information from applicants.
2. The low 2% vacancy rate in the 2020-21 Actual is mainly due to the residential tenancies-related COVID-19 Response measures, which included a moratorium on evictions from 30 March 2020 to 28 March 2021, the Residential Rent Relief Grant Scheme which provided assistance to tenants to pay off debts that arose before 1 December 2020, and a freeze on rental rates until 28 March 2021. This low vacancy rate is maintained for the 2021-22 Estimated Actual and 2022-23 Budget Target due to the current condition of the rental market.

Services and Key Efficiency Indicators

1. Statutory Planning

Utilisation of statutory, consultative, legislative, regulatory reform and coordination processes that facilitate the implementation of creative and innovative strategic regional and local plans and policies.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	21,693	20,432	20,432	19,899	1
Less Income	17,244	14,590	14,590	14,654	2
Net Cost of Service	4,449	5,842	5,842	5,245	
Efficiency Indicators					
Average cost per statutory application.....	\$3,271	\$3,667	\$4,046	\$3,491	3

Explanation of Significant Movements

(Notes)

1. DPLH incurs all costs related to the statutory planning application approval process, which is in part funded by fees received by the Commission. To facilitate this funding regime, the Commission records the funds transferred to DPLH in the Total Cost of Service.
2. The decrease in income between the 2020-21 Actual and the 2021-22 Estimated Actual reflects the anticipated normalisation of statutory planning applications following conclusion of economic stimulus measures, such as the Government's Building Bonus and the Commonwealth's HomeBuilder grant.
3. The higher average cost per statutory application in the 2021-22 Budget as compared to the 2020-21 Actual is due to a lower number of statutory planning applications in 2021-22. Similarly, the anticipated number of statutory planning applications in 2021-22 will be lower than budgeted, resulting in a higher average cost per statutory application for the 2021-22 Estimated Actual.

2. Strategic Planning

The development and advancement of planning strategies, policies and information systems that guide the State's long-term urban settlement, industrial and economic development, and the management of the environment in ways that reflect the aspirations of the Western Australian community for a high quality of life.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	4,512	25,288	26,038	13,692	1
Less Income	nil	nil	nil	nil	
Net Cost of Service	4,512	25,288	26,038	13,692	
Efficiency Indicators					
Average cost per strategic project ^(a)	\$303,884	\$1,058,105	\$993,047	\$515,647	1

(a) The average cost per strategic project is based on the Total Cost of Service less grants.

Explanation of Significant Movements

(Notes)

1. The increase between the 2020-21 Actual and 2021-22 Budget is due to one-off funding provided to facilitate public infrastructure works, key strategic Government projects including the Perth City Deal and various market-led proposals, and expanding the coastal planning and management program through CoastWA. The decrease in the 2022-23 Budget Target is mainly due to one-off funding provided to facilitate public infrastructure works in 2021-22.

3. Asset Management

The acquisition, management and disposal of properties reserved under the Metropolitan, Peel and Greater Bunbury Region Schemes for primary and other regional roads, parks and recreation and regional open space areas, special uses including planning control areas and improvement plans, and major land development projects.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	88,033	33,319	33,319	34,386	1
Less Income	7,349	10,481	10,481	10,486	2
Net Cost of Service	80,684	22,838	22,838	23,900	
Efficiency Indicators					
Average cost of service for the management of Whiteman Park per hectare managed.....	\$2,505	\$2,450	\$2,450	\$2,469	
Average cost of service for the management of residential and commercial properties per property	\$20,014	\$19,626	\$19,946	\$20,082	
Average cost of service for the management of reserved land (excluding Whiteman Park and residential and commercial properties) per hectare managed.....	\$476	\$429	\$429	\$433	

Explanation of Significant Movements

(Notes)

1. The 2020-21 Actual of \$88 million included a revaluation decrement of \$38.6 million and impairment losses on land owned of \$15.8 million. The decrement and impairment losses are attributed to changes in land use of Commission-held land to more restrictive purposes, such as parks and recreation, roads, railways and public purposes. The losses relate to year-end adjustments and are not included in the 2022-23 Budget Target.
2. The lower income in the 2020-21 Actual is mainly due to loss on the sale of surplus assets held by the Commission (in the Total Cost of Service) instead of the anticipated gain on the sale of surplus assets.

Asset Investment Program

1. The Commission's 2022-23 Asset Investment Program (AIP) of \$97.9 million includes the acquisition of land reserved under the Metropolitan, Peel and Greater Bunbury Region Schemes and development of facilities on reserved land. The AIP will fund land acquisitions for transport infrastructure.
2. The total AIP over the forward estimates period is \$264.8 million.

COVID-19 Response

3. The Commission will spend \$5.9 million in 2022-23 to restore the heritage-listed Ascot Kilns.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
COVID-19 Response							
Ascot Kilns Preservation Works	6,349	415	338	5,934	-	-	-
Whiteman Park Fencing Works	1,062	1,044	515	18	-	-	-
Other Works in Progress							
Buildings/Infrastructure	21,499	16,299	1,847	1,300	1,300	1,300	1,300
Other Minor Equipment	3,745	3,141	235	151	151	151	151
COMPLETED WORKS							
Acquisition of Land 2021-22 Program	59,146	59,146	59,146	-	-	-	-
Election Commitment - Acquisition of Land - Westport Port and Environs Strategy	20,000	20,000	9,604	-	-	-	-
METRONET - Yanchep Rail Extension	100,000	100,000	70,000	-	-	-	-
Regional Land Acquisitions - 2021-22 Program	1,000	1,000	1,000	-	-	-	-
NEW WORKS							
Acquisition of Land							
2022-23 Program	84,060	-	-	84,060	-	-	-
2023-24 Program	56,575	-	-	-	56,575	-	-
2024-25 Program	43,400	-	-	-	-	43,400	-
2025-26 Program	43,400	-	-	-	-	-	43,400
Regional Land Acquisitions							
2022-23 Program	6,400	-	-	6,400	-	-	-
2023-24 Program	6,400	-	-	-	6,400	-	-
2024-25 Program	6,400	-	-	-	-	6,400	-
2025-26 Program	6,400	-	-	-	-	-	6,400
Total Cost of Asset Investment Program	465,836	201,045	142,685	97,863	64,426	51,251	51,251
FUNDED BY							
Asset Sales			50,000	5,000	5,000	5,000	5,000
Capital Appropriation			5,400	5,400	5,400	5,400	5,400
Internal Funds and Balances			87,285	87,463	54,026	40,851	40,851
Total Funding			142,685	97,863	64,426	51,251	51,251

Financial Statements

Income Statement

Expenses

1. Total Cost of Services for the 2022-23 Budget Year is lower than the 2021-22 Estimated Actual by \$11.8 million due to one-off funding for the facilitation of public infrastructure works in 2021-22 and a decrease in compensation payments related to land acquisition, partially offset by an increase in grants and subsidies expenditure.

Income

2. Other revenue under Income from Government for the 2022-23 Budget Year is higher than the 2021-22 Estimated Actual by \$1.8 million due to an increase in interest revenue of \$1 million, which is attributed to the increase in forecast interest rate from 0.5% to 0.8% and additional \$0.8 million funding for the Future of Fremantle project.

Statement of Financial Position

3. The increase in property, plant and equipment between the 2021-22 Estimated Actual and the forward estimates period is mainly due to land acquisitions to support key Government priorities and transport infrastructure requirements.

Statement of Cashflows

4. The cash assets at the end of reporting period in the 2021-22 Estimated Actual is higher than the 2021-22 Budget by \$39.1 million and is mainly due to deferral of land acquisitions across the forward estimates period.

INCOME STATEMENT ^(a) (Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Grants and subsidies ^(b)	300	300	300	9,030	300	300	300
Supplies and services	400	563	1,313	2,063	813	563	563
Depreciation and amortisation	20,406	3,600	3,600	3,600	3,600	3,600	3,600
Other expenses ^(c)	93,132	74,576	74,576	53,284	52,002	51,647	49,557
TOTAL COST OF SERVICES	114,238	79,039	79,789	67,977	56,715	56,110	54,020
Income							
Regulatory fees and fines	17,192	14,585	14,585	14,654	14,654	14,654	14,654
Other revenue	7,401	10,486	10,486	10,486	10,486	10,486	10,486
Total Income	24,593	25,071	25,071	25,140	25,140	25,140	25,140
NET COST OF SERVICES	89,645	53,968	54,718	42,837	31,575	30,970	28,880
INCOME FROM GOVERNMENT							
Service appropriations	90,594	109,156	109,156	99,788	98,605	98,950	97,567
Resources received free of charge	223	450	450	450	450	450	450
Other revenues	1,470	2,900	2,850	4,600	4,250	5,600	6,900
TOTAL INCOME FROM GOVERNMENT	92,287	112,506	112,456	104,838	103,305	105,000	104,917
SURPLUS/(DEFICIENCY) FOR THE PERIOD	2,642	58,538	57,738	62,001	71,730	74,030	76,037

(a) Full audited financial statements are published in the Commission's Annual Report.

(b) Refer to the Details of Controlled Grants and Subsidies table below for further information.

(c) On average, approximately \$49.5 million per annum relates to service delivery agreement-related payments to DPLH.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Funding of Transport Infrastructure	-	-	-	8,730	-	-	-
Strategic Transport Evaluation Model	300	300	300	300	300	300	300
TOTAL	300	300	300	9,030	300	300	300

**STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)**

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	10,798	14,145	13,060	15,322	17,585	17,585	17,585
Restricted cash	449,215	377,962	418,156	391,182	407,373	441,302	477,238
Receivables	2,489	4,221	2,459	2,429	2,399	2,369	2,339
Other	45,779	32,417	45,779	45,779	45,779	45,779	45,779
Assets held for sale	15,290	6,886	15,290	15,290	15,290	15,290	15,290
Total current assets	523,571	435,631	494,744	470,002	488,426	522,325	558,231
NON-CURRENT ASSETS							
Holding Account receivables	6,639	7,019	7,019	7,399	7,779	8,159	8,539
Property, plant and equipment	505,480	747,397	597,065	688,828	747,154	792,305	837,456
Intangibles	36,110	28,917	36,110	36,110	36,110	36,110	36,110
Total non-current assets	548,229	783,333	640,194	732,337	791,043	836,574	882,105
TOTAL ASSETS	1,071,800	1,218,964	1,134,938	1,202,339	1,279,469	1,358,899	1,440,336
CURRENT LIABILITIES							
Payables	-	1	-	-	-	-	-
Other	14,967	18,045	14,967	14,967	14,967	14,967	14,967
Total current liabilities	14,967	18,046	14,967	14,967	14,967	14,967	14,967
EQUITY							
Contributed equity	(13,906)	572	(8,506)	(3,106)	2,294	7,694	13,094
Accumulated surplus/(deficit)	1,074,588	1,205,383	1,132,326	1,194,327	1,266,057	1,340,087	1,416,124
Reserves	44,839	43,651	44,839	44,839	44,839	44,839	44,839
Other	(48,688)	(48,688)	(48,688)	(48,688)	(48,688)	(48,688)	(48,688)
Total equity	1,056,833	1,200,918	1,119,971	1,187,372	1,264,502	1,343,932	1,425,369
TOTAL LIABILITIES AND EQUITY	1,071,800	1,218,964	1,134,938	1,202,339	1,279,469	1,358,899	1,440,336

(a) Full audited financial statements are published in the Commission's Annual Report.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	90,214	108,776	108,776	99,408	98,225	98,570	97,187
Capital appropriation	5,400	5,400	5,400	5,400	5,400	5,400	5,400
Other.....	33,018	32,900	32,850	4,600	4,250	5,600	6,900
Net cash provided by Government	128,632	147,076	147,026	109,408	107,875	109,570	109,487
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Grants and subsidies.....	(600)	(300)	(300)	(9,030)	(300)	(300)	(300)
Supplies and services	(177)	(113)	(863)	(1,613)	(363)	(113)	(113)
Accommodation	(18)	-	-	-	-	-	-
GST payments	(6,103)	(3,330)	(3,330)	(3,330)	(3,330)	(3,330)	(3,330)
Other payments.....	(54,853)	(74,546)	(74,546)	(53,254)	(51,972)	(51,617)	(49,527)
Receipts							
Regulatory fees and fines.....	17,145	14,585	14,585	14,654	14,654	14,654	14,654
GST receipts	7,985	3,330	3,330	3,330	3,330	3,330	3,330
Other receipts	7,369	7,986	7,986	7,986	7,986	7,986	7,986
Net cash from operating activities	(29,252)	(52,388)	(53,138)	(41,257)	(29,995)	(29,390)	(27,300)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(92,661)	(184,327)	(142,685)	(97,863)	(64,426)	(51,251)	(51,251)
Proceeds from sale of non-current assets.....	4,084	20,000	20,000	5,000	5,000	5,000	5,000
Net cash from investing activities.....	(88,577)	(164,327)	(122,685)	(92,863)	(59,426)	(46,251)	(46,251)
Cash assets at the beginning of the reporting period	449,210	461,746	460,013	431,216	406,504	424,958	458,887
Cash assets at the end of the reporting period	460,013	392,107	431,216	406,504	424,958	458,887	494,823

(a) Full audited financial statements are published in the Commission's Annual Report.

Agency Special Purpose Account Details

METROPOLITAN REGION IMPROVEMENT ACCOUNT

Account Purpose: This account was established in December 1959 under the *Metropolitan Region Improvement Tax Act 1959* to provide funds for the Commission to manage the Metropolitan Region Scheme.

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000
Opening Balance	434,712	443,433	443,433	409,075
Receipts:				
Appropriations.....	84,744	83,897	83,897	88,098
Other	48,751	61,294	60,494	16,440
	568,207	588,624	587,824	513,613
Payments	124,774	215,991	178,749	129,486
CLOSING BALANCE	443,433	372,633	409,075	384,127

Division 45 **Western Australian Land Information Authority**

Part 11 **Planning and Land Use**

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 89 Net amount appropriated to deliver services	32,186	39,475	40,220	36,602	36,183	60,258	53,158
Amount Authorised by Other Statutes							
- Transfer of Land Act 1893	575	-	-	-	-	-	-
- Salaries and Allowances Act 1975	337	338	338	339	340	341	341
Total appropriations provided to deliver services ^(a)	33,098	39,813	40,558	36,941	36,523	60,599	53,499
CAPITAL							
Item 152 Capital Appropriation.....	2,888	8,420	4,028	958	1,467	1,467	2,475
TOTAL APPROPRIATIONS	35,986	48,233	44,586	37,899	37,990	62,066	55,974
EXPENSES							
Total Cost of Services	106,203	120,720	120,991	117,403	113,130	115,558	114,126
Net Cost of Services ^(b)	33,986	46,840	40,975	28,725	38,022	36,004	19,580
CASH ASSETS ^(c)	6,234	22,599	15,246	21,102	14,488	16,702	15,195

(a) The increase in total appropriations provided to deliver services from the 2024-25 Outyear reflects the agreed funding arrangement with Government following the partial commercialisation of the Western Australian Land Information Authority (Landgate).

(b) Represents Total Cost of Services (expenses) less retained revenues applied to Landgate's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(c) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on Landgate's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Other					
National Electronic Conveyancing Data Standards	240	-	-	-	-
Office Accommodation - Midland Building Project Costs	505	459	366	-	-
Revision to Indexation for Non-Salary Expenses	-	-	-	29	231
State Fleet Policy and Procurement Initiatives	(41)	(32)	(27)	(25)	(28)
Strategic Development Plan 2022-23 to 2025-26	25	(214)	(1,203)	(899)	(763)
Workforce Requirements	1,342	4,077	-	-	-

Significant Issues Impacting the Agency

1. The Transfer of Land Act Amendment Bill 2021 (the Bill) has been introduced into Parliament and passed by the Legislative Assembly. If passed in the Legislative Council without amendment, the Bill will enact legislative change to remove duplicate certificates of title from use, and a public education program will communicate changes to the public to ensure a smooth transition.
 - 1.1. With 67% of all issued duplicate certificates of title being held in bank vaults until mortgages are discharged, their removal will create significant cost savings for financial institutions. Customers should also benefit, as banks will no longer need to charge production costs for duplicate certificates of title. The Bill also permits the sending of electronic notices under the *Transfer of Land Act 1893* to landowners or their representatives. This will significantly reduce the time taken for registration of land transactions for Landgate customers, as the notices will not need to be sent by post and emails can be delivered in less than a day.
2. To support greater competition in the electronic conveyancing marketplace, Landgate is participating in ongoing national work through the Australian Registrar's National Electronic Conveyancing Council to progress a model that enables interoperability between multiple Electronic Lodgement Network Operators.
 - 2.1. Amendments to the Electronic Conveyancing National Law covers issues regarding mandating interoperability and financial settlement. All jurisdictions other than Western Australia and South Australia have adopted a national legal scheme approach, where they adopt the amendments as part of their laws once it is passed in New South Wales. Western Australia and South Australia operate under a corresponding law regime, under which they enact their own separate legislation which mirrors the New South Wales legislation.
3. Landgate has collaborated with other Australian States and Territories and New Zealand on a project to develop an interjurisdictionally consistent 3D cadastral survey data model. The project provided a common standard to support the development of the 3D Next Generation Spatial Cadastre (NGSC) for Western Australia to replace part of Landgate's legacy SmartPlan system and the Spatial Cadastral Database. The NGSC, as the accessible source of Western Australia's critical land and property data, will support priority Government land development and infrastructure projects.
4. Landgate is modernising its property valuations system, which generates more than one million rating and taxing valuations every year for all properties across the State. The current system has been in place for more than 20 years and requires replacement to ensure business continuity, align with Government's digital standards, enhance management of cyber security risks and take advantage of growth opportunities such as the increasing demand for specialist valuations. There will also be an opportunity to leverage the new technologies to improve service delivery for Landgate's customers as well as valuation processes. Landgate expects to finalise the procurement of a system in the 2022-23 financial year.
5. The circumstances across the globe and the influence of external factors that include rising inflation, higher commodity prices, demand for construction materials, labour shortages, a low supply of rental accommodation, net migration and other related economic factors will continue to impact Western Australian property market dynamics. The property market has been incredibly strong since the introduction of government building incentives, with a high number of document lodgements experienced during 2021-22. Document registration activity levels will continue to be managed in line with property market demand. However, as market activity declines, it will impact Landgate's gross revenue (including service fee payments to Land Services WA under the Commercialised Services Agreement) and Landgate's net residual document registrations revenue.
6. The five-yearly review of Landgate's enabling legislation, the *Land Information Authority Act 2006*, has commenced and comes as Landgate continues to adapt its business model following partial commercialisation of land registry transaction processing in 2019 and deliver on Western Australia's Open Data Policy. This review is well-timed to consider modernisation of the legislation where necessary to enable the agency to fully leverage emerging digital location information technologies that will enable new and efficient ways for the public sector, industry and community to acquire, visualise, collaborate, plan, decide and transact in the digital realm.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between Landgate's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcomes	Services
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	The State's administrative, commercial and social systems are supported by land tenure information, certainty of ownership and other interests in land.	1. Land Titling
	Independent valuations support Governments' collection of rates and taxes, and management of property assets.	2. Valuations
	Land and location information and services to support the management and development of the State.	3. Land Information and Services 4. Access to Location Information

Service Summary

Expense	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Land Titling	33,152	36,032	37,768	36,649	35,314	36,073	35,625
2. Valuations	36,068	41,338	41,091	39,872	38,421	39,245	38,759
3. Land Information and Services	30,428	35,314	34,664	33,636	32,412	33,108	32,698
4. Access to Location Information	6,555	8,036	7,468	7,246	6,983	7,132	7,044
Total Cost of Services	106,203	120,720	120,991	117,403	113,130	115,558	114,126

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: The State's administrative, commercial and social systems are supported by land tenure information, certainty of ownership and other interests in land:					
The land titles register is updated and maintained in a timely and accurate manner:					
Simple and correct documents are registered within two working days of lodgement	88.16%	80%	80%	80%	
The number of adjusted Certificates of Title arising from identified errors as a percentage of the total Certificates of Title on the land titles register	0.1085%	<=0.25%	<=0.25%	<=0.25%	
Outcome: Independent valuations support Governments' collection of rates and taxes, and management of property assets:					
International standards for accuracy and uniformity of rating and taxing values are met:					
Benchmark against international standards for accuracy using median ratio test:					
Gross Rental Value ^(b)	n/a	>92.5%	>92.5%	>92.5%	
Unimproved Value	91.38%	>92.5%	>92.5%	>92.5%	
Coefficient of Dispersion to check uniformity of values:					
Gross Rental Value ^(b)	n/a	<7%	<7%	<7%	
Unimproved Value	5.21%	<15%	<15%	<15%	
Adjustments of rating and taxing values as a result of objections and appeals as a percentage of total values in force	0.039%	<0.2%	<0.2%	<0.2%	
Outcome: Land and location information and services to support the management and development of the State:					
The extent to which the currency and relevance of the land information databases meet the needs of the Western Australian community:					
Completion rate of names and addressing jobs delivered within 10 business days	87.6%	80%	80%	85%	
Completion rate of property boundary related jobs within the agreed benchmarks	97.8%	97.2%	98.3%	98.5%	
Imagery systems availability supporting the State's mapping, monitoring and predicting of bushfires ^(c)	n/a	99%	99.8%	99%	
Overall satisfaction with the capture of, discovery of and access to Government Location Information	80%	80%	80%	80%	

(a) Further detail in support of the key effectiveness indicators is provided in Landgate's Annual Report.

(b) The Regional Gross Rental Value (GRV) General Valuation Program was deferred for 12 months to 2021-22, due to COVID-19 restrictions on travel. Therefore, this measure for GRVs is not applicable for 2020-21.

(c) This is a new key effectiveness indicator introduced for the 2021-22 financial year, as a result of changes to the Outcome Based Management (OBM) framework. Therefore, no comparative information is available for the 2020-21 financial year for this indicator.

Services and Key Efficiency Indicators

1. Land Titling ^(a)

A land titling service that provides land tenure information, certainty of ownership and other interests in land.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	33,152	36,032	37,768	36,649	
Less Income	62,760	58,563	63,427	65,167	
Net Cost of Service	(29,608)	(22,531)	(25,659)	(28,518)	
Employees (Full-Time Equivalents)	110	96	100	110	
Efficiency Indicators					
Average cost of maintaining land tenure information, certainty of ownership and other interests in land, per Certificate of Title	\$22.24	\$23.92	\$24.95	\$23.87	

(a) As a result of changes to the OBM framework commencing from the 2021-22 financial year, this table will vary from that reported in the 2020-21 Annual Report.

2. Valuations ^(a)

An impartial valuation service.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	36,068	41,338	41,091	39,872	
Less Income	4,618	10,452	11,320	19,263	1
Net Cost of Service	31,450	30,886	29,771	20,609	
Employees (Full-Time Equivalents)	188	188	204	195	
Efficiency Indicators					
Average cost per valuation.....	\$15.12	\$17.34	\$17.23	\$16.61	

(a) As a result of changes to the OBM framework commencing from the 2021-22 financial year, this table will vary from that reported in the 2020-21 Annual Report.

Explanation of Significant Movements

(Notes)

1. The nature of the Gross Rental Value Metropolitan Triennial Program (Metropolitan Revaluation Program) leads to fluctuations in income. The 2022-23 year is the third and final year of the triennium in which all revenue from the Metropolitan Revaluation Program is recognised in accordance with AASB 15: *Revenue from Contracts with Customers*.

3. Land Information and Services ^(a)

Capture, maintenance and delivery of land information and services.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	30,428	35,314	34,664	33,636	
Less Income	3,962	3,983	4,314	3,392	
Net Cost of Service	26,466	31,331	30,350	30,244	
Employees (Full-Time Equivalents)	144	126	140	137	
Efficiency Indicators					
Average cost of providing land information and services for the State (per square kilometre)	\$12.04	\$13.97	\$13.72	\$13.31	

(a) As a result of changes to the OBM framework commencing from the 2021-22 financial year, this table will vary from that reported in the 2020-21 Annual Report.

4. Access to Location Information ^(a)

Access to the State's location information.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	6,555	8,036	7,468	7,246	
Less Income	877	882	955	856	
Net Cost of Service	5,678	7,154	6,513	6,390	
Employees (Full-Time Equivalents)	16	16	29	31	
Efficiency Indicators					
Average cost per dataset	\$871.91	\$1,028	\$955.23	\$930.17	

(a) As a result of changes to the OBM framework commencing from the 2021-22 financial year, this table will vary from that reported in the 2020-21 Annual Report.

Asset Investment Program

1. Landgate's Asset Investment Program for 2022-23 of \$7.2 million focuses on progressing key business initiatives to enhance and develop systems which will improve efficiency and effectiveness. This includes:
 - 1.1. modernising the current valuations system, which enables the generation of rating and taxing values in the State and to deliver asset valuations for local and State Government. This will result in more reliable and efficient delivery of valuation products;
 - 1.2. redeveloping the corporate website to streamline functionality, which will result in more efficient accessibility and usability for website users;
 - 1.3. implementing amendments to the *Transfer of Land Act 1893* to include electronic document processes, providing industry with greater confidence in electronic conveyancing and the efficiencies it brings; and
 - 1.4. the ongoing upgrade and replacement of hardware assets based on life cycle and enhanced capabilities offered by new technologies.

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
Asset Replacement							
ICT - Asset Replacement Program	3,002	1,862	890	705	170	135	130
Workplace Enablement	3,217	1,587	577	780	400	250	200
Business Improvement							
Corporate Website Redevelopment	710	210	210	500	-	-	-
Valuation Services System Reform	8,000	1,134	497	4,454	2,412	-	-
Infrastructure - Shared Location Information Platform Redevelopment	3,850	540	540	310	1,000	1,000	1,000
COMPLETED WORKS							
Business Improvement - Financial Management System	2,891	2,891	840	-	-	-	-
Infrastructure							
Capture WA Register Upgrade	290	290	290	-	-	-	-
Data WA Improvements	293	293	210	-	-	-	-
Geocentric Datum of Australia 2020	2,547	2,547	1,085	-	-	-	-
Strata Titles Act 1985 Reform	9,472	9,472	1,650	-	-	-	-
NEW WORKS							
Business Improvement							
Data Strategy Hub	1,650	-	-	150	700	400	400
Portal WA	3,300	-	-	-	1,100	1,100	1,100
Transfer of Land Act Amendments Implementation	312	-	-	312	-	-	-
Infrastructure							
Aerial Imagery Platform	500	-	-	-	500	-	-
Data Sharing Platform	2,100	-	-	-	700	700	700
Next Generation Spatial Cadastre	2,400	-	-	-	800	800	800
SmartPlan Suite Replacement	4,800	-	-	-	-	3,400	1,400
Topographic Modernisation	4,026	-	-	-	659	656	2,711
Total Cost of Asset Investment Program	53,360	20,826	6,789	7,211	8,441	8,441	8,441
FUNDED BY							
Capital Appropriation			4,028	958	1,467	1,467	2,475
Drawdowns from the Holding Account			2,496	6,253	6,974	6,974	5,966
Internal Funds and Balances			265	-	-	-	-
Total Funding			6,789	7,211	8,441	8,441	8,441

Financial Statements

Income Statement

Expenses

1. The 2022-23 Total Cost of Services of \$117.4 million is \$3.6 million lower than the 2021-22 Estimated Actual. This has resulted largely from lower depreciation expense due to some assets reaching the end of their useful life as planned.

Income

2. Total income in the 2022-23 Budget Year is expected to be \$8.7 million higher than the 2021-22 Estimated Actual due to the cyclical impact of the triennial Metropolitan Revaluation Program. Revenue for the entire program is only recognised on delivery of the final product (a valuation) in the third year, 2022-23, in line with AASB 15: *Revenue from Contracts with Customers*.
3. Whilst valuations revenue increases, this is partly offset by a fall in revenue from land titling services. The continued buoyancy in the Western Australian property market experienced during 2021-22 is expected to slow during 2022-23. Revenue from land titling services is anticipated to fall in line with expectations of increases in interest rates, leading to a fall in consumer sentiment and the flow-on effect this will have on expected demand.

Statement of Financial Position

4. The equity reflected in the Statement of Financial Position is negative as a result of the payment of the \$1.4 billion lump sum proceeds received from the Landgate Partial Commercialisation arrangement to the Consolidated Account in 2019-20. The forecast improvement in the negative equity position in the 2022-23 Budget Year in comparison to the 2021-22 Estimated Actual is due to:
 - 4.1. the capital contributions received from Government to fund the 2022-23 Asset Investment Program in line with agreed funding arrangements; and
 - 4.2. a decrease in the value of the service concession liability, through its reduction over the period of the arrangement (amortisation) as a non-cash revenue, which results in a decrease in the accumulated deficit offsetting the negative equity that originated as a result of the Landgate Partial Commercialisation transaction.
5. In the 2022-23 Budget Year, Total Assets are \$13 million lower than the 2021-22 Estimated Actual, largely due to the decrease in investments held to maturity (cash reserves) as the agency uses these funds to meet its operating commitments. The lower value of assets also reflects the decrease in the written down value of service concession assets as these assets are amortised over their useful life. Service concession assets are those assets that are now the responsibility of Land Services WA to enhance/maintain under the Commercialised Services Agreement.
6. In the 2022-23 Budget Year, Total Liabilities decreases by \$33.8 million in comparison to the 2021-22 Estimated Actual due to the annual reduction (amortisation) of the service concession deferred revenue liability, that originated from the \$1.4 billion proceeds of the Landgate Partial Commercialisation arrangement. Accounting standards require the proceeds to be spread across each year of the 40-year life of the partial commercialisation agreement as non-cash revenue. This decreases the service concession deferred revenue liability balance each year until the agreement expires and the liability is extinguished.

Statement of Cashflows

7. The 2022-23 Budget Year closing cash balance is \$5.9 million higher than the 2021-22 Estimated Actual due to the maturity of the remaining investments in financial assets during 2022-23 and the resulting cash being moved into the operating bank account.

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^{(b)(c)}	53,081	55,258	56,835	57,616	52,368	52,940	52,940
Grants and subsidies ^(d)	230	124	135	135	135	135	135
Supplies and services	27,363	36,892	35,092	33,842	37,204	37,813	37,455
Accommodation	4,537	5,646	5,967	6,075	6,269	6,080	6,201
Depreciation and amortisation	15,230	16,831	16,798	13,651	11,371	12,736	11,274
Finance and interest costs	191	13	5	16	15	12	9
Other expenses	5,571	5,956	6,159	6,068	5,768	5,842	6,112
TOTAL COST OF SERVICES	106,203	120,720	120,991	117,403	113,130	115,558	114,126
Income							
Sale of goods and services ^(e)	35,056	36,081	42,217	50,754	36,844	39,822	54,789
Other revenue ^(f)	37,161	37,799	37,799	37,924	38,264	39,732	39,757
Total Income	72,217	73,880	80,016	88,678	75,108	79,554	94,546
NET COST OF SERVICES	33,986	46,840	40,975	28,725	38,022	36,004	19,580
INCOME FROM GOVERNMENT							
Service appropriations ^(g)	33,098	39,813	40,558	36,941	36,523	60,599	53,499
Resources received free of charge	223	500	300	300	300	300	300
Other revenues	5,323	6,581	6,595	11,389	5,732	6,571	12,515
TOTAL INCOME FROM GOVERNMENT	38,644	46,894	47,453	48,630	42,555	67,470	66,314
SURPLUS/(DEFICIENCY) FOR THE PERIOD	4,658	54	6,478	19,905	4,533	31,466	46,734
Income tax benefit/(expense) ^(h)	(419,642)	(16)	-	-	-	-	-
CHANGE IN SURPLUS/(DEFICIENCY) FOR THE PERIOD AFTER INCOME TAX EQUIVALENTS	(414,984)	38	6,478	19,905	4,533	31,466	46,734

(a) Full audited financial statements are published in Landgate's Annual Report.

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 458, 473 and 473 respectively.

(c) Landgate is assessing its workforce requirements to ensure it continues to effectively deliver services on behalf of the Government. FTE reductions anticipated in the 2021-22 Budget, relating to potential technological changes in the business model, are under review. The increased workforce expenditure will retain current FTE levels to ensure service delivery and business capability is maintained during the assessment.

(d) Refer to the Details of Controlled Grants and Subsidies table below for further information.

(e) The Sale of Goods and Services is net of the service fees paid to Land Services WA under the terms of the Commercialised Services Agreement from the date the agreement commenced on 22 October 2019.

(f) Other revenue includes the annual amortisation of the service concession liability over the term of the Commercialised Services Agreement, reflecting the receipt of the lump sum proceeds from the agreement.

(g) The increase in Service appropriations from the 2024-25 outyear reflects the agreed funding arrangement with Government following the partial commercialisation of the Authority.

(h) The income tax benefit/(expense) in the 2020-21 Actual reflects the impairment of the deferred tax asset and its recognition as income tax equivalents expense during 2020-21, which was not considered when the budget was set.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Land Surveyors Licensing Board ^(a)	30	24	35	35	35	35	35
Other Grants and Subsidies ^(b)	200	100	100	100	100	100	100
TOTAL	230	124	135	135	135	135	135

(a) This amount represents a grant paid by Landgate to the Land Surveyors' Licensing Board (the Board). The Board is an affiliated body but is not subject to the operational control of Landgate and reports to Parliament separately.

(b) Other grants and subsidies includes SPUR Location Grants which are grants to support Western Australian businesses, start-ups and individuals who are developing innovative location data based ideas/products/services.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	4,901	21,035	13,705	19,341	12,521	14,527	12,838
Restricted cash	245	292	245	245	245	245	245
Holding Account receivables	4,006	6,353	6,253	6,974	6,974	5,966	5,131
Receivables	9,877	12,348	12,159	26,230	10,612	13,435	28,590
Other ^(b)	62,210	13,123	33,533	5,396	5,471	3,707	5,668
Total current assets	81,239	53,151	65,895	58,186	35,823	37,880	52,472
NON-CURRENT ASSETS							
Holding Account receivables	32,503	30,853	32,461	28,896	24,513	21,115	18,099
Property, plant and equipment	6,452	10,806	7,656	8,775	11,151	11,098	11,070
Intangibles ^(c)	39,340	35,888	31,379	26,535	31,298	27,081	24,326
Restricted cash	1,088	1,272	1,296	1,516	1,722	1,930	2,112
Other ^(d)	2,648	422,006	2,507	4,325	2,507	2,507	4,434
Total non-current assets	82,031	500,825	75,299	70,047	71,191	63,731	60,041
TOTAL ASSETS	163,270	553,976	141,194	128,233	107,014	101,611	112,513
CURRENT LIABILITIES							
Employee provisions	13,588	12,118	13,640	13,699	13,543	13,663	13,727
Payables	1,959	1,209	1,584	1,657	1,742	1,829	1,918
Lease liabilities	59	94	56	86	86	85	85
Other ^(e)	46,242	45,987	47,220	47,474	47,544	47,702	47,921
Total current liabilities	61,848	59,408	62,500	62,916	62,915	63,279	63,651
NON-CURRENT LIABILITIES							
Employee provisions	2,831	2,994	2,848	2,865	2,882	2,899	2,916
Lease liabilities	52	226	129	243	169	118	88
Other ^(e)	1,319,271	1,286,003	1,285,943	1,251,572	1,224,411	1,185,745	1,147,079
Total non-current liabilities	1,322,154	1,289,223	1,288,920	1,254,680	1,227,462	1,188,762	1,150,083
TOTAL LIABILITIES	1,384,002	1,348,631	1,351,420	1,317,596	1,290,377	1,252,041	1,213,734
EQUITY							
Contributed equity ^(f)	(1,099,297)	(1,090,858)	(1,095,269)	(1,094,311)	(1,092,844)	(1,091,377)	(1,088,902)
Accumulated surplus/(deficit) ^(g)	(128,462)	288,837	(121,984)	(102,079)	(97,546)	(66,080)	(19,346)
Reserves	7,027	7,366	7,027	7,027	7,027	7,027	7,027
Total equity	(1,220,732)	(794,655)	(1,210,226)	(1,189,363)	(1,183,363)	(1,150,430)	(1,101,221)
TOTAL LIABILITIES AND EQUITY	163,270	553,976	141,194	128,233	107,014	101,611	112,513

(a) Full audited financial statements are published in Landgate's Annual Report.

(b) Other current assets in the 2021-22 Estimated Actual is higher than the 2021-22 Budget as a result of the expected drawdown of investments into cash reserves to meet operating commitments. However, as a result of the continued buoyancy in the Western Australian property market during 2021-22, investments are higher than previously expected as there was no need to transfer them into the operating bank account.

(c) Intangibles includes service concession assets classified under AASB 1059: *Service Concession Arrangements: Grantors*.

(d) The 2020-21 Actual and 2021-22 Estimated Actual other non-current assets are lower than the 2021-22 Budget due to the impairment of the deferred tax asset during 2020-21 which was not considered when the budget for 2021-22 was set. Under AASB 112: *Income Taxes* it was determined that it was not considered probable that the Authority would earn sufficient future taxable profits to support the deferred tax asset and hence the deferred tax asset determined as at 30 June 2021 was impaired in full.

(e) Other current liabilities and other non-current liabilities includes the recognition of a service concession liability in accordance with AASB 1059 on the \$1.4 billion lump sum proceeds received in consideration of the partial commercialisation arrangement. This service concession liability will be recognised evenly over the 40-year life of the partial commercialisation agreement as a non-cash revenue stream.

(f) The negative contributed equity reflects the payment of the after-tax proceeds, received in consideration of the partial commercialisation arrangement to Government via the payment of a dividend from equity on 22 October 2019.

(g) The accumulated surplus in the 2021-22 Estimated Actual is lower than the 2021-22 Budget as a result of the impairment of the deferred tax asset and its recognition as income tax equivalents expense during 2020-21, which was not incorporated in the 2021-22 Budget.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations ^(b)	28,168	35,110	35,857	33,532	33,932	58,031	51,384
Capital appropriation	2,888	8,420	4,028	958	1,467	1,467	2,475
Holding Account drawdowns	3,813	4,006	2,496	6,253	6,974	6,974	5,966
National Tax Equivalent Regime	2,335	-	(447)	-	-	-	-
Other	7,138	6,581	6,595	11,389	5,732	6,571	12,515
Net cash provided by Government	44,342	54,117	48,529	52,132	48,105	73,043	72,340
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits	(52,010)	(54,981)	(55,858)	(57,357)	(52,520)	(52,729)	(52,726)
Grants and subsidies	(230)	(124)	(135)	(135)	(135)	(135)	(135)
Supplies and services	(27,676)	(36,860)	(35,092)	(33,842)	(37,204)	(37,813)	(37,455)
Accommodation	(4,450)	(5,646)	(5,967)	(6,075)	(6,269)	(6,080)	(6,201)
GST payments	(12,656)	(5,812)	(14,259)	(13,246)	(13,988)	(14,333)	(14,635)
Finance and interest costs	(318)	(13)	(5)	(16)	(15)	(12)	(12)
Other payments	(5,316)	(5,456)	(5,762)	(5,669)	(5,353)	(5,425)	(5,692)
Receipts							
Sale of goods and services	47,956	34,443	41,829	33,047	54,256	38,817	35,804
GST receipts	12,697	5,812	14,259	13,246	13,988	14,333	14,635
Other receipts	2,654	1,371	1,371	1,053	1,036	1,066	1,091
Net cash from operating activities	(39,349)	(67,266)	(59,619)	(68,994)	(46,204)	(62,311)	(65,326)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(6,095)	(12,691)	(6,789)	(7,211)	(8,441)	(8,441)	(8,441)
Other payments	(69,000)	-	(26)	-	-	-	-
Other receipts	69,200	30,000	26,995	30,000	-	-	-
Net cash from investing activities	(5,895)	17,309	20,180	22,789	(8,441)	(8,441)	(8,441)
CASHFLOWS FROM FINANCING ACTIVITIES							
Repayment of borrowings and leases	(4,905)	(104)	(78)	(71)	(74)	(77)	(80)
Net cash from financing activities	(4,905)	(104)	(78)	(71)	(74)	(77)	(80)
NET INCREASE/(DECREASE) IN CASH HELD	(5,807)	4,056	9,012	5,856	(6,614)	2,214	(1,507)
Cash assets at the beginning of the reporting period	12,041	18,543	6,234	15,246	21,102	14,488	16,702
Cash assets at the end of the reporting period	6,234	22,599	15,246	21,102	14,488	16,702	15,195

(a) Full audited financial statements are published in Landgate's Annual Report.

(b) The increase in service appropriations from the 2024-25 Outyear reflects the agreed funding arrangement with Government following the partial commercialisation of Landgate.

DevelopmentWA

Part 11 Planning and Land Use

Interactions with the Consolidated Account, Dividend Payout Ratio and Government Trading Enterprise Information

	2020-21 Actual ^(a) \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
REVENUE TO GENERAL GOVERNMENT SECTOR							
National Tax Equivalent Regime - Income Tax...	26,509	15,283	15,779	23,759	27,663	23,710	22,686
Local Government Rates Equivalent	7,627	8,149	8,149	8,355	8,484	8,715	8,933
Dividends ^{(b)(c)(d)}	208,260	-	27,935	54,215	41,579	73,410	66,493
EXPENSES FROM GENERAL GOVERNMENT SECTOR							
Operating Subsidies	337,856	250,649	257,557	269,934	128,454	103,334	98,294
Other Subsidies	9,799	39,400	33,766	6,500	-	-	-
Royalties for Regions	20,546	16,635	12,048	7,827	-	-	-
EQUITY CONTRIBUTION FROM GENERAL GOVERNMENT SECTOR							
Equity Contribution	226,539	42,100	38,100	32,373	4,000	-	-
RATIOS							
Dividend Payout Ratio (%)	75	75	75	75	75	75	75
GOVERNMENT TRADING ENTERPRISE INFORMATION							
Revenue from Operations	491,659	511,309	525,202	589,826	638,875	603,647	605,567
Revenue from Government	368,201	310,734	307,421	291,261	139,054	103,334	98,294
Total Expenses ^(e)	780,928	763,627	788,389	819,823	697,165	631,158	632,511
Total Borrowings	188,400	276,690	276,690	249,097	203,150	139,082	120,748
NET PROFIT AFTER TAX.....	52,423	43,133	28,455	37,505	53,101	52,113	48,664
CASH ASSETS ^(f)	190,462	252,269	267,391	184,976	254,714	273,757	249,424

- (a) The 2020-21 Actual financial data has been recast for comparative purposes due to Machinery of Government changes (which took effect from 1 July 2021) to transfer commercial land development functions from the Housing Authority to DevelopmentWA.
- (b) In determining the dividend payment to general government, Net Profit After Tax may be adjusted based on other factors as permitted by relevant legislation.
- (c) DevelopmentWA will retain 2021-22 dividend payments to instead contribute to funding future infrastructure investment. Refer to Significant Issues Impacting the Government Trading Enterprise for further detail.
- (d) The 2021-22 Estimated Actual includes a number of special dividends that will be funded from DevelopmentWA's retained dividend equal to operating subsidies received for undertaking key Government priorities, including the Industrial Land Development Fund, and regional residential and industrial land developments.
- (e) Excludes current tax expense, deferred tax expense and dividends.
- (f) As at 30 June each financial year.

Financial Changes

Net operating balance impact of adjustments, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the GTE's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Key Adjustments					
Australian Marine Complex - Infrastructure.....	(8,500)	(11,500)	-	-	-
Burrup Strategic Industrial Area	(455)	(1,476)	(1,812)	(1,958)	(1,595)
East Perth Power Station	(9,575)	(14,840)	1,000	1,150	-
Regional Residential Land Developments	-	(11,184)	-	-	-
Residential Projects and Land Development for Social and Affordable Housing - Transactions Costs.....	(13,407)	-	-	-	-
Yagan Square - Activation.....	(3,850)	(3,150)	-	-	-
Other					
Business Update.....	496	15,400	9,707	10,159	(13,450)

Significant Issues Impacting the Government Trading Enterprise

Market Environment and Economic Conditions

1. Western Australia's economy has rebounded strongly from the initial impacts of the COVID-19 pandemic, with the State's level of economic activity now exceeding pre-COVID-19 levels. With the development industry under considerable pressure, key issues that will continue to impact DevelopmentWA include escalating costs and project delays, driven by supply chain constraints.
2. The housing market recovered strongly over 2020-21, with sales in the established market exceeding levels at the height of the most recent property cycle in 2013. The rental market has also been tight, with an easing in the vacancy rate only expected when the current high level of dwellings under construction (as supported by the Commonwealth's and the Government's building construction grants), translate into additional housing supply (including rental stock).
3. The industrial market continues to outperform other commercial property markets. Future demand for industrial space will continue to be supported by the transport, postal and logistics industries expanding operations to handle increased demand. The additional \$50 million allocated to the Industrial Land Development Fund as part of this Budget will further assist in removing barriers to industrial development for projects of strategic importance to Western Australia through discounted lease rates or contributions to capital works.

Net Zero Transition

4. DevelopmentWA launched its first iteration of its Net Zero Transition Plan in November 2021. This comprehensive plan includes a detailed roadmap of how DevelopmentWA will reduce greenhouse gas emissions and engage with its partners and suppliers to collectively reduce emissions.

Machinery of Government Reforms

5. As part of the Housing Authority Machinery of Government (MoG) reforms, Communities' land development and related commercial functions have been transferred to DevelopmentWA. This brings greater transparency to commercial land transactions, strategic alignment and efficiencies to land development activities.
6. The MoG reforms increased DevelopmentWA's asset base, the number of projects being undertaken with private sector partners, development expenditure, and the volume of residential lot sales. DevelopmentWA continues asset management responsibilities of undeveloped lots, and undertakes a role in metropolitan and regional residential projects and land supply for social and affordable housing.

2021-22 Retained Dividend

7. DevelopmentWA will fully utilise its retained dividend of \$68.9 million over 2021-22 to 2025-26 to fund an increase in the Industrial Land Development Fund (\$50 million) and support regional residential and industrial land developments, including the development of Lot 350, Great Eastern Highway in Kalgoorlie to accommodate multiple industrial uses (\$11 million) and the development of land in Karratha and Kalgoorlie for residential purposes (\$7.9 million).

Statement of Corporate Intent

The following performance information (financial and non-financial) is the subject of a Statement of Corporate Intent, agreed by the Board and Minister (with the Treasurer's concurrence).

Objectives, Outcomes and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at GTE level by objectives and outcomes. The following table illustrates the relationship between the GTE's objectives and outcomes and the Government Goal it contributes to. The key performance indicators measure the extent of the impact of desired outcomes on the achievement of the GTE objectives.

Government Goals	Strategic Objectives	Desired Outcomes
Strong and Sustainable Finances: Responsible, achievable, affordable budget management.	A highly capable, innovative organisation.	1. High capability, excellent workforce, safe working environment, satisfied customers, innovative project outcomes
WA Jobs Plan: Diversifying the WA economy, creating local jobs for the future.	Prosperous industry.	2. Facilitating economic diversification and jobs growth in industrial areas throughout Western Australia
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Sustainable communities.	3. Developing high quality major projects, transport-oriented development, urban regeneration projects, rail station precincts and land for new communities
	Resilient regions.	4. Working with stakeholders across the State to deliver projects and land for new communities which support regional economic development and job creation

Outcomes and Key Performance Indicators

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: High capability, excellent workforce, safe working environment, satisfied customers, innovative project outcomes:					
Percentage of revenue target achieved	99%	>90%	90%	>90%	
Staff retention	91%	>90%	90%	>90%	
Safe working environment: reportable lost time injury frequency rate.....	<2	<2	<2	<2	
Customer satisfaction rating: customers satisfied with overall purchase process	95%	>90%	95%	>90%	
Annual targets identified in the Net Zero Transition Plan.....	n/a	n/a	n/a	Targets met ^(a)	1
Outcome: Facilitating economic diversification and jobs growth in industrial areas throughout Western Australia:					
Priority project development milestones met or exceeded	100%	>90%	>90%	>90%	

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Sufficient developed lots (= 5 developed lots available and/or next stage ready for development in each of DevelopmentWA's key industrial estates).....	9 projects	>5	5 projects	>5	
Outcome: Developing high quality major projects, transport-oriented development, urban regeneration projects, rail station precincts and land for new communities:					
Priority project development milestones met or exceeded (including land provided for social housing program).....	95%	>90%	>90%	>90%	
Redevelopment areas: continue to report annually against the key performance indicators set for redevelopment areas.....	Yes	Yes	Yes	Yes	
Outcome: Working with stakeholders across the State to deliver projects and land for new communities which support regional economic development and job creation:					
Priority regional project development milestones met or exceeded	100%	>90%	>90%	>90%	

(a) DevelopmentWA's Net Zero Transition roadmap, grouping actions and focus areas can be viewed on its website.

Explanation of Significant Movements

(Notes)

1. This key performance indicator was not previously reported, and accordingly there are no comparisons available for 2020-21 and 2021-22.

Asset Investment Program

1. DevelopmentWA's planned 2022-23 Asset Investment Program (AIP) of \$471.1 million incorporates expenditure across a combination of development land releases and delivering infrastructure requirements. These include the COVID-19 Response, strategic site acquisitions, construction works and securing key approvals and design outcomes. The 2022-23 AIP will enable future land releases to meet the needs of Western Australian communities. This spend includes:
 - 1.1. \$47.3 million to be invested as part of the COVID-19 Response. This includes a superyacht fabrication facility at the Australian Marine Complex, land development at Kemerton General Industrial Area and the foundation for a test facility at the Australian Automation and Robotics Precinct;
 - 1.2. \$107.8 million to be invested through the Industrial Lands Authority (ILA), providing land and infrastructure for strategic and general industries throughout the State. This includes delivery of Peel Business Park (stage 1 occupants to deliver more than 250 ongoing jobs, contributing \$73 million to the local economy each year), Forrestdale Business Park (4,478 ongoing jobs when fully developed), Orion Industrial Park (437 construction jobs in stage 1 and 881 ongoing jobs, contributing \$325 million to the local economy annually) and 13 Strategic Industrial Areas throughout the State (direct employment estimated at 18,190 jobs, contributing \$22 billion in Gross State Product);
 - 1.3. \$132.1 million to be invested in metropolitan projects to provide housing diversity and connected precincts across Perth. Significant projects in the metropolitan program include the Alkimos Central city centre (10,450 ongoing jobs upon completion), redevelopment of the East Perth Power Station (1,900 construction jobs and 1,300 ongoing jobs), Ocean Reef Marina (8,600 construction jobs, more than 900 ongoing jobs and expected to inject \$3 billion into the State's economy when complete) and Subi East precinct (2,700 construction jobs, 660 ongoing jobs and \$1 billion in private sector investment);
 - 1.4. \$48.6 million to be invested in projects in regional Western Australia, creating resilient and revitalised cities and towns across the State. Significant projects include Karratha's Madigan Estate, Broome North and Albany's Middleton Beach redevelopment. The Regional Development Assistance Program also provides targeted investment across the State to help build regional communities and support local economic development; and

1.5. \$135.3 million to be invested in the delivery of projects supporting social and affordable housing arising from the Housing Authority MoG reform.

	Estimated Total Cost ^(a) \$'000	Estimated Expenditure to 30-6-22 ^(a) \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
WORKS IN PROGRESS							
COVID-19 Response							
Australian Marine Complex Superyacht Fabrication							
Facility and Infrastructure	35,019	22,838	19,638	12,181	-	-	-
Bentley Technology Park	7,466	5,050	5,000	2,410	2	2	2
East Keralup Economic Activation	8,471	4,005	505	4,466	-	-	-
East Perth Redevelopment	4,771	410	160	1,632	2,729	-	-
Kemerton General Industrial Area	9,398	2,500	2,000	6,746	56	48	48
Neerabup Australian Automation and Robotics Park	16,267	3,905	3,800	10,559	1,799	2	2
Nyamba Buru Yawuru							
Bulky Goods Precinct	7,012	603	553	6,409	-	-	-
Health and Wellbeing Campus	7,058	4,182	4,082	2,876	-	-	-
Other Works in Progress							
Development of Land							
Industrial Lands Authority Program							
Election Commitment - Peel Business Park,							
Nambeelup	52,309	39,838	13,078	12,471	-	-	-
Forrestdale Business Park	34,363	34,350	17,849	13	-	-	-
Industry and Infrastructure Acquisition and							
Development	1,511,184	1,188,710	32,018	95,308	80,920	64,687	81,559
Metropolitan Program							
Alkimos Central	84,031	7,131	1,800	19,500	37,300	8,900	11,200
East Perth Power Station	59,766	19,777	14,950	24,822	13,317	1,850	-
Election Commitment - Ocean Reef Marina	208,953	60,189	38,273	34,071	45,446	37,320	31,927
Metropolitan Land Acquisition and Development	1,670,362	1,477,776	87,572	30,817	28,429	53,924	79,361
Subi East Precinct	139,866	82,524	27,149	22,903	11,196	11,126	12,117
Regional Program - Regional Land Acquisition and							
Development	1,750,935	1,624,940	20,644	48,611	31,462	27,347	18,575
Residential Projects and Land Development for Social							
and Affordable Housing	708,437	200,720	89,835	135,266	129,187	110,624	132,640
COMPLETED WORKS							
COVID-19 Response							
Hamilton Senior High School Redevelopment	2,167	2,167	1,617	-	-	-	-
Total Cost of Asset Investment Program	6,317,835	4,781,615	380,523	471,061	381,843	315,830	367,431
FUNDED BY							
Borrowings			115,093	102,708	118,144	19,717	20,348
Capital Appropriation			36,500	29,953	4,000	-	-
Drawdowns from Royalties for Regions Fund			10,928	7,827	-	-	-
Other			218,002	330,573	259,699	296,113	347,083
Total Funding			380,523	471,061	381,843	315,830	367,431

(a) The Estimated Total Cost and Estimated Expenditure to 30-6-22 financial data has been recast and revised for comparative purposes due to MoG changes to transfer commercial land development functions from the Housing Authority to DevelopmentWA.

Financial Statements

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual ^(b)	2021-22 Budget	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
REVENUE							
Revenue from operations							
Sale of goods and services.....	445,833	481,078	480,623	548,429	611,297	570,957	564,700
Other revenue.....	45,826	30,231	44,579	41,397	27,578	32,690	40,867
Revenue from Government							
Operating subsidies.....	337,856	250,649	257,557	269,934	128,454	103,334	98,294
Capital subsidies.....	-	4,050	4,050	7,000	10,600	-	-
Royalties for Regions.....	20,546	16,635	12,048	7,827	-	-	-
Resources received free of charge.....	179	-	-	-	-	-	-
Other subsidies.....	9,620	39,400	33,766	6,500	-	-	-
TOTAL REVENUE.....	859,860	822,043	832,623	881,087	777,929	706,981	703,861
Expenses							
Employee benefits ^(c)	34,032	35,800	35,800	36,339	37,035	36,102	36,902
Grants and subsidies.....	-	2,797	-	-	-	-	-
Supplies and services.....	35,657	10,528	15,784	27,038	60,458	29,031	41,134
Accommodation.....	12,074	13,595	20,074	16,860	17,151	17,500	17,884
Depreciation and amortisation.....	22,845	20,019	20,021	19,495	18,932	18,682	17,995
Finance and interest costs.....	14,423	5,749	5,900	5,788	5,701	4,096	2,385
Cost of land sold.....	539,736	455,505	443,980	505,132	424,269	406,975	389,231
Other expenses.....	122,161	219,634	246,830	209,171	133,619	118,772	126,980
TOTAL EXPENSES.....	780,928	763,627	788,389	819,823	697,165	631,158	632,511
NET PROFIT/(LOSS) BEFORE TAX.....	78,932	58,416	44,234	61,264	80,764	75,823	71,350
National Tax Equivalent Regime - Current tax equivalent expense.....	26,509	15,283	15,779	23,759	27,663	23,710	22,686
NET PROFIT/(LOSS) AFTER TAX.....	52,423	43,133	28,455	37,505	53,101	52,113	48,664
Dividends.....	208,260	-	27,935	54,215	41,579	73,410	66,493

(a) Full audited financial statements are published in DevelopmentWA's Annual Report.

(b) The 2020-21 Actual financial data has been recast for comparative purposes due to MoG changes to transfer commercial land development functions from the Housing Authority to DevelopmentWA.

(c) The full-time equivalents for the 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 217.6, 252.7 and 257.7 respectively.

STATEMENT OF FINANCIAL POSITION (a)(b)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	129,742	149,650	130,954	89,244	164,984	206,727	207,394
Cash assets - Retained dividends.....	-	64,572	64,434	50,000	50,000	25,000	-
Restricted cash	-	1,114	-	-	-	-	-
Receivables	11,613	99,780	69,637	110,141	31,770	13,099	13,099
Assets held for sale.....	9,931	-	-	-	-	-	-
Inventory - Land and development.....	355,438	611,089	440,316	549,592	495,295	451,269	454,096
Other.....	12,554	34,156	44,318	101,643	156,777	204,713	239,627
Total current assets	519,278	960,361	749,659	900,620	898,826	900,808	914,216
NON-CURRENT ASSETS							
Property, plant and equipment.....	506,701	489,069	491,438	472,838	470,352	457,827	439,832
Receivables	26,880	8,998	14,092	14,845	26,546	14,546	14,546
Inventory - Land and development.....	850,589	657,142	665,280	585,027	544,398	502,718	502,718
Cash investments.....	60,720	36,933	72,003	45,732	39,730	42,030	42,030
Other.....	92,693	116,023	90,793	90,793	90,793	90,793	90,793
Total non-current assets	1,537,583	1,308,165	1,333,606	1,209,235	1,171,819	1,107,914	1,089,919
TOTAL ASSETS	2,056,861	2,268,526	2,083,265	2,109,855	2,070,645	2,008,722	2,004,135
CURRENT LIABILITIES							
Employee provisions	8,786	8,290	8,878	8,970	9,064	9,064	9,064
Payables	29,676	20,788	25,076	24,961	17,609	37,726	48,226
Borrowings and leases	14,946	42,842	52,444	52,439	50,362	50,362	50,362
Other.....	54,188	24,125	77,289	79,444	73,640	70,997	77,150
Total current liabilities	107,596	96,045	163,687	165,814	150,675	168,149	184,802
NON-CURRENT LIABILITIES							
Employee provisions	3,526	5,247	3,564	3,603	3,643	3,643	3,643
Borrowings and leases	187,594	246,683	239,723	211,436	164,544	99,775	80,740
Other.....	41,372	36,776	77,096	79,727	86,986	93,655	109,279
Total non-current liabilities	232,492	288,706	320,383	294,766	255,173	197,073	193,662
TOTAL LIABILITIES.....	340,088	384,751	484,070	460,580	405,848	365,222	378,464
NET ASSETS	1,716,773	1,883,775	1,599,195	1,649,275	1,664,797	1,643,500	1,625,671
EQUITY							
Contributed equity	1,626,935	1,787,304	1,530,478	1,597,268	1,601,268	1,601,268	1,601,268
Accumulated surplus/(deficit).....	89,838	96,401	68,717	52,007	63,529	42,232	24,403
Reserves.....	-	70	-	-	-	-	-
TOTAL EQUITY	1,716,773	1,883,775	1,599,195	1,649,275	1,664,797	1,643,500	1,625,671

(a) Full audited financial statements are published in DevelopmentWA's Annual Report.

(b) The 2020-21 Actual financial data has been recast for comparative purposes due to MoG changes to transfer commercial land development functions from the Housing Authority to DevelopmentWA.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual ^(b)	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Year	2023-24 Outyear	2024-25 Outyear	2025-26 Outyear
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
CASHFLOWS FROM OPERATING ACTIVITIES							
Receipts							
Sale of goods and services.....	413,745	425,808	427,456	483,364	590,695	545,323	616,375
GST receipts	27,323	73,220	73,943	78,277	83,688	30,759	66,135
Other receipts	160,305	80,256	93,426	131,129	129,753	88,584	99,191
Payments							
Employee benefits.....	(35,664)	(39,703)	(39,703)	(40,318)	(41,091)	(36,152)	(36,952)
Supplies and services	(60,994)	(11,245)	(16,501)	(27,694)	(8,214)	(6,965)	(7,027)
Accommodation ^(c)	(4,882)	(5,124)	(11,603)	(8,720)	(10,734)	(8,786)	(8,951)
GST payments	(31,716)	(73,413)	(73,413)	(71,787)	(82,867)	(27,871)	(63,186)
Finance and interest costs.....	(15,064)	(5,813)	(5,813)	(5,736)	(5,648)	(4,042)	(2,373)
Payment for the purchase of inventories	(301,158)	(401,260)	(376,300)	(470,385)	(367,556)	(311,707)	(367,131)
Other payments.....	(115,438)	(318,509)	(307,128)	(290,178)	(172,063)	(131,794)	(256,834)
Net cash from operating activities	36,457	(275,783)	(235,636)	(222,048)	115,963	137,349	39,247
CASHFLOWS FROM INVESTING ACTIVITIES							
Receipts							
Proceeds from sale of non-current assets.....	16	1,858	1,858	-	-	-	-
Payments							
Purchase of non-current assets	(1,750)	(300)	(4,223)	(676)	(14,287)	(4,123)	(300)
Net cash from investing activities.....	(1,734)	1,558	(2,365)	(676)	(14,287)	(4,123)	(300)
CASHFLOWS FROM FINANCING ACTIVITIES							
Receipts							
Proceeds from borrowings.....	2,652	230,081	230,081	135,692	198,810	196,893	270,348
Payments							
Repayment of borrowings and leases	(265,003)	(144,208)	(144,208)	(165,741)	(245,580)	(261,675)	(289,396)
Other payments.....	-	-	(24,448)	(52,426)	(50,521)	(46,900)	(44,414)
Net cash from financing activities.....	(262,351)	85,873	61,425	(82,475)	(97,291)	(111,682)	(63,462)
CASHFLOWS FROM GOVERNMENT							
Receipts							
Capital subsidies	-	4,050	4,050	7,000	10,600	-	-
Operating subsidies.....	337,856	250,649	258,423	269,934	128,454	103,334	98,294
Royalties for Regions	20,546	16,635	12,048	7,827	-	-	-
Equity contributions	226,539	42,100	38,100	32,373	4,000	-	-
Other subsidies	9,620	39,400	32,900	6,500	-	-	-
Payments							
Dividends to Government	(208,260)	-	(27,935)	(54,215)	(41,579)	(73,410)	(66,493)
National Tax Equivalent Regime - Income tax...	(24,366)	(13,942)	(14,438)	(24,280)	(27,686)	(23,710)	(22,686)
Local Government Rates Equivalent.....	(7,627)	(8,266)	(8,032)	(8,355)	(8,436)	(8,715)	(8,933)
Receipts paid into Consolidated Account.....	(6,389)	(14,866)	(866)	(14,000)	-	-	-
Net cash provided to Government	(347,919)	(315,760)	(294,250)	(222,784)	(65,353)	2,501	(182)
NET INCREASE/(DECREASE) IN CASH HELD	120,291	127,408	117,674	(82,415)	69,738	19,043	(24,333)
Cash assets at the beginning of the reporting period	70,171	121,481	149,717	267,391	184,976	254,714	273,757
Net cash transferred to/from other agencies	-	3,380	-	-	-	-	-
Cash assets at the end of the reporting period	190,462	252,269	267,391	184,976	254,714	273,757	249,424

(a) Full audited financial statements are published in DevelopmentWA's Annual Report.

(b) The 2020-21 Actual financial data has been recast for comparative purposes due to MoG changes to transfer commercial land development functions from the Housing Authority to DevelopmentWA.

(c) Payment of Local Government Rates Equivalent is included within accommodation expense on the Income Statement, however within the Statement of Cashflows it is recorded as a payment to Government and not as a payment from operating activities.

Reconciliation Relating to Residential Projects and Land Development for Social and Affordable Housing ^(a)

	2020-21 Actual ^(b) \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
REVENUE							
Sale of goods	230,291	194,691	174,765	239,503	252,624	230,540	216,778
Sale of goods - Department of Communities ...	743	19,345	38,690	41,024	43,354	39,280	32,794
Operating subsidies.....	22,500	57,009	78,566	22,500	22,500	22,500	22,500
TOTAL REVENUE.....	253,534	271,045	292,021	303,027	318,478	292,320	272,072
EXPENSES							
Cost of land sold	117,074	124,102	149,419	196,369	153,968	166,808	166,443
Cost of goods sold.....	-	-	-	-	53,217	22,066	24,007
Land tax.....	22,500	22,500	15,981	22,500	22,500	22,500	22,500
Stamp duty.....	-	34,509	34,606	-	-	-	-
Other expenses.....	38,543	46,147	53,955	25,573	25,225	23,936	23,698
TOTAL EXPENSES.....	178,117	227,258	253,961	244,442	254,910	235,310	236,648
National Tax Equivalent Regime.....	22,625	11,728	11,418	17,576	19,070	17,103	10,627
Dividends	39,594	-	23,435	19,982	30,757	33,373	29,930
Total cash returned to Government	62,219	11,728	34,853	37,558	49,827	50,476	40,557
BALANCE SHEET							
Restricted cash	40,745	110,583	23,115	84,402	101,050	122,360	138,159
Inventories	520,131	471,927	493,576	469,307	441,398	391,357	372,600

(a) Table represents the assets transferred from the Housing Authority as part of the MoG changes and is a subset of the preceding financial statements.

(b) The 2020-21 Actual financial data has been recast for comparative purposes, due to MoG changes to transfer commercial land development functions from the Housing Authority to DevelopmentWA.

Division 46 **Heritage Council of Western Australia**

Part 11 **Planning and Land Use**

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 90 Net amount appropriated to deliver services	1,377	1,606	1,606	1,557	1,540	1,555	1,571
Total appropriations provided to deliver services.....	1,377	1,606	1,606	1,557	1,540	1,555	1,571
TOTAL APPROPRIATIONS	1,377	1,606	1,606	1,557	1,540	1,555	1,571
EXPENSES							
Total Cost of Services	1,438	2,953	3,268	1,557	1,540	1,555	1,571
Net Cost of Services ^(a)	1,404	2,953	3,268	1,557	1,540	1,555	1,571
CASH ASSETS ^(b)	8,686	6,453	7,494	7,494	7,494	7,494	7,494

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Council's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Council's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
2022-23 Streamlined Budget Process Incentive Funding	-	31	-	-	-

Significant Issues Impacting the Agency

Heritage Grants Program

1. On behalf of the Government, the Heritage Council of Western Australia provides an annual grants program for conservation and interpretation projects and events that celebrate State Heritage registered places and encourage more Western Australians to engage with the State's history. The grants assist in protecting the social, environmental and economic value that the State's historic heritage assets hold for communities across the State.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Council's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Service
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Conservation of cultural heritage places in Western Australia, for the benefit of present and future generations.	1. Cultural Heritage Conservation Services

Service Summary

Expense	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Cultural Heritage Conservation Services....	1,438	2,953	3,268	1,557	1,540	1,555	1,571
Total Cost of Services	1,438	2,953	3,268	1,557	1,540	1,555	1,571

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: Conservation of cultural heritage places in Western Australia, for the benefit of present and future generations:					
Extent to which development approvals issued for registered places are consistent with the Council's advice to decision-making authorities.....	100%	100%	100%	100%	
Percentage of additional private investment generated from grant-assisted conservation projects	230%	150%	294%	150%	1

(a) Further detail in support of the key effectiveness indicators is provided in the Council's Annual Report.

Explanation of Significant Movements

(Notes)

- The Heritage Grants Program was previously capped at \$100,000 per applicant. In 2020-21, this cap was reduced to \$40,000 to deliver funds to more applicants. As reflected in the 2020-21 Actual, a lowered cap resulted in a higher ratio of private investment to grant funds paid, with one project contributing 13.6 times more than the grant provided. The 2022-23 Budget Target is expected to reduce as grant recipients will have less available surplus funds to contribute to projects due to the anticipated rising operational costs.

Services and Key Efficiency Indicators

1. Cultural Heritage Conservation Services

Establish and maintain a comprehensive State Register of Heritage Places; provide conservation advice on development referrals and other relevant matters; develop the role of public authorities in conserving and managing heritage places; provide financial assistance and other conservation incentives; and provide publications, seminars and other promotional activities.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 1,438	\$'000 2,953	\$'000 3,268	\$'000 1,557	1
Less Income	34	nil	nil	nil	
Net Cost of Service	1,404	2,953	3,268	1,557	
Efficiency Indicators					
Average number of days to make preliminary determinations	47	50	42	45	2

Explanation of Significant Movements

(Notes)

1. The increase in Total Cost of Service between the 2020-21 Actual and the 2021-22 Estimated Actual is largely attributed to conservation works at the Parry Street Precinct as part of the COVID-19 Response.
2. The 2021-22 Estimated Actual is lower than the 2021-22 Budget mainly due to the completion of two preliminary determinations in less than 30 days, and the completion of another preliminary determination in less than 40 days. While the 50-day target was based on past results, the 2022-23 Budget Target has been set based on more recent results that have been achieved.

Financial Statements

Income Statement

Expenses

1. The decrease in Total Cost of Services between the 2021-22 Estimated Actual and the 2022-23 Budget Year is largely attributable to completion of conservation works at the Parry Street Precinct in Northbridge.
2. The reduction in other revenue since the 2020-21 Actual is a result of the completion of the grant provided by Planning, Lands and Heritage for the Parry Street Precinct.

Statement of Cashflows

3. Net cash provided by Government has decreased in the 2022-23 Budget Year mainly due to the completion of the Parry Street Precinct project.

INCOME STATEMENT ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits.....	14	32	-	-	-	-	-
Grants and subsidies ^(b)	1,107	1,281	1,336	1,221	1,221	1,221	1,221
Supplies and services	150	1,471	1,688	226	195	195	195
Other expenses.....	167	169	244	110	124	139	155
TOTAL COST OF SERVICES	1,438	2,953	3,268	1,557	1,540	1,555	1,571
Income							
Other revenue.....	34	-	-	-	-	-	-
Total Income.....	34	-	-	-	-	-	-
NET COST OF SERVICES	1,404	2,953	3,268	1,557	1,540	1,555	1,571
INCOME FROM GOVERNMENT							
Service appropriations.....	1,377	1,606	1,606	1,557	1,540	1,555	1,571
Other revenues	-	470	470	-	-	-	-
TOTAL INCOME FROM GOVERNMENT	1,377	2,076	2,076	1,557	1,540	1,555	1,571
SURPLUS/(DEFICIENCY) FOR THE PERIOD.....	(27)	(877)	(1,192)	-	-	-	-

(a) Full audited financial statements are published in the Council's Annual Report.

(b) Refer to the Details of Controlled Grants and Subsidies table below for further information.

DETAILS OF CONTROLLED GRANTS AND SUBSIDIES

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Heritage Grants Program	1,107	1,221	1,336	1,221	1,221	1,221	1,221
Local Government and Tourism	-	60	-	-	-	-	-
TOTAL	1,107	1,281	1,336	1,221	1,221	1,221	1,221

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	953	951	1,030	1,030	1,030	1,030	1,030
Restricted cash	7,733	5,502	6,464	6,464	6,464	6,464	6,464
Receivables	3	1	3	3	3	3	3
Other.....	1	-	1	1	1	1	1
Total current assets	8,690	6,454	7,498	7,498	7,498	7,498	7,498
CURRENT LIABILITIES							
Payables	1,212	249	1,212	1,212	1,212	1,212	1,212
Total current liabilities	1,212	249	1,212	1,212	1,212	1,212	1,212
EQUITY							
Contributed equity	(5,282)	(5,282)	(5,282)	(5,282)	(5,282)	(5,282)	(5,282)
Accumulated surplus/(deficit).....	12,760	11,487	11,568	11,568	11,568	11,568	11,568
Total equity	7,478	6,205	6,286	6,286	6,286	6,286	6,286
TOTAL LIABILITIES AND EQUITY	8,690	6,454	7,498	7,498	7,498	7,498	7,498

(a) Full audited financial statements are published in the Council's Annual Report.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	1,377	1,606	1,606	1,557	1,540	1,555	1,571
Other.....	-	470	470	-	-	-	-
Net cash provided by Government	1,377	2,076	2,076	1,557	1,540	1,555	1,571
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(14)	(32)	-	-	-	-	-
Grants and subsidies.....	(110)	(1,281)	(1,336)	(1,221)	(1,221)	(1,221)	(1,221)
Supplies and services	(150)	(1,471)	(1,688)	(226)	(195)	(195)	(195)
GST payments	(15)	-	-	-	-	-	-
Other payments.....	(167)	(169)	(244)	(110)	(124)	(139)	(155)
Receipts							
GST receipts	12	-	-	-	-	-	-
Net cash from operating activities	(444)	(2,953)	(3,268)	(1,557)	(1,540)	(1,555)	(1,571)
Cash assets at the beginning of the reporting period	7,753	7,330	8,686	7,494	7,494	7,494	7,494
Cash assets at the end of the reporting period	8,686	6,453	7,494	7,494	7,494	7,494	7,494

(a) Full audited financial statements are published in the Council's Annual Report.

Division 47 **National Trust of Australia (WA)**

Part 11 **Planning and Land Use**

Appropriations, Expenses and Cash Assets

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
DELIVERY OF SERVICES							
Item 91 Net amount appropriated to deliver services	3,457	3,184	3,184	3,185	3,218	3,262	3,278
Total appropriations provided to deliver services.....	3,457	3,184	3,184	3,185	3,218	3,262	3,278
CAPITAL							
Item 153 Capital Appropriation.....	435	435	435	435	435	435	435
TOTAL APPROPRIATIONS	3,892	3,619	3,619	3,620	3,653	3,697	3,713
EXPENSES							
Total Cost of Services	5,972	6,203	6,203	8,577	8,463	7,977	7,993
Net Cost of Services ^(a)	3,264	3,227	3,227	3,930	3,791	3,305	3,429
CASH ASSETS ^(b)	3,723	4,031	3,523	3,323	3,123	2,923	2,615

(a) Represents Total Cost of Services (expenses) less retained revenues applied to the Trust's services. Reconciliation to the total appropriations provided to deliver services includes adjustments related to movements in cash balances and other accrual items such as resources received free of charge, receivables, payables and superannuation.

(b) As at 30 June each financial year.

Spending Changes

Recurrent spending changes, other than cashflow timing changes and non-discretionary accounting adjustments, impacting on the Trust's Income Statement since presentation of the 2021-22 Budget to Parliament on 9 September 2021, are outlined below:

	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
Ongoing Initiative					
Lotterywest Grant Funding	-	702	530	-	-

Significant Issues Impacting the Agency

1. The Trust will maintain its focus on the conservation, interpretation and adaptive re-use of heritage places. The Trust has a number of places that are maintained and conserved, but which are not activated. While the management of conservation works will remain a priority to revitalise and activate these properties to enable better outcomes for Government, there will be an additional, valued focus on cultural landscapes associated with the places.
2. The Trust will continue to work on enhancing the value, awareness and public participation in heritage through increased focus on community services and engagement, delivered through formal and non-formal schools, public education programs and events. The increased focus on community services and engagement will see the Trust place greater emphasis on providing additional events and other community engagement activities.
3. The Trust will continue to promote public investment in heritage through its community-based public tax-deductible appeals, its focus on Aboriginal heritage and its natural heritage conservation and stewardship programs.
4. The Trust will continue to enhance its volunteer programs to assist with the activation of National Trust places.

Resource Agreement

The following performance information (financial and non-financial) is the subject of a Resource Agreement signed by the Minister, Accountable Authority and Treasurer under Part 3, Division 5 of the *Financial Management Act 2006*.

Outcomes, Services and Key Performance Information

Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the Trust's services, the desired outcomes and the relevant Government Goal. The key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

Government Goal	Desired Outcome	Services
Investing in WA's Future: Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.	Engage community support for the conservation of our natural, Aboriginal and historic heritage for the present and the future.	<ol style="list-style-type: none"> 1. Conservation and Management of Built Heritage 2. Heritage Services to the Community

Service Summary

Expense	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
1. Conservation and Management of Built Heritage	3,432	3,564	3,564	4,927	4,861	4,582	4,591
2. Heritage Services to the Community	2,540	2,639	2,639	3,650	3,602	3,395	3,402
Total Cost of Services	5,972	6,203	6,203	8,577	8,463	7,977	7,993

Outcomes and Key Effectiveness Indicators ^(a)

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Outcome: Engage community support for the conservation of our natural, Aboriginal and historic heritage for the present and the future:					
Percentage of planned conservation performed to enable community access to Trust places	2.1%	1.8%	1.8%	1.7%	
Number of people accessing, engaging, attending Trust places and receiving heritage services	23,296	20,150	19,900	22,885	1

(a) Further detail in support of the key effectiveness indicators is provided in the Trust's Annual Report.

Explanation of Significant Movements

(Notes)

1. The increase in the 2022-23 Budget Target compared to the 2021-22 Estimated Actual is primarily due to the anticipated increase in visitation with the easing of restrictions which were in place as the result of the COVID-19 pandemic.

Services and Key Efficiency Indicators**1. Conservation and Management of Built Heritage**

As a key service, the Trust has the role of providing conservation to government and community heritage properties and places including the operation of a major public appeals program with a key focus on conservation works.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
Total Cost of Service.....	\$'000 3,432	\$'000 3,564	\$'000 3,564	\$'000 4,927	1
Less Income	1,631	1,903	1,903	2,972	1
Net Cost of Service	1,801	1,661	1,661	1,955	
Employees (Full-Time Equivalents)	12	13	13	14	
Efficiency Indicators					
Average operating cost per place managed	\$32,377	\$33,623	\$33,623	\$46,481	1

Explanation of Significant Movements

(Notes)

1. The increase in the 2022-23 Budget Target amount compared to the 2021-22 Budget amount and 2021-22 Estimated Actual amount is due to the delayed treatment of expenditure with the implementation of the new AASB 15: *Revenue from Contracts with Customers* and AASB 1058: *Income of Not-for-Profit Entities* standards.

2. Heritage Services to the Community

The interpretation heritage awareness and education service includes programs targeted at the general public, schools, professional development and training and community service.

	2020-21 Actual	2021-22 Budget	2021-22 Estimated Actual	2022-23 Budget Target	Note
	\$'000	\$'000	\$'000	\$'000	
Total Cost of Service.....	2,540	2,639	2,639	3,650	1
Less Income	1,077	1,073	1,073	1,675	1
Net Cost of Service	1,463	1,566	1,566	1,975	
Employees (Full-Time Equivalents)	14	14	14	15	
Efficiency Indicators					
Average operating cost per person accessing, engaging, attending Trust places and heritage services provided	\$109	\$131	\$133	\$160	1

Explanation of Significant Movements

(Notes)

- The increase in the 2022-23 Budget Target compared to the 2021-22 Budget and 2021-22 Estimated Actual is due to the delayed treatment of expenditure with the implementation of the new AASB 15: *Revenue from Contracts with Customers* and AASB 1058: *Income of Not-for-Profit Entities* standards.

Asset Investment Program

	Estimated Total Cost \$'000	Estimated Expenditure to 30-6-22 \$'000	2021-22 Estimated Expenditure \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COMPLETED WORKS							
Election Commitments							
Property Restoration - Luisini Winery Nature Play Area	400	400	400	-	-	-	-
Other Completed Works							
Asset Replacement - 2021-22 Program.....	50	50	50	-	-	-	-
Property Restoration							
2021-22 Program	650	650	650	-	-	-	-
Collie Roundhouse Restoration	999	999	155	-	-	-	-
Lotterywest Conservation Project	1,974	1,974	250	-	-	-	-
NEW WORKS							
Asset Replacement							
2022-23 Program	50	-	-	50	-	-	-
2023-24 Program	50	-	-	-	50	-	-
2024-25 Program	50	-	-	-	-	50	-
2025-26 Program	50	-	-	-	-	-	50
Property Restoration							
2022-23 Program	650	-	-	650	-	-	-
2023-24 Program	650	-	-	-	650	-	-
2024-25 Program	650	-	-	-	-	650	-
2025-26 Program	650	-	-	-	-	-	650
Lotterywest Land Covenanting Program	130	-	-	100	30	-	-
Total Cost of Asset Investment Program.....	7,003	4,073	1,505	800	730	700	700
FUNDED BY							
Capital Appropriation			435	435	435	435	435
Drawdowns from the Holding Account.....			265	265	265	265	265
Other Grants and Subsidies			805	100	30	-	-
Total Funding			1,505	800	730	700	700

Financial Statements

INCOME STATEMENT ^(a) (Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
COST OF SERVICES							
Expenses							
Employee benefits ^(b)	2,811	2,902	2,902	3,290	3,332	3,002	3,002
Supplies and services	1,666	1,446	1,446	3,432	3,276	3,120	3,136
Accommodation	476	383	383	383	383	383	383
Depreciation and amortisation	641	655	655	655	655	655	655
Other expenses	378	817	817	817	817	817	817
TOTAL COST OF SERVICES	5,972	6,203	6,203	8,577	8,463	7,977	7,993
Income							
Sale of goods and services	1,557	200	200	200	200	200	200
Grants and subsidies	475	-	-	-	-	-	-
Other revenue	676	2,776	2,776	4,447	4,472	4,472	4,364
Total Income	2,708	2,976	2,976	4,647	4,672	4,672	4,564
NET COST OF SERVICES	3,264	3,227	3,227	3,930	3,791	3,305	3,429
INCOME FROM GOVERNMENT							
Service appropriations	3,457	3,184	3,184	3,185	3,218	3,262	3,278
Other revenues	437	-	805	802	560	-	-
TOTAL INCOME FROM GOVERNMENT	3,894	3,184	3,989	3,987	3,778	3,262	3,278
SURPLUS/(DEFICIENCY) FOR THE PERIOD	630	(43)	762	57	(13)	(43)	(151)

(a) Full audited financial statements are published in the Trust's Annual Report.

(b) The full-time equivalents for 2020-21 Actual, 2021-22 Estimated Actual and 2022-23 Budget Year are 26, 27 and 29 respectively.

STATEMENT OF FINANCIAL POSITION ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CURRENT ASSETS							
Cash assets	2,071	2,066	2,071	2,071	1,871	1,671	1,363
Restricted cash	1,652	1,965	1,452	1,252	1,252	1,252	1,252
Holding Account receivables	265	265	265	265	265	265	265
Receivables	424	154	376	328	280	280	432
Other.....	34	52	34	34	34	34	34
Total current assets	4,446	4,502	4,198	3,950	3,702	3,502	3,346
NON-CURRENT ASSETS							
Holding Account receivables	3,473	3,863	3,863	4,253	4,643	5,033	5,423
Property, plant and equipment.....	103,490	102,638	104,345	104,495	104,575	105,275	105,325
Intangibles	207	215	207	207	207	207	207
Other.....	89	93	89	89	89	89	89
Total non-current assets	107,259	106,809	108,504	109,044	109,514	110,604	111,044
TOTAL ASSETS	111,705	111,311	112,702	112,994	113,216	114,106	114,390
CURRENT LIABILITIES							
Employee provisions	748	725	748	748	748	748	748
Payables	73	163	73	73	-	36	36
Other.....	1,135	1,047	935	735	608	1,070	1,070
Total current liabilities	1,956	1,935	1,756	1,556	1,356	1,854	1,854
NON-CURRENT LIABILITIES							
Employee provisions	105	101	105	105	105	105	105
Other.....	843	986	843	843	843	843	843
Total non-current liabilities	948	1,087	948	948	948	948	948
TOTAL LIABILITIES.....	2,904	3,022	2,704	2,504	2,304	2,802	2,802
EQUITY							
Contributed equity	28,408	29,186	28,843	29,278	29,713	30,148	30,583
Accumulated surplus/(deficit).....	57,864	58,533	58,626	58,683	58,670	58,627	58,476
Reserves.....	22,529	20,570	22,529	22,529	22,529	22,529	22,529
Total equity	108,801	108,289	109,998	110,490	110,912	111,304	111,588
TOTAL LIABILITIES AND EQUITY	111,705	111,311	112,702	112,994	113,216	114,106	114,390

(a) Full audited financial statements are published in the Trust's Annual Report.

STATEMENT OF CASHFLOWS ^(a)
(Controlled)

	2020-21 Actual \$'000	2021-22 Budget \$'000	2021-22 Estimated Actual \$'000	2022-23 Budget Year \$'000	2023-24 Outyear \$'000	2024-25 Outyear \$'000	2025-26 Outyear \$'000
CASHFLOWS FROM GOVERNMENT							
Service appropriations.....	2,802	2,529	2,529	2,530	2,563	2,607	2,623
Capital appropriation	435	435	435	435	435	435	435
Holding Account drawdowns	265	265	265	265	265	265	265
Other.....	437	-	805	802	560	-	-
Net cash provided by Government	3,939	3,229	4,034	4,032	3,823	3,307	3,323
CASHFLOWS FROM OPERATING ACTIVITIES							
Payments							
Employee benefits.....	(2,776)	(2,895)	(2,895)	(3,283)	(3,325)	(2,995)	(2,995)
Supplies and services	(1,696)	(3,262)	(3,262)	(3,595)	(3,439)	(3,283)	(3,299)
Accommodation	(458)	(366)	(366)	(366)	(366)	(366)	(366)
GST payments	(496)	(270)	(270)	(270)	(270)	(270)	(270)
Other payments.....	(448)	(694)	(694)	(694)	(694)	(694)	(694)
Receipts							
Grants and subsidies.....	475	-	-	-	-	-	-
Sale of goods and services.....	1,490	200	200	200	200	200	200
GST receipts	371	270	270	270	270	270	270
Other receipts	245	4,288	4,288	4,306	4,331	4,331	4,223
Net cash from operating activities	(3,293)	(2,729)	(2,729)	(3,432)	(3,293)	(2,807)	(2,931)
CASHFLOWS FROM INVESTING ACTIVITIES							
Purchase of non-current assets	(811)	(700)	(1,505)	(800)	(730)	(700)	(700)
Net cash from investing activities.....	(811)	(700)	(1,505)	(800)	(730)	(700)	(700)
Cash assets at the beginning of the reporting period	4,231	4,231	3,723	3,523	3,323	3,123	2,923
Net cash transferred to/from other agencies	(343)	-	-	-	-	-	-
Cash assets at the end of the reporting period	3,723	4,031	3,523	3,323	3,123	2,923	2,615

(a) Full audited financial statements are published in the Trust's Annual Report.