NSW Infrastructure Contributions:

4 Ideas for a Simpler System

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NSW Infrastructure Contributions: 4 Ideas for a Simpler System

Introduction

> ***Simplicity***
>
> *...freedom from complexity, intricacy, or division into parts.*

The NSW Government, through the NSW Productivity Commission, is undertaking a comprehensive review of the NSW infrastructure contributions system. Recently the Commission exhibited an issues paper, inviting industry and community feedback on the key issues facing the system.

The Commission articulates four principles of a well-functioning contributions system to be applied to test reform options, namely Efficiency, Equity, Certainty and Simplicity.

We 100% agree with the Commission that Simplicity is to be the 'essential design principle' that will underpin proposed reforms. We have therefore used *Simplicity* as the theme of our submission.

The 4 Ideas for a Simpler System focus on system-wide initiatives, and we acknowledge that they do not provide an answer to all issues (for instance we have not dealt with the subject of Planning Agreements). Our goal in putting these ideas forward was to focus on actions that will have biggest impact in achieving, or at least getting closer to, the essential goal – Simplicity.

Our 4 ideas are:

Idea 1: Single infrastructure funding and delivery plan

Idea 2: Broaden the revenue base, share the burden

Idea 3: Area – based standard charging for contributions plans

Idea 4: Streamline implementation through State-wide standards and electronic tools

We have prepared this submission because we assist people every day in trying to navigate the current complex system, and we fully support the government's efforts to simplify the system.

We hope the ideas presented in this paper are useful to the Commission in its quest to provide the government with a path that will lead to:

- timely infrastructure delivery
- improving contributions certainty for developers
- greater accountability and transparency
- a simpler contributions system for all

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[redacted]

5 August 2020

About GLN Planning

GLN Planning provides town planning consultancy services to State agencies, local councils and land developers throughout NSW. GLN has particular expertise in providing development contributions advice to clients, and is a leading consultancy in this field.

Our work in this area includes preparing infrastructure funding and delivery plans, preparing nexus-based (Section 7.11) and fixed rate levy (Section 7.12) contributions plans, and designing improvements to contributions management systems, processes and procedures.

Idea 1:

Single infrastructure funding and delivery plan

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Idea 1: Single infrastructure funding and delivery plan

Single infrastructure plan with one set of contribution rates applying to each designated growth area. The single plan approach involves:

1. a full assessment of the infrastructure needs to support future housing and jobs growth in a designated growth area, resulting in a comprehensive list of state, regional and local infrastructure items
2. matching each of the items in the infrastructure list to a funding and delivery plan, with agency responsibilities, infrastructure costs and priorities
3. infrastructure contributions set as standard charges and to be primarily used to fund and deliver local and district level infrastructure (see Idea 3)
4. Special Infrastructure Contributions (SICs) to be discontinued and State and regional infrastructure to be delivered by broader base of revenue sources (see Idea 2)

The planning processes for an area proposed to be rezoned for increased development density should include a comprehensive state, regional and local infrastructure assessment, culminating in a comprehensive list of all infrastructure requirements.

The funding and delivery plan, with agency responsibilities, infrastructure costs and priorities, would provide clarity on the funding sources and level of delivery across government. It also reflects the Place Infrastructure Compact approach being championed by the Greater Sydney Commission (although at this stage the PIC is yet to include local infrastructure items).

SICs (and their de facto equivalent – 'satisfactory arrangements' provisions) have not added enough value to justify retaining them in the NSW infrastructure contributions system. However, if the State government still wanted to retain the SIC mechanism then, as a minimum: the SIC should be prepared by the State government hand in glove with the relevant council's local infrastructure contributions plan.

The single Infrastructure Funding and Delivery Plan will contain all State, regional and local infrastructure requirements for a designated growth area.

There will be no need for a separate 'contributions plan' that focuses on how the rates were determined, because in our proposal the rates will be a standard charge (see Idea 3). It will instead focus on accurate item descriptions and costs, programming by agencies, and will be regularly reviewed.

How does this make things simpler?

Addresses current misalignment between processes for preparing a SIC and for preparing a local contributions plan

Avoids duplication in infrastructure assessment and contributions impact on development feasibility

It works in conjunction with discontinuing the SIC mechanism and replacing it with another revenue source(s)

How does this Idea make things fairer and more certain?

Comprehensive list of infrastructure matched to agency roles and responsibilities should mean infrastructure can be delivered in a coordinated fashion, aligning with budget processes

Notes: Single infrastructure funding and delivery plan

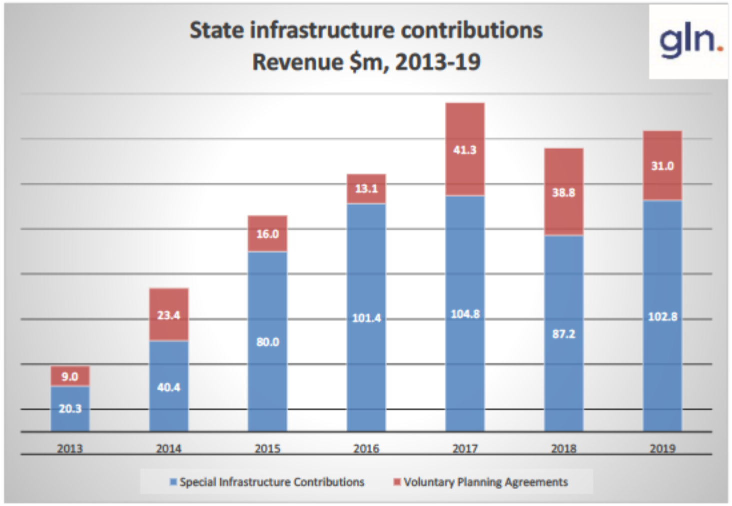
SICs have not added enough value to justify retaining them

Only 4 SICs are in place, after 14 years since they were legislated. Most of the 23 proposed SICs that were announced in 2017 have not yet been exhibited, and none have been finalised.

SICs send mixed price signals – e.g. the only SIC implemented in Sydney (Western Sydney SIC) has been discounted by 2/3 for at least the last decade, whereas draft SIC rates in fringe Sydney areas are up to 2.5 to 5 times greater.

SICs are confusing because draft determinations are written in legal jargon, and they are a parallel contributions plan process that runs independent of council's local infrastructure contributions plan preparation. Separate contribution plan processes that do not speak to each other means unnecessary complexity, ambiguity and administrative burden.

Developer contributions to State and regional infrastructure are meant to be addressed by the SIC mechanism. However, because their roll-out has been so slow, the government relies on undefined 'satisfactory arrangements' provisions in planning



instruments. Securing satisfactory arrangements for infrastructure invariably requires costly and time-consuming Planning Agreements.

The main tangible positive that has occurred through the SIC mechanism is the delivery of works in kind – mainly roads and intersections, and public school land.

For the reasons discussed above, there is on balance little merit in our view in retaining the SIC as an infrastructure funding tool. Payments and works in kind value the government usually receives from SICs should come from a broader base of contributors (we describe these in Idea 2).

Total SIC revenue and WIK value in 2018-19 was $134m, much less than the $668m in revenue and WIK value that NSW councils received in the same year (see chart at left).

Separate contributions planning processes will never result in a simpler contributions system

The NSW contributions system will never become simpler, nor will infrastructure delivery be effectively coordinated, while funding plans or contributions schemes for State and local infrastructure are pursued separately.

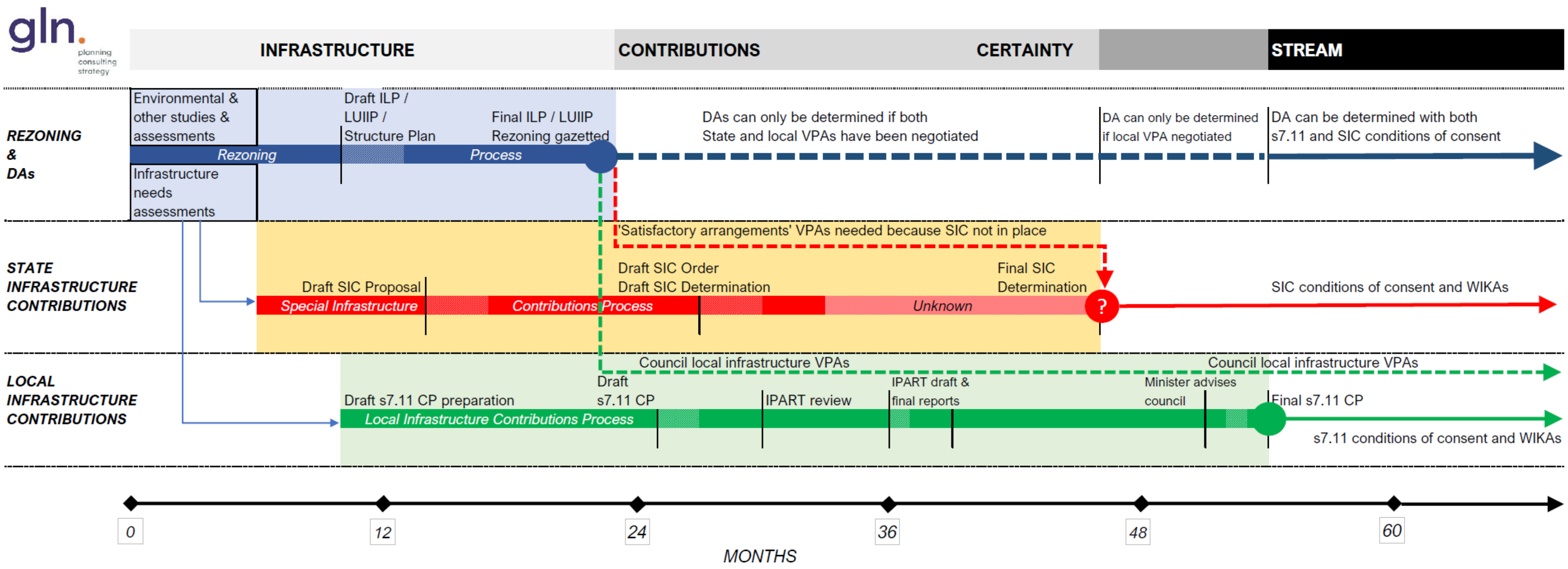
This fundamental truth is evidenced by the complexity and misalignment of the current process for determining the infrastructure contribution rates as part of the planning and rezoning of a typical greenfield area (see chart on the following page).

The chart illustrates that certainty of contribution rates is achieved very gradually - around 2 years after greenfield land is rezoned. The bar at the top of the chart called Infrastructure Contributions Certainty Stream summarises the main point - the inordinate time it takes to decide what the contribution rates are. Things are grey in the beginning, gradually moving to black (i.e. certainty) many months / years later.

The chart also shows the rezoning and development (DA) process and timeline (i.e. stream), compared to the State and local contributions streams, and the way each relate to the other. The hatching in the bar areas indicates exhibition periods. The SIC endpoint is shown with a '?' because to date there have been no SICs finalised in conjunction with a specific rezoning.

Essentially, land is rezoned well in advance of the contributions being fully clarified. Interim arrangements (i.e. Planning Agreements) are used as a stopgap until 'certainty' is achieved at the time a council finally is given the nod by the Minister to adopt its s7.11 plan.

The current way is clearly dysfunctional, fragmented and flawed. It has to change.



Idea 2:

Broaden the revenue base, share the burden

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Idea 2: Broaden the revenue base, share the burden

Idea 2 is to adjust existing and introduce new revenue sources so that the growth infrastructure cost burden is spread between the initial users, future users and the wider community. There are many options that are available. Suggestions we think should be considered by the Review, which integrate with Ideas 1 and 3 are listed below.

1. Stormwater drainage land and works in new greenfield development areas should be the responsibility of the water supply authority. A portion of the Sydney Water annual dividend to government should be retained in order to fund Sydney greenfield development area drainage infrastructure and sewer and water headworks in the Sydney Water operational area
2. Introduce Greater Sydney Infrastructure Development Charge imposed as a rate of capital investment value of every DA and CDC in the Sydney region
3. Introduce a betterment levy at settlement of the first transfer / sale of the land following rezoning of greenfield land or up zoning of infill urban land
4. Wind back agriculture use concessions that currently are available to owners of greenfield urban land
5. Phase-in a Green Space Infrastructure Levy on all Sydney ratepayers to fund the acquisition of regional level open space land
6. Relax or remove rate pegging for land in designated growth areas
7. Amend the Just Terms legislation so that the market value of constrained land (e.g. flood affected land) in designated growth areas is nominal

How does this idea make things simpler?

Not only removes the need for the current ineffective SIC, but through 2, 3 and 5 above more revenue would be available to fund State and regional infrastructure

Allows coordinated water planning in the South Creek catchment and other tributaries throughout the Western Parkland City

Removes stormwater drainage land and works as a line item in all NSW greenfield area s7.11 contributions plans, reducing up front developer contributions

How does this idea make things fairer and more certain?

For people who use regional parks and major sporting facilities throughout Sydney - it is reasonable for them to share in the cost of their provision (i.e. Green Space Infrastructure Levy)

The State government and its State owned water corporations, with much greater resources and borrowing power, has the ability to acquire land for drainage and open space purposes earlier in the development timeline when it is less expensive

Transferring drainage infrastructure responsibility to the water supply authority is consistent with the charter of their operations, and better facilitates the provision of sustainable water management programs undertaken by those authorities (e.g. recycled water)

Removal of rate pegging provides the opportunity for intergenerational equity – i.e. 2nd and 3rd generation beneficiaries of infrastructure in a growth area – residents who come after the first residents – help pay for the upfront capital cost of provision

Notes: Broaden the revenue base, share the burden

While improvements can and should be implemented to deliver infrastructure in a more efficient way (e.g. use of flood liable land for land-hungry infrastructure like sports fields), current policy settings still do not provide enough revenue to meet the cost of all the growth infrastructure that is required.

Unless this is addressed, there will not be any improvement in aligning the delivery of infrastructure to the use of land - the lag between the two will never disappear.

The idea of broadening the revenue base is certainly not new, but its recurrence every time contributions system reform is looked at reflects the reality of insufficient revenue. Governments need to make hard decisions in the wider public interest, including adjustments that result in beneficiaries of infrastructure meeting more of the cost of infrastructure.

Additionally, in order to create a simpler contributions system, our proposal is to eliminate the parallel SIC system and find substitute revenue from a broad set of contributors – a marginal levy added to DA fees and a betterment levy.

Broader taxation reform and Covid-19 headwinds

There has been much commentary, interest and support for bigger taxation reforms – i.e. the proposal to gradually wind down stamp duty on land transfers and replace it with a broader application of land tax. We certainly support lasting taxation reform, but the proposals presented here are in dollar terms less ambitious and are needed and able to be implemented in the short term. In short, holistic tax reform is not a reason to 'kick the can down the road' on infrastructure funding.

Despite this, the current reality is that Covid-19 - a major once-in-a-lifetime event - is severely disrupting economic activity throughout the world including Australia. At the time of writing, there is no telling how long the pandemic will last, or how deep its effects will be. Clearly though, governments throughout the world are pulling out all stops to stimulate economies. Adding new levies is counter-intuitive to that goal.

Introduction of new levies would therefore likely have to wait until economic indicators turn positive. This can be coupled with the goal of any levy change achieving revenue neutrality initially, then ramping up so that real increases in revenue for infrastructure are achieved over time. We do not believe that Covid-19 is a reason to delay *planning* for change.

Revenue potential

We are not economic modellers, but we have looked at the possible scale and practicality of some of the suggested changes.

Priority should be placed on finding a sufficient and reliable substitute source or sources of income for the SIC ($134m cash and WIK in 2018-19). We note that if the government retained the SIC then adoption of any of the suggested revenue initiatives would represent additional income for infrastructure. We do not recommend retaining the SIC however as the benefits of removing it to create a simplified contributions system outweigh the SICs value as a funding tool.

Hypothetical income from new revenue sources and adjustments to existing sources is shown in table over page.

Option	Sub option	Rate	Income / saving PA	Revenue potentially can be hypothecated to
Retain portion of Sydney Water dividend to fund W Syd drainage land & works		First $Xm of govt dividend	say $300m	Riparian corridor land & stormwater works in W Sydney greenfield growth areas
Infrastructure Development Levy imposed on DA value	a.	0.50%	$132.4m	State and regional infrastructure works in designated growth areas
	b.	0.25%	$66.2m	
Introduce betterment levy at settlement of the first transfer / sale of the land following rezoning of greenfield land or upzoning of infill urban land		not tested	Unknown	State and regional infrastructure works in designated growth areas
Wind back agriculture use concessions that currently applied to greenfield urban land		not tested	Unknown	Acquisition of regional and district level open space land mainly in W Sydney
Green Space Infrastructure Levy on all owns of Residential and Business rated land	a.	Phase-in to 5%	$120.8m	Acquisition of regional and district level open space land mainly in W Sydney
	b.	Phase-in to 3%	$72.5m	
Relax or remove rate pegging in designated growth areas land		not tested	Unknown	Top-up funding for local infrastructure land and works in contributions plans
Legislate nominal value for urban zoned land that is development-constrained land (e.g. below 100 year flood line)			Unknown	Savings mean a greater portion of revenue option 1 being applied to works instead of land

Data informing the results:	$'000
Income and value of works received under SICs and State Planning Agreements in 2018-19	133,810
Income received by Sydney region councils under s7.11 & s7.12 plans and Planning Agreements in 2018-19	688,636
Income received by Sydney region councils from Business and Residential land rates in 2017-18	2,416,621
Value of building approvals in Sydney region councils in 2018-19	26,473,770
Sydney Water dividend to State government in 2018-19	915,000

Idea 3:

Area – based standard charging for contributions plans

Idea 3: Area – based standard charging for contributions plans

Standard charges are the simplest expression of a contribution rate. Sets of standard charges can be developed and implemented that reflect the following:

- the realities of development in greenfield and infill urban areas, specifically the goal that contributions generally match the cost of the infrastructure needed to serve the new urban area
- the regional differences in costs, specifically land costs
- contributions are just a part of the funding mix for infrastructure

Two types of standard charging, each with a set of charges or rates:

1. Standard charges per ha or per person for greenfield areas, derived from previous IPART reviews, and updated investigations of benchmark works costs and land values.
2. Standard fixed rate levies to apply to all established urban, urban renewal and urban infill areas, with different levy rates broadly correlating with the degree of extra infrastructure demand generated by different development types.

The new contributions system would apply to local and district infrastructure only – alternative sources apart from developer contributions will be used to fund Sate infrastructure. There is also opportunity to remove stormwater drainage from the contributions plan by having such facilities provided by the water supply authority instead of the local council (see Idea 2).

How does this idea make things simpler?

Standard charges will create huge efficiencies by shifting the focus in contributions plans from piecemeal derivation of developer charges for each development area to concentrating on the funding mix and the timely delivery of the infrastructure program.

Contribution rates are not dependent on the facility planning informing the rezoning of land, and so there is certainty for developers and landholders alike.

Councils relieved of the burden of preparing contributions plans in which they have no control of the timing - responsibility for determining charge falls to an independent authority such as IPART.

No need for councils to have the charge reviewed through the IPART process if they want to update the infrastructure list.

Area – based standard charging would promote more efficient use of IPART's resources as its role would shift from time-consuming forensic analysis of individual contributions plans to setting the standard developer charges based on updated research and past experience.

How does this idea make things fairer and more certain?

Standard charges, at least for urban release areas, will continue to be determined on a nexus – like basis; i.e. research on infrastructure cost comparisons in release areas across NSW.

Standard charges can address intergenerational equity in the provision of infrastructure - future populations that are beneficiaries of infrastructure can share in the costs through extra local rates payments (see Idea 2).

Councils can better plan their infrastructure program with certainty about the contribution rate.

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Notes: Area – based standard charging for contributions plans

Standard charging is a feature of contributions regimes in Victoria and Queensland. There are numerous ways that a standard charge scheme could be designed and implemented. The following is a summary of a possible standard charge scheme for residential development.

In the scheme there are a minimum of 9 charges (see example on right hand side):

- 6 standard charges in Sydney metro
- 3 standard charges in areas outside Sydney

The rates shown are per standard lot with a detached dwelling house - there would be proportional standard charges for smaller dwellings (e.g. 1 and 2 bedroom) reflecting occupancy rate in the area.

Greenfield area charges

The greenfield area standard charges should in principle reflect that costs of providing infrastructure that converts rural land to land being capable of urban development.

Beyond that, there are various ways that the greenfield standard charge could be determined. IPART, with their lengthy experience in examining costs in contributions plans would be well-placed to determine both the standard charges and the methodology underpinning them.

Greenfield standard charges could be based on IPART's experiences in examining contributions plans since 2011, coupled with the actual costs of acquiring land and providing works in greenfield areas across NSW.

- Local infrastructure land contribution rate set at average area of land required in a broad sample of contemporary CPs X the area average land value $ rate in IPART reviewed CPs, as adjusted through updated research
- Local infrastructure works contribution rate based on average per lot costs for works in IPART reviewed plans, as adjusted through updated research on benchmark costs

Example schedule of standard charges

The example below is predicated on other recommendations in this submission; namely the proposed removal of the SIC mechanism, and the relevant water supply authority assuming responsibility and funding for the provision of stormwater drainage infrastructure in greenfield areas.

The example contribution rates are based on analysis of rates recommended by IPART in final reports on contributions plans reviews so far undertaken.

EXAMPLE ONLY

	Land set by VG per lot/dwg	Works set by IPART per lot/dwg	Total per lot/dwg a, b	
Sydney metro:				
Greenfield Sydney NW	$25,000	$25,000	$50,000	
Greenfield Sydney W	$20,000		$45,000	
Greenfield Sydney SW	$18,000		$43,000	
Greenfield Sydney Macarthur	$15,000		$40,000	
Urban Renewal Areas Sydney	5% of dev cost		$20,000	c
Other Sydney	1-2% of dev cost		$8,000	c
Outside Sydney:				
Lower Hunter URAs	$10,000	$20,000	$30,000	
Illawarra URAs				
Regional NSW URAs	$4,000	$20,000	$24,000	
Other urban NSW	1-2% of dev cost		$8,000	c

a Applies to lots and to standard dwellings (3 or more bedrooms)
b Excludes stormwater drainage - cost transferred to water supply authority in greenfield areas
c Estimate based on $400,000 development cost

- Land contribution rate indexed in accordance with an area-specific land index published by the Valuer General (VG)
- Works contribution rate indexed in accordance with ABS's Producer Price Index for Non Residential Construction

Infill urban area charges

Application of a purely nexus-based contribution scheme in infill and urban renewal areas inevitably results in most infrastructure items having to be part funded by the existing community. Funding sources for the council's co-contribution are usually very limited (due to rate pegging, for example). Despite being able to pool (or, borrow between) contributions funds, infrastructure is provided many years after it is required.

Established urban areas are among the fastest-growing areas of NSW (e.g. Sydney and Parramatta LGAs are in the top five). Councils in these areas need to be able to flexibly apply development contributions to provide whole facilities. The need to show nexus has to be balanced with the need for timely provision of facilities that are demanded by growing populations.

A possible approach to standard charges in these areas would be to expand the use of fixed rate (s7.12) levies. They would need to be set at a higher rate than the 1% than is generally permitted.

Possible s7.12 rates would depend on the development type and the economic development objectives of the council. For example, if a residential development that increases population (such as any additional dwelling) was levied 5% of development cost, this would roughly equate to the current maximum $20,000 per dwelling s7.11 cap. In this way, equivalent funding would be generated but under a simplified system.

A different levy rate could apply for employment development, as workers generally do not generate the same level of demand for social infrastructure (which make up most of the cost of infill area contributions plans) as residents. Additionally, employment development is vital to economic activity which should not be burdened by excessive contributions. A rate of say 2% may be more appropriate.

Complementary to relaxing rate pegging rules

A standard charges regime based on average costs comparisons would mean that a standard charge would not cover the full cost of all infrastructure required or generated by development growth in all areas.

A means of addressing the funding gap that at the same time addresses the intergenerational benefit derived from the infrastructure provided is to allow councils freedom to set land rates at a level which meets the funding gap. The relaxation or removal of rate pegging need only apply to the designated growth areas.

Differential approach to essential infrastructure

There is merit in continuing to ensure that developer contributions are spent on the facilities that are most needed or have the highest priority. Broad application of higher fixed rate levies would result in greater scrutiny from developers and the public on whether the monies collected are spent on verifiable growth-related infrastructure.

The current 'essential works' list that applies to all IPART-reviewed plans however does not adequately account for infill area infrastructure needs.

The public interest would be protected if infrastructure lists in new plans were based on separate infrastructure lists relevant to greenfield and infill urban contexts.

Guidance on the appropriate infrastructure types should be prepared by DPIE in collaboration with councils. There may also be a case for infrastructure plan works programs to be vetted and approved by an independent agency such as DPIE.

Other development types

A standard charge approach could also apply to greenfield industrial area development, although infrastructure needs in these areas could vary significantly such that it may be more efficient and fairer to determine contributions for these areas by preparing a conventional s7.11 plan.

A standard charge approach would be well suited to contributions toward the extra rural road maintenance costs generated by heavy haulage development. The charge could be a single dollar rate / tonne derived by using a standard methodology for each class of rural road managed by local councils.

A standard charge approach could be easily applied to contributions for car parking in centres – based on standard published construction rates for at – grade, decked, and basement level car parking spaces.

Idea 4:

Streamline implementation through State-wide standards and electronic tools

Idea 4: Streamline implementation through State-wide standards and electronic tools

Idea 4 if implemented would, on its own, result in a much simpler system that all stakeholders could have confidence in. In that respect, standardisation and use of electronic tools is the most important idea that we propose the Review look at.

Defragmentation and automation of administrative processes has great potential to not only save time and money but actually achieve certainty, even if nothing else in the system was to change.

Ideally, the following menu of initiatives would be the first actions the government should commit to because they don't rely on making the significant legal, transitional and administrative changes that would be associated with a new contributions system. They should be implemented now to reduce administration burdens and free up resources to get on with the job of delivering infrastructure plans.

1. 'Click-on-a-map' contributions calculator that allows anyone to know the contribution obligation for any development type on any zoned parcel of land in NSW
2. Electronic tracking system for contributions attached to DA or CDC, planning agreements, and works in kind agreements
3. Ability for all developers to pay their infrastructure contributions through Service NSW
4. Standard or mandatory practices which have potential to save time and money include the following:
    a. standard-form works in kind agreement
    b. security for works in a works in kind agreement
    c. indexing of land and works standard charges
    d. payment timing policy
    e. offsetting contribution amounts using works in kind
    f. infrastructure delivery reporting
5. Greater discipline applied to ensuring contributions plans are regularly updated

How does this idea make things simpler?

Anyone can work out a contribution obligation without needing to consult with the council or the Department

A calculator and electronic tracking system provides the potential for real-time, automated reporting of any or all aspects of the infrastructure contributions system

Contributions cash payments through Service NSW provides an extra, user-friendly avenue for developers to quickly get on with their developments

Developers will know the rules around settling contributions obligations without having to consult each council or engage lawyers to draft customised agreements

How does this idea make things fairer and more certain?

Quality – assured calculator will eliminate human error in calculations

Standard processes and approaches in the implementation of contributions schemes mean that every developer is treated consistently and fairly

Electronic tracking of contributions made under DA consents, CDCs, and those made under Planning Agreements and WIKAs, coupled with regular reporting generated by the same tracking system informs councils, developers and communities whether infrastructure plans are on track

Notes: Streamline plan implementation through State-wide standards and electronic tools

The following scenario is not unusual:

- if a person wants to know the current contribution rates that apply to development on a parcel of land they need to contact the relevant council person responsible for these inquiries
- if that person is not at work on a particular day the inquirer may have to wait for that person's return to work to obtain an answer.

In our experience, the tracking of infrastructure contributions funds and the progress of contributions plan projects (where it is done at all), with some notable exceptions, is carried out manually. In many councils the information is kept on a single spreadsheet file.

The information that is available to the public is not easy to find or interpret. It is limited to accumulated financial information and it is rare that completed or committed projects are described in a reader-friendly format.

Council policies for paying or settling contributions obligations, or entering into works in kind agreements, vary significantly across the state for no apparent good reason. There are many opportunities to standardise administration procedures.

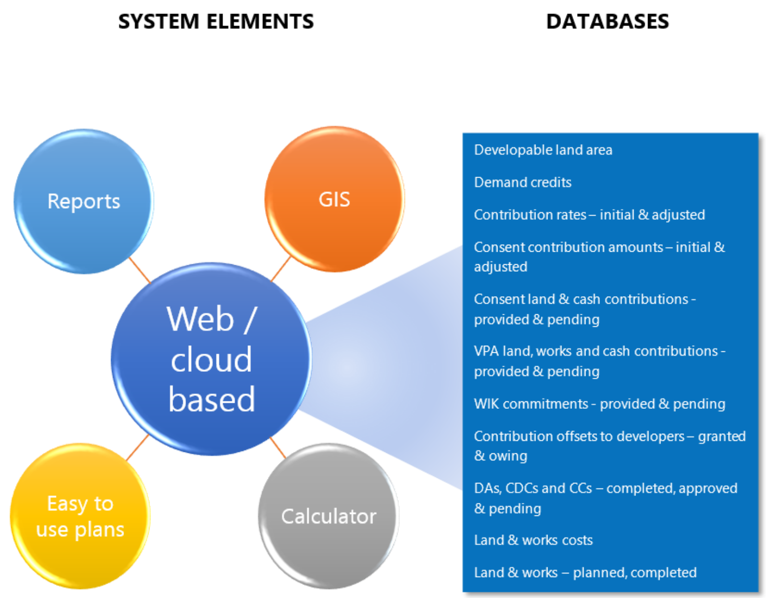
Contributions management systems

The manual and fragmented arrangements that contribute greatly to the loss of faith in the current infrastructure contributions system are avoidable.

Specially-designed, secure contributions management software systems that integrate with Council mapping, property and financial computer systems are already available.

There is a great opportunity for the State government to sponsor the introduction of a web-based electronic management system for State and local contributions that includes the following minimum features:

- click-on-a-map contributions calculator for any parcel of land catering for any number of catchments, rates and development types



- tracking contributions from the first calculator inquiry through to DA lodgement, imposition of DA conditions and receipting of payments
- automatic exchange of information between development assessment, document management and financial/receipting systems
- automatic indexing of both contribution rates and contribution amounts in consents and CDCs
- tracking the delivery of developer commitments in works in kind and planning agreements, including allocation of credits / offsets, including credits to unrelated development application
- mapping of development activity, planned and completed contributions plan projects
- automatic generation of activity reports such as outstanding debtors, infrastructure planning and delivery, and development activity to facilitate budget planning
- real-time contributions register containing details of every approval attracting contributions including contributions imposed, contributions imposed but not yet paid, contributions paid

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