

Report to: **Strategic Planning Committee**

Date of Meeting 20 October 2020

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Exemption applied: None

Review date for release N/A



S106/Community Infrastructure Levy Developer Contributions

Annual Report 2019/20

Report summary:

This report focuses on the financial contributions paid to East Devon District Council through Community Infrastructure Levy (CIL) and S106 agreements. The report covers the sums paid, where these have been spent and the balance of unspent monies at the end of the last financial year. It also reminds Members of the way that we collect financial contributions through CIL (Community Infrastructure Levy).

Recommendation:

That Members:

- 1. Note the contents of this report.**
- 2. Note the requirement to provide an 'Annual Infrastructure Funding Statement'**
- 3. Convene a meeting of the CIL Members Working Party to consider options for the spend of CIL receipts and form recommendations for future consideration by Strategic Planning Committee.**

Reason for recommendation:

To inform Strategic Planning Committee on the progress made on planning obligation matters between April 2019 and March 2020

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Portfolio(s) (check which apply):

Climate Action

- Corporate Services and COVID-19 Response and Recovery
- Democracy and Transparency
- Economy and Assets
- Coast, Country and Environment
- Finance
- Strategic Planning
- Sustainable Homes and Communities

Financial implications:

All financial information is contained within the body of the report.

Legal implications:

Planning obligations are governed by section 106 of the Town and Country Planning Act 1990, as amended. The Community Infrastructure Levy is governed by the Planning Act 2008, as amended and the Community Infrastructure Levy Regulations 2010 as amended. The revised CIL Regulations come into effect in September 2019. This report ensures the Council as Local Planning Authority is transparent in how it collects and proposes to spend such funds. There are no legal implications other than as set out in the report

Equalities impact Low Impact

Climate change Low Impact

Risk: Medium Risk; The risk associated with not monitoring planning obligations relating to planning applications is that the Council could be criticised for not operating a transparent and comprehensive framework for monitoring such financial and non-financial obligations. Without adequate co-ordination commuted sums could be spent on inappropriate schemes and not on priorities identified within the Council's various plans and strategies. Without an adequate and co-ordinated system for monitoring Section 106 Agreements and any subsequent commuted sums it is possible that should deadlines expire, secured sums would have to be returned (plus interest) to the developers and required community facilities /affordable housing would not be provided. If CIL is not effectively monitored the Council could fail to identify receipts that would contribute towards the infrastructure identified within our Regulation 123 list. Ineffective collection and enforcement would delay timely delivery. We are required by Regulation 62 of the CIL Regulations to report on the CIL receipts and expenditure for a reported year, which for the avoidance of doubt is the financial year from April 2019 to March 2020.

Links to background information [Council Report April 2016 – Introduction of CIL S106/Community Infrastructure Levy Developer Contributions Annual Report 2016/17](#)
[S106/Community Infrastructure Levy Developer Contributions Annual Report 2018/19](#)
[South and East Devon Habitat Regulations Executive Committee 16 July 2019](#)

Link to [Council Plan](#):

Priorities (check which apply)

- Outstanding Place and Environment
 - Outstanding Homes and Communities
 - Outstanding Economic Growth, Productivity, and Prosperity
 - Outstanding Council and Council Services
-

Report in full

1 Background

- 1.1 This report relates to the management and allocation of resources accrued through planning obligations and is the latest in a series of annual reports on the spend of monies collected through Section 106 agreements. This latest report will also advise on the monies collected from the Community Infrastructure Levy (CIL) which has been collected in the 19/20 financial year.
- 1.2 Planning Obligations, commonly known as Section 106 Agreements, were introduced following the Town and Country Planning Act 1990. Section 106 Agreements are legal agreements and are negotiated between a local authority and developers, and are intended to enable infrastructure contributions to be made in order to make a development proposal acceptable. An Agreement must be fairly and reasonably related in scale to the proposed development and be directly related to the development, and should only be used where planning conditions attached to a planning permission would not provide an alternative approach.
- 1.3 Since the adoption of CIL most Section 106 Agreements relate to the delivery of infrastructure on the development site itself and are requirements placed directly on the applicant or land owner. However there remain a number of extant agreements that pre-date the adoption of CIL that make provision for the developer to pay a financial sum (a commuted sum) for a project to be implemented directly by the Council. This is because prior to the implementation of CIL Section 106 agreements were used to secure all infrastructure associated with a development. The Council still has a number of projects being delivered under consents granted prior to the adoption of CIL and therefore we are still collecting and spending monies under old Section 106 agreements.

- 1.4 CIL is often confused with Section 106, or mistakenly taken to be the same thing. Community Infrastructure Levy is a tariff based system designed to cover the costs of all infrastructure needs which were previously listed on the Regulation 123 list published by the Council, but from the end of this year will be shown in the Infrastructure list that will be included in the first annual Infrastructure Funding Statement. The rate of CIL is set in a 'charging schedule.' In order to calculate a Community Infrastructure Levy rate, a council will consider the total costs of delivering strategic infrastructure (such as schools, transport and flood defences) against the total scope of development expected in an area and the ability of developments to contribute to the costs of the required infrastructure.
- 1.5 The Council has been charging CIL since September 2016 and has this year revisited its process to determine CIL spend and allocated CIL receipts through the CIL Members Working Party. In addition the new Draft Charging Schedule has received a positive Examination report and been recommended by Strategic Planning Committee to Council for adoption and for it to come into effect on Monday 1 February 2021.
- 1.6 Further to the above planned changes there are proposals within the White Paper that came before this Committee last month. The paper proposes far-reaching reforms that will have large implications for the planning functions of this Council, including for both the development of a new Local Plan and the way planning applications will be determined in future. The paper looks at whether Community Infrastructure Levy and S106 should be replaced with a new consolidated Infrastructure Levy, which is charged as a fixed proportion of development value. Until we know the outcome of the consultation and the decision regarding the proposed changes we are carrying on with the current system.

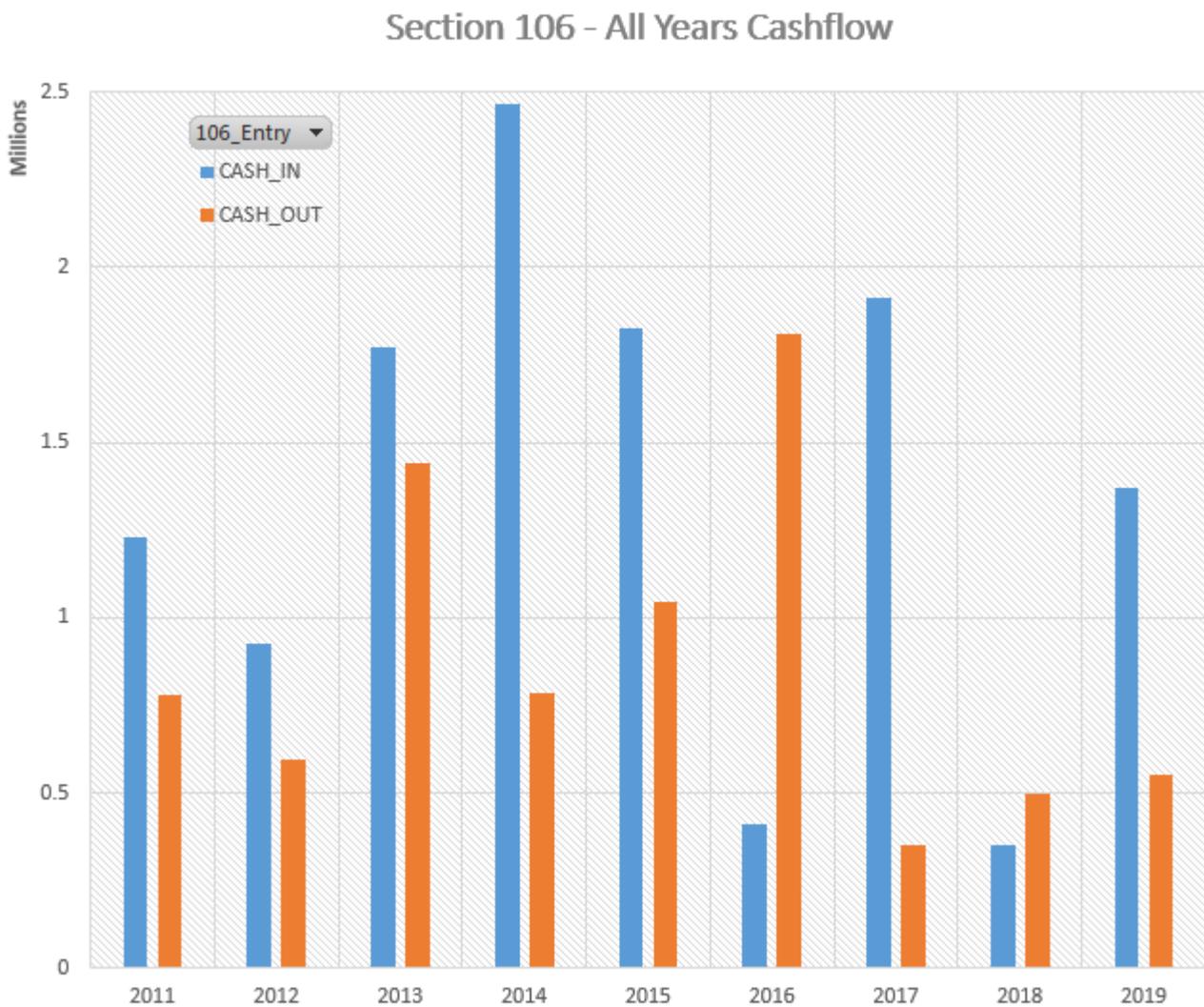
2 The spending of s106 contributions

- 2.1 Councils are restricted to spending s106 contributions on a defined purpose within each agreement or undertaking. Under previous regulations we could not pool more than five obligations together to pay for a single infrastructure project or type of infrastructure and we cannot require contributions from small scale developments. These restrictions have forced us and other Council's to adopt CIL as often large pieces of infrastructure could only be funded through contributions from a large number of developments and this could only be achieved through CIL. However, new regulations came into force in September 2019. The changes included

the removal of the restriction on pooling, and the replacement of regulation 123 lists with infrastructure funding statements.

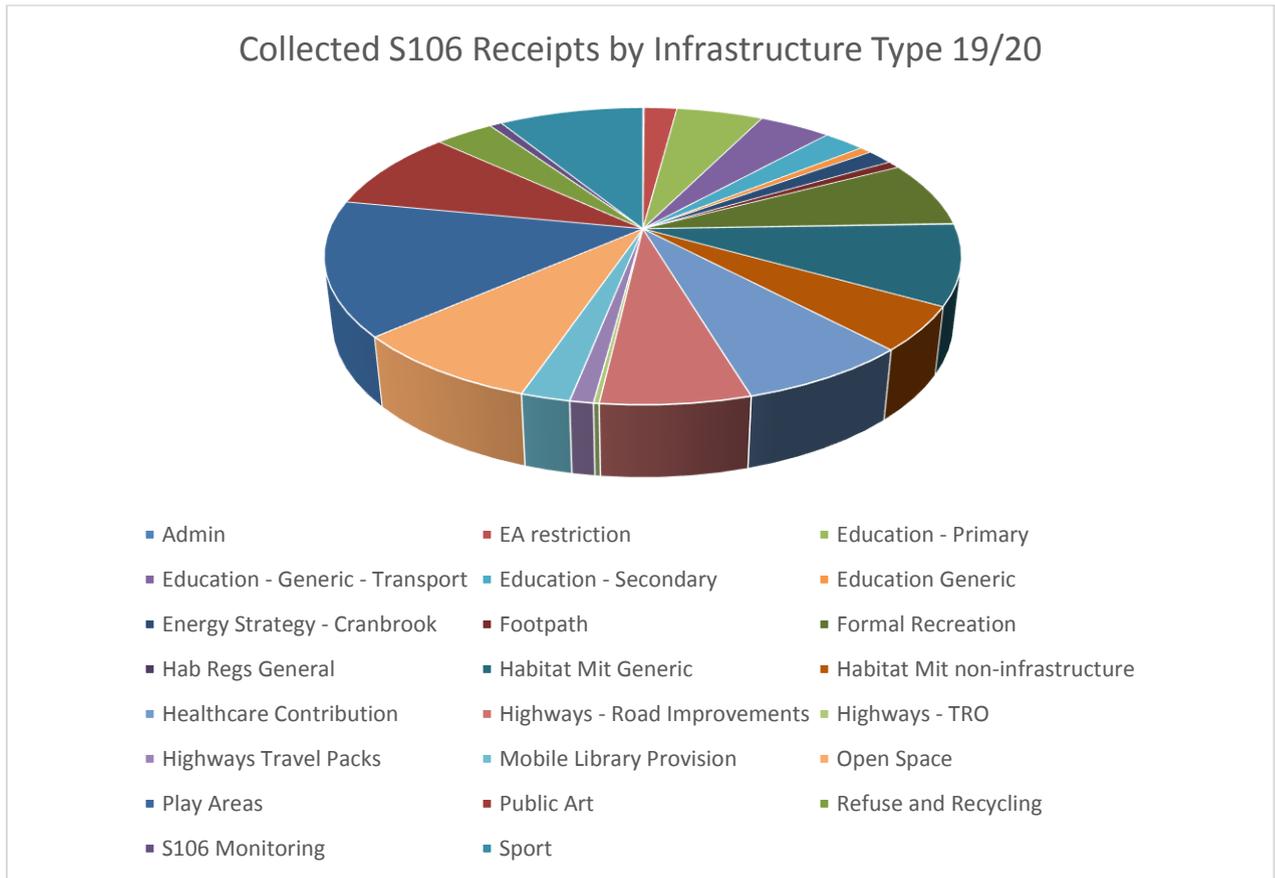
2.2 The following graphs illustrate the cash flow of Section 106 monies over the years 2011 – 2019.

Graph 1: S106 transactions for the last nine financial years



There have been accruals of £853,916 in the reporting year. These receipts break down by infrastructure type as follows:

Graph 2:



Graph 3: S106 monies spent on projects in 2019/20

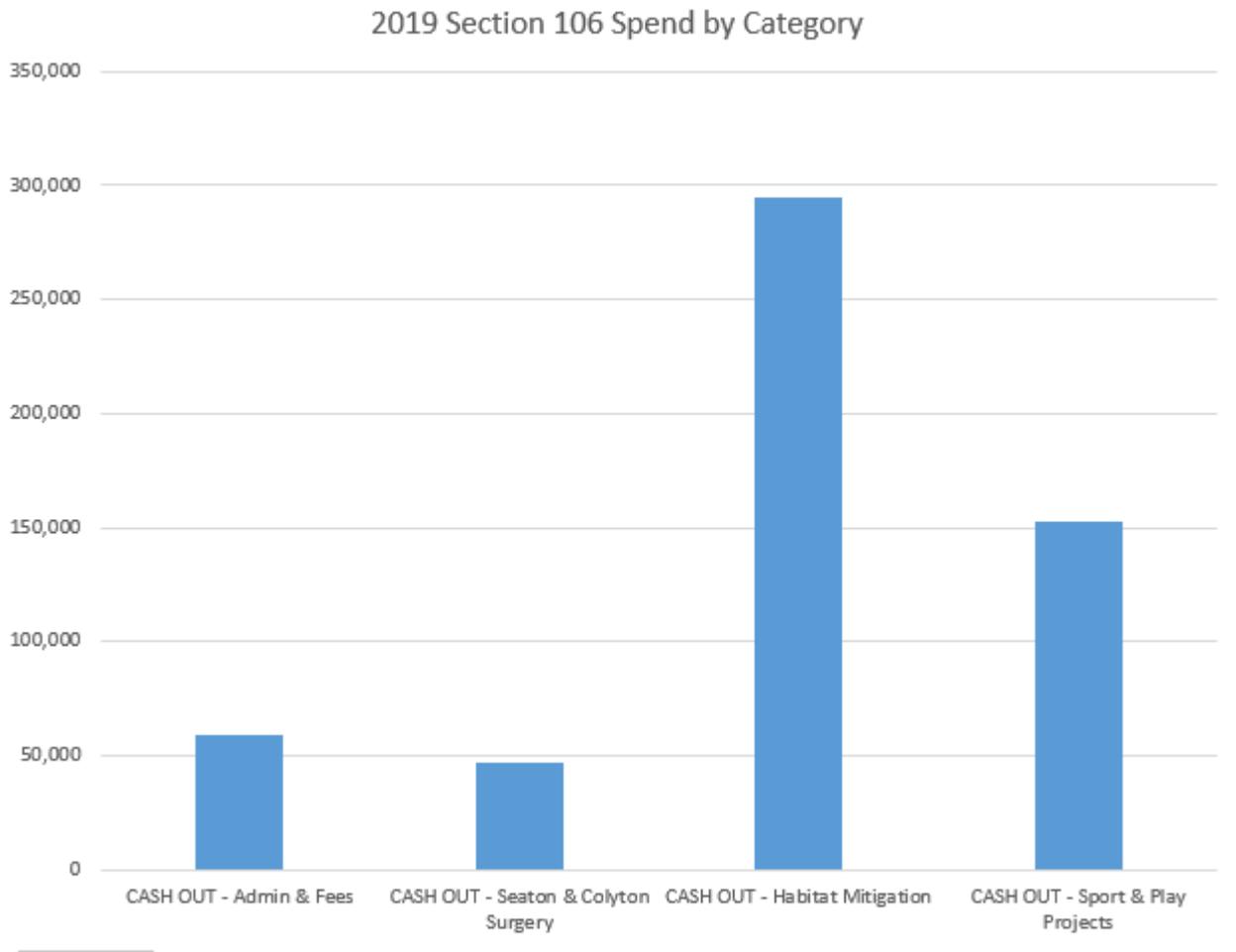


Table 1: Within the year there was an actual spend of £553,469 on the following items:

Project	Amount (£)
Admin, Maintenance (linked to delivered projects)	58,691
Seaton & Colyton Surgery	47,296
Habitat Mitigation	294,816
Sport & Play Projects	152,667

2.4 As an example Knowle Village Hall, with the support of Budleigh Town Council carried out a match funded play project with large scale community involvement. The play provision cost over £60,000 with £20,000 drawn from S106 receipts. The existing play area was enhanced and St Peters Primary school children were involved in choosing both the play priorities and the final design. See below for an example of a contribution received and the final scheme.



2.5 At year end 2019/20 a total of £5.729M was held in the s106 account (note that a proportion of this is based upon invoices raised and outstanding at year end).

3 CIL – Progress Report

3.1 As a Local Planning Authority we went live with Community Infrastructure Levy (CIL) on 1 September 2016. CIL has not fully replaced s106 obligations but is an alternative to the way in which we have historically secured obligations. S106 is still the preferred method for securing all on-site infrastructure not identified on our regulation 123 list, as was.

3.2 The following table shows a summary of CIL potential income, monies due and collected during the 19/20 financial year. This is broken down by the main areas of spend of;

- CIL admin costs,
- the neighbourhood proportion going to town and parish councils
- The remainder is left for spend by the district council on infrastructure projects’.

The “potential” column below indicates the income that would be received if all developments granted with a CIL liability go ahead. The “due” column shows monies that are the subject of a demand notice but yet to be paid and the “collected” column shows monies already received.

Table 2 CIL overview of financial year 19/20

Allocation	Potential	Due	Collected
Warning: The following application IDs have surcharges which have not been applied yet for neigh			
CIL Admin	107,700.22	1,116.11	162,453.45
Neighbourhood CIL	376,085.14	3,348.34	525,273.22
CIL Infrastructure Fund	1,670,219.03	17,857.80	2,561,342.41
TOTALS	2,154,004.39	22,322.25	3,249,069.08

3.3 The CIL Regulations allow the Council to retain up to 5% of the CIL receipts in the first three years to fund set up and ongoing costs, and 5% annually for

ongoing costs thereafter. This pays for ICT systems required, additional staff costs, training etc.

- 3.4 The Localism Act identified that a “meaningful proportion” of CIL funds would need to be transferred to town and parish councils for use on local priorities. The CIL Regulations were amended in 2013 to identify exactly how much that “meaningful proportion” must amount to. The exact percentage varies depending on whether a town or parish council has an adopted Neighbourhood Plan or not and whether an area is parished or not. After the first 2 and a half years in excess of £200,000 was paid out to East Devon parishes as broken down in Table 3 on the next page.

Table 3: Neighbourhood Proportion Payments

CIL Payments Out						
Year	2016/17	2017	2017/18	2018	2018/19	2019
Parish	Oct - Mar	Apr - Sep	Oct - Mar	Apr - Sep	Oct - Mar	Apr - Sep
Axminster	£0.00	£111.62	£0.00	£0.00	£57.20	£4,756.19
Axmouth	£0.00	£0.00	£0.00	£0.00	£0.00	£52.17
Aylesbeare	£0.00	£0.00	£0.00	£0.00	£269.09	£269.10
Beer	£0.00	£0.00	£296.26	£148.12	£444.37	£592.50
Bishops Clyst	£0.00	£0.00	£0.00	£7,442.20	£0.00	£0.00
Broadhembury	£0.00	£0.00	£0.00	£0.00	£212.51	£0.00
Budleigh Salterton	£0.00	£0.00	£2,653.11	£102.78	£3,888.33	£3,038.01
Chardstock	£303.75	£0.00	£464.87	£1,300.50	£1,305.00	£0.00
Clyst St George	£0.00	£1,191.67	£0.00	£0.00	£0.00	£0.00
Clyst St Mary	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Colyton	£0.00	£0.00	£0.00	£0.00	£3,527.33	£0.00
Combe Raleigh	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Cranbrook	£0.00	£0.00	£0.00	£0.00	£0.00	£6,633.86
Dalwood	£0.00	£0.00	£0.00	£0.00	£11.96	£11.95
East Budleigh	£0.00	£0.00	£0.00	£0.00	£1,055.11	£1,055.11
Exmouth	£0.00	£9,789.60	£42,203.50	£61,239.30	£67,120.30	£140,846.72
Gittisham	£0.00	£0.00	£0.00	£2,100.93	£2,100.93	£2,100.94
Hawkchurch	£0.00	£0.00	£0.00	£0.00	£70.90	£70.91
Honiton	£0.00	£0.00	£0.00	£190.66	£1,461.28	£3,136.17
Lympstone	£0.00	£0.00	£0.00	£1,825.90	£0.00	£0.00
Newton Poppleford	£625.50	£432.85	£303.75	£589.49	£1,215.00	£1,496.70
Offwell	£0.00	£742.81	£345.58	£345.58	£826.34	£1,101.78
Otterton	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
Ottery St Mary	£0.00	£0.00	£595.83	£0.00	£4,192.75	£32.47
OSM - West Hill	£0.00	£299.68	£299.68	£665.13	£2,372.89	£1,290.43
Payhembury	£0.00	£0.00	£0.00	£0.00	£115.20	£684.69
Rockbeare	£0.00	£0.00	£0.00	£0.00	£1,349.81	£4,993.56
Seaton	£0.00	£35.59	£0.00	£444.71	£13,316.50	£2,389.93
Sidmouth	£0.00	£182.72	£353.64	£353.74	£4,370.47	£2,237.24
Southleigh	£0.00	£0.00	£0.00	£0.00	£109.24	£0.00
Stockland	£0.00	£0.00	£0.00	£0.00	£47.10	£0.00
Uplyme	£0.00	£0.00	£244.79	£1,469.34	£244.79	£944.16
Whimble	£0.00	£0.00	£0.00	£0.00	£0.00	£484.50
Woodbury	£0.00	£0.00	£0.00	£10,629.70	£3,328.09	£1,992.62
Total						

2019/20	Total
£807.79	£ 5,732.80
£5,101.25	£ 5,153.42
£269.09	£ 807.28
£0.00	£ 1,481.25
£0.00	£ 7,442.20
£97.17	£ 309.68
£31,682.65	£ 41,364.88
£0.00	£ 3,374.12
£0.00	£ 1,191.67
£1,258.75	£ 1,258.75
£781.39	£ 4,308.72
£3,820.42	£ 3,820.42
£3,316.93	£ 9,950.79
£11.96	£ 35.87
£8,459.60	£ 10,569.82
£190,728.40	£ 511,927.82
£4,617.44	£ 10,920.24
£70.90	£ 212.71
£1,420.67	£ 6,208.78
£0.00	£ 1,825.90
£4,519.23	£ 9,182.52
£0.00	£ 3,362.09
£110.42	£ 110.42
£259.67	£ 5,080.72
£1,896.45	£ 6,824.26
£6,906.56	£ 7,706.45
£4,993.57	£ 11,336.94
£800.73	£ 16,987.46
£70,459.60	£ 77,957.41
£0.00	£ 109.24
£0.00	£ 47.10
£979.15	£ 3,882.23
£484.50	£ 969.00
£1,525.84	£ 17,476.25
	£ 788,929.21

Overpayment £17.20 to be recaptured from future payments

Previous non payment at PC request

Overpayment due to pp change to be recaptured at a future date

- 3.5 Taking into account the above, across the district as a whole this leaves around 76% of the total CIL income available for the Council to use towards required and identified infrastructure.
- 3.6 It is anticipated that the council will receive around £23.6M in CIL receipts from the operation of the Draft Charging Schedule (2019). The projected level of funding from both the Charging Schedule adopted in 2016 and the proposed revised Charging Schedule, that will be available for the district council to spend on infrastructure is estimated to be £26.85m. However the overall amount of infrastructure funding required to deliver development proposed in the Local Plan and emerging Cranbrook Plan is in the region of £371.3m.
- 3.7 Although there was a call for CIL projects in the 2017/18 financial year there were no projects allocated funding from the CIL budget. The CIL Working Party, 17 September 2019, considered CIL spend applications from DCC. It recommended that Strategic Planning Committee agree to the spending of CIL on Exmouth Community College and the Dinan Way Extension – see below.

Strategic Planning Committee, 22 October 2019:

RESOLVED:

1. That a contribution of 44% of the total estimated cost of the project, up to a maximum of £1.5m be contributed to the expansion proposal of Exmouth Community College;
2. That a contribution of £400k be made to Devon County Council subject to a significant contribution from Exmouth Town Council.

With regard to these two commitments work was due to start on the Exmouth Community College expansion proposals in 2020, however it is understood that they have not yet started. In terms of Dinan Way the Town Council committed £158k to the project and Devon County Council have made an expression of interest for government funding that the CIL monies from EDDC and ETC would match fund, however decisions on the government funding have been delayed due to Covid 19.

- 3.8 The table below shows an overview of all CIL receipts since we adopted CIL:

Table 4 CIL overview of all receipts to end of financial year 19/20

Allocation	Potential	Due	Collected
Warning: The following application IDs have surcharges which have not been applied yet for neighb			
CIL Admin	175,096.10	3,300.04	249,333.73
Neighbourhood CIL	602,405.44	9,900.14	787,086.10
CIL Infrastructure Fund	2,724,420.60	52,800.76	3,950,254.70
TOTALS	3,501,922.14	66,000.94	4,986,674.53

It can be seen that £4.9m has been collected from the launch of CIL until the end of the 19/20 financial year. Of the £3.95m available for EDDC, £1.9m has been allocated to strategic infrastructure projects, 8.6% total receipts i.e. £429k has been top sliced for Habitat Mitigation and £1.6m is available for allocation.

- 3.9 CIL income will be inconsistent over the plan period with higher levels of income expected when large scale housing developments commence. It will take many years for the CIL pot to grow to an extent that large scale projects can be afforded and when making funding decisions for smaller projects thought also needs to be given to how larger scale projects may be funded in the future.
- 3.10 In terms of allocating CIL receipts we have tried several different methods to identify projects for spend. Initially a full bidding process was adopted whereby infrastructure providers could bid each year for funding and bids were assessed against an established criteria. This approach was not successful as the quality of the information supporting the bids was generally poor and so none of the bids were supported. Subsequently Members decided to focus spend on the priority 1 infrastructure projects identified on the Reg 123 list and determined spend in consultation with the bodies with projects on that list. This approach led to the spend identified in the last financial year on County Council projects, however engagement from other infrastructure providers was very low. It is for the CIL Member Working Party to make recommendations to Strategic Planning Committee on the approach going forward. It is recommended that the CIL Member Working Party convene a meeting to consider the options for making spend decisions in this financial year.

4 S106 and CIL Monitoring

- 4.1 EDDC has an Officer dedicated to the negotiation, monitoring and delivery of planning obligations. This long standing post has been supported by the role of Planning Obligation Support Officer who has aided the introduction and administration of CIL and is funded by the admin element of the CIL receipts.
- 4.2 To aid the work of the posts we have introduced a CIL/S106 Administrator product called EXACOM. It is designed to make administration easier, and enables an administrator to capture information, calculate charges, levies, surcharges etc., generate notices and manage finance. In order to populate the new system we have revisited in excess of 2500 registered agreements dating back to 1990. We have checked whether the agreements are live, have been enacted and all case history. This has all had to be uploaded onto EXACOM and has been a huge task. This allows us to easily see an overview of information for the district and drill down to the detail as and when required. It also holds all of the project spend therefore potential receipts, actual receipts and spend of receipts is accessible.

Table 5 A snapshot of the overview of S106 finances for EDDC area

Type	Potential	Due	Collected	B Interest	Allocated	Spent	Available
Admin Contribution Cranbook	0.00	0.00	1,000.00	0.00	1,000.00	0.00	0.00
Affordable Housing	3,011,196.00	0.00	3,043,321.10	0.00	402,448.57	1,013,425.00	1,627,447.53
Bond	0.01	0.00	0.00	0.00	0.00	0.00	0.00
Business Units	150,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Clyst Honiton Bypass	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Building - Cranbrook...	484,920.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Building - Cranbrook...	42,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Building - Honiton - ...	0.00	0.00	500,000.00	0.00	0.00	500,000.00	0.00
Community Building - Seaton Jur...	0.00	0.00	1,700,000.00	0.00	0.00	1,700,000.00	0.00
Community Building - Sidmouth - ...	0.00	0.00	200,000.00	0.00	0.00	200,000.00	0.00

- 4.3 Exacom also enables us to access information held by town, parish or ward. On the next page are some screen shots of the information that is held for Axmouth as an example.

Table 6 CIL Overview of S106 as an example of information held by parish - Axmouth Parish

S106 FINANCIAL SUMS OVERVIEW

Filter Parish Is Apply AND Apply OR Clear List Drag Here to Delete

Deeds from 01 January 1983 To 01 December 2035

AND parish='AXMOUTH'

Type	Potential	Due	Collected	B Interest	Allocated	Spent	Available
Education - Generic - Transport	5,453.00	0.00	0.00	0.00	0.00	0.00	0.00
Open Space Generic post Apr 10...	48,877.98	0.00	6,197.57	0.00	481.70	5,715.87	0.00
TOTALS	54,330.98	0.00	6,197.57	0.00	481.70	5,715.87	0.00

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S106 OTHER OBLIGATIONS OVERVIEW

Select Parish Is AXMOUTH Apply AND Apply OR Clear List Drag Here to Delete

From 01 January 1983 To 01 December 2035

AND parish='AXMOUTH'

Type	Owner	App No	Clause	Due	Transferred/Deliver...
Bond	S106 Monitoring	06/1902/MOUT	S1 1.7	13 February 2018	
Bond	S106 Monitoring	13/1117/MOUT	S1. 1.7	09 March 2018	
Education - Generic - Transport	S106 Monitoring	14/0784/OUT	S2. 1.1 - 1.2	13 March 2018	
Highways Generic post Apr 10 pre Apr...	S106 Monitoring	13/1117/MOUT	S1	09 March 2018	
Highways Generic post Apr 10 pre Apr...	S106 Monitoring	06/1902/MOUT	S1	13 February 2018	
Open Space Generic post Apr 10 pre A...	S106 Monitoring	06/1902/MOUT	S2-1-2	13 February 2018	
Open Space Generic post Apr 10 pre A...	S106 Monitoring	06/1902/MOUT	S3	13 February 2018	
Open Space Generic pre Apr 10	S106 Monitoring	09/0009/FUL	6-1-0-2-0	22 January 2018	

Produce Report

Table 7 Overview of S106 Projects as an example of the information held by parish - Axmouth

AND name%'Axmouth'

Ref	Name	Allocated	Spent	Available	Fin Code	Fin Year	Status
2	Axmouth Football Goals	£3,453.22	£3,450.00	£3.22	3350		Completed
79	Axmouth Toddler Swing	£7,375.20	£0.00	£7,375.20			Approved
1	Axmouth Jubilee Playground Swing	£4,244.00	£4,244.00	£0.00	3350		Completed
257	CIL NP Axmouth	£5,153.42	£0.00	£5,153.42			Draft

- 4.4 In terms of CIL, EXACOM has been utilized from the day CIL went live. Other authorities have tried to maintain the bureaucratic CIL processes on spreadsheets but have very quickly moved to the EXACOM system.
- 4.5 We now have all live S106 agreements and CIL activity on the system. We look to take the system public facing in the near future. This will allow Parish Councils, developers to see what is going on with particular projects, agreements etc. The past year has been spent ensuring that all spend activity is on the system and that

no pooling in terms of spend has taken place. This was due to be completed in the spring but due to staff redeployment due to Covid 19 will now be finalised during October. Following that the public facing module for Exacom will be able to go live on the Council's website.

- 4.6 The figures within this report are held within the councils' databases and are proactively monitored to aid delivery of infrastructure by ensuring all obligations are met and any associated spend is in accordance with the specified infrastructure need. S106 breaches are referred to our legal department for enforcement action to be taken.
- 4.7 Community Infrastructure Levy Regulations 2010 contain enforcement provisions, aimed at ensuring that the collection process runs smoothly, by giving collecting authorities the power to issue a range of surcharges, stop notices, and if necessary to recover funds by appropriate legal action. Collection and enforcement arrangements are supported by the right to appeal certain decisions.
- 4.8 In the majority of cases the developers follow the correct process, however, where a developer has failed to submit a Commencement Notice prior to development commencing, the CIL Regulations provide that the liable person(s) will no longer be able to benefit from the Instalment Policy and the development will cease to be eligible for social housing relief or exemptions for self-build housing or annexes. In addition the Council may issue a surcharge of 20% of the liable amount or £2,500 whichever the lower amount.
- 4.9 Where there are problems in collecting the levy, the CIL Regulations have made provision in that the collecting authorities are able to penalise late payment and discourage future non-compliance. The regulations provide for a range of proportionate enforcement measures, such as surcharges on late payments (as set out in [regulations 80 to 86](#)). In most cases, these measures should be sufficient.
- 4.10 In cases of persistent non-compliance, collecting authorities may take more direct action to recover the amount due. For example, a collecting authority may issue a Community Infrastructure Levy Stop Notice (under [regulations 89 to 94](#)), which prohibits development from continuing until payment is made and the stop notice is withdrawn.

- 4.11 The collecting authority may, after issuing a reminder notice to the party liable for the levy, apply to a magistrates' court to make a liability order allowing it to seize and sell assets of the liable party. A party may also apply for a charging order if there is at least £2,000 owing. The court can issue an order imposing a charge on a relevant interest to secure the amount due.
- 4.12 In the very small number of cases where a collecting authority can demonstrate that recovery measures have been unsuccessful, they may apply to a magistrates court to send the liable party to prison for up to 3 months (under [regulations 100 and 101](#)).

5 S106 and CIL Reporting

- 5.1 Until this year the statutory reporting required on S106/CIL receipts has been minimal. However, this is vital and helps local communities and developers see how contributions have been spent and understand what future funds will be spent on, ensuring a transparent and accountable system.
- 5.2 In addition, Parish Councils must prepare a report for any financial year in which it receives levy receipts. EDDC publish this on our web pages on behalf of the Parish Councils.
- 5.3 As of this year for the financial year 2019/2020 onwards, any local authority that has received developer contributions (section 106 planning obligations or Community Infrastructure Levy) must publish online an infrastructure funding statement by 31 December 2020. This is a new and much more detailed requirement.
- 5.4 The Annual Infrastructure Funding Statement report will provide a summary of financial contributions the Council has secured through section 106 and CIL from new developments for off-site infrastructure works and affordable housing, and highway works completed as part of new developments through section 278 agreements.

In summary, the report provides:

- an overview of what s106,CIL and s278 agreements are;
- the Council's internal process relating to s106 and CIL contributions;

- the s106 and CIL contributions paid to the Council in the current year;
- s106, CIL contributions and s278 works committed for future years;
- projects delivered in the District via s106, CIL and s278 agreements in the current year;
- an infrastructure list of projects or types of infrastructure that the council may wish to fund from CIL receipts.

The information included in the report will be updated annually and published on the Council's website. This will ensure the most up to date information on the amount of developer contributions received by the Council from new developments, in addition to information on where these monies have been spent which will be readily available to members of the public and other interested parties.

5.5 EDDC is in a positive position in that all of its receipts and spend is held on our ICT based monitoring system EXACOM. In addition we will be one of the first 20 authorities in the UK to go live with the Public Facing Module (PFM). This will provide a transparency to our customers that is not available in most locations

