



Ministry of Housing,
Communities &
Local Government

Infrastructure Funding Statements

Tom Simpson/Darren Wilding

Planning Directorate

Introduction

- Principles, purpose and policy objectives – [Tom Simpson](#)
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Why report?

£1.5bn 'community cash' unspent by English councils

By Nick Taverer
BBC News
7 January 2014



Councils in England are holding on to £1.5bn of unspent "community money" given to them by developers during planning talks.

The Section 106 money is intended to be used for social and community projects.

But at a time of council cutbacks, £421m of it has not been allocated to any future schemes.



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LOOKING TO RECRUIT QUALITY CANDIDATES IN YOUR SECTOR?



By Graham Lambton | Fri 27 September 2013

Source: Nathan Daniels

Purpose

Improving transparency and increasing accountability

- limited communication between local authorities and the public about what developer contributions have paid for;
- better communication may influence public attitudes to development and improve the public's attitudes to new development. It could also help to correct the impression that planning is a brake on development;
- benefits of increased public awareness of the investment and public goods procured through developer contributions such as affordable housing, community facilities and infrastructure;
- benefits from doing more to communicate to local communities what they have secured through developer contributions, but that they often lack resources to do so.

Source: The Incidence, Value and Delivery of Planning Obligations and Community Infrastructure Levy in England in 2018-19

Legislation

Community Infrastructure Levy (Amendment)(England)(No.2) Regulations 2019 Regulation 121A - Annual infrastructure statements Schedule 2 – matters to be included in the infrastructure funding statement

CIL

"SCHEDULE 2 Matters to be included in the annual infrastructure funding statement	Regulation 121A
<p>1. The matters to be included in the CIL report are—</p> <ul style="list-style-type: none">(a) the total value of CIL set out in all demand notices issued in the reported year;(b) the total amount of CIL receipts for the reported year;(c) the total amount of CIL receipts, collected by the authority, or by another person on its behalf, before the reported year but which have not been allocated;(d) the total amount of CIL receipts, collected by the authority, or by another person on its behalf, before the reported year and which have been allocated in the reported year;(e) the total amount of CIL expenditure for the reported year;(f) the total amount of CIL receipts, whenever collected, which were allocated but not spent during the reported year;(g) in relation to CIL expenditure for the reported year, summary details of—<ul style="list-style-type: none">(i) the items of infrastructure on which CIL (including land payments) has been spent, and the amount of CIL spent on each item;(ii) the amount of CIL spent on repaying money borrowed, including any interest, with details of the items of infrastructure which that money was used to provide (wholly or in part);(iii) the amount of CIL spent on administrative expenses pursuant to regulation 61, and that amount expressed as a percentage of CIL collected in that year in accordance with that regulation;(h) in relation to CIL receipts, whenever collected, which were allocated but not spent during the reported year, summary details of the items of infrastructure on which CIL (including land payments) has been allocated, and the amount of CIL allocated to each item;(i) the amount of CIL passed to—<ul style="list-style-type: none">(i) any parish council under regulation 59A or 59B; and(ii) any person under regulation 59(4);(j) summary details of the receipt and expenditure of CIL to which regulation 59E or 59F applied during the reported year including—<ul style="list-style-type: none">(i) the total CIL receipts that regulations 59E and 59F applied to;(ii) the items of infrastructure to which the CIL receipts to which regulations 59E and 59F applied have been allocated or spent, and the amount of expenditure allocated or spent on each item;(k) summary details of any notices served in accordance with regulation 59E, including—<ul style="list-style-type: none">(i) the total value of CIL receipts requested from each parish council;(ii) any funds not yet recovered from each parish council at the end of the reported year;(l) the total amount of—<ul style="list-style-type: none">(i) CIL receipts for the reported year retained at the end of the reported year other than those to which regulation 59E or 59F applied;(ii) CIL receipts from previous years retained at the end of the reported year other than those to which regulation 59E or 59F applied;(iii) CIL receipts for the reported year to which regulation 59E or 59F applied retained at the end of the reported year;(iv) CIL receipts from previous years to which regulation 59E or 59F applied retained at the end of the reported year.	

s106

<p>3. The matters to be included in the section 106 report for each reported year are—</p> <ul style="list-style-type: none">(a) the total amount of money to be provided under any planning obligations which were entered into during the reported year;(b) the total amount of money under any planning obligations which was received during the reported year;(c) the total amount of money under any planning obligations which was received before the reported year which has not been allocated by the authority;(d) summary details of any non-monetary contributions to be provided under planning obligations which were entered into during the reported year, including details of—<ul style="list-style-type: none">(i) in relation to affordable housing, the total number of units which will be provided;(ii) in relation to educational facilities, the number of school places for pupils which will be provided, and the category of school at which they will be provided;(e) the total amount of money (received under any planning obligations) which was allocated but not spent during the reported year for funding infrastructure;(f) the total amount of money (received under any planning obligations) which was spent by the authority (including transferring it to another person to spend);(g) in relation to money (received under planning obligations) which was allocated by the authority but not spent during the reported year, summary details of the items of infrastructure on which the money has been allocated, and the amount of money allocated to each item;(h) in relation to money (received under planning obligations) which was spent by the authority during the reported year (including transferring it to another person to spend), summary details of—<ul style="list-style-type: none">(i) the items of infrastructure on which that money (received under planning obligations) was spent, and the amount spent on each item;(ii) the amount of money (received under planning obligations) spent on repaying money borrowed, including any interest, with details of the items of infrastructure which that money was used to provide (wholly or in part);(iii) the amount of money (received under planning obligations) spent in respect of monitoring (including reporting under regulation 121A) in relation to the delivery of planning obligations;(i) the total amount of money (received under any planning obligations) during any year which was retained at the end of the reported year, and where any of the retained money has been allocated for the purposes of longer term maintenance ("commuted sums"), also identify separately the total amount of commuted sums held.
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Legislation, policy and guidance

- Publication of Infrastructure Funding Statement – covering the items listed in Schedule 2 is mandatory
- Recording data in csv files and their subsequent publication is not mandatory.
- Given proposed changes to developer contributions – the current position is that where authorities have prepared csv files – or have had them prepared on their behalf – it is recommended that they continue to use them
- In other cases, if it is more practical to use other systems to collate and process data – they should be used.

Understanding the regulatory requirements

Who reports on what?

Regulation 121A requires a “contribution receiving authority” (CRA) to publish an IFS. An authority is a CRA if it is a CIL charging authority which issues a CIL Liability Notice during the reported year, and/or is a local planning authority (section 1 TCPA 1990) to which a sum (or non-monetary contribution) is required to be paid under a section 106 planning obligation entered during the reported year,

- Two-tier areas
 - Both authorities are likely to need to publish an IFS.
 - If the District Council transfers CIL or S106 funds to the County Council, the District would report the original request/receipt of the contribution and their subsequent transfer to the County Council, - the county would then record the receipt (from the District) and subsequent expenditure/allocation/unallocation of the funds.
- Unitary areas
 - The unitary would report on all the regulatory requirements of the IFS (assuming of course it is a CIL charging area which issues a CIL liability Notice, and/or enters into a planning obligation, during the reported year.)
 - Sums transferred to another body to spend, other than another CRA or a parish/town council, could be reported in terms of subsequent expenditure etc by the transferring authority
- Mayor of London
 - The Mayor must produce his own IFS (as a local planning authority under section 1 TCPA 1990 subject to sections 2 to 9 of that Act).
 - A CRA is not required to include in its IFS any information in relation to CIL which it collects on behalf of another charging authority (Regulation 121A(4)).
- Parish reporting
 - Regulation 121B sets out the requirements for parish councils to report (receipt, expenditure, summary details etc)
 - Publish on its website – unless it doesn’t have one (then must publish on CIL authority’s website or as appropriate in its area)
 - Charging authority reports on amount of CIL passed to parishes and where unspent receipts are recovered - what they are allocated or spent on (Sched.2(1)(j)).

Section 106 reporting requirements

Obligations entered into in reported year	Money received under any planning obligation before (but not spent) or during the reported year			Money spent during reported year
(a) Total amount of money to be provided under any planning obligation which was entered into during the reported year.	(b) Total amount of money under any planning obligations which was received during the reported year.	(c) Total amount of money under any planning obligations which was received before the reported year which has not been allocated by the authority.	(e) Total amount of money (received under any planning obligations) which was allocated but not spent during the reported year for funding infrastructure	(f) Total amount of money (received under any planning obligations) which was spent during the reported year by the authority (including transferring it to another person to spend);
(d) Summary details of any non-monetary contributions to be provided under planning obligations which were entered into during the reported year including details of— (i) in relation to affordable housing, the total number of units which will be provided; (ii) in relation to educational facilities, the number of school places for pupils which will be provided, and the category of school at which they will be provided.			(g) In relation to money (received under planning obligations) which was allocated by the authority but not spent during the reported year, summary details of the items of infrastructure on which the money has been allocated, and the amount of money allocated to each item.	(h) In relation to money (received under planning obligations) which was spent by the authority during the reported year (including transferring it to another person to spend), summary details of— (i) the items of infrastructure on which that money (received under planning obligations) was spent, and the amount spent on each item; (ii) the amount of money (received under planning obligations) spent on repaying money borrowed , including any interest, with details of the items of infrastructure which that money was used to provide (wholly or in part); (iii) the amount of money (received under planning obligations) spent in respect of monitoring (including reporting under regulation 121A) in relation to the delivery of planning obligations;
				(i) Total amount of money (received under any planning obligations) during any year which was retained at the end of the reported year, and where any of the retained money has been allocated for the purposes of longer term maintenance (“commuted sums”), also identify separately the total amount of commuted sums held.

Reporting on section 106

(a) Total amount of money to be provided under any planning obligations entered into during reported year.

(d) Summary details of any non-monetary contributions to be provided by any planning obligations entered into during reported year.

(b) Money received from any s106 during reported year

Money received from any s106 in previous years

(i) total amount of money which was retained at the end of the reported year, and the total amount of commuted sums held.

Unallocated

(c) Unallocated

(e) Allocated but not spent in reported year

(g) Summary details of infrastructure and amount allocated for each

(f) Money spent by the authority (including transferring it to another person to spend);

(h) Summary details of what spent on



CIL reporting requirements

Demanded	Collected	Spent	CIL receipts retained	Passed to parish councils
<p>(a) Total value of CIL set out in all <u>demand notices issued</u> in reported year</p>	<p>(b) Total amount of CIL <u>receipts for reported year</u></p>	<p>(e) Total amount of <u>CIL expenditure</u> for reported year</p>	<p>(l) The total amount of:</p> <p>(i) CIL <u>receipts for the reported year retained at the end of the reported year other than those to which Regulations 59E and 59F applied</u></p> <p>(ii) CIL <u>receipts from previous years retained at the end of the reported year other than those to which Regulations 59E and 59F applied</u></p> <p>(iii) CIL <u>receipts for the reported year to which Regulations 59E and 59F applied which were retained at the end of the reported year</u></p> <p>(iv) CIL <u>receipts from previous years to which Regulations 59E and 59F applied retained at the end of the reported year</u></p>	<p>(i) <u>Amount of CIL passed to:</u></p> <p>(i) Parish councils (Regulation 59A or 59B)</p> <p>(ii) Another person for that person to apply to funding infrastructure (Regulation 59(4))</p>
	<p>(c) Total amount of CIL <u>receipts collected before the reported year but not allocated</u></p>	<p>(g) Summary details of:</p> <p>(i) <u>Items of infrastructure</u> on which CIL has been spent and <u>amount of CIL spent on each item</u></p> <p>(ii) Amount spent on <u>repaying money borrowed</u> with details of the items of infrastructure which the money was used to provide</p> <p>(iii) Amount spent on <u>administrative expenses</u> and expressed as percentage of CIL collected in that year</p>	<p>(j) Summary details of the receipt and expenditure of recovered CIL (Regulation 59E) or the use of CIL that would have been passed to a local parish if there had been one in the area (Regulation 59F) applied <u>during the reported year</u> including:</p> <p>(i) <u>The total value of CIL receipts</u> that regs 59E or 59F applied to</p> <p>(ii) <u>Items of infrastructure</u> to which the CIL receipts to which regs 59E and 59F applied have been <u>allocated or spent</u>, and the amount of expenditure allocated or spent on each item</p>	<p>(k) Summary details of any notices served to recover unspent CIL from a parish council (Regulation 59E), including:</p> <p>(i) The total value of <u>CIL receipts requested from each parish council</u></p> <p>(ii) Any funds <u>not yet recovered from each parish council</u>; at the end of the reported year</p>
	<p>(d) Total amount of CIL <u>receipts collected before the reported year which have been allocated</u> in the reported year</p>			
	<p>(f) Total amount of <u>CIL receipts, whenever collected, which were allocated but not spent</u> during the reported year</p>			
	<p>(h) Summary details of the <u>items of infrastructure</u> on which CIL has been allocated and the <u>amount of CIL allocated to each item</u></p>			

The Infrastructure List

- “a statement of the infrastructure projects or types which the charging authority intends will be, or may be, wholly or partly funded by CIL (other than CIL in regard to regulations 59E and 59F)”
- Differs from the previous “regulation 123 list” as it does not necessarily impact on the use, or intended use, of section 106
- Not part of the Schedule 2 requirements for IFS’s (so could easily be missed). The requirement is at regulation 121A (1) (a).

Reporting on Community Infrastructure Levy

(a) Total value of CIL receipts set out in all demand notices issued in reported year

(i)(i) CIL receipts for reported year retained at the end of the reported year other than 'neighbourhood CIL'
 (iii) CIL receipts for 'neighbourhood CIL' for reported year retained at end of reported year

(i)(ii) CIL receipts from previous years retained at the end of the reported year other than 'neighbourhood CIL'
 (iv) CIL receipts for 'neighbourhood CIL' from previous years retained at the end of the reported year

Previous CIL reporting requirements
 Additional CIL reporting requirements

(b) CIL receipts collected in reported year

CIL receipts collected in previous years

Unallocated

Allocated

(c) Unallocated

(d) Allocated in reported year

Allocated in previous years

(f) Allocated but not spent in reported year

(h) Summary details of infrastructure and amount allocated for each

(k) CIL receipts (i) requested from each parish council; (ii) not yet recovered

(i) Passed to parish council

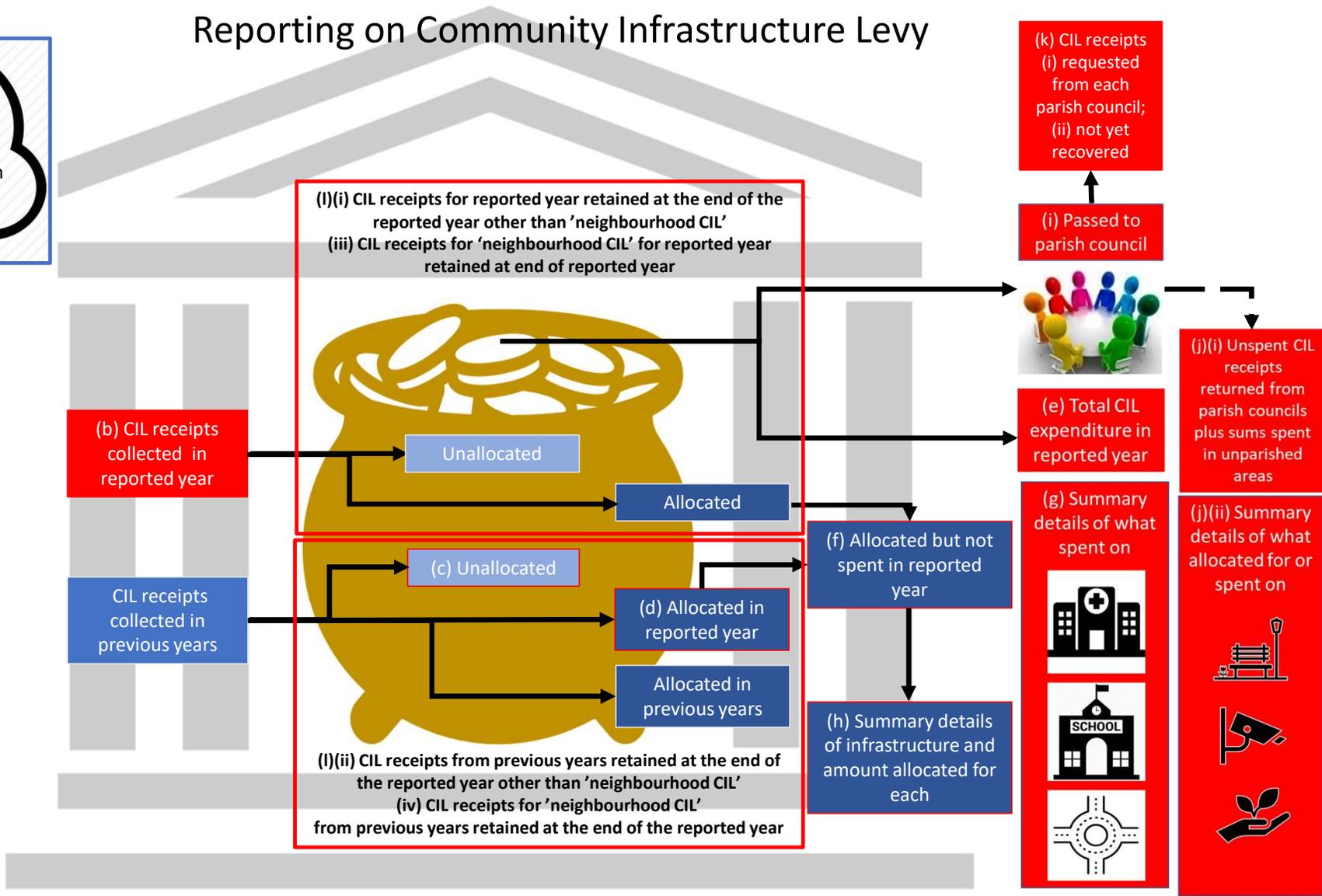
(j)(i) Unspent CIL receipts returned from parish councils plus sums spent in unparished areas

(e) Total CIL expenditure in reported year

(g) Summary details of what spent on



(j)(ii) Summary details of what allocated for or spent on



S278 Agreements

- Summary details of funding, or provision of infrastructure, to be provided under S278 agreements entered into during the reported year
- Summary details of funding or infrastructure provided under s278 during the reported year.
- Not mandatory but provide a fuller picture

Support

DRAFT – Not agreed policy

DRAFT GUIDANCE ON PREPARING AND PUBLISHING AN INFRASTRUCTURE FUNDING STATEMENT

Introduction

The Community Infrastructure Levy (Amendment) (England) (No. 2) Regulations 2019 require local authorities that receive contributions from the Community Infrastructure Levy or enter into section 106 planning obligations with developers to publish an infrastructure funding statement annually. These authorities are defined in the Regulations as 'contribution receiving authorities'. This includes local authorities that have not adopted the Levy but have entered into section 106 planning obligations. It can also include County Councils and the Mayor of London which receive contributions from district authorities and/or where they enter into section 106 planning obligations.

MHCLG published guidance on the monitoring and reporting on CIL and planning obligations in the updated version of the [Community Infrastructure Levy](#) section of the Planning Practice Guidance suite when the Regulations came into force on 1 September 2019. It has also published guidance on [publishing developer contributions data](#) including how to format, label and publish the data.

More recently, MHCLG has conducted a number of pilot studies with local authorities to understand how local authorities hold their data and issues arising from transferring data into a standard format to provide the data to be reported on in their infrastructure funding statement. These studies identified a number of issues and concerns for local authorities. This guidance has been prepared to provide more in-depth, step-by-step, help for local planning authorities to enable them to prepare and publish their infrastructure funding statements.

Why have Infrastructure Funding Statements been introduced?

Local authorities that collect CIL (or authorities for which CIL is collected on its behalf) have been required to report on CIL receipts and expenditure since the regulations first came into force in 2010. However, there has been no such requirement for reporting on developer contributions delivered through section 106 planning obligations.

Research for MHCLG¹ has identified that there is limited communication between local authorities and the public about what developer contributions have paid for. Better communication may improve public attitudes to development, particularly where it is seen in negative terms, and improve the public's attitudes to new development. It could also help to correct the impression that planning is a brake on development.

The research² has also shown that many local authorities and developers hope that the strong focus on transparency contained in the revised National Planning Policy Framework (NPPF) together with the requirement for infrastructure funding statements could result in increased public awareness of the investment and public goods procured through developer contributions such as affordable housing, community facilities and infrastructure. Local authorities have also reported that they would expect benefits from doing more to communicate to local communities what they have secured through developer contributions, but that they often lack resources to do so.

¹ References
² 2018/19 report

DRAFT – Not agreed policy

Worked example 1 – section 106

Fictitous Midwech Borough Council granted planning permission (15/01132/P/L1) for a residential development on 1 June 2019. A section 106 planning obligation was agreed on the same day, which will provide £200,000 towards a transport scheme and £50,000 towards the provision of green infrastructure.

The trigger clauses associated with the contribution were met on 15 October 2019 and the developer was required to pay (in this case) all of the contribution.

The Council received the full £150,000 from the developer on 1 December 2019. They transferred (allocated) £80,000 to the transport team on 8 December, who spent the £80,000 on 1 March 2020. The remainder of the money (£70,000) remains unallocated at the end of the reporting year (31 March 2020).

This information should be recorded in the csv spreadsheets as below.

Csv1 – developer agreements

Csv2 – developer agreements, contributions

DRAFT – Not agreed policy

Csv3 – developer agreement, transactions

Worked example 2. Section 106 where the agreement is varied [amended]

Midwech Borough Council granted planning permission (18/0204/P/L1) for a residential development on 1 October 2018. A section 106 planning obligation was signed on the same day, which would provide £50,000 towards the provision of green infrastructure.

For a number of reasons, the developer sought to reduce the amount of money they should pay. Negotiations on a new agreement were concluded on 1 April 2020, which meant that the developer would now only contribute £20,000 towards green infrastructure.

The trigger clauses associated with the varied contribution were met on 15 May 2020 and the developer was required to pay (in this case) all of the contribution.

The Council received the full £20,000 from the developer on 1 June 2020.

They transferred (allocated) the £20,000 to the parks team on 7 July 2020, which spent the full sum on 1 October 2020.

This information should be recorded in the csv spreadsheets as below.

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Figure 8 Summary details to be recorded in the three spreadsheets. The numbers refer to the csv files and the letters to the columns to use in each spreadsheet.

The arrows show how the unique identifiers link the three files

Csv1 - Developer agreements

14. developer agreement Create unique identifier for demand notice in application - 'CN'	24. developer agreement-transaction Create unique identifier for transaction	34. developer agreement-transaction Create unique identifier for transaction
18. organisation Local authority name (from consultation list)	28. developer agreement Enter the unique identifier for agreement (i.e. CN)	38. developer agreement-transaction Enter the unique identifier for contribution (i.e. CN)
19. entry-date Date demand received	22. contribution purpose Neighbourhood CIL National CIL CIL administration	32. contribution funding status (Separate row in use for each demand notice) (1) Requested demand notice received (2) Requested developer paid all or part of money due
15. start-date Date the demand notice was issued (or received)	26. amount Enter the agreed contribution amount	36. amount Enter the agreed contribution amount for each funding status
16. end-date If this demand notice is replaced - last date this version took effect	28. units Enter the units for CIL (any infrastructure should be recorded as an agreed each unit)	36. units If applicable, record units - specify how much of contribution was received
17. planning application Enter public facing planning application reference number	20. start-date Date the demand notice was issued (or received)	36. entry-date Date recorded date
18. document ref Web address for demand notice if published	24. start-date If this demand notice is replaced - last date this version was in effect	36. start-date Date contribution status came into effect - (e.g. date money was received)
19. developer agreement type Enter development agreement type (e.g. 'N') N/A	26. end-date If this demand notice is replaced - last date this version was in effect	36. end-date If this demand notice is replaced - last date this version was in effect

The contents of each spreadsheet are explained in more detail below together with illustrations of how data should be recorded. It is important that the correct format is used if the digital tools provided by MHCLG are to work.

Csv1 – developer agreements

For CIL, the developer agreement is any demand notice for CIL.

Developer agreements must be filed in a CSV file named exactly as follows, but with the actual date you created the file instead of YYYYMMDD: `developer-agreement_YYYYMMDD.csv`

Do not delete or overwrite old or superseded agreements.

Column	Column heading	Guidance
A.	Developer agreement	Create a unique identifier for the agreement. By 'unique' this means it should not be used for anything else in your organisation. (You could, for example, use the request planning application number appended with a suffix such as 'CN') Enter your organisation's ID (in most cases this will be a local planning authority). Text must follow the same letter casing, with no spaces, hyphens, local planning authority, for example, would be: local authority eng n/a
B.	organisation	Enter the name of the local authority or other planning authority. Text must follow the same letter casing, with no spaces, hyphens, local planning authority, for example, would be: local authority eng n/a
C.	entry-date	Enter the date that you record this data for (example today's date), in the format YYYYMMDD, for 1 February 2020, for example, you should enter 2019-02-01
D.	start-date	Enter the date the demand notice was issued. If the CIL demand notice is superseded by a new version, enter the date on which the new version was agreed.
E.	end-date	Leave this blank. This version of the CIL demand notice has not been superseded by a new one. If it has, enter the last day this version was in effect, in the same format as the entry-date column.
F.	planning application	Enter the unique, public facing reference number for the planning application.
G.	document ref	Enter the web address that links directly to the demand notice. If your CIL demand notices are not published, leave this blank.
H.	developer agreement type	Enter 'CIL'

Csv2 – Developer agreement contributions

For CIL, the total sum should be split into separate developer agreement contributions with the contribution purpose as either CIL, CIL administration, Neighbourhood CIL or as Mayorial CIL, if the CIL is being paid by instalments, each instalment should be recorded separately.

DRAFT – Not agreed policy

Support

Draft – not agreed policy



**Midwich
Borough Council**

INFRASTRUCTURE FUNDING STATEMENT 2019/2020

TASTEFUL PHOTOS OF
INFRASTRUCTURE IN THE LOCAL
AREA

1

Draft – not agreed policy

Report on the Community Infrastructure Levy

Introduction
You could add background information on when CIL was adopted by your authority and an explanation of different rates for development types and zones.
Something about collecting, allocating and spend, and passing to other organisations such as the county council and parish councils, etc. etc.

1(a). Total value of CIL set out in demand notices issued during 2019/20:

You could explain what demand notices are and when they are issued.
Explain what it includes – such as surcharges and interest included in demand notices. Sums set out in demand notices are subject to change in subsequent reporting years as development proposals can change over time. Sums diminished during a reported year may be payable over a multi-year period. Therefore, the figure does not necessarily reflect the actual amount that will be received.

1(b). Total amount of CIL received during 2019/20:

Total CIL receipts during reported year which includes any land and infrastructure "payments" received as "In-Kind" CIL payments; any CIL receipts subsequently set aside for CIL administration and "local CIL" payments; any CIL surcharges/interest received, and CIL received for any other reason.

3

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1(e). Total amount of CIL spent on infrastructure during 2019/20:

This covers actual CIL expenditure during the reported year, regardless of when received, including "neighbourhood CIL" allocations (where spent by the charging/collecting authority rather than by parish councils); CIL spent on administration of CIL; CIL "expenditure" in regard to any land and infrastructure payment received as "In-Kind" CIL payments; and CIL refunded due to overpayments.

1(g). Summary of the items of infrastructure funded through CIL in 2019/20
Itemise individual pieces of infrastructure and amount of money spent on each. You could illustrate with photos as suggested in the examples below.

Parkfield School (new primary school for 200 pupils)



CIL contributed £1million of the costs of the project, representing 25% of the total cost of the project (see planning Obligations section below for further details)

4

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ANNEX: SUMMARY OF FIGURES FOR 2019/2020

Community Infrastructure Levy

Reporting requirement	Sum
(a) Total value of CIL set out in all demand notices issued in reported year	
(b) Total amount of CIL receipts for reported year	
(c) Total amount of CIL receipts collected before the reported year but not allocated	
(d) Total amount of CIL receipts collected before the reported year which have been allocated in the reported year	
(e) Total amount of CIL expenditure for reported year	
(f) Total amount of CIL receipts, whenever collected, which were allocated but not spent during the reported year	
(g) In relation to CIL expenditure for the reported year, summary details of— (i) the items of infrastructure on which CIL (including land payments) has been spent, and the amount of CIL spent on each item; (ii) the amount of CIL spent on repaying money borrowed, including any interest, with details of the items of infrastructure which that money was used to provide (wholly or in part); (iii) the amount of CIL spent on administrative expenses pursuant to regulation 61, and that amount expressed as a percentage of CIL collected in that year in accordance with that regulation;	
(h) In relation to CIL receipts, whenever collected, which was allocated but not spent during the reported year, summary details of the items of infrastructure on which CIL (including land payments)	

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has been allocated, and the amount of CIL allocated to each item:	
(i) Amount of CIL passed to:	
(j) Local councils under Regulation 59A or 59B	
(k) Non-person under Regulation 59A(4)	
(l) Summary details of the receipt and expenditure of CIL to which regulation 59E or 59F applied during the reported year including—	
(i) the total CIL receipts that regulations 59E and 59F applied to;	
(ii) the items of infrastructure to which the CIL receipts to which regulations 59E and 59F applied have been allocated or spent, and the amount of expenditure allocated or spent on each item;	
(m) Summary details of any notices served in accordance with regulation 59L, including—	
(i) the total value of CIL receipts requested from each parish council;	
(ii) any funds not yet recovered from each parish council at the end of the reported year;	
(n) The total amount of:	
(i) CIL receipts for the reported year retained at the end of the reported year other than those to which regs 59E and 59F apply	
(ii) CIL receipts from previous years retained at the end of the reported year other than those to which regs 59E and 59F applied	
(iii) CIL receipts for the reported year to which regs 59E and 59F applied retained at the end of the reported year	
(iv) CIL receipts from previous years to which regs 59E and 59F applied retained at the end of the reported year	

Section 106 planning obligations

Reporting requirement	Sum

19

IFS Headline Statistics

- CIL
- Total CIL requested (set out in Demand Notices) in reported year
- Total amount of CIL receipts in reported year
- Total amount of CIL expenditure in reported year
- Total amount of CIL transferred to other organisations in r/ year
- Total amount of CIL, collected in any year, retained at end of reported year

IFS Headline Statistics

- Planning Obligations (Monetary)
- Total amount of money to be provided through planning obligations agreed in r/year.
- Total of payments received through planning obligations, agreed in any year, in r/year
- Total amount of planning obligations receipts , whenever received, spent in r/year
- Total amount of money received through planning obligations, agreed in any year, transferred to other organisations in r/year.
- Total amount of money received through planning obligations, agreed in any year, retained at end of r/year.

Frequently asked questions?

- What does allocated mean?
- What does transferred mean?
- What do we mean by neighbourhood CIL?
- What types of contributions fall under the categories 'Open Space and Leisure' and 'Green Infrastructure'?
- How do we record exemptions granted from CIL?
- How do we deal with indexation/late payment interest? Do you want these amounts included in the transaction entries on CSV3?