S106 - Frequently Asked Questions

Frequently asked question	Response
What system is used to manage Section 106 contributions?	The Council uses a system called MasterGov to manage Section 106 contributions. However, expenditure is not typically recorded against individual Section 106 contributions within MasterGov. Instead, approved expenditure is recorded in the Council's finance system using general ledger (GL) codes.
Can you provide historic Section 106 receipts, expenditure and unspent balances within the 18-hour statutory time limit? **OR** **Can you provide Section 106 receipts, expenditure and unspent balance information for periods before 2020 within the 18-hour statutory time limit?**	Financial information prior to 2020 may be archived or held within legacy systems, and retrieving detailed historical transaction level information can be time-consuming. Annual aggregated totals from 2020 onwards are published in the Infrastructure Funding Statements (IFS) and can be provided more readily. Historic finance records may also use legacy GL codes that need to be mapped to current coding structures before meaningful analysis can be undertaken. As a result, producing detailed historic receipts, expenditure and unspent balance information can require significant manual investigation and may not be extremely time consuming.
Why is Section 106 expenditure difficult to identify within the agreed 18-hour time limit for FOI/EIR requests?	Expenditure against Section 106 contributions is not recorded within a single system. Identifying expenditure often requires reviewing multiple general ledger (GL) transactions and reconciling records between the Section 106 management system and the finance system. Where multiple contributions are recorded against the same GL code, determining the expenditure and balance for a specific contribution can be time-consuming.
Why might a broad Section 106 request be refused?	Requests covering all Section 106 contributions and associated expenditure over a wide period may require extensive manual investigation across current and legacy systems. Where the effort required to locate, retrieve and compile the information is excessive, a request may be considered manifestly unreasonable under Regulation 12(4)(b) of the Environmental Information Regulations 2004.
Can you provide an exact current unspent Section 106 balance?	Please clarify whether you require the current balance or the balance at the end of a specific financial year, and specify the relevant service area, agreement, development site and the contribution type of interest.
Why might figures secured, received and spent be different?	A Section 106 agreement sets out the maximum contribution that may become payable. The County Council describes this as a **"secured" contribution**. A contribution becomes **"received"** when the relevant party makes the payment and the funds have cleared. Payments are normally due when particular stages or triggers within a development are reached. Contributions are often index-linked so that their value is maintained between the date they are secured and the date they are paid. This means that the amounts secured, received and spent will not necessarily be the same at any particular point in time. A contribution is considered **"spent"** when the money has either been transferred (passported) to another organisation to deliver the required infrastructure on the County Council's behalf, or spent directly by the County Council. Contributions must normally be used for the purposes specified in the relevant Section 106 agreement.
Can you provide Section 106 contributions received and spent for a specific location or item of infrastructure?	Where recorded data is available, the Council can provide location-specific totals for contributions received and spent.

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	Requests focused on a particular development, area, project, school, highway scheme or other infrastructure are generally easier to answer than broad county-wide or long date range requests.
Can you provide detailed Section 106 information for a named developer?	Transaction-level information may be withheld where disclosure could prejudice commercial interests, and therefore an exemption would apply under regulation 12(5)(e). In such cases, aggregated information may still be provided where appropriate.
How can I make a Section 106 request that can be answered?	Requests that focus on a specific area, agreement or service area, and clearly identify the contribution type of interest, are generally easier to answer than broad requests covering all Section 106 activity within a date range. To improve the likelihood of a request being answered efficiently, consider specifying: • A specific geographic area or development site • A reference to the Section 106 agreement of interest • A specific service area (e.g. highways, education, libraries or open spaces) • A contribution category of interest
Why do you ask requesters to narrow their request?	Narrowing a request helps identify the relevant records more quickly and increases the likelihood that the information can be located, reviewed and provided without being treated as excessive.
Will there be a single system providing end-to-end Section 106 information in the future?	Yes. A project is currently underway to reconcile the Council's finance system with the Section 106 management system. This is a significant piece of work involving the alignment of historic and current records, validation of data and strengthening the links between Section 106 contributions, financial transactions and expenditure. Once this work is complete, information should be more readily accessible from a single source, enabling broader Section 106 requests to be processed more efficiently and requiring less time and depending on the scope of the request.
Does the County Council have a standard Section 106 agreement template?	No.
Where can I find copies of completed Section 106 agreements?	Completed agreements can normally be located through the relevant district or borough planning portal using the planning application reference.

For Information

Some Section 106 information from 2020 onwards is available through the County Council's Infrastructure Funding Statements. The Infrastructure Funding Statement reports information for a completed financial year and should not be treated as a live account. Figures may subsequently change as records are reconciled or updated.